



bm BEHN MEYER
Since 1840
Embracing Sustainability



Sustainability Report



Inside Our Report

About This Report		
Scope of the Report	4	
Reporting Framework	4	
Data Collection	5	
External Verification	5	
Disclosures in Relation to Specific Circumstances	5	
Additional Information	5	
Message from the Chairman	6	
Organisational Profile		
Our Main Businesses	8	
Mission and Vision	8	
Core Values	8	
Global Presence	9	
Governance Structure	10	
Sustainability Approach		
Strategy for Sustainability	14	
Value Creation	14	
Business Model	15	
Sustainability Targets and Progress	16	
Sustainable Product Portfolio and Investment Steering	18	
EU Taxonomy	19	
Memberships & Associations	20	
Double Materiality Assessment		
Stakeholder Engagement	22	
Material Impacts, Risks and Opportunities (IROs) and Their Interaction with Strategy and Business Model	22	
Methodology for Identifying Material Topics	23	
Materiality Matrix	23	
Impacts, Risks and Opportunities (IROs)	27	
Environment		
Key Performance Indicators	29	
Climate Change	29	
Greenhouse Gas (GHG) Emissions	40	
Energy	42	
Water	42	
Wastewater	43	
Waste	43	
Pollution	44	
Circular Economy Practices	44	
Biodiversity & Ecosystems	45	
Social		
Workforce	47	
Working Conditions and Labour Practices	48	
Health, Safety and Wellbeing	50	
Diversity, Equity and Inclusion	51	
Human Rights	53	
Communities	54	
Collective Bargaining and Social Dialogue	56	
Governance		
Corporate Governance Practices	58	
Business Conduct	58	
Business Ethics	58	
Compliance Management	59	
Data Privacy	60	
Information Security	60	
Whistleblowing Mechanism	60	
Emergency and Crisis Management	60	
Tax Governance	60	
Sustainable Supply Chain		
Product Stewardship	62	
Consumers and End-users	63	
Digital Transformation	64	
Sustainable Logistics	65	
Value Chain Workers	65	
Further Information		
External Assurance Report	68	
Statement on Due Diligence	71	
ESRS Index	72	
GRI Content Index	74	
SDG Index	79	
UNGC Index	80	

An aerial photograph of terraced rice fields. The fields are arranged in curved, concentric patterns, showing different stages of growth and water levels. A small, simple wooden hut with a thatched roof is situated in the lower-left foreground, nestled between the terraces. The overall scene is lush green and brown, indicating a rural agricultural landscape.

About This Report

Scope of the Report

Reporting Framework

Data Collection

External Verification

Disclosures in Relation to Specific Circumstances

Additional Information

Message from the Chairman

The Behn Meyer Group's Annual Sustainability Report provides an overview of the Group's sustainability strategy, governance, performance and progress. The report addresses sustainability matters that are material to Behn Meyer and its stakeholders and supports the Group's long-term value creation. It outlines the Group's approach to integrating sustainability across its operations and business activities.

In line with the Group's climate transition ambition, the report discloses progress against Behn Meyer's 2030 science-based targets and its long-term objective to achieve net-zero greenhouse gas (GHG) emissions by 2050.

The purpose of this report is to provide transparent, accurate and decision-useful information to stakeholders on how Behn Meyer identifies, manages and monitors sustainability-related impacts, risks and opportunities (IROs). In particular, the report aims to:

Disclose material sustainability matters identified through the Group's latest materiality assessment.

Report progress against sustainability objectives, targets and applicable regulatory requirements.

Demonstrate alignment with global sustainability frameworks and goals where relevant.

Behn Meyer considers sustainability to be a key driver of long-term resilience and performance. The Group values ongoing engagement with internal and external stakeholders to inform the continuous development of its sustainability strategy. Stakeholders are invited to submit enquiries, feedback or suggestions via sustainability@behnmeier.com.

Scope of the Report

This report covers the Behn Meyer Group's global operations for the reporting period from 1 January 2025 to 31 December 2025. The reporting boundary is defined based on an operational control approach, covering entities and sites where Behn Meyer has the authority to implement operational and sustainability policies.

Sustainability-related disclosures and performance data include production facilities, warehouses, offices and laboratories under the Group's operational control. Entities or activities outside the operational control boundary are excluded, with the basis for exclusion disclosed where relevant.

Reporting Framework

This report consolidates the sustainability statement of the Group, in all material respects:

- In accordance with the **Global Reporting Initiative (GRI) Standards**, which offer the principles and disclosures necessary for organisations to report on their economic, environmental and social performance impacts. Behn Meyer upholds the GRI's principles in ensuring report content quality. For a comprehensive understanding of our approach to meeting GRI standards, readers are encouraged to refer to the full GRI Standards Index located at the end of this report.
- This report is also prepared in accordance with the **European Sustainability Reporting Standards (ESRS)**, as mandated by the **Corporate Sustainability Reporting Directive (CSRD)**, following the Commission Delegated Regulation (EU) 2023/2772, supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards. This Group sustainability statement reflects our alignment with the **European Union's (EU)** ambitious climate and sustainability objectives. It provides a comprehensive overview of our **environmental, social and governance (ESG)** IROs for the reporting period.

This document additionally serves as Behn Meyer's 2025 **Communication of Progress (CoP)** to the **United Nations Global Compact (UNGC)**. The report offers insights into the progress we have made in implementing the **Ten Principles of the UNGC** and advancing the **United Nations Sustainable Development Goals (UN SDGs)**.

Data Collection

Behn Meyer applies a systematic and standardised approach to the collection, consolidation and analysis of sustainability data across its operations. Sustainability performance data from all relevant business entities is collected through a centralised data management system. The data is subject to a two-step verification process designed to ensure accuracy, completeness and reliability.

This process supports the consistency and comparability of year-on-year performance metrics and underpins the quality of reported information. Where applicable, the report discloses the methodologies, assumptions and estimation techniques applied in the data collection process. The Behn Meyer Group Board of Directors has reviewed the report to confirm its accuracy and credibility.

External Verification

The Sustainability Report of Behn Meyer Holding AG for the reporting period from 1 January 2025 to 31 December 2025 was subject to a limited assurance engagement conducted by TÜV SÜD.

Disclosures in Relation to Specific Circumstances

This report applies short-, medium- and long-term time horizons as defined by Behn Meyer in accordance with ESRS 1. Short-term matters refer to a time horizon of up to one year. Medium-term matters cover periods from one to five years, while long-term matters extend beyond five years.

In the identification and assessment of material IROs, Behn Meyer has defined an additional time horizon classified as constant. This designation applies to IROs that are ongoing or continuous in nature and are not limited to a specific time frame.

The accounting principles and methodologies applied to disclosed metrics are described in the relevant topic-specific sections. These disclosures specify the extent to which upstream and downstream value chain information is included, as well as the use of estimates where applicable. In particular, certain environment-related disclosures involve inherent estimation uncertainty, notably with respect to Scope 3 GHG emissions. Behn Meyer expects that continued data collection, validation and methodological refinement will reduce such uncertainty over time. Learning effects from successive reporting cycles will be applied to progressively enhance data quality.

Additional Information

Figures in this report are presented in accordance with commercial rounding principles; as a result, totals and percentages may not always sum precisely.

This report is issued in English and is published in PDF format on Behn Meyer's global [website](#). Behn Meyer follows an annual sustainability reporting cycle.



Message from The Chairman

Dear Reader,

I am pleased to share Behn Meyer's 2025 Sustainability Report. This report marks yet another milestone in our ambition to lead by example on sustainability and to integrate ESG principles into every aspect of our business.

The Behn Meyer Group falls under the EU's CSRD as a so-called Wave 2 company. Wave 2 companies are categorised as large organisations, headquartered in the EU with over 1,000 employees and EUR 450 million turnover. Meeting these thresholds, the Behn Meyer Group will have to report using the **European Financial Reporting Advisory Group (EFRAG) European Sustainability Reporting Standards (ESRS)** standards on sustainability impacts, risks and opportunities, with a focus on critical value chain impacts, starting from the 2027 fiscal year (reporting in 2028).

However, in order to prepare for this requirement, we have decided to enhance this year's Sustainability Report to already reflect the new reporting structure. While we continue to report in accordance with the GRI, we have incorporated selected elements of the more detailed and stringent ESRS ahead of time to further strengthen transparency. This isn't just a reporting change; it reflects how we change our business, make decisions and deliver long-term value to all our stakeholders.

As you will see in this report, we are well underway to reach our near-term targets and especially reduce our absolute GHG emissions by 42% compared to the 2023 baseline, as verified by the **Science Based Targets initiative (SBTi)**. Another major upgrade of our own sustainability framework is that we linked our directors' variable pay to our ESG performance. This reflects our ongoing efforts to strengthen the role of non-financial measures in the calculation of executive pay. The existing variable part of Behn Meyer Group's executive pay was linked to financial business performance, in line with our values of commitment and entrepreneurship. To do justice to our equally important values of integrity and sustainability, we now include the achievement of non-financial KPIs into our directors' profit share schemes.

Regarding the sustainability rating, we received the highest EcoVadis platinum rating twice in 2023 and 2024, and we are currently ranked within the Top 3% of more than 150,000 rated companies. As the bar is raised every year, we stay committed to improving our portfolio with future-oriented products and solutions, including biological and AI-enabled technologies.

As an example of how we deploy **artificial intelligence (AI)** for the benefit of our customers, we spun off our agronomist services into their own entity, called Agri Analytics and Services in 2025. The aim of the new unit is to provide smallholders and plantations with actionable insights about their crops. We use satellite imagery for an aerial overview and then refine insights with drone-based footage where higher resolution is needed. This data is then used in our AI models to evaluate the field, predict crop yield and recommend interventions.

Agri Analytics and Services started with tree counting for larger plantations, as they traditionally bought fertilizer based on assumed tree counts per hectare. We can now help them avoid spending on trees that are no longer there due to losses or planting gaps. From there, we expanded into crop stress detection, identifying areas with anomalies through our AI models and then directing field agronomists to identify the root cause of stress on the ground. Through this link, we are continuously retraining our algorithms and

are now able to differentiate between abiotic and biotic stressors, like drought, mineral deficiency or pests and pathogens.

Our goal is to elevate on-the-ground agronomist diagnosis with our AI models so we can ultimately enable precise drone interventions to truly achieve precision agriculture, where we detect, diagnose and then treat only what is needed, where it is needed.

Regarding Behn Meyer's own manufacturing network, the year 2025 saw major expansions of future-oriented, sustainable solutions. We inaugurated a factory in Thailand for our Dutch company Intracare B.V., which will focus on hygiene and biosecurity products for the animal farming and aquaculture business. We also started quadrupling the capacity of Nutrivo Ingredients Co. Ltd. in Thailand to cope with soaring demand for our natural food solutions. However, Behn Meyer's single biggest investment in the last year was starting to build a brand-new factory for Intracare B.V. in the Netherlands. Intracare is a fast-growing global business at the intersection of agriculture and animal husbandry. This investment strengthens our offering in hygiene, biosecurity, and non-antibiotic medicines for animal health as well as bio-stimulants for horticulture.

Lastly, we opened a three-storey application lab centre in Malaysia in January 2026 to strengthen our R&D capabilities and to reinforce our dedication to innovative, safe and customer-centric solutions. This new facility houses specialised labs for food ingredients, personal care, coatings, rubber and latex, focusing on in-house testing and the development of sustainable formulations.

We are excited about our progress and we invite you to be inspired by the results and the sustainable solutions featured in Behn Meyer's 2025 Sustainability Report.



“ Sustainability is built on consistency, collaboration and commitment. We stay committed to long-term sustainable value creation for the benefit of all. ”

Dirk Lorenz-Meyer

Dr. Dirk Lorenz-Meyer
Chairman Corporate
Member of the Board of Directors

Organisational Profile

Our Main Businesses
Mission and Vision
Core Values
Global Presence
Governance Structure



Our Main Businesses



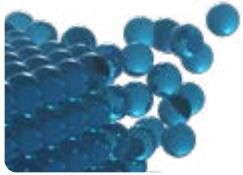
Fertilizer
Crop Protection
Additives & Specialities
Agri Analytics & Services



Food Ingredients
Animal Nutrition & Health
Aquaculture
Personal & Home Care
Pharma & Nutraceuticals



Coatings & Construction
Leather & Textile
Oil & Gas
Process Industries
Water Treatment



Plastics
Rubber
Tyres & Friction

Mission

To manufacture and distribute high-performing, sustainable products that demonstrate our commitment to innovation, quality and value for every market we serve.

Through strategic partnerships and collaboration, we strive to provide our customers with a full spectrum of solutions, services, economic incentives and support to ensure their sustainable success and future.

Vision

To create innovative solutions for a better, more sustainable world. All our activities are guided by integrity, environmental commitment and social responsibility.

We strive to be a trusted partner for our customers by providing agile leadership, future-oriented products and intelligent services that help address the challenges of a diverse and changing world.

Core Values



Persistence

Behn Meyer is rooted in Southeast Asia for over 185 years, a legacy that anchors us. We have defied adversities and always rebuilt our business.



Trust

As a family firm, we see employees as part of the Behn Meyer family. We believe long-term customer confidence begins with trust, and we treat everyone with respect.



Integrity

All our dealings are guided by the iconic handshake between Hamburg merchants. We honour our word and build partnerships on honesty, sincerity and transparency.



Commitment

We bring deep, specialised expertise to every industry we serve, always thinking and acting with our customers in mind.



Sustainability

Corporate social responsibility has been our guiding philosophy since the start. Giving back to the communities in which we work is an honour we hold in very high regard.



Entrepreneurship

Our unique spirit is shaped by curiosity and passion for customer success. We empower our people, embrace technology and innovate together with our customers.

Global Presence



Governance Structure

Behn Meyer Holding AG serves as the parent company of the Behn Meyer Group, and through its Board of Directors, assumes overall responsibility for the Group's management and strategic direction. Its core responsibilities include defining the Group's strategic priorities, allocating resources, overseeing financial matters and senior management, and guiding the operational activities of the AgriCare, Ingredients, Performance Chemicals and Polymers business units.

Supporting functions play an essential role in enabling efficient and effective business operations across the Group. Behn Meyer is firmly committed to upholding high standards of corporate governance, business performance and ethical conduct. The Board of Directors and Senior Management Team demonstrate leadership by promoting transparency, accountability and integrity throughout the organisation. The Group's governance framework is anchored by three principal bodies within Behn Meyer Holding AG:

- The Supervisory Board
- The Board of Directors
- The Steering Committee

The Supervisory Board

The Supervisory Board of Behn Meyer Holding AG comprises six members who are elected by the shareholders at the Annual General Meeting. Three members represent the three shareholding families, while the other three members add external expertise to the Supervisory Board. The Chair of the Supervisory Board is always held by a non-family member to reinforce independent oversight and balanced governance.

Hoh Sooi Kim



Bernhard Becker



Jens Kellinghusen



Peter-Joachim Schoenberg



Dr Dagmar Lorenz-Meyer



Joerg Hellwig



Sustainability Management

Sustainability is embedded as a core strategic priority within the Behn Meyer Group. The company is committed to aligning its business activities with positive environmental and societal contributions. Clear governance structures and defined responsibilities ensure effective sustainability management across the organisation.

Sustainability oversight is integrated into the Group's overall governance framework and operational processes. At Board level, Dr Dirk Lorenz-Meyer, Chairman Corporate and member of the Board of Directors, holds direct responsibility for sustainability at the holding level, working in close coordination with the full board.

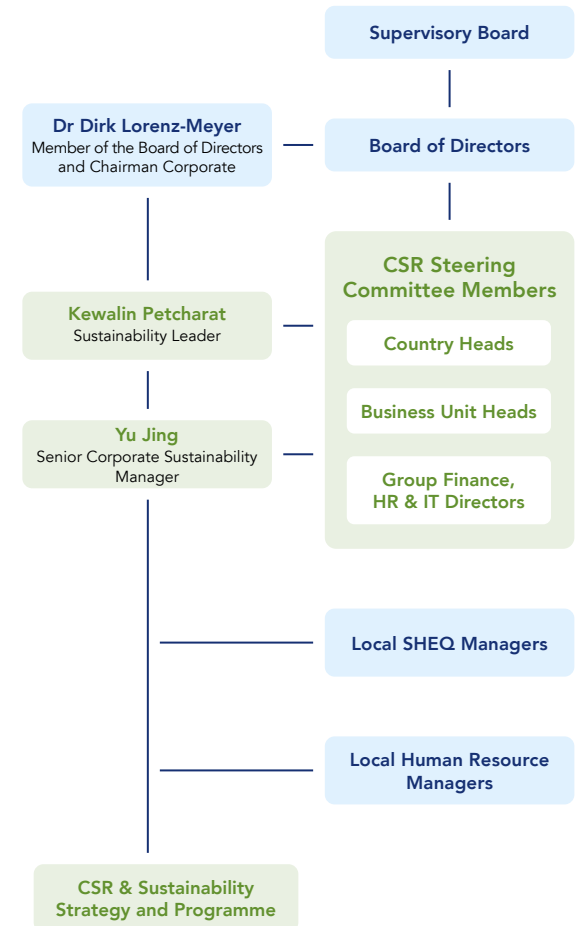
CSR Steering Committee

Reporting to the Board of Directors, the **Corporate Social Responsibility (CSR) Steering Committee** is responsible for overseeing the implementation of the Group's CSR and sustainability strategy across all business units.

The Committee consists of 16 members, including Country Heads, Business Unit Heads and the Group's Finance, **Human Resources (HR)** and **Information Technology (IT)** Directors. This cross-functional and cross-regional composition ensures that sustainability considerations are embedded into business strategy, corporate culture and day-to-day operations.

The CSR Steering Committee is chaired by Ms Kewalin Petcharat. Reporting directly to her is Ms Yu Jing, Senior Corporate Sustainability Manager, who oversees the operational execution of sustainability initiatives. Together with her team, she is responsible for collecting and analysing sustainability data, developing policies and guidelines, and collaborating with regional **Safety, Health, Environment and Quality (SHEQ)** and HR leaders to ensure consistent implementation across all Group entities. She also formulates sustainability targets for review by the CSR Steering Committee and leads the preparation of the Annual Sustainability Report.

The Board of Directors reviews and approves the Group's sustainability objectives and action plans on an annual basis. These are subsequently communicated across the organisation, with managers at functional and regional levels responsible for implementation, supported by internal subject-matter experts to ensure effective execution.



The Board of Directors



The Board of Directors is appointed by the Supervisory Board. It provides the leadership, expertise and strategic direction necessary for the sustainable development of the Behn Meyer Group. Comprising eight members, the Board oversees the Group's global business activities, long-term strategy and key initiatives, including sustainability-related matters. In carrying out its mandate, the Board executes Behn Meyer Holding AG's responsibilities as the general partner of Behn Meyer Deutschland Holding AG & Co. KG.

Each member of the Board of Directors is entrusted with responsibility for a specific business area aligned with their professional expertise. The Board includes Mr Prasonk Aramwittaya, Chairman of Chemical Distribution; Mr Oliver Meyer, Chairman of Chemical Manufacturing; Dr Dirk Lorenz-Meyer, Chairman Corporate; Ms Rohaya Muhammad, Head of Corporate Finance, Accounting and IT; Ms Lotta Kellinghusen, Head of Corporate Marketing and Human Resources; Mr Teo Tee Seng, Chairman of AgriCare; Ms Khau Thi Thien Kim, Head of Ingredients; and Ms Kewalin Petcharat, Head of Performance Chemicals & Polymers.

This clearly defined allocation of responsibilities ensures that strategic decisions are informed, balanced and aligned with the Group's overall objectives.

Acting as the custodian of the Group's long-term development, the Board of Directors is responsible for setting strategic priorities, overseeing organisational direction, supervising risk management processes and monitoring global operations. The Board evaluates and approves significant business proposals to ensure that adequate resources are allocated in line with corporate goals. It also ensures that environmental, social and economic considerations are integrated into business decision-making, while maintaining compliance with applicable legal and regulatory requirements and safeguarding relationships with key stakeholders.

Integration of Sustainability-Related Performance in Incentive Schemes

In accordance with ESRS 2, Behn Meyer integrates sustainability-related performance criteria into its executive remuneration framework to ensure alignment between strategic ESG objectives and management incentives. This approach reinforces leadership accountability and supports the effective implementation of the Group's sustainability strategy.

To further strengthen the integration of ESG priorities into corporate decision-making, the Board of Directors approved an enhanced Executive Remuneration Framework. The revised framework embeds sustainability-related objectives into the variable compensation structure of Executive Directors and links remuneration outcomes to both financial and non-financial performance indicators.

The variable component of executive remuneration continues to be primarily linked to financial performance, reflecting the Group's entrepreneurship and business responsibility. Executive Directors remain eligible for a bonus mechanism based on the performance of the business areas under their responsibility.

From 2025 onwards, non-financial ESG **key performance indicators (KPIs)** are incorporated into this bonus scheme through an ESG performance multiplier. This multiplier adjusts the variable remuneration component based on the collective achievement of defined ESG targets. The inclusion of sustainability metrics reflects Behn Meyer's core values of integrity and long-term sustainability and ensures that financial performance is evaluated alongside environmental and social outcomes.

The ESG multiplier is determined based on the overall performance of the management team against agreed ESG objectives that are within the sphere of influence of local and functional leadership. This collective assessment model promotes cross-functional collaboration, shared accountability and consistent implementation across regions.

Currently, four ESG performance categories are applied with equal weighting. These include environmental performance, health and safety performance, compliance with the Code of Conduct, Code of Ethics, Anti-Bribery and Corruption Policy, and data privacy. Performance against these metrics is assessed annually. The results are reviewed and validated by the Supervisory Board to ensure governance oversight, transparency and objectivity in the determination of remuneration outcomes.

Through this structured integration of sustainability performance into executive incentives, Behn Meyer strengthens the alignment between long-term value creation, responsible business conduct and stakeholder expectations.

Risk Management and Internal Controls Over Sustainability Reporting

Behn Meyer integrates sustainability-related risks and opportunities into its established Group-wide risk management and internal control framework. As part of the double materiality assessment conducted in 2025, the Group systematically identified and evaluated material sustainability-related IROs. Sustainability-related risks and opportunities deemed material are incorporated into the existing risk management to ensure consistent monitoring, assessment and mitigation across the organisation.

These risks are categorised in alignment with the Group's established policies. For example, risks related to business conduct, ethics and regulatory compliance are recorded under the compliance category, while risks associated with pollution, environmental protection and occupational health and safety are managed under the environmental protection, health and safety category. This integrated approach ensures that sustainability risks are subject to the same governance, escalation procedures and internal control mechanisms as financial and operational risks.

Internal controls over sustainability reporting are embedded within the Group's governance processes and data management systems. Responsibilities for sustainability data collection, validation and consolidation are clearly defined and reporting processes are subject to review at management and Board level. This structure supports the reliability, accuracy and completeness of sustainability disclosures.

Further details on the Group's risk management framework, internal control system and the management of material IROs are provided in the respective sections of this report.

Sustainability Approach

Strategy for Sustainability

Value Creation

Business Model

Sustainability Targets and Progress

Sustainable Product Portfolio and Investment Steering

EU Taxonomy

Memberships & Associations



Strategy for Sustainability

Behn Meyer's sustainability strategy is embedded in its overall corporate strategy and business model. It is structured around four strategic pillars, which were developed through engagement with internal and external stakeholders and informed by internationally recognised sustainability standards and frameworks.

These pillars address our material IROs across ESG matters. They are interconnected and managed holistically, recognising that synergies between them enhance resilience, strengthen long-term competitiveness and support sustainable value creation.

Environment

We are committed to reducing our environmental footprint across our operations and value chain, particularly within the chemical, agricultural and life sciences sectors. Our environmental strategy focuses on climate change mitigation, resource efficiency and environmental protection. Key priorities include:

- Reduction of GHG emissions across Scopes 1, 2 and relevant Scope 3 categories
- Optimisation of energy and resource use
- Strengthening environmental performance within our supply chain
- Supporting customers through more sustainable products and solutions

Through these actions, we contribute to climate change mitigation and broader environmental objectives while enhancing operational efficiency and resilience.

Ethics

We promote a culture of accountability, transparency and compliance. Our business activities are conducted in accordance with applicable laws, regulations and high ethical standards. Our governance framework supports:

- Responsible decision-making
- Anti-corruption and fair competition practices
- Risk management and internal controls
- Transparent reporting and stakeholder communication

These measures safeguard stakeholder trust and reinforce the integrity of our global operations.

Labour and Human Rights

Our approach is guided by the principles of trust, integrity and mutual respect. We are committed to upholding internationally recognised human rights and labour standards across our operations and value chain.

We invest in the personal and professional development of our employees to strengthen long-term capabilities and organisational resilience. By fostering a safe, inclusive and supportive work environment, we aim to create shared value for our workforce, business partners and the communities in which we operate.

Sustainable Procurement

Sustainable procurement is an integral component of our value chain management. We promote fair sourcing practices, transparency and responsible supplier relationships.

Through structured supply chain due diligence and supplier engagement, we seek to:

- Mitigate environmental and social risks
- Promote human rights and labour standards
- Improve traceability and accountability
- Enhance long-term supply chain resilience

By focusing on these interconnected pillars and their broader impacts, Behn Meyer aims to strengthen its contribution to climate change mitigation and sustainable development. Our strategy supports adaptation to evolving regulatory requirements, market expectations and the challenges posed by rising global temperatures.

Value Creation

Behn Meyer's value chain comprises upstream, own operations and downstream activities, in line with the definition set out in ESRS 1. Upstream activities include the sourcing and procurement of raw materials, specialty chemicals and ingredients from global suppliers, including indirect suppliers across multiple tiers. Relevant upstream considerations include supplier environmental and social performance, compliance with international regulations, logistics and transportation impacts, and responsible sourcing practices.

Own operations include the Group's subsidiaries and joint ventures engaged in warehousing, blending, repacking, formulation, storage and distribution activities. These operations form the core reporting boundary for sustainability disclosures.

Downstream activities encompass the distribution of products and provision of services to industrial and consumer-facing customers across a wide range of sectors. Downstream considerations include product application support, technical and regulatory services, packaging recovery and reuse initiatives, logistics, digital customer integration and product end-of-life aspects, where relevant.

In accordance with ESRS requirements, Behn Meyer assesses material IROs across the entire value chain. Where upstream or downstream impacts are identified as material from either an impact or financial perspective, they are included within the scope of sustainability management and reporting.

Behn Meyer pursues its business objectives in a responsible and sustainable manner by integrating ESG considerations into strategic planning, risk management and operational decision-making across all regions in which it operates.

The Group's sustainability approach is aligned with internationally recognised frameworks, including the UN SDGs. Particular emphasis is placed on health and safety, environmental protection, human rights, labour standards and responsible business conduct throughout the value chain. As a participant in UNGC, Behn Meyer commits to implementing the Ten Principles covering human rights, labour, environment and anti-corruption.

Beyond compliance with applicable laws and regulations, the Group seeks to continuously improve its sustainability performance and strengthen its position as a responsible and forward-looking business partner. Behn Meyer creates value for stakeholders across the value chain by:

- Developing, sourcing and distributing sustainable products and solutions
- Investing in **research and development (R&D)** to foster innovation and support safer and more resource-efficient applications
- Collaborating with global and local suppliers to enhance sustainability performance and transparency
- Supporting economic development in the markets in which it operates
- Creating employment opportunities across industrialised, emerging and developing economies
- Contributing to public finances through taxes and statutory levies

Through these activities, the Group aims to balance economic performance with environmental stewardship and social responsibility, thereby contributing to long-term value creation for customers, suppliers, employees, shareholders and society.

Business Model

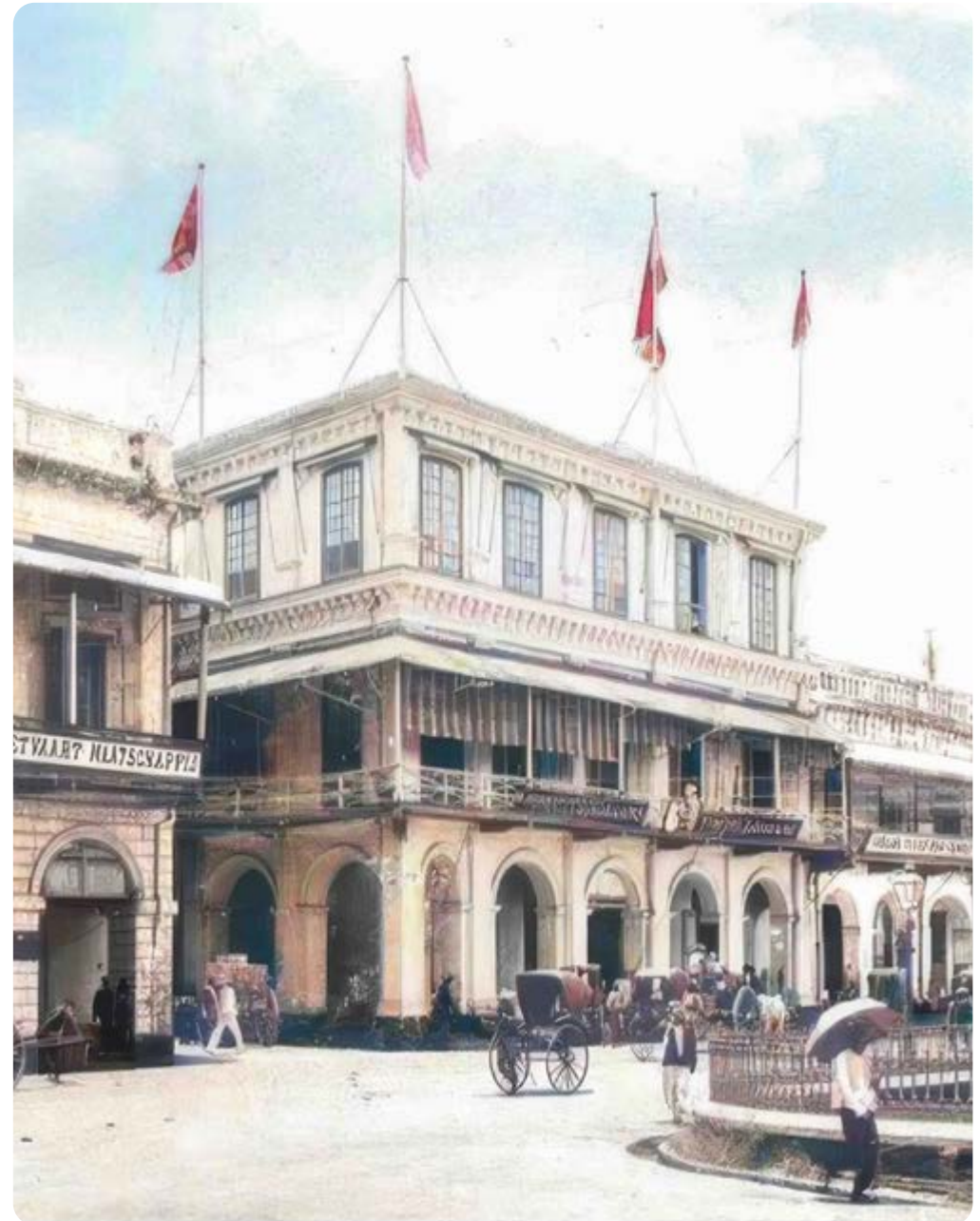
Behn Meyer Group is an international specialty chemical distributor and solution provider with a heritage dating back to 1840. The Group operates through four business divisions—AgriCare, Ingredients, Performance Chemicals and Polymers—serving diverse end-markets including agriculture, food ingredients, animal nutrition and health, aquaculture, personal and home care, pharmaceuticals, nutraceuticals, coatings and construction, leather and textile, oil and gas, process industries, water treatment, plastics, rubber as well as tyres and friction. This diversified portfolio enhances resilience and enables the Group to combine global sourcing capabilities with regional market expertise.

The Group's business model is based on procuring industrial and specialty chemicals from a diversified global supplier base and leveraging economies of scale to ensure competitive pricing, supply reliability and market access. Products are distributed through an extensive network of warehouses, blending facilities and application centres. Within these facilities, products may be repacked, blended, reformulated or customised to meet customer specifications. All activities are conducted under established safety, quality and regulatory compliance frameworks to ensure responsible storage, handling and transportation of chemicals.

Behn Meyer differentiates itself through value-added services that extend beyond traditional distribution. Application and R&D centres in key markets enable co-development of technical formulations with customers, adaptation of solutions to local regulatory and environmental conditions and reduced time to market. These services are complemented by regulatory expertise, just-in-time delivery models, inventory optimisation, packaging recovery initiatives and digital platforms that enhance transparency and customer interaction.

Sustainability considerations are embedded across the business model and value chain. Structured management practices address environmental performance, occupational health and safety, labour and human rights, business ethics and responsible procurement. The Group continues to expand its portfolio of sustainable and bio-based solutions and to implement initiatives aimed at increasing operational efficiency, reducing environmental impacts and strengthening collaboration with suppliers and customers.

Through this integrated business model, Behn Meyer seeks to generate sustainable financial returns while managing material sustainability-related IROs in accordance with ESRS requirements.



Sustainability Targets and Progress

Behn Meyer has defined sustainability targets comprising both qualitative objectives and quantitative targets across its material sustainability matters. These targets are derived from the Group's double materiality assessment and are designed to address identified IROs throughout the value chain.

To ensure effective implementation, the Group monitors progress against these targets on an annual basis. Performance is reviewed regularly as part of the Group's sustainability governance and risk management processes. Detailed disclosures on topic-specific targets, including methodologies, baselines, time horizons and the current status of implementation, are provided in the respective sections of this report.

Progress towards the sustainability targets is measured using clearly defined KPIs aligned with the Group's sustainability pillars and its responsible supply chain management practices. These KPIs serve as a management tool to track performance and support evidence-based decision-making.

In line with ESRS governance disclosure requirements, selected sustainability KPIs are integrated into the variable remuneration framework of the Board of Directors and designated senior managers. This linkage ensures that accountability for achieving sustainability-related targets is embedded in executive decision-making and reinforces alignment between strategic objectives, operational performance and long-term value creation.

Focus	Qualitative Objective	Quantitative Target	Progress
Environment			
Energy Consumption and GHG	<ul style="list-style-type: none"> Expand green energy coverage and reduce GHG emissions according to science-based targets. 	<ul style="list-style-type: none"> Source 100% of total electricity consumption from renewable energy by 2040. Reduce GHG emissions by an absolute 42% compared to the base year 2023 (Scope 1 & 2) by 2030. 	On track
Water	<ul style="list-style-type: none"> Responsibly handle water resources by implementing actions that will reduce water consumption. 	<ul style="list-style-type: none"> Increase reused water by at least 50% by 2030 compared to the 2023 base year. 	Target achieved
Materials, Chemicals and Waste	<ul style="list-style-type: none"> Reduce harm to the environment by substituting input materials with less hazardous or toxic alternatives. Promote the principles of "reduce, reuse, recycle", requiring all facilities and offices to implement recycling procedures to minimise waste. Ensure controlled chemical materials and other chemical products are properly stored, handled and identified to prevent harm. Minimise by-products, residues and waste at the source through process improvement, material substitution, conservation, recycling and reuse. Dispose of remaining waste in full compliance with applicable local legal requirements. 	<ul style="list-style-type: none"> Reuse or recycle 30% of total waste by 2030. Achieve 100% coverage of chemicals handled with valid Safety Data Sheets (SDS) and regulatory classification in internal central chemical inventory by 2030. 	<p>Target achieved</p> <p>On track</p>

Focus	Qualitative Objective	Quantitative Target	Progress
Environment			
Air Pollution	<ul style="list-style-type: none"> Reduce the impacts to the local environment from air emissions other than GHGs (e.g., sulphur oxides (SOx), nitrogen oxides (NOx), volatile organic compounds (VOCs), particulate matter (PM), dust) and other atmospheric emissions such as odour, noise, light, etc. resulting from the company's direct operations. 	<ul style="list-style-type: none"> Maintain zero environmental pollution violations through 2030. Ensure 100% compliance with air-emission regulations at all operated sites. 	On track
Customer Health and Safety	<ul style="list-style-type: none"> Comply with all applicable laws and ensure that products are safe for consumers, employees and business partners. Provide up-to-date technical documentation for our products. Ensure product labels include clear usage instructions and information on potential hazards. 	<ul style="list-style-type: none"> Achieve zero product recalls and zero customer health and safety incidents. Ensure 100% compliance of all products with applicable safety, labelling and regulatory requirements. Maintain 100% valid SDS and compliant labelling for products sold. 	Targets achieved
Labour and Human Rights			
Employee Health and Safety	<ul style="list-style-type: none"> Maintain a safe and healthy workplace for all employees. 	<ul style="list-style-type: none"> Ensure an annual Lost Time Injury Frequency Rate (LTIFR) of 2.2 or lower. 	Target achieved
Working Conditions	<ul style="list-style-type: none"> Provide all employees with good working conditions by ensuring that they have adequate wages, working hours and benefits. 	<ul style="list-style-type: none"> Ensure 100% compliance with legal working hours, wages, overtime, benefits and written employment contracts across all sites. Provide onboarding on working-condition standards to 100% of new employees within their first 30 days by 2030. Ensure 100% coverage of all employees paid a living wage by 2030. 	<p>Target achieved</p> <p>Target achieved</p> <p>On track</p>
Social Dialogue	<ul style="list-style-type: none"> Build constructive relationships with employees and trade representatives. 	<ul style="list-style-type: none"> Ensure 100% compliance with social dialogue requirements in each country of operation, and where local law provides exemptions, maintain transparent employee communication and access to confidential grievance channels, with compliance reviewed annually. 	Target achieved
Diversity, Equity and Inclusion (DEI)	<ul style="list-style-type: none"> Foster a diverse, equitable and inclusive workplace where all employees have equal opportunities to grow and succeed. 	<ul style="list-style-type: none"> Provide DEI training to 100% of new employees within their first 30 days of onboarding. Ensure that women hold a minimum of 30% of all management positions each year. 	Target achieved
Career Management and Training	<ul style="list-style-type: none"> Support employees' career development by providing structured and continuous training. 	<ul style="list-style-type: none"> Deliver mandatory onboarding training on career development to 100% new employees within their first 30 days by 2030. Ensure at least 70% of employees receive annual performance appraisal reviews by 2030. Maintain an annual average of at least 10 training hours per employee. 	<p>Target achieved</p> <p>On track</p> <p>Target achieved</p>

Focus	Qualitative Objective	Quantitative Target	Progress
Labour and Human Rights			
Child Labour, Forced Labour and Human Trafficking	<ul style="list-style-type: none"> Uphold the prohibition of all forms of child, forced or compulsory labour and do not condone such practices in any part of operations. 	<ul style="list-style-type: none"> Maintain 100% compliance with our zero-tolerance policy on child labour, forced labour and human trafficking across all company-owned operations. Ensure 100% age verification for all employees. Ensure 100% no-fee recruitment practices; candidates must not pay any fee to apply for or secure employment with the company. 	Targets achieved
Discrimination and Harassment	<ul style="list-style-type: none"> Provide equal treatment, fairness and respect for all employees, whether temporary, part-time or full-time. 	<ul style="list-style-type: none"> Maintain 100% compliance with our zero-tolerance policy on discrimination and harassment. Provide training to 100% of new employees within their first 30 days on discrimination and harassment by 2030. Ensure 100% employee access to confidential grievance channels. Increase by 20% the number of employees participating in awareness training on discrimination and harassment by 2030 compared to 2023. 	Targets achieved
External Stakeholder Human Rights	<ul style="list-style-type: none"> Respect the rights of local communities in all business operation areas. 	<ul style="list-style-type: none"> Ensure 100% of new suppliers are assessed for human rights compliance by 2030. Provide 100% of external stakeholders with access to a human rights grievance mechanism by 2030. Achieve a 20% increase in human rights impact assessments conducted on critical operations by 2030 compared to 2023. 	On track
Ethics			
Corruption	<ul style="list-style-type: none"> Prevention of bribery and corruption. 	<ul style="list-style-type: none"> Maintain zero confirmed cases of bribery or corruption across all company operations. 	Target achieved
Conflict of Interest	<ul style="list-style-type: none"> Personnel must avoid conflict of interest. 	<ul style="list-style-type: none"> Train 100% of employees on conflict-of-interest topics by 2030. 	Target achieved
Fraud	<ul style="list-style-type: none"> Act in full transparency and condemn any illegal actions to gain an advantage. 	<ul style="list-style-type: none"> Educate 100% of employees on fraud topics by 2030. 	On track
Money Laundering	<ul style="list-style-type: none"> Maintain no engagement in any money laundering activities. 	<ul style="list-style-type: none"> Educate 100% of employees on money laundering topics by 2030. 	On track
Competition	<ul style="list-style-type: none"> Uphold fair competition by ensuring our employees follow all applicable competition laws and avoid any activities such as price fixing, collusion or other anti-competitive behaviour. 	<ul style="list-style-type: none"> Maintain zero confirmed cases of anti-competitive behaviour across all operations. 	Target achieved
Responsible Information Management	<ul style="list-style-type: none"> Ensure the responsible management of confidential information. 	<ul style="list-style-type: none"> Maintain zero complaints regarding breaches of customer privacy by 2030. Maintain zero incidents of leaks, thefts or loss of customer data by 2030. 	Target achieved

Focus	Qualitative Objective	Quantitative Target	Progress
Sustainable Procurement			
Supplier Environmental Practices	<ul style="list-style-type: none"> Manage the risks of adverse environmental impacts in our supply chain and select suppliers that implement the best environmental practices. 	<ul style="list-style-type: none"> Train 100% of procurement team employees on environmental issues in the supply chain by 2030. Reduce GHG emissions from relevant Scope 3 categories in our value chain by an absolute 25% by 2030 compared to the 2023 base year. 	On track
Supplier Social Practices	<ul style="list-style-type: none"> Manage the risks of adverse social impacts in our supply chain and select suppliers that implement the best social practices. 	<ul style="list-style-type: none"> Train 100% of procurement team employees on social issues in the supply chain by 2030. Ensure 100% of preferred suppliers' employees are paid a living wage by 2040. 	On track
Sustainable Product			
Product Development	<ul style="list-style-type: none"> Develop quality products that meet safety standards, perform reliably and minimise harm to the local environment during use. Prioritise solutions with a lower environmental footprint—such as bio-based, low-toxicity or resource-efficient options—while staying practical and competitive. 	<ul style="list-style-type: none"> Ensure 100% of Behn Meyer-labelled products are environmentally sustainable by 2040, by designing more durable items, eliminating waste and encouraging reuse. 	On track
Product Use	<ul style="list-style-type: none"> Ensure all product documentation and labelling are accurate, clear and compliant with applicable regulations and standards. This includes Technical Data Sheets (TDS), SDS, Personal Protective Equipment (PPE) guidelines and labelling that supports safe handling, use and end-of-life management. Manage and minimise the environmental impacts generated from the direct use of our products by customers and clients. Provide training and technical support for proper product application and handling. 	<ul style="list-style-type: none"> Perform life cycle studies on 100% of Behn Meyer's key products by 2040. 	Target achieved
Product End-of-Life	<ul style="list-style-type: none"> Minimise environmental impacts generated from the end-of-life of the products, such as hazardous, non-hazardous waste generated, emissions and microplastics pollution. Promote sustainable packaging, support responsible disposal, recycling, or reuse, and, where possible, implement packaging return or take-back programmes to reduce long-term environmental impact and increase end-of-life awareness. 	<ul style="list-style-type: none"> Increase product packaging recycling rate by 50% by 2040 from a 2023 baseline. 	On track
Customer Health and Safety	<ul style="list-style-type: none"> Ensure all products released are safe for customers. 	<ul style="list-style-type: none"> Achieve zero product recall or safety incidents yearly to 2030. 	Target achieved
Environmental Advocacy	<ul style="list-style-type: none"> Help customers to reduce their carbon footprint by offering alternative or innovative solutions. Support the phase-out of fossil fuels by contributing to low-carbon and climate-positive projects that help reduce greenhouse gas emissions and promote a transition to a net positive future. 	<ul style="list-style-type: none"> Provide customers with the carbon footprint data for 100% of Behn Meyer's key products by 2040. 	On track

¹ Comprises direct GHG emissions from Behn Meyer-owned sources (Scope 1) and indirect GHG emissions associated with the purchase of electricity, steam, heat or gas (Scope 2)

Sustainable Product Portfolio and Investment Steering

Sustainable Product Portfolio

The development and active steering of a sustainable product portfolio are core elements of Behn Meyer's sustainability vision and an integral part of its business model. The Group aims to progressively align its product portfolio with defined environmental and social sustainability criteria in order to address material IROs identified across the value chain through the double materiality assessment.

Sustainable products are intended to contribute to greater resource efficiency, reduced GHG emissions, improved product safety and lower environmental and social impacts throughout their life cycle. Portfolio transformation is therefore a key strategic lever for integrating sustainability considerations into commercial and operational decision-making.

Behn Meyer has established a long-term ambition to have 100% of Behn Meyer-labelled products meet defined environmental sustainability criteria by 2040. This includes products with a reduced **product carbon footprint (PCF)** and circular characteristics such as recycled or reusable content, and improved safety or hazard profiles. The target was developed by the Group Sustainability team in close consultation with the relevant business divisions and approved by executive management. To operationalise this ambition, products are classified according to their sustainability performance within an internal framework.



Accelerator

Products that make a substantial contribution to environmental or social sustainability. These typically include products supported by recognised third-party certifications, verified recycled content, demonstrably lower PCF values or compliance with established sustainability standards. Such classifications are subject to internal validation and documentation.



Sustainable Standard

Products that meet defined baseline sustainability requirements consistent with market standards or internal criteria. This classification may be based on supplier documentation or self-declaration, supported by internal review procedures.



Challenged

Products identified as having significant sustainability-related deficiencies or comparatively higher environmental or social risks. These may include products associated with higher emissions, hazardous waste generation, resource depletion or other adverse impacts. Where such products are identified, the Group assesses mitigation measures and, where feasible, explores substitution, reformulation or gradual phase-out strategies.

Product categorisation is performed by the respective business units in accordance with Group-level guidance. Relevant sustainability and performance data are captured within regional operational systems to enable monitoring and portfolio steering.

In the reporting year 2025, Behn Meyer generated total sales of EUR 78.6 million from "Accelerator" products and EUR 495.0 million from "Sustainable Standard" products. Products classified as "Challenged" accounted for EUR 66.1 million of total sales during the same period.

Investment Steering

Sustainability considerations are systematically integrated into Behn Meyer's investment and capital allocation processes. ESG factors form part of the cross-functional due diligence procedures applied to mergers, acquisitions and significant capital expenditures.

As part of this process, the Group conducts sustainability assessments to evaluate the alignment of potential investments with its ESG strategy, sustainability targets and risk management framework. Assessment criteria include energy consumption, energy sources, GHG emissions, portfolio composition and the share of sustainable products, as well as exposure to sustainability-related regulatory, environmental or social risks. Sustainability-related risks and opportunities identified during the assessment are incorporated into the overall investment evaluation and decision-making process.

Sustainability also plays a key role in investments with a direct environmental impact, such as acquisitions of companies with sustainable product portfolios. For such investments, the Group assesses the expected impact on its carbon footprint and on the achievement of its climate-related targets. Where necessary, additional measures are defined to ensure alignment with the Group's decarbonisation pathway and broader sustainability objectives.

Through its structured approach to portfolio and investment steering, Behn Meyer seeks to align long-term financial performance with the effective management of material sustainability-related IROs.

Research and Development (R&D) and Sustainability-Related Expenditure

In the reporting year 2025, Behn Meyer invested EUR 1.9 million in R&D activities dedicated to products with enhanced sustainability features. These R&D efforts support the development of solutions that contribute to climate change mitigation, resource efficiency, environmental protection and improved safety performance across the value chain.

In addition, the Group allocated a total of EUR 38 million in sustainability-related capital and operational expenditure across its business activities. Of this amount, EUR 1.9 million represents **capital expenditure (CapEx)**, primarily relating to investments in production upgrades, energy-efficient technologies, renewable energy installations, process optimisation and infrastructure supporting the expansion of the sustainable product portfolio. **Operational expenditure (OpEx)** amounted to EUR 36.4 million and includes sustainability-related operating costs such as personnel, maintenance of energy-efficient systems, certification, product stewardship activities, supply chain sustainability initiatives and other implementation measures.

These investments support the execution of Behn Meyer's sustainability strategy and the transition towards a more sustainable product portfolio. They are aligned with the Group's identified sustainability-related IROs and strengthen the long-term resilience and competitiveness of the business model.

EU Taxonomy

The disclosures on the environmental objectives defined in the Taxonomy Regulation are presented collectively in the EU Taxonomy section, in line with ESRS requirements.

Background and Scope of Reporting

With the adoption of the Action Plan on Financing Sustainable Growth, the EU reinforced its climate protection and sustainable business practices in financial markets. One key instrument of this action plan, introduced in March 2018, is the **EU Taxonomy Regulation (EU Taxonomy)**. This binding and standardised classification system defines which economic activities qualify as environmentally sustainable under the EU Taxonomy and how they must be reported. Its purpose is to channel financial flows towards green investments, enabling investors to decide whether they wish to support the EU's sustainability objectives through their investments. Since the 2021 financial year, all companies obliged to provide non-financial reporting under Section 315b et seq. of the **German Commercial Code (HGB)** must disclose information on the implementation of the EU Taxonomy.

In this context, Behn Meyer, as the parent company, reports in the following section the share of its consolidated turnover, CapEx and OpEx for the 2025 reporting period that relates to Taxonomy-eligible economic activities across all six environmental objectives pursuant to Article 8 of the EU Taxonomy. The scope of consolidation for the Behn Meyer Group covers only non-financial subsidiaries.

Behn Meyer's Taxonomy-aligned Economic Activities

The assessment of Taxonomy alignment involves several sequential steps, each of which must be conducted individually and documented by the Group's companies. Beyond demonstrating a substantial contribution of an economic activity to one of the two climate-related environmental objectives, it is also necessary to verify compliance with the **'do no significant harm' (DNSH)** criteria covering all six environmental objectives, as well as adherence to minimum safeguards in the areas of human rights, anti-corruption, taxation and fair competition.

For the verification of compliance with minimum safeguards, Behn Meyer must undergo a review that is not linked to any specific economic activity. At present, Behn Meyer does not fully meet these minimum requirements, as its human rights due diligence processes have so far been limited to direct suppliers. Since all of the above criteria must be fulfilled in order for an activity to qualify as Taxonomy-aligned, Behn Meyer is unable to report any Taxonomy-aligned turnover, CapEx or OpEx. The following metrics are therefore disclosed.

Behn Meyer's Taxonomy-eligible Economic Activities

As a distributor, Behn Meyer generates external turnover through the sale of chemicals and ingredients as well as through service provision. An assessment of its economic activities in accordance with the EU Taxonomy Regulations (Delegated Regulations (EU) 2023/2486 – Environmental Delegated Act, (EU) 2021/2178, (EU) 2023/2485 and (EU) 2021/2139 – Climate Delegated Act) found that no turnover-generating activities of Behn Meyer fall within the scope of the EU Taxonomy.

Accordingly, Behn Meyer reports only CapEx and OpEx connected to the purchase of outputs from Taxonomy-eligible economic activities and to selected measures aimed at improving energy efficiency. These include activities and measures listed in Annex I of the Climate Delegated Act as well as Annexes I–IV of the Environmental Delegated Act ("category c", Section 1.1.2.2 of Annex I to the Art. 8 Delegated Act). Behn Meyer has identified both relevant purchases and individual measures that align with the EU Taxonomy and therefore give rise to Taxonomy-eligible CapEx and OpEx:

EU Taxonomy	Corresponding Economic Activity in The EU Taxonomy					
Description of the Behn Meyer Activity	Annex I to The Climate Delegated Act	Annexes I–III to the Environmental Delegated Act	Code	Turnover (EUR)	CapEx (EUR)	OpEx (EUR)
Motor Vehicles						
Purchase and lease of heavy goods vehicles for freight transport	Freight transport services by road (CCM 6.6.)		CCM 6.6.	0	0	414,812
Purchase, lease, repair and maintenance of industrial trucks	Manufacturing of other low-carbon technologies (CCM 3.6.)		CCM 3.6.	0	103,382	129,253
Purchase and lease of passenger cars as company vehicles	Transport by motorbikes, passenger cars and light commercial vehicles (CCM 6.5.)		CCM 6.5.	0	862,862	273,136
Renewable Energy Technologies						
Purchase, lease and maintenance of renewable energy technologies for electricity and heat generation at Behn Meyer sites, e.g., solar panels, heat pumps and wind turbines	Installation, maintenance and repair of renewable energy technologies (CCM 7.6.)		CCM 7.6.	0	241,124	19,317
Buildings						
Construction of new buildings	Construction of new buildings (CCM 7.1.)	Construction of new buildings (CE 3.1.)	CCM 7.1./CE 3.1.	0	4,394,522	9,592
Acquisition and lease of existing buildings	Acquisition and ownership of buildings (CCM 7.7.)		CCM 7.7.	0	67,560	883,549
Installation, maintenance and repair of energy efficiency equipment	Installation, maintenance and repair of energy efficiency equipment (CCM 7.3.)		CCM 7.3.	0	0	0
Installation and maintenance of charging stations for electric vehicles	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) (CCM 7.4.)		CCM 7.4.	0	6,100	0
Equipment						
Installation and maintenance of water treatment facilities		Urban waste water treatment (WTR 2.2.)	WTR 2.2.	0	16,298	579

For the allocation of turnover, CapEx and OpEx, Behn Meyer identified the relevant sales, purchases and measures, and assigned them to the corresponding economic activities defined in the Climate Delegated Act and the Environmental Delegated Act. This approach ensures that no turnover, CapEx or OpEx is counted more than once. The values identified in this way form the numerator of the performance indicators presented below.

Memberships & Associations

Behn Meyer actively engages with industry associations and collaborative networks that promote responsible and sustainable business practices. Through these memberships, we contribute to the development of industry standards, share best practices and support initiatives aimed at advancing environmental and social performance across our sectors.

Our objective is to cultivate resilient and responsible business ecosystems that help mitigate risks for our customers, partners and other stakeholders. To this end, we collaborate with **non-governmental organisations (NGOs)**, value chain partners and public sector institutions to drive innovation, strengthen compliance frameworks and develop sustainable solutions that create long-term value.

	Animal Health Companies Association (ASOHI)
	Association of Hamburg Exporters e.V. (VHE)
	Association of Indonesian Cosmetics Companies (PERKOSMI)
	Business Association of the German Rubber Industry e.V. (WDK)
	Boating Industries Association of the Philippines
	Chamber of Commerce Hamburg
	Chamber of Commerce & Industry Queensland (CCIQ)
	Chamber of Cosmetics Industry of the Philippines
	Chemical Industries Council of Malaysia (CICM)
	Commercial Employers' Association of Peninsula Malaysia (CEAPM)
	Confederation of Italian Industry (Confindustria)
	Dutch Poultry Association
	Employers' Confederation of Thailand (ECOT)
	Employers Confederation of the Philippines (ECOP)
	Fertilizer Industry Association Malaysia (FIAM)
	FMM Export & International Business (EIB)
	FMM Subang Jaya & Puchong Regional
	Gabungan Produsen Makanan Minuman Indonesia (GAPMMI)
	German Asia-Pacific Business Association (OAV)
	German Myanmar Business Chamber
	German Rubber Society e.V. (DKG)
	Glastuinbouw Nederland
	Global Compact Network Germany
	Indonesian Chamber of Commerce and Industry (KADIN)
	Indonesia Crop Care Associations

	International Fertilizer Association (IFA)
	Malaysian Animal Health & Nutrition Industries Association (MAHNIA)
	Malaysian CropLife & Public Health Association (MCPA)
	Malaysia External Trade Development Corporation (MATRADE)
	Malaysian Plastics Manufacturers Association (MPMA)
	Malaysian Rubber Glove Manufacturers' Association (MARGMA)
	Malaysian Rubber Products Manufacturers' Association (MRPMA)
	Malaysian-German Chamber of Commerce (MGCC)
	Malaysian Employers Federation (MEF)
	Malay Chamber of Commerce Malaysia
	National Union of Commercial Workers (NUCW)
	Society of Cosmetic Scientists (Malaysia)
	Myanmar Ministry of Agriculture, Livestock and Irrigation (MOALI)
	Philippine Rubber Industries Association
	Philippine Association of Paint Manufacturers, Inc.
	Philippine Paint and Coatings Association Inc.
	Responsible Care® Global Charter
	Roundtable of Sustainable Palm Oil (RSPO)
	The Responsible Care Management Committee of Thailand (RCMCT)
	Thai Chamber of Commerce Business
	The Federation of Malaysian Manufacturers (FMM) Women in Business
	The Federation of Thai Industries (FTI)
	The German-Indonesian Chamber of Industry and Commerce (EKONID)
	The German-Thai Chamber of Commerce (GTCC)
	The Indonesian Food and Beverage Industry Association (GAPPMI)
	The Incorporated Society of Planters (ISP)
	The Italian Federation of the Chemical Industry (Federchimica)
	The Plastics & Rubber Institute Malaysia (PRIM)
	The Thai Chamber of Commerce (TCC)
	The Union of Myanmar Federation of Chambers of Commerce and Industry (UMFCCI)
	Übersee-Club e.V.
	UN Global Compact Network Malaysia & Brunei (UNGCMYB)
	United Nations Global Compact (UNGC)

Double Materiality Assessment

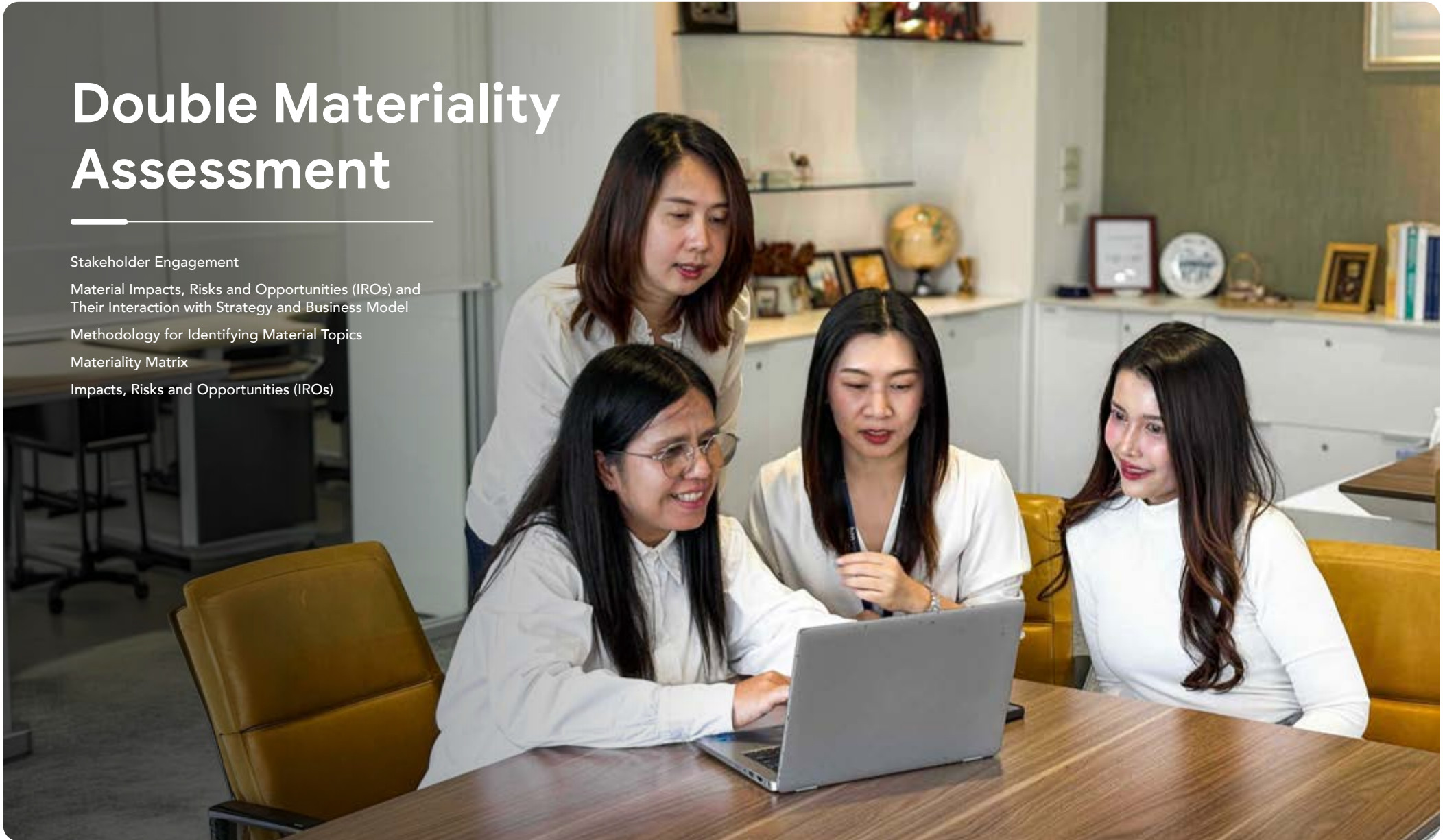
Stakeholder Engagement

Material Impacts, Risks and Opportunities (IROs) and Their Interaction with Strategy and Business Model

Methodology for Identifying Material Topics

Materiality Matrix

Impacts, Risks and Opportunities (IROs)



Stakeholder Engagement

At Behn Meyer, our stakeholder interactions are grounded in consistent, transparent and genuine communication, encouraging a collaborative environment with the diverse groups vital to our operations. By strengthening these relationships, we endeavour to address concerns effectively, make well-informed decisions and enhance the company's value in alignment with our stakeholders' best interests. Maintaining open, ongoing dialogue with our partners is a core element of our operational strategy.

Each year, Behn Meyer conducts a Sustainability Stakeholder Engagement Survey, using web-based questionnaires for both internal and external stakeholders. This anonymous survey is designed to improve our work environment, optimise supply chain management and evaluate ESG risks. In parallel, we conduct a double materiality assessment in line with the ESRS, establishing a structured framework for sustainability reporting.

We place high importance on engaging with groups essential to fostering sustainable business practices, maintaining regular communication with key stakeholders throughout the year. Stakeholder selection is based on Behn Meyer's capacity to influence their value chains and the potential impact they may have on our operations. Our key stakeholder groups include employees, customers, industry associations, business partners, distributors, suppliers and the local community, among others.

Stakeholders	Internal / External	Affected Stakeholders/ Users/Both	Dialogue Formats
Board of Directors/ Directors	Internal	Affected stakeholders	CSR Steering Committee, Board of Directors meetings
Employees	Internal	Affected stakeholders	Employee surveys, question and answer sessions, intranet, newsletters, various training options
Customers	External	Both	Direct dialogue between key account managers/sales personnel and customers, self-assessment questionnaires, audits, conferences, Behn Meyer Sustainability Survey
Suppliers	External	Both	Direct interaction, supplier sustainability assessments, self-assessment questionnaires, audits, Behn Meyer Sustainability Survey
Business Partners	External	Both	Direct interaction, Behn Meyer Sustainability Survey
Industry Associations	External	Both	Active member of industry and sector associations, Behn Meyer Sustainability Survey
NGOs/Community	External	Users	Corporate volunteering and community engagement programmes, partnership projects and collaborations

Material Impacts, Risks and Opportunities (IROs) and Their Interaction with Strategy and Business Model

Behn Meyer's operations give rise to material environmental, social, economic and societal impacts. The matrix below presents the results of the double materiality assessment conducted by Behn Meyer in 2025 in accordance with the ESRS requirements.

The assessment was carried out using a double materiality approach. The matrix illustrates the material risks and opportunities, representing the financial materiality of sustainability topics for Behn Meyer, on the X-axis, and the material impacts of Behn Meyer's operations on people and the environment on the Y-axis. This comparison enables Behn Meyer to identify its strategic focus areas and align its sustainability strategy accordingly.

The assessment considered two complementary perspectives:

- Impact materiality: Evaluation of Behn Meyer's significant actual and potential impacts on environmental, social and economic systems.
- Financial materiality: Identification of sustainability topics that could influence Behn Meyer's financial performance and enterprise value over time.

Details of the individual material IROs are presented in the respective topical standard sections. These sections describe how Behn Meyer manages its material impacts and addresses associated risks and opportunities in line with the Group's sustainability strategy. Further information on the materiality assessment methodology is provided in the relevant chapters.

In addition, a qualitative assessment of Behn Meyer's strategy and business model was conducted by the Behn Meyer Sustainability team. This assessment indicated that the Group has the resilience and organisational structures in place to manage material impacts and risks and to capitalise on identified opportunities. Material IROs are addressed through the sustainability strategy and, where relevant, through dedicated functions and departments established for this purpose.

Methodology for Identifying Material Topics

In accordance with the ESRS double materiality requirements, Behn Meyer conducted a structured process to identify sustainability topics that are material from both impact and financial perspectives. The methodology was designed to ensure transparency, consistency and accountability and to focus reporting on topics of greatest relevance to the Group and its stakeholders.

As part of the assessment, an internal financial risk and opportunity analysis was performed with the involvement of subject-matter experts from all business units and relevant corporate functions. A total of ten sustainability topic clusters were qualitatively assessed for their potential effects on key financial performance indicators and the Group's enterprise value.

The double materiality assessment was carried out through the following steps:

- 1 Definition of Topics and IROs**
 Identification and formalisation of sustainability topics, including associated actual and potential IROs, in line with ESRS topical standards.
- 2 Financial Materiality Assessment**
 Evaluation of the financial risks and opportunities associated with the identified topics, including input from stakeholder engagement activities, to assess their potential influence on the Group's financial performance.
- 3 Impact Materiality Assessment**
 Assessment of the severity and likelihood of the Group's actual and potential impacts on the environment and society, based on input from both internal and external stakeholders.
- 4 Validation and Governance Review**
 Review and validation of the assessment results by the relevant governance bodies to confirm the final list of material topics.

Materiality Matrix

In accordance with ESRS, Behn Meyer established a materiality matrix as a key output of its double materiality assessment. The matrix supports the identification and prioritisation of sustainability matters that are material from both impact and financial perspectives.

The materiality assessment covered sustainability matters across ESG topics, as defined in the ESRS topical standards. Based on this assessment, ten sustainability matters were identified as material, reflecting Behn Meyer's most significant actual and potential impacts on people and the environment, as well as sustainability-related risks and opportunities that could affect the Group's financial position, performance and future development.

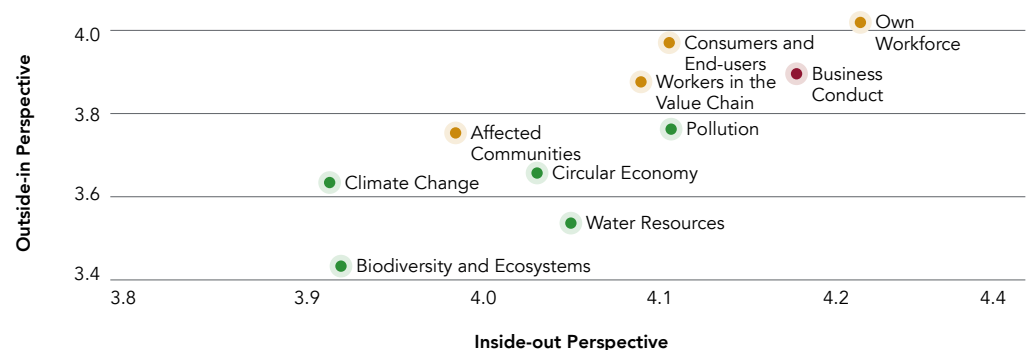
The results of the impact materiality and financial materiality assessments were quantified using a consistent scoring methodology on a scale from 1 to 5. The outcomes were weighted and consolidated at Group level, reviewed by management and validated by the Board of Directors. The process was additionally overseen by the Board of Directors to ensure the robustness, completeness and consistency of the double materiality assessment.

The material sustainability matters identified through the matrix inform Behn Meyer's sustainability strategy, management priorities and non-financial targets. The integration of the assessment results ensures that sustainability-related IROs are considered in strategic decision-making and in the allocation of resources, in line with ESRS requirements.

As part of the double materiality assessment, Behn Meyer conducted a stakeholder engagement exercise in 2025 to support both the impact and financial materiality analyses. Stakeholder input was used to inform the assessment of the severity and likelihood of impacts and the relevance of sustainability-related risks and opportunities. The sustainability matters most frequently identified by stakeholders were:

- Own Workforce**
 Working conditions, diversity and equal opportunity and human rights.
- Consumers and End-users**
 Product safety and data protection.
- Business Conduct**
 Corporate culture, whistleblower protection, political engagement, anti-corruption and anti-bribery practices.

Detailed results of the materiality assessment are presented in the following sections. The next stakeholder engagement exercise is planned for 2026.



No.	Topic	No.	Topic
1	Climate change	6	Own workforce
2	Pollution	7	Workers in the value chain
3	Water resources	8	Affected communities
4	Biodiversity and ecosystems	9	Consumers and end- users
5	Circular economy	10	Business conduct

• Environment • Social • Governance

Stakeholder-driven Material ESG Issues

Topic	Material ESG Issues	Boundary Impact	Importance to Behn Meyer's Value Creation	Importance to External Stakeholders
Environment				
Climate Change	<ul style="list-style-type: none"> GHG emissions from operations and logistics Energy consumption and energy efficiency Climate-related physical and transition risks Alignment with climate regulations and decarbonisation pathways 	Own operations, upstream suppliers, downstream distribution	*	*
Pollution	<ul style="list-style-type: none"> Air emissions from production processes Discharges to water and potential soil contamination Management of hazardous and non-hazardous waste Use, storage and handling of chemicals and hazardous substances 	Own operations; relevant upstream suppliers	***	**
Water Resources	<ul style="list-style-type: none"> Water withdrawal and consumption in operations Water efficiency and conservation measures Wastewater discharge and water quality management Exposure of operations to water-stressed areas 	Own operations; selected upstream suppliers in high-risk locations	**	*
Biodiversity and Ecosystems	<ul style="list-style-type: none"> Land use and site-level impacts on ecosystems Biodiversity risks associated with raw material sourcing Potential impacts on protected areas and sensitive habitats Compliance with environmental and biodiversity-related regulations 	Own operations; upstream value chain	*	*
Circular Economy	<ul style="list-style-type: none"> Use of raw materials, chemicals and packaging Waste generation, including hazardous waste Resource efficiency and waste reduction initiatives Product lifecycle considerations, including reuse, recycling and end-of-life 	Own operations; product design; downstream product use and end-of-life	**	**

* Moderate Material Issues ** Critical Material Issues *** Highly Critical Material Issues

Topic	Material ESG Issues	Boundary Impact	Importance to Behn Meyer's Value Creation	Importance to External Stakeholders
Labour and Human Rights				
Own Workforce	<ul style="list-style-type: none"> Occupational health and safety, particularly in operational and high-risk roles Employee wellbeing, engagement and retention Diversity, equity and equal opportunity Training and skills development 	Employees across all own operations	**	***
Workers in The Value Chain	<ul style="list-style-type: none"> Labour standards and working conditions at suppliers and contractors Occupational health and safety of external workers Risks of forced labour and child labour Supplier monitoring, audits and corrective actions 	Upstream suppliers; contractors and external workers	**	**
Affected Communities	<ul style="list-style-type: none"> Community health and safety related to operational activities Environmental and social impacts on local communities Local economic contribution and employment Stakeholder engagement and grievance mechanisms 	Communities in proximity to own operations; communities near key supplier sites	*	**
Consumers and End-users	<ul style="list-style-type: none"> Product safety and quality in accordance with applicable regulations Responsible marketing, labelling and product information Protection of customer data and privacy Customer satisfaction and complaint handling 	Downstream activities, including product use and services	***	***
Governance				
Business Conduct	<ul style="list-style-type: none"> Business ethics, integrity and compliance with laws and regulations Anti-corruption and anti-bribery measures Prevention of conflicts of interest Whistleblower protection and reporting mechanisms 	Own operations; business relationships and partners	***	***

Impacts, Risks and Opportunities (IROs)

Topic	Boundaries/ Value Chain	Impacts (Positive)	Impacts (Negative)	Risks	Opportunities	Time Horizon
Environment						
Climate Change	All stakeholders across our value chain	<ul style="list-style-type: none"> Reduce GHG emissions to achieve net-zero by 2050. Save energy costs through improved efficiency and renewable energy. Reduce waste generation across operations. Enhance employee health and wellbeing. Strengthen market competitiveness. Enable green operations across the supply chain. 	Increased compliance burden, including mandatory GHG disclosure.	<ul style="list-style-type: none"> Higher transport costs due to carbon taxes on logistics and suppliers. Rising raw material and product costs from climate-driven resource scarcity. 	<ul style="list-style-type: none"> Cost savings from renewable energy and energy-efficient operations. New business opportunities in low carbon markets and products. 	Long-term
Energy	All stakeholders across our value chain	<ul style="list-style-type: none"> Improve overall energy efficiency. Reduce Scope 2 GHG emissions through energy efficiency and renewable energy use. Lower energy costs. 	Additional costs for installation, operation and maintenance.	Limited space for installing equipment and systems, which may lead to encroaching into additional areas for installation.	<ul style="list-style-type: none"> Greater potential to achieve the net-zero target. Cost savings from improved energy efficiency. 	Constant
Pollution	All stakeholders across our value chain	N/A	Chemical spills or leaks may contaminate the environment, leading to residual pollution that can harm ecosystems, wildlife and natural resources.	Potential costs for damages resulting from chemical spill incidents.	Opportunity to improve emergency response plans and use new technologies to help prevent chemical spills.	Long-term
Water	All stakeholders across our value chain	<ul style="list-style-type: none"> Improve water efficiency to enable water reuse. Increase awareness and promote efficient water use. 	Insufficient water supply may require sourcing water from external providers, leading to higher service fees and additional costs.	N/A	<ul style="list-style-type: none"> Use internal water-recycling systems to reduce external water costs. Increase sales from water efficient products or services. 	Constant
Resource	All stakeholders across our value chain	Proactive distribution of circular product portfolio and circular packaging helps promote circular economy and create a positive market impact (suppliers and customers).	Eco-friendly products may face low initial market demand due to higher prices driven by costly materials and production processes.	<ul style="list-style-type: none"> Raw materials and products may be insufficient to meet demand. Damage or deterioration may occur during storage or transportation, especially for materials with specific handling requirements. 	Expand market opportunities through stronger sustainability positioning.	Constant
Waste	Within organisation	<ul style="list-style-type: none"> Decrease waste sent to landfill. Improve workplace cleanliness and overall environment. Encourage better employee behaviour in waste separation. Reduce GHG emissions from waste. Save waste disposal costs. 	A portion of the waste is still disposed of in landfills.	<ul style="list-style-type: none"> Higher waste disposal costs if the organisation does not improve its waste management efficiency. Increased risk of work-related illnesses due to improper waste handling. 	Behn Meyer can adopt alternative waste treatment methods, such as incineration, which produces ash that can be used for energy generation.	Constant

Impacts, Risks and Opportunities (IROs)

Topic	Boundaries/ Value Chain	Impacts (Positive)	Impacts (Negative)	Risks	Opportunities	Time Horizon
Social						
Health & Safety	All stakeholders across our value chain	<ul style="list-style-type: none"> Strengthen overall health and safety standards, including for the company's own workforce, through participation in industry associations. Reduce workplace accidents. Prevent work-related illnesses and support employee wellbeing. 	<ul style="list-style-type: none"> Increased operational costs due to investments in safety equipment, PPE, ventilation systems and additional training. Additional time required for strict workplace dress code and safety checks. Reduced available working time caused by increased safety procedures. 	<ul style="list-style-type: none"> Non-compliance with safety rules can lead to accidents and serious health impacts. Legal penalties for violating safety regulations. 	<ul style="list-style-type: none"> Healthier employees with fewer work-related illnesses. Lower medical and healthcare costs. 	Constant
Secure Employment & Adequate Wages	Within organisation	<ul style="list-style-type: none"> Enhance employees' financial stability. Stronger employer brand and improved talent attraction. 	N/A	N/A	Strengthen the employer brand and attract higher-quality talent.	Constant
Social Dialogue & Freedom of Association	Within organisation	<ul style="list-style-type: none"> Enhance employee wellbeing by providing a legitimate channel to voice concerns. Improve workplace stability. Enable more accurate and effective problem-solving. 	Dissatisfaction among employees who are not involved or who disagree with the outcomes.	Loss of talent if employees feel excluded or treated unfairly.	Stronger employer brand and facilitate talent attraction due to demonstrated commitment to fair labour rights.	Constant
Working Time & Work-Life Balance	Within organisation	<ul style="list-style-type: none"> Support employees' mental and physical health through the promotion of a good work-life balance. Improve team collaboration and workplace relationships. 	A lack of work-life balance and unreasonable working hours can cause dissatisfaction, frustration and mental health issues.	<ul style="list-style-type: none"> Legal risks if working-hour and overtime rules are not followed. Increased health and safety incidents resulting from stress, burnout and insufficient rest. 	Reduced HR costs from lower turnover and absenteeism.	Constant
Training and Skills Development	Within organisation	<ul style="list-style-type: none"> Enhance employability through training and skills development Higher employee motivation and job satisfaction driven by continuous training and skills development. 	<ul style="list-style-type: none"> Lower employee motivation and satisfaction resulting from insufficient training and skills development. Missed career advancement opportunities due to limited access to training and skills development. 	N/A	More skilled and motivated employees contribute to higher sales revenue and reduced costs through improved quality and efficiency, particularly in sales and procurement functions.	Constant
Diversity	Within organisation	Higher employee engagement, motivation and retention.	Insufficient diversity, reflected in the underrepresentation of women in management positions, may result in lower productivity and an increased risk of discrimination in the workforce.	Discrimination or bias affecting morale and productivity.	Stronger employer brand and ability to attract diverse talent.	Constant
Working Conditions	All stakeholders across our value chain	Improved employee wellbeing, health and safety through fair wages, regulated working hours and safe working environments across operations and the value chain.	Adverse impacts on human rights and worker wellbeing in cases of inadequate working conditions, including risks related to child labour, forced labour, insufficient wages, excessive working hours and unsafe workplaces.	<ul style="list-style-type: none"> Negative impacts on human rights if working-condition risks are insufficiently identified or managed, including risks related to child labour, forced labour, inadequate wages, excessive working hours and unsafe working conditions. Reputational, legal and operational risks arising from non-compliance with labour and workplace standards across the value chain. 	<ul style="list-style-type: none"> Engagement in industry associations and initiatives enables the promotion and adoption of higher labour, health and safety standards. Strengthening working conditions enhances employee retention, motivation and long-term operational resilience. 	Constant

Impacts, Risks and Opportunities (IROs)

Topic	Boundaries/ Value Chain	Impacts (Positive)	Impacts (Negative)	Risks	Opportunities	Time Horizon
Governance						
Corporate Culture	All stakeholders across our value chain	Promote ethical behaviour, inclusion, collaboration and employee engagement through a strong corporate culture, supporting productivity and long-term value creation.	A weak or misaligned corporate culture may lead to unethical behaviour, discrimination, low employee morale and reduced performance.	Reputational, legal and operational risks arising from misconduct, non-compliance or tolerance of inappropriate workplace behaviour.	Strengthening corporate culture enhances talent attraction and retention, supports ethical decision-making and improves organisational resilience.	Constant
Corruption and Bribery	All stakeholders across our value chain	Promote ethical conduct, transparency and fair business practices across operations and the value chain through a strong anti-corruption culture	Corruption and bribery can lead to unfair competition, legal violations, financial losses and adverse impacts on trust and stakeholder confidence.	Legal, financial and reputational risks arising from non-compliance with anti-corruption and anti-bribery laws and standards.	N/A	Constant
Protection of Whistleblowers	All stakeholders across our value chain	Encourage the reporting of misconduct, support ethical behaviour and strengthen transparency and accountability through effective whistleblower protection.	Insufficient protection of whistleblowers may lead to retaliation, underreporting of misconduct and continued unethical or non-compliant practices.	Legal, reputational and operational risks arising from failure to protect whistleblowers or to adequately investigate reported concerns.	N/A	Constant

Risk Management

Risk management is an integral component of Behn Meyer's corporate strategy as an international life sciences enterprise. The Group operates in a dynamic environment influenced by a range of internal and external factors that may affect the achievement of both financial and non-financial objectives. Within this context, risks are defined as potential negative deviations from planned or expected outcomes, while opportunities represent potential positive deviations. The risk management process also considers potential adverse impacts on people and the environment arising from the Group's activities.

Behn Meyer recognises that effective risk management is essential to sustainable growth and long-term value creation. By systematically identifying, assessing and managing risks and opportunities across all business areas, the Group seeks to align strategic decisions with stakeholder expectations and organisational objectives.

The risk management framework combines enterprise risk management, sustainability-related materiality assessments and structured stakeholder engagement. An integrated approach is applied at the corporate

level, with regulatory compliance regarded as a key priority. Operational business units and enabling functions, under the responsibility of designated risk owners, are accountable for identifying, evaluating, mitigating and reporting relevant risks within their respective areas.

Risk communication processes ensure that significant risks are escalated in a timely manner. Identified risks are assessed using both quantitative and qualitative criteria. Quantitative assessments focus primarily on potential financial impacts, while qualitative evaluations consider strategic implications, reputational effects, stakeholder confidence and potential impacts on people and the environment.

Overall responsibility for the effectiveness of the risk management system rests with the Board of Directors. The Board reviews the adequacy and effectiveness of the system at least annually. These regular evaluations, supported by the Risk Management Committees, ensure that the framework remains robust, responsive and aligned with the Group's evolving risk landscape and strategic priorities.

Environment

Key Performance Indicators

Climate Change

Greenhouse Gas (GHG) Emissions

Energy

Water

Wastewater

Waste

Pollution

Circular Economy Practices

Biodiversity & Ecosystems



Key Performance Indicators

Behn Meyer has implemented an Environmental Management Policy to promote the efficient and responsible use of energy and natural resources across both production and consumption processes. The main objective is to minimise environmental impacts while supporting the company's sustainable growth.

The company has established clear objectives for managing electricity, water, waste and packaging more effectively. Behn Meyer also recognises that the use of these resources is directly linked to the company's GHG emissions. We have rectified data from previous years to ensure accuracy and precision. To achieve long-term sustainability, the company is focused on reaching net-zero GHG emissions by 2050. This commitment is aligned with the SBTi standards and guidelines, and supports the Paris Agreement goal of limiting global temperature rise.

Greenhouse Gas (GHG) Emissions	Unit of Measurement	Year 2023	Year 2024	Year 2025
Scope 1: Direct Emissions	tonnes CO ₂ e	5,878	5,906	6,374
Scope 2: Indirect Emissions According to the Location-based Method	tonnes CO ₂ e	9,569	8,936	7,881
Scope 2: Indirect Emissions According to the Market-based Method	tonnes CO ₂ e	8,276	7,358	6,903
Scope 3: GHG Emissions	tonnes CO ₂ e	155,366	121,127	176,124
Intensity Scope 1, 2 & 3	tonnes CO ₂ e/tonnes product	0.106	0.095	0.135
	tonnes CO ₂ e/revenue (€M)	220.2	152.7	239.7
Energy Usage				
Direct Energy	MWh	23,694	24,583	23,298
Indirect Energy	MWh	15,889	15,778	11,443
Renewable Energy	MWh	3,000	3,278	4,184
Energy Intensity	MWh/revenue (€M)	55.3	49.6	49.3
Water Usage				
Water (Total)	thousand m ³	257.8	330.3	239.2
Water Reused	thousand m ³	1.2	1.2	8.6
Water Intensity	thousand m ³ /revenue (€M)	0.33	0.38	0.30
Wastewater				
Wastewater Discharged	thousand m ³	170.9	235.7	153.4
Waste				
Hazardous Waste	tonnes	885	1,037	844
Non-hazardous Waste	tonnes	1,773	2,465	2,660
Waste Reused and Recycled	tonnes	586	1,682	1,500
Packaging				
Packaging (Recycled)	tonnes	52	78	24
Packaging (Non-recycled)	tonnes	1,874	1,274	2,797

Climate Change

Policies and Actions

Behn Meyer applies a decentralised approach to climate change mitigation, climate adaptation, energy efficiency and the use of renewable energy across its operations. The Behn Meyer Environmental Policy requires all employees to contribute to climate protection and responsible environmental management.

At the operational level, CSR Country Leads, together with the **Safety, Health, Environment and Quality (SHEQ)** teams drive initiatives to reduce carbon footprints across Behn Meyer sites and improve energy efficiency in support of the Group's climate targets.

To ensure consistent and reliable data management, the CO₂e Emissions and Reporting Methodology provides guidance on the collection and monitoring of energy consumption and GHG emissions data. This framework enables the identification and implementation of targeted measures to mitigate climate change, enhance climate resilience and improve energy efficiency.

In addition, the Renewable Electricity Policy governs the procurement and use of renewable electricity within the Group. All relevant policies, guidelines and procedural instructions have been approved by the Board of Directors and are accessible to employees via the company intranet. The Environmental Policy, as well as related targets and action plans, are also publicly available on the company website.

During the reporting period, Behn Meyer implemented a range of initiatives addressing Scope 1, Scope 2 and Scope 3 emissions, supporting the overall objective of reducing the Group's CO₂e emissions.

Decarbonisation Roadmap to Net-zero

Climate change is a long-term issue that affects countries around the world. More frequent extreme weather events create challenges for both daily life and business operations. Businesses play an important role in this issue, as they contribute to GHG emissions while also being directly affected by the impacts of climate change.

Behn Meyer understands the importance of reducing its impact on climate change by lowering the GHG emissions from its operations. This approach reflects the company's sense of responsibility towards the environment and society.

To ensure effective action, Behn Meyer has set up a management committee that is responsible for driving the company's climate strategy. Climate-related topics, risks and progress are regularly discussed at Board meetings, showing the urgency of this matter. In addition, a Group-wide CSR Steering Committee has been established to plan and carry out climate-related initiatives and to consider how climate change may affect the business. Through these efforts, the company aims to take a proactive and informed approach towards long-term sustainability.

Decarbonisation Roadmap to Net-zero

Behn Meyer is working towards achieving net-zero GHG emissions across our entire value chain by 2050 or earlier, encompassing Scope 1, 2 and 3 emissions, with Scope 3 covering all categories defined by the GHG Protocol recognised as relevant to the company. This target has been established in alignment with SBTi criteria and supports the objectives of the 2015 Paris Agreement.

We define net-zero emissions as a 90% reduction in total GHG emissions, including both direct emissions (Scope 1 and 2) and those within our value chain (Scope 3), using 2023 as the baseline year. While achieving net-zero is an ambitious challenge, it is a necessary step for all companies, including Behn Meyer. In the coming years, we will provide detailed reports outlining our planned initiatives to meet this critical goal.

Our company is committed to neutralising residual emissions upon achieving its net-zero science-based targets. In line with the requirements of the SBTi Net-Zero Standard, any remaining unabated emissions will be addressed through credible carbon removal solutions to ensure the achievement of net-zero emissions. To this end, the company plans to invest in carbon removal technologies as they become available and scalable. In parallel, as part of our transition towards net-zero, we will continue to implement beyond value chain mitigation measures, including annual investments in high-quality carbon offset projects outside our value chain—such as wind energy initiatives—and seek further opportunities for collaboration to support global GHG mitigation efforts.

2050 Target
Net-zero GHG emissions including entire value chain⁵

2040 Target
Carbon neutrality in our own operation³
100% renewable electricity

2030 Target
Reduce own GHG emissions (Scope 1 & 2¹) by 42%³
Reduce value chain² GHG emissions (Scope 3) by 25%³

2023 Base Year
Own GHG emissions (Scope 1 & 2¹):
14,153 metric tonnes CO₂e
Value chain GHG emissions (Scope 3²):
155,366 metric tonnes CO₂e

¹ Comprises direct emissions (Scope 1) and indirect emissions (Scope 2, market-based) from Behn Meyer sites. ² In line with the criteria set by the Science-Based Targets initiative (SBTi), Behn Meyer has identified the following Scope 3 categories from the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting & Reporting Standard as relevant: (3.1) purchased goods and services, (3.2) capital goods, (3.3) fuel- and energy-related activities, (3.4) upstream transportation and distribution, (3.5) waste generated in operations, (3.6) business travel, (3.7) employee commuting, (3.8) upstream leased assets, (3.9) downstream transportation and distribution, (3.10) processing of sold products, (3.12) end-of-life treatment of sold products, (3.15) investments.³ Absolute, compared to the base year 2023. ⁴ Behn Meyer aims to achieve carbon neutrality at all its own sites (Scope 1 & 2) by 2040. The remaining GHG emissions from our own operations will be fully offset by purchasing certificates from verified climate protection projects. ⁵ Defined as a 90% reduction in our entire Scope 1, 2 & 3 emissions compared with the base year 2023. Scope 3 includes all categories defined in the GHG Protocol listed as relevant above.

Climate Mitigation and Adaptation Efforts

Behn Meyer strives to remove GHG emissions through increasing energy efficiency, transitioning to renewable energy sources and implementing low-carbon operations across our facilities and supply chain. In addition, we conduct climate-related risk assessments to evaluate the potential impacts of climate change on our business operations. This enables us to develop mitigation and adaptation plans to minimise potential impacts while strengthening the resilience of our operations and business areas. In 2025, 80% of Behn Meyer's operational sites were assessed for specific environmental risks.



Renewable Energy and Energy Efficiency

We have set a target to source 100% of our purchased electricity from renewable energy by 2030. To achieve this ambition, our approach prioritises solar and wind power, selected based on the suitability of each operating location. This transition is guided by renewable electricity procurement criteria aligned with [the next-generation green power guidelines](#) set by the [World Wide Fund for Nature \(WWF\)](#), ensuring a consistent and credible framework across the Group.

Our group of companies in 2025 achieved tangible progress in the renewable electricity procurement transition, with renewable energy accounting for 26.8% of total electricity consumption (equivalent to 15.1 TJ). At the same time, we strengthened our renewable energy portfolio through on-site solar power installations and long-term renewable electricity supply agreements covering our operations in Thailand, Indonesia and Vietnam.

To further accelerate this transition and acknowledging limitations in renewable energy availability in certain markets, we have expanded our solar power installations to support the reduction of Scope 2 (indirect) GHG emissions, resulting in approximately 1,982 tCO_{2e}. These efforts are complemented by ongoing process innovations, upgrades to energy-efficient facilities and building technologies, and the implementation and optimisation of energy management systems, particularly at our production sites.



Governance

Behn Meyer's sustainability governance is overseen by the CSR Steering Committee, which sets direction and oversees environmental matters across the company. The committee regularly reviews and updates key policies to ensure they remain relevant to current environmental challenges and stakeholder expectations. Under this governance framework, the company promotes low-carbon practices in its operations. This includes encouraging the use of **electric vehicles (EVs)** by management and employees, supported by EV charging stations at office locations and EV fleet cards for sales employees for work-related travel.

Behn Meyer has also set targets to improve production processes, including more sustainable raw material sourcing and packaging, to reduce waste across the organisation. In addition, the company is exploring the use of an internal carbon pricing approach to help align investment decisions with its goal of achieving net-zero GHG emissions by 2050.

Internal Carbon Pricing

Behn Meyer holds its companies accountable for managing and reducing their Scope 1 and Scope 2 GHG emissions through ongoing GHG reduction initiatives. As part of its evolving climate strategy, the Group is currently exploring the potential introduction of an internal carbon pricing mechanism. If implemented, the mechanism could involve assigning a notional price to CO_{2e} emissions and allocating the corresponding amount to an internal climate protection fund. Business units or sites may then be able to apply for funding by proposing projects that contribute to emissions reductions or other sustainability objectives. This approach is intended to encourage employees to develop innovative solutions tailored to local operational conditions and needs.

The potential carbon price would be informed by relevant considerations such as emissions-reduction targets, developments in carbon taxation and emissions trading schemes, renewable energy costs and voluntary carbon market benchmarks. By placing an internal value on emissions, the Group aims to strengthen incentives for emissions reduction while supporting initiatives that contribute to its broader sustainability ambitions.



Climate Neutrality

In 2025, we offset 555 MWh through an **International Renewable Energy Certificate (I-REC)**-certified renewable energy project that generates electricity from solid biomass, including agricultural by-products and waste. The project is certified by Green & Blue Planet Solutions Co., Ltd.

To address emissions from unavoidable business travel, we purchase **Verified Emission Reductions (VERs)** from climate projects that meet recognised quality standards. During the reporting year, we supported a biomass-based emission avoidance project under the **Verified Carbon Standard (VCS)** Programme, enabling the offsetting of 551 metric tonnes of GHG emissions (CO₂e).

Our participation in voluntary carbon markets complements our broader strategy to reduce GHG emissions across our operations and does not replace our ongoing emission reduction efforts.

“We aim to reduce GHG emissions from relevant Scope 3 categories* in our value chain by an absolute 25% (compared to base year 2023) by 2030.”

Value Chain (Scope 3)

Managing GHG emissions under Scope 3 is highly challenging, particularly in terms of emission reduction and data accuracy. For some suppliers, this is still a relatively new topic and there are limitations in terms of data availability and understanding.

In addition, upstream and downstream activities are largely outside the company’s direct operational control, as they fall within suppliers’ operations. As a result, we do not have direct access to primary data and a significant portion of our Scope 3 emissions is currently calculated using a spend-based methodology and proxy emission factors.

As part of our sustainable procurement approach, Behn Meyer is working closely with both upstream and downstream partners to support tangible reductions in Scope 3 GHG emissions. We are advancing the digitisation and enhancement of data collection and analytical systems to strengthen the effectiveness of our emissions management practices. Through these initiatives, we gain clearer insight into IROs across our value chain, creating a robust platform for future sustainability actions.

To address Scope 3 emission challenges, we have introduced several initiatives, including:

- 1 **Actively gathering Scope 3 data from internal stakeholders**
- 2 **Enhancing engagement with sustainability-driven suppliers, focusing strongly on data quality and traceability**
- 3 **Embedding sustainability criteria into our procurement procedures to track supplier contributions**
- 4 **Encouraging supplier participation in climate action by monitoring primary GHG data from their Scope 1 and Scope 2 emissions**
- 5 **Setting absolute internal Scope 3 emission reduction targets**
- 6 **Digitising operations to optimise our logistics efficiency**

* In line with the criteria set by the SBTi, Behn Meyer has identified the following Scope 3 categories from the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting & Reporting Standard as relevant: (3.1) purchased goods and services, (3.2) capital goods, (3.3) fuel- and energy-related activities, (3.4) upstream transportation and distribution, (3.5) waste generated in operations, (3.6) business travel, (3.7) employee commuting, (3.8) upstream leased assets, (3.9) downstream transportation and distribution, (3.10) processing of sold products, (3.12) end-of-life treatment of sold products, (3.15) investments.

Climate-Related Financial Impact

Natural hazard events and the impacts of climate change are expected to increase in both frequency and severity in the future, posing significant risks to human health and the global economy. Behn Meyer takes note of the potential climate-related risks and impacts that may affect its operations and value chain. Accordingly, the company is continuously conducting comprehensive climate risk assessments and developing appropriate preparedness and response plans for abnormal and disruptive situations, to adapt to the effects of climate change and mitigate their severity. Climate-related risks are already integrated into the Group-wide enterprise risk management system.

Climate Scenarios

The company conducted a climate scenario analysis to assess the potential impacts of climate change on its business. Two scenarios were developed based on the Sixth Assessment Report (AR6) of the **Intergovernmental Panel on Climate Change (IPCC)**, supplemented by additional information relevant to the company's business sectors. The analysis supported the identification of material climate-related risks and opportunities and informed the company's strategic planning and resilience measures. To ensure a comprehensive assessment, contributions were gathered from cross-functional and cross-divisional teams across the organisation.

The scenarios considered include: (1) a pathway in which global temperature increase is limited to below 2°C, referred to as the Green Road (SSP1-1.9), which is aligned with the objectives of the Paris Agreement; and (2) a pathway reflecting current global development trends, referred to as the Rocky Road (SSP3-7.0).

Green Road (SSP1-1.9)

The Green Road scenario emphasises sustainability and the achievement of the 1.5°C goal, with a focus on low emissions and rapid technological advancement. This leads to a swift reduction in GHG emissions, resulting in less severe climate and weather-related impacts.

Rocky Road (SSP3-7.0)

The Rocky Road scenario envisions a future characterised by regional fragmentation and high emissions, resulting in a temperature rise of 2.8-4.6°C. This scenario predicts a slower pace of emissions reduction, leading to more extreme and widespread climate and weather-related impacts across the globe.

Physical Climate Impact Drivers

Temperature and Extreme Heat

Rising global temperatures and more frequent extreme heat events are expected to increase operational pressures across our facilities. Higher temperatures lead to greater cooling demand and higher energy use, while also placing additional stress on machinery, which may result in equipment failure or unplanned production downtime. Extended periods of extreme heat can also affect the stability and quality of certain chemical raw materials, necessitating stricter storage conditions and quality control measures. In areas with less stable power infrastructure, extreme heat may further increase the risk of power outages, potentially disrupting operations and causing financial impacts. The impacts are assessed as having a higher likelihood of occurrence over the medium- to long-term time horizons, with a moderate magnitude of potential impact.

Water Scarcity and Changing Precipitation Patterns

Changes in rainfall patterns, including seasonal shifts and a higher risk of drought, may affect operations that depend on reliable water availability. Lower water supply could result in higher sourcing costs, tighter regulatory requirements and limitations on certain operational activities. Conversely, periods of heavy rainfall and flooding may disrupt supply chains, delay the delivery of raw materials and cause damage to local infrastructure. Together, these factors could lead to greater variability in production and may require additional investment in water-efficiency measures, storage capacity and water-related risk management. The impacts are considered to have a higher likelihood of occurrence in the medium- to long-term time horizons, with a moderate magnitude of potential impact.

Extreme Weather Events

More frequent storms, heavy rainfall and other severe weather events present material risks to our facilities, logistics operations and regional suppliers. Such events may result in physical damage, higher insurance claims and, in some cases, temporary production shutdowns. Disruptions to transport infrastructure—such as port closures or damaged road access—can also delay inbound and outbound shipments, increase logistics costs and weaken overall supply chain resilience. The impacts are assessed as having a low likelihood of occurrence in the short-term time horizon, with a moderate magnitude of potential impact.

Air Quality and Pollution Regulations

As environmental awareness continues to grow, governments are introducing more stringent emission limits and air quality requirements. In response, companies may need to invest in improved pollution control equipment, strengthen emissions monitoring and make adjustments to certain production processes to comply with evolving health and environmental regulations. While these requirements may increase operating costs in the short term, they are important for maintaining regulatory compliance and managing long-term reputational risk. The impacts are considered to have a low likelihood of occurrence across the relevant time horizons, with a moderate magnitude of potential impact.

Transition Climate Impact Drivers

GHG Regulations and Carbon Pricing

Carbon pricing schemes, mandatory disclosure requirements and tighter emissions regulations are increasingly being introduced across many markets. These measures may lead to higher compliance costs, increase the cost of carbon-intensive inputs and require ongoing investment in emissions-reduction technologies. Companies that are slow to adapt may face higher operating costs, reduced competitiveness or limitations on market access, particularly as trade measures such as carbon border adjustment mechanisms continue to develop. The impacts are assessed as having a high likelihood of occurrence across the short-, medium- and long-term time horizons, with a high magnitude of potential impact in the long term.

Energy Transition and Decarbonisation

The global movement towards low-carbon energy systems is driving the need for investment in cleaner technologies, greater use of renewable energy and improvements to existing processes. While this transition may increase capital expenditure and add operational complexity in the short term, it can deliver longer-term benefits such as better energy efficiency, lower exposure to fossil fuel price fluctuations and stronger demand from customers seeking low-carbon suppliers. Companies that delay this transition may face rising energy costs, greater exposure to grid instability and the risk of stranded assets as global decarbonisation efforts accelerate. The impacts are considered to have a high likelihood of occurrence across all time horizons, with a moderate magnitude of potential impact.

Sustainable and Bio-Based Alternatives

Shifting towards more sustainable or bio-based materials typically involves higher initial procurement and research costs, as well as supply constraints linked to limited global availability. Product reformulation and performance testing also require specialised capabilities and investment. At the same time, demand for products with improved environmental attributes continues to grow and companies that are unable to offer viable sustainable alternatives may see reduced demand for conventional products. Conversely, a successful transition of the product portfolio can support differentiation, strengthen regulatory compliance and contribute to long-term business growth. The impacts are assessed as having a higher likelihood of occurrence over the medium- to long-term time horizons, with a high magnitude of potential impact in the long term.

Financial and Investment Risks

Climate change gives rise to structural financial risks that affect insurance coverage, credit exposure and access to capital. More frequent climate-related disruptions may lead to higher insurance premiums and claims, while supply chain partners impacted by climate events may also present increased credit risk. At the same time, investors and lenders are placing greater emphasis on strong ESG performance and credible transition plans. Companies that manage climate-related financial risks effectively may benefit from improved access to financing, whereas those that fall behind could face higher borrowing costs, potential asset impairments and reduced investor confidence. The impacts are considered to have a high likelihood of occurrence across the short-, medium- and long-term time horizons, with a moderate magnitude of potential impact.

Opportunity and Risk Management

Behn Meyer has assessed climate-related risks; the assessment considers both transition risks and physical risks under two climate scenarios, the Green Road and the Rocky Road, across three time horizons: short-term, medium-term and long-term. The results of this assessment are summarised in the table below.

Physical Climate Impact Drivers	Short-term (2025-2026)		Medium-term (2027-2030)		Long-term (2031-2050)	
	Risk	Opportunity	Risk	Opportunity	Risk	Opportunity
Temperature and Extreme Heat						
The Green Road (SSP1-1.9)	3	3	3	4	4	5
The Green Road (SSP1-1.9)	6	3	8	5	10	5

Water Scarcity and Changing Precipitation Patterns						
The Green Road (SSP1-1.9)	3	3	4	4	5	5
The Rocky Road (SSP3-7.0)	6	4	9	6	10	6

Extreme Weather Events						
The Green Road (SSP1-1.9)	3	2	4	3	5	3
The Green Road (SSP1-1.9)	5	3	6	4	8	4

Air Quality and Pollution						
The Green Road (SSP1-1.9)	3	3	3	3	4	4
The Rocky Road (SSP3-7.0)	4	3	6	3	7	4

Risk Level		Weighted Score	
Low (1-5)	Medium (6-10)	High (11-15)	Very High (16-25)

Transition Climate Impact Drivers	Short-term (2025-2026)		Medium-term (2027-2030)		Long-term (2031-2050)	
	Risk	Opportunity	Risk	Opportunity	Risk	Opportunity
Greenhouse Gas (GHG) Regulations and Carbon Pricing						
The Green Road (SSP1-1.9)	6	7	8	9	10	11
The Green Road (SSP1-1.9)	5	4	6	5	8	6

Energy Transition and Decarbonisation						
The Green Road (SSP1-1.9)	4	7	6	8	7	9
The Rocky Road (SSP3-7.0)	5	4	7	5	8	6

Sustainable and Bio-Based Alternatives						
The Green Road (SSP1-1.9)	5	8	6	10	7	11
The Green Road (SSP1-1.9)	6	5	7	6	8	6

Financial and Investment Risks						
The Green Road (SSP1-1.9)	5	7	7	9	7	9
The Rocky Road (SSP3-7.0)	5	4	9	6	9	6

Risk Level		Weighted Score	
Low (1-5)	Medium (6-10)	High (11-15)	Very High (16-25)

Anticipated Financial Effects of Climate-Related Risks and Opportunities

Behn Meyer’s double materiality assessment identified several significant climate-related IROs associated with both physical and transition factors.

Understanding and addressing these climate-related aspects is important for managing potential financial exposure, strengthening resilience to climate-related challenges and supporting the company’s long-term sustainable development.

Climate Impact Drivers	Risk Type	Scenario	Estimated Financial Exposure		Action Plan
			Risk	Opportunity	
Physical Risk					
Temperature and Extreme Heat	Chronic	The Green Road (SSP1-1.9)	<ul style="list-style-type: none"> Higher risks of employee health issues and machine failures due to extreme heat. Increased electricity costs and investment in cooling and ventilation systems. Greater likelihood of building damage and transport delays from droughts or fires. Higher chances of quality degradation in heat-sensitive materials during storage and transport. Reduced demand from agricultural customers due to heat-related declines in crop productivity. 	<ul style="list-style-type: none"> Investing in improved ventilation and cooling systems for employee health safeguards while reducing long-term operational costs. Heat-stress mitigation products can create new revenue stream and opportunities for the livestock-related business units. Developing heat-resistant formulations strengthens our climate-smart agriculture positioning. Improving energy efficiency reduces costs and strengthens brand reputation ahead of future regulations. Adopting low-global warming potential (GWP) refrigerant for cooling systems can provide additional long-term energy savings and GHG reduction. 	<ul style="list-style-type: none"> Ensure health and safety measurement tools are in place, including the installation of temperature monitoring devices in the workplace. Conduct awareness training for employees to prepare for evacuations and develop plans to manage the resulting impacts effectively.
		The Rocky Road (SSP3-7.0)	<ul style="list-style-type: none"> Higher risk of material and product quality loss during storage or transport. Increased health risks for employees exposed to extreme heat. More frequent logistics disruptions caused by vehicle failures, road damage and delays. Droughts, wildfires and rising energy demand driving up raw material and operating costs. Shifts in agricultural practices altering customer buying cycles and impacting revenue. Additional R&D efforts required to reformulate products to become unstable in high temperatures. Increased OpEx for cooling and potential CapEx for system upgrades. Accelerated equipment wear and heightened risk of fire or explosion. Significant costs for building upgrades or relocation to more climate-resilient areas. 	<ul style="list-style-type: none"> Return on Investment (ROI) remains positive, but with a slower payback period and limited transition benefits. Slower overall growth potential due to prolonged extreme heat conditions. Some product lines can be enhanced to better withstand high temperatures. 	
Water Scarcity and Changing Precipitation Patterns	Acute	The Green Road (SSP1-1.9)	<ul style="list-style-type: none"> Higher water demand may increase municipal water costs. Unpredictable rainfall and flooding can disrupt site access and logistics, causing shipment delays and supply chain bottlenecks. Additional costs may arise from upgrading water treatment systems and expanding recycled-water use. Climate-related disruptions may lead to delayed payments from suppliers or partners. 	<ul style="list-style-type: none"> Explore new relocation sites to reduce long-term water risk. Set clear water management standards across operations. Engaging green suppliers to build a more sustainable supply chain. Promote Hydrocare solutions for new customers to reduce water usage. Wastewater treatment business projected to grow as a share of company sales over the next five years. Collaborating with local communities to strengthen flood-resilience infrastructure in supply chain areas. 	<ul style="list-style-type: none"> Implement health and safety measures, including workplace temperature monitoring. Conduct employee awareness training and establish a crisis management plan. Implement strict water management, use water recycling systems and develop backup water sources. Strengthen infrastructure in high-risk areas, e.g., roofs and flood barriers.
		The Rocky Road (SSP3-7.0)	<ul style="list-style-type: none"> Increasing water stress raises operational, maintenance and insurance costs. Persistent shortages disrupt production and reduce site reliability. Severe droughts or floods trigger transport delays and higher input costs, creating recurring supply-chain bottlenecks. Disruptions become more frequent, with rising costs and only limited benefit from efficiency or recycling measures. Supplier closures or relocation due to flood risk. 	<ul style="list-style-type: none"> Opportunity to develop new water-management technologies as demand increases. Wastewater treatment solutions, such as desalination and water recycling systems, could contribute 1–3% of company sales over five years. 	

Climate Impact Drivers	Risk Type	Scenario	Estimated Financial Exposure		Action Plan
			Risks	Opportunity	
Physical Risk					
Extreme Weather Events (Storm)	Acute	The Green Road (SSP1-1.9)	<ul style="list-style-type: none"> Minor damage to buildings, tools and equipment caused by storms or heavy rainfall. Short-term business interruptions, with faster recovery under improved preparedness. Localised flooding increasing cleaning costs and requiring worker overtime. Temporary delivery disruptions or limited port access during extreme weather. Increased investment in early warning and alert systems. 	<ul style="list-style-type: none"> Improved infrastructure and early-warning systems reduce downtime, minimise damage and strengthen resilience. Adoption of new technologies, including AI, enhances operational efficiency during disruptions. Stronger brand loyalty through rapid post-flood soil recovery solutions and reliable supply chains. Long-term cost savings from proactive flood-protection and drainage upgrades. Enhanced partnerships with suppliers and communities to improve climate-resilient logistics. 	<ul style="list-style-type: none"> Implement and enhance lightning protection systems in identified vulnerable areas. Install temporary or permanent barriers to reinforce safety.
		The Rocky Road (SSP3-7.0)	<ul style="list-style-type: none"> Increasing storm intensity damages inventory and facilities, causing operational downtime and unplanned clean-up and repair costs. Transport suspensions, such as temporary port closures, result in delivery delays, higher logistics costs and potential contractual penalties. Recurring impacts increase repair expenses, insurance premiums and CapEx for protective infrastructure, including risks from storm intrusion. Long-term physical pressures may require structural reinforcement or relocation of critical facilities, with possible permanent loss of port accessibility and rising insurance costs. 	<ul style="list-style-type: none"> Using higher-altitude or alternative ports improves logistics continuity and reduces disruption risks. Upgraded infrastructure, including AI-enabled alert systems, enhances climate resilience. A more resilient supply chain protects revenue, supports continuity and strengthens competitive advantage. 	<ul style="list-style-type: none"> Conduct employee awareness training and establish a crisis management plan to prepare for emergencies and mitigate potential impacts.
Air Quality and Pollution	Chronic	The Green Road (SSP1-1.9)	<ul style="list-style-type: none"> Higher costs from developing green buffer zones to reduce pollution. Increased spending on air purifiers, filtration systems and improved warehouse and office ventilation due to poor air quality. Slightly higher risk of health problems for employees. 	<ul style="list-style-type: none"> Upgraded air-filtration systems improve indoor air quality, reduce employee sick leave and ensure compliance with health and safety standards. Expanding green spaces lowers GHG emissions and reinforces the company's sustainability positioning. Transitioning logistics vehicles to electric or hybrid models reduces fuel and maintenance costs while enhancing brand reputation. 	<ul style="list-style-type: none"> Ensure health and safety measures are in place, including workplace monitoring of air quality.
		The Rocky Road (SSP3-7.0)	<ul style="list-style-type: none"> Poor air quality increases employee illness, driving up filtration, energy and healthcare costs. Stricter emission rules require heavy investment in air-treatment systems. Rising health-insurance premiums add long-term cost pressure. Significant CapEx is needed for ventilation and protective infrastructure. 	<ul style="list-style-type: none"> Opportunities exist in clean energy and clean transportation, along with increasing green space. Transitioning logistics vehicles to electric or hybrid reduces fuel/maintenance costs and strengthens brand reputation. 	<ul style="list-style-type: none"> Plan and install air-filtration systems in enclosed or high-risk areas.

Climate Impact Drivers	Risk Type	Scenario	Estimated Financial Exposure		Action Plan
			Risks	Opportunity	
Transition Risk					
GHG Regulations and Carbon Pricing	Policy and Legal	The Green Road (SSP1-1.9)	<ul style="list-style-type: none"> Increased transport costs as logistics vehicles and upstream suppliers face carbon taxes. Increased OpEx from purchasing carbon credits to offset emissions, reducing profit margins. Higher input costs for carbon-intensive products such as fuel oil and natural gas. Growing compliance requirements, including mandatory GHG disclosure (e.g. PCF, Environmental Product Declaration (EPD) and traceability). Additional CapEx needed for clean technologies and low-carbon upgrades. Risk of reputational damage if the company cannot meet emerging low-carbon standards. 	<ul style="list-style-type: none"> Positioning Behn Meyer as a green supplier by meeting GHG requirements for both customers and upstream partners. Investment in clean technologies and renewable energy reduces long-term taxes and operating costs and opens access to premium markets. Early compliance provides competitive advantage, eligibility for incentives and opportunities to generate or trade carbon credits. Stronger collaboration with upstream suppliers can lower product-level emissions and improve competitiveness. Opportunity to lead the market in low-carbon fertilizers (e.g., green-ammonia based) and climate-smart products with premium pricing potential. Lower electricity costs over time as renewable energy increases in the power grid. Potential to diversify into new low-carbon markets and product categories. 	<ul style="list-style-type: none"> Apply Net-Zero Standard Science-Based Targets. Improve energy efficiency by using low-carbon technologies, e.g., energy-saving air conditioners with low-GHG refrigerants. Source and replace raw materials and products with eco-friendly alternatives where possible. Work with suppliers who have GHG reduction targets.
		The Rocky Road (SSP3-7.0)	<ul style="list-style-type: none"> Large fines and unexpected carbon taxes reduce revenue and raise operating costs. Carbon taxes push up product prices, lowering margins or causing customer loss. Reputational risk from failing to meet low-carbon standards. Higher raw-material and transport costs across the supply chain. Delayed compliance leads to penalties and operational disruptions. Loss of competitiveness without low-carbon product options. 	<ul style="list-style-type: none"> Achieve short-term margin stability as carbon pricing expands slowly. Late adoption enables cheaper, proven technologies and catch-up strategies. Falling electricity prices as renewables grow. Potential to diversify into new markets or product lines. 	<ul style="list-style-type: none"> Develop low-carbon or health-focused products and services. Measure and monitor progress to ensure positive impact and offset remaining carbon. Align production processes with carbon regulations, develop low-carbon products, closely monitor government policies.
Energy Transition and Decarbonisation	Policy and Legal	The Green Road (SSP1-1.9)	<ul style="list-style-type: none"> Higher investment needs for renewable energy and rising taxes on high-emission energy sources. Significant CapEx for clean-energy upgrades; stronger buyer preference for low-carbon suppliers increases pressure on operations. Customers may shift to local or lower-carbon additive suppliers. Immediate requirement to disclose carbon footprints for operations and supply chains. 	<ul style="list-style-type: none"> Positioning Behn Meyer as a future-ready low-carbon supplier. Lower long-term energy costs, reduced exposure to fuel-price volatility and new market opportunities (e.g., AgriCare, Water Treatment). Clean-energy adoption and efficiency improvements reduce long-term OpEx. Stronger corporate reputation in sustainable operations. Ability to differentiate through certified low-carbon products. 	<ul style="list-style-type: none"> Increase and scale up renewable energy use at operational sites where possible.
		The Rocky Road (SSP3-7.0)	<ul style="list-style-type: none"> Higher legal penalties and compliance costs from delayed adoption. Reliance on external clean energy at premium prices, raising OpEx. High exposure to fuel-price volatility and grid instability from a fossil-based energy system. Legacy energy assets become obsolete, increasing transition costs and causing operational disruptions. Competitive disadvantage if the company cannot supply low-carbon alternatives. Suppliers and products lacking carbon-compliance risk trade barriers (e.g., Carbon Border Adjustment Mechanism (CBAM)). Business interruption risks from failing to meet mandatory energy and carbon requirements. 	<ul style="list-style-type: none"> Strengthened operational resilience through partial energy independence, ensuring continuity when competitors face outages. Ability to adopt green technologies later at optimised cost, though with slower payback. More time to select suitable and financially viable technologies for long-term operations. 	<ul style="list-style-type: none"> Use the lowest-emission fuels for vehicles and stationary machinery. Select equipment and technologies with low energy consumption.

Climate Impact Drivers	Risk Type	Scenario	Estimated Financial Exposure		Action Plan
			Risks	Opportunity	
Transition Risk					
Sustainable and Bio-Based Alternatives	Technology	The Green Road (SSP1-1.9)	<ul style="list-style-type: none"> • Significant investment in technology, data and R&D expertise to develop bio-based solutions. • Higher CapEx/OpEx for bio-based inputs and certification requirements. • Uncertain availability and reliability of bio-based raw materials. • Logistical constraints in sourcing and processing biomass, increasing service and production costs. 	<ul style="list-style-type: none"> • Higher sales from sustainability-driven customers (e.g., biofuel segment with 35% revenue uplift). • New revenue streams from bio-based polymers, personal care and AgriCare's bio-fertilizers that enhance soil health and resource efficiency. • Growing demand for sustainable products supports premium pricing and strengthens brand leadership. • Opportunity to expand into low-carbon product markets. 	<ul style="list-style-type: none"> • Identify and source sustainable and bio-based raw materials and products to reduce environmental impact and ensure supply continuity. • Select reliable suppliers, manage inventory carefully, plan investments to reduce stranded asset risk.
		The Rocky Road (SSP3-7.0)	<ul style="list-style-type: none"> • Loss of market share if portfolio transition is too slow for rapidly rising demand for sustainable products. • Bio-based feedstocks remain expensive, volatile and limited in supply. • Slow adoption creates competitive disadvantage, pressuring long-term profitability. • High risk of misallocated capital and stranded inventory if investing heavily in alternatives without sufficient demand. • Older conventional products may face declining demand or regulatory restrictions. • Loss of customers with strict sustainability requirements. 	<ul style="list-style-type: none"> • Catch-up adoption can regain part of the lost market share and improve competitiveness. • Niche opportunities to serve environmentally conscious farmers or export markets with stricter standards, generating small but steady revenue. 	
Financial and Investment Risks	Reputation	The Green Road (SSP1-1.9)	<ul style="list-style-type: none"> • Accelerated investment may create short-term liquidity pressure and risk of overextension. • High upfront CapEx or underperforming assets may temporarily reduce returns. • Structural rise in insurance and financing costs. • Failure to meet higher ESG expectations may increase cost of capital (e.g., 0.5%–1.5% interest rate premium vs. strong performers). 	<ul style="list-style-type: none"> • Supportive regulations and green finance unlock investment in clean technologies and electrification. • Lower borrowing costs, subsidies and ESG-aligned funding strengthen profitability and long-term financial stability. • Upstream suppliers reduce GHG emissions due to financing pressures, lowering product carbon footprints and improving sales potential. • Early adoption of low-carbon technologies and sustainable materials creates new revenue streams through new markets, tax credits and brand differentiation. 	<ul style="list-style-type: none"> • Engage with financial institutions and investors to communicate sustainability initiatives and progress. • Monitor cash flow, update insurance and establish financial contingencies.
		The Rocky Road (SSP3-7.0)	<ul style="list-style-type: none"> • Restricted and more expensive access to capital under tight financial conditions. • Rising interest rates and energy prices may reduce margins by 1–2 percentage points. • Limited liquidity delays R&D and efficiency investments, increasing long-term regulatory and competitiveness risk. • Higher cost of capital and insurance as institutions price in elevated physical risks (floods, droughts, grid instability). 	<ul style="list-style-type: none"> • Financial pressure drives stricter discipline; low-cost efficiency actions can deliver quick returns and strengthen resilience. • Strong physical-risk management may secure slightly better lending/insurance terms than weaker competitors. • Some revenue recovery or efficiency gains remain possible even with late response. • Small revenue opportunities in niche markets. 	

Investment in Sustainability-Related Activities

To achieve an absolute reduction in our remaining GHG emissions, Behn Meyer has allocated a budget of EUR 2.3 million for sustainability-related investments across its operations in 2025. These investments focus primarily on renewable energy deployment, energy efficiency improvements, process optimisation and innovation, upgrades to more efficient facilities and building technologies, as well as the implementation and optimisation of energy management systems. Particular emphasis is placed on enhancing environmental performance at our production sites.

Analysing the Value Chain

The 2025 climate risk and opportunity assessment covers the company's entire value chain, including upstream activities, internal operations and downstream markets, under two climate scenarios: the Green Road (SSP1-1.9) and the Rocky Road (SSP3-7.0).

The analysis indicates that physical risks to the company's operations remain low to moderate in the short term and are currently manageable. However, these risks are expected to increase over the medium and long term, particularly under the high-emissions scenario (SSP3-7.0). Key drivers include extreme weather events, rising temperatures and increasing uncertainty in water availability, which may affect the stability of the supply chain.

Across the value chain, the most significant impacts are expected downstream, as many of the company's customers operate in the agricultural sector, which is highly sensitive to climate conditions. Upstream risks are mainly related to the stability of raw material sourcing and transportation, which may also be affected by climate conditions and market volatility. At the same time, the assessment highlights growing opportunities from the transition to a low-carbon economy, particularly under the SSP1-1.9 scenario. These include the development of sustainable agriculture solutions, more efficient production technologies and regenerative farming practices, which can strengthen the long-term resilience of the company's value chain.

Integration Into the Business Strategy

The results of the 2025 climate risk and opportunity assessment are integrated into Behn Meyer's strategic planning and decision-making processes. This enables the company to better understand potential climate-related challenges across its value chain and supports the development of strategies that enhance long-term business resilience.

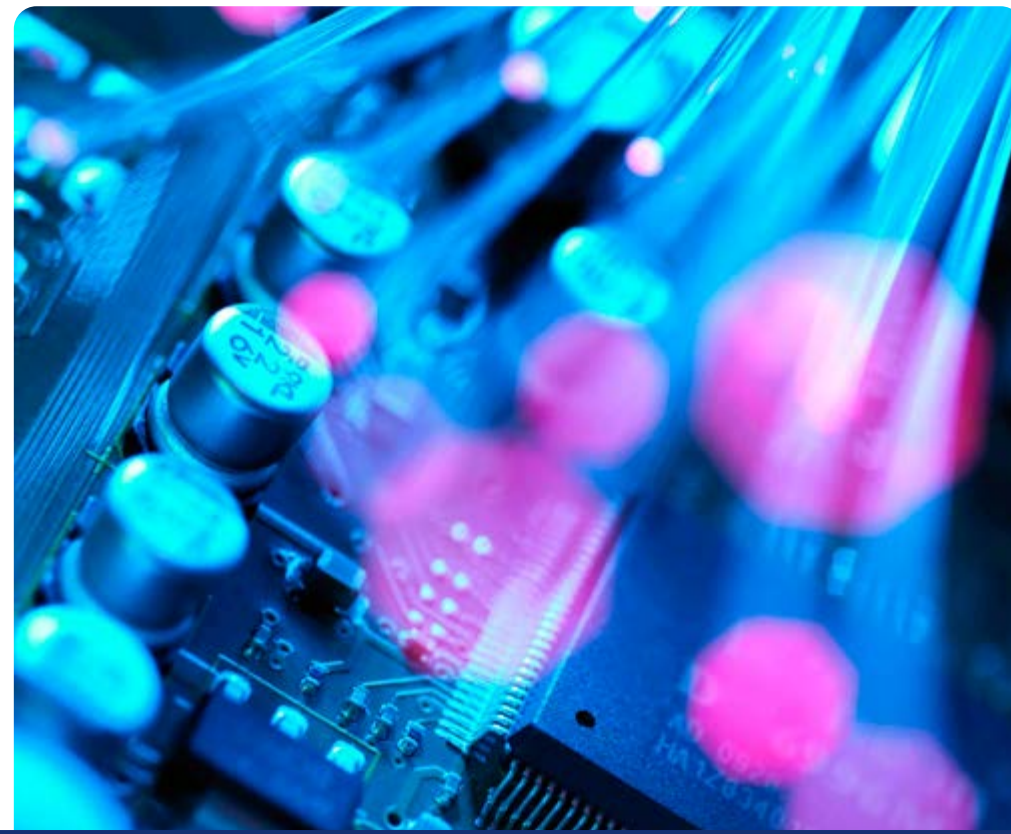
Given the company's close connection to agricultural markets, maintaining stable and reliable supply chains remains a key priority. Climate considerations are therefore incorporated into the company's enterprise risk management framework, ensuring that emerging risks and opportunities are regularly monitored and addressed as part of ongoing business planning.

Next Steps

Going forward, the company will continue to enhance its climate risk and opportunity assessment, with a focus on improving data quality and analytical capabilities to better understand potential climate impacts across the business and its value chain.

To support this effort, the company plans to strengthen data management processes by integrating digital technologies, including the development of internal platforms to improve the efficiency and accuracy of climate data collection and analysis.

The outcomes of these assessments will continue to inform strategic planning, risk management and operational decision-making, thereby strengthening the long-term resilience of the company's business.



Greenhouse Gas (GHG) Emissions

Scope and Methodology

The Behn Meyer Group's emissions are calculated in accordance with the GHG Protocol using the operational control approach and the Corporate Value Chain (Scope 3) Standard. The reporting boundary covers production sites, warehouses, offices and laboratories across our global operations. Although smaller facilities may not have a significant impact on the company's overall environmental impact, including these emissions provide a more comprehensive view of all entities operating under or owned by the Behn Meyer Group.

Direct emissions (Scope 1) arise from fuel combustion and refrigerants. **Indirect emissions from purchased electricity and steam (Scope 2)** are measured at all environmentally relevant sites and are reported using both location-based and market-based methods in line with the GHG Protocol Corporate Standard.

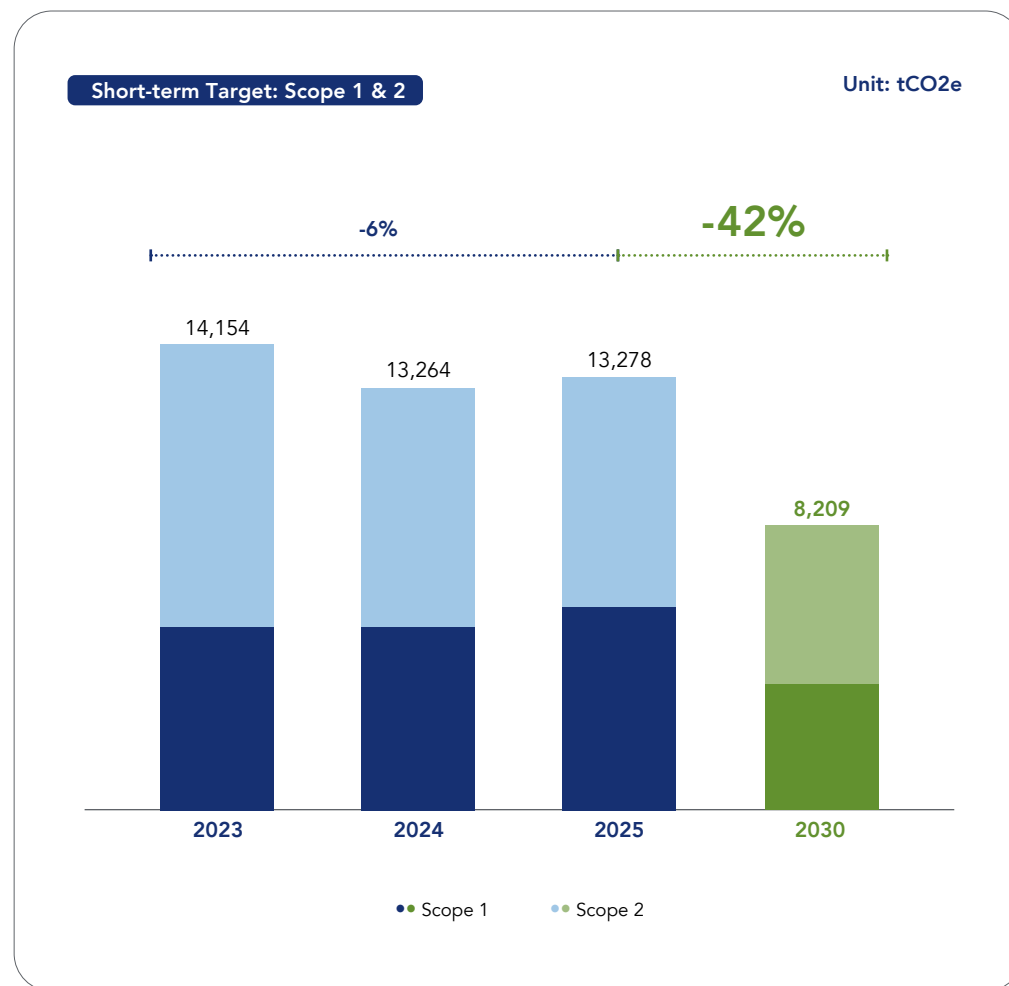
Value chain emissions (Scope 3) follow the GHG Protocol Corporate Value Chain Standard, which defines 15 categories: currently, Behn Meyer reports emissions across 10 relevant categories. Emissions are calculated using the spend-based or average spend-based method, supported by a detailed multi-regional **environmentally extended input-output (EEIO)** model and the Defra database, in accordance with the GHG Protocol.

Scope 1 and 2

Scope 1 emissions in 2025 mainly arise from stationary combustion (natural gas, fuel oil, diesel, liquefied petroleum gas and gasoline), mobile combustion (diesel, liquefied petroleum gas and gasoline) and fugitive emissions from refrigerants. Total Scope 1 emissions amounted to 6,374 tCO₂e, representing an 8.46% increase compared with the base year. This increase was mainly driven by higher fuel consumption from company vehicles and machinery following the expansion of the sales workforce. Additional emissions also resulted from the use of generators to supply electricity during periods of tropical typhoons.

Scope 2 emissions amounted to 6,903 tCO₂e (market-based) and 7,881 tCO₂e (location-based), representing a 16.6% reduction compared with the base year. The reduction was mainly driven by the full-year operation of solar power systems in 2025 and additional installations at selected sites, in line with the Group's environmental energy management strategy to increase the use of renewable energy. As a result, the share of renewable energy increased by 7.9% compared with the 2023 base year.

Overall GHG emissions in the reporting year decreased slightly compared with the base year. This trend should be interpreted in the context of expanded business operations within the Group's operational control boundary. However, when emissions are assessed relative to production output, the Scope 1 and 2 emission intensity was 0.01 tCO₂e per tonne of product, representing a 52.48% reduction compared with the base year.

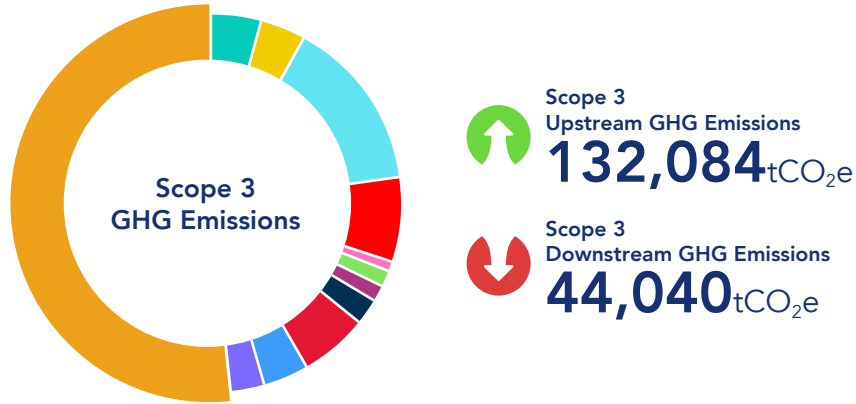



Scope 3


Scope 3 emissions cover both upstream and downstream activities that occur outside Behn Meyer Group's direct ownership or operational control. These emissions arise from activities associated with our operations across the value chain, including those of suppliers, distributors and customers. The Scope 3 inventory includes categories that are relevant to Behn Meyer's business activities, as shown in the figure.

In 2025, Behn Meyer Group recorded approximately 176,124 tCO₂e of Scope 3 emissions, making it the largest source of emissions within the Group's GHG emissions profile. Within Scope 3, purchased goods and services were the main emissions hotspot, particularly from raw materials and packaging, accounting for around 58% of total Scope 3 emissions. This shows the importance of working closely with suppliers and promoting more sustainable sourcing across the value chain.

Sources of Behn Meyer's Scope 3 emissions are as follows:

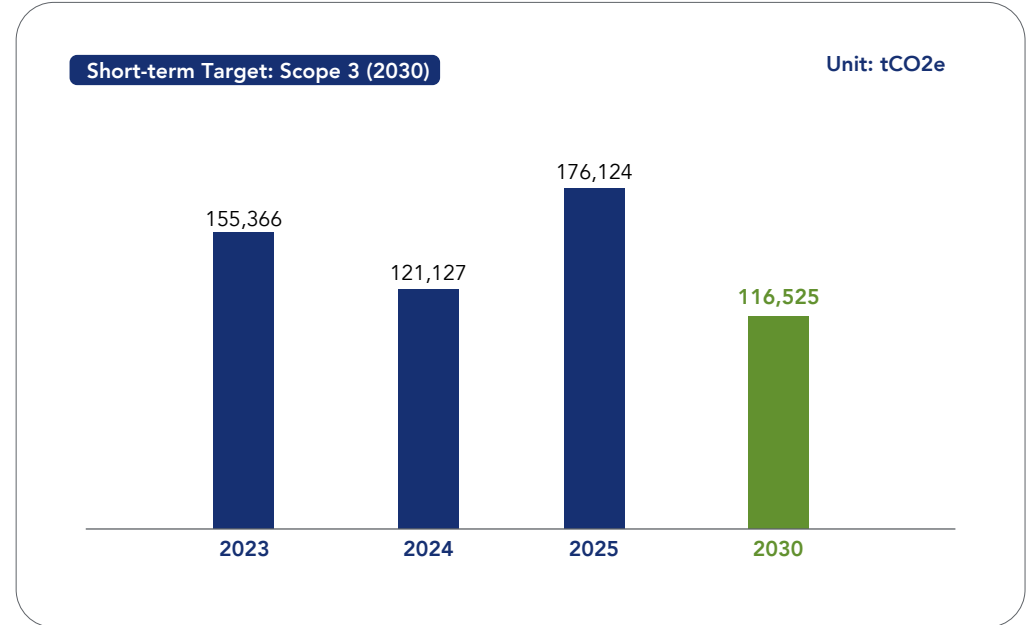


 **Scope 3 Upstream GHG Emissions**
132,084 tCO₂e

 **Scope 3 Downstream GHG Emissions**
44,040 tCO₂e

Scope 3 GHG Emissions	tCO ₂ e
Category 1 – Purchased Goods And Services	108,865
Category 2 – Capital Goods	733
Category 3 – Fuel and Energy-related Activities	2,692
Category 4 – Upstream Transportation and Distribution	15,329
Category 5 – Waste Generated In Operations	954
Category 6 – Business Travel	873
Category 7 – Employee Commuting	2,127
Category 8 – Upstream Leased Assets	511
Category 9 – Downstream Transportation and Distribution	19,746
Category 10 – Processing of Sold Products	20,187
Category 12 – End-of-life Treatment of Sold Products	1,323
Category 15 – Investments	2,785

Compared with the base year 2023, total Scope 3 emissions increased. The increase was mainly driven by higher upstream and downstream transportation, as well as emissions from the processing of sold products. At the same time, when emissions were assessed using emissions intensity for Scope 1, 2 and 3, the result in 2025 showed a 40% decrease compared with the previous year. Although reducing Scope 3 emissions remains challenging, Behn Meyer continues to work towards its long-term goal of achieving net zero by 2050.



To address this, the company has developed a decarbonisation strategy aligned with SBTi and the 1.5°C goal of the Paris Agreement. Behn Meyer aims to reduce GHG emissions from relevant Scope 3 categories in its value chain by an absolute 25% by 2030, compared with the base year 2023. The company is also working closely with suppliers to collect more primary data and promote the use of low-carbon materials.

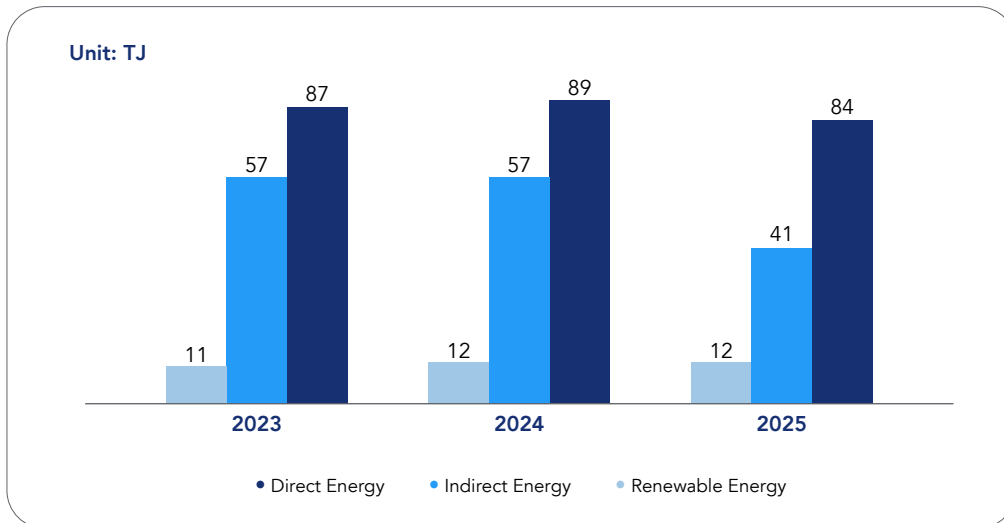
Energy

Behn Meyer uses a variety of energy sources across its operations, including purchased electricity, vehicle fuels, natural gas and stationary combustion fuels such as diesel and fuel oil. Electricity is mainly used to operate plant machinery, IT systems and air-conditioning, while steam is purchased externally for process heating. Most energy-saving efforts are focused on production sites, where Production Heads implement measures to support energy reduction targets. Progress and potential new initiatives are regularly reviewed by production teams and management.

In 2025, Behn Meyer's total energy consumption amounted to 125.1 TJ during the reporting period. Direct energy sources, including natural gas and fuels used for stationary combustion and company vehicles, accounted for 67% of total energy demand, while indirect energy from purchased electricity and steam accounted for the remaining 33%. One of the most effective ways to reduce energy use is by consistently implementing simple and cost-efficient measures. We also provide additional support to operations with lower energy efficiency to help them align with the company's overall energy management approach.

As part of our climate strategy, we aim to meet 100% of our purchased electricity needs with renewable energy by 2040. At present, Behn Meyer uses approximately 15.1 TJ of renewable energy, representing 26.8% of total indirect energy consumption, compared with 10.9% in the base year. This improvement is mainly driven by efforts to increase the use of renewable energy, including the installation of solar panels across several of our sites.

For example, our [plants in Thailand installed additional solar panels](#) this year, adding 250.04 kWp and bringing the total installed solar capacity to over 647 kWp. In addition, we are working towards obtaining an I-REC to support our efforts in reducing GHG emissions.



Water

The ongoing climate crisis has far-reaching effects on freshwater resources, which are essential for the wellbeing of local communities, ecosystems and economic growth. Water is a crucial part of Behn Meyer's daily operations and a key ingredient in some of our products. However, we do not engage in water withdrawals that significantly impact local water sources, indigenous communities or protected areas.

Behn Meyer is determined to improve its water management by enhancing water efficiency and increasing water reuse across its operations. In 2025, Behn Meyer withdrew a total of 239,191 m³ of water. As part of its long-term approach, the Group has set a target to increase reused water by at least 50% by 2030 compared to the 2023 base year.

During the reporting year, Behn Meyer achieved a 28% reduction in total water consumption compared with the previous year, while advancing its long-term water reuse strategy. Operational water at our manufacturing plants and water treatment systems are reused to maintain suitable water quality for different applications. At some offices, responsible employees oversee wastewater treatment systems to ensure proper operation. These practices help improve water-use efficiency, reduce environmental impact and minimise wastewater discharge, while additional water-saving measures continue to be implemented across several sites.

Furthermore, Behn Meyer offers solutions that help customers improve water use efficiency and support sustainable practices. One example is the use of ion exchange resin in a water softening system to improve water quality prior to its use in production. This solution improves system efficiency and reduces overall resource consumption. Through system optimisation and improved regeneration performance, the solution reduces **sodium chloride (NaCl)** or salt consumption, thus lowering chemical residues in wastewater and reduces wastewater discharge. This results in more efficient water use, lower environmental impact and reduced operating costs, without adversely affecting aquatic life. In addition, preventing scale formation improves system efficiency, reduces maintenance needs and extends equipment life, supporting more efficient use of resources over time.

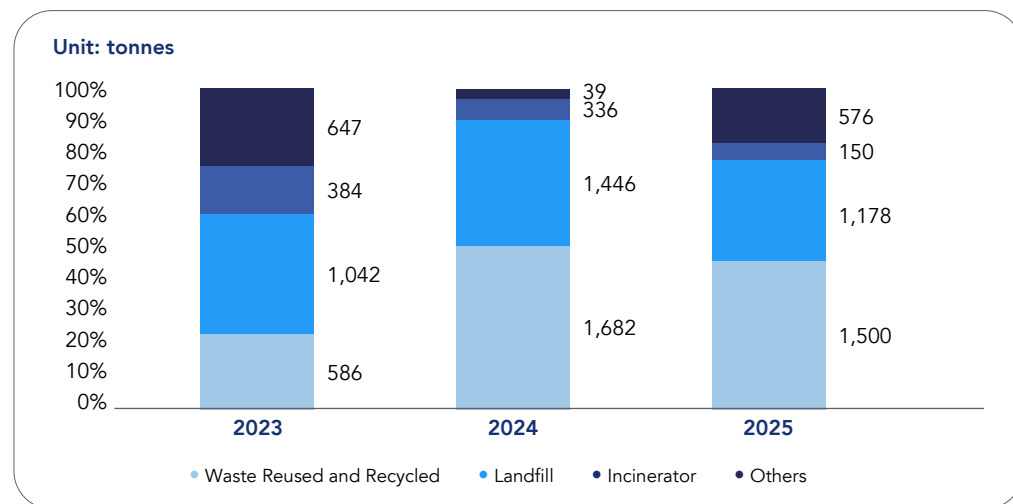
Water Risk Assessment

In line with our environmental materiality assessment, Behn Meyer assessed potential water-related risks across all operational sites using the WWF Water Risk Filter. The assessment covered production facilities, warehouses and other operational sites with potential impacts on water consumption. The analysis showed that none of the assessed sites are located in areas classified as high water risk (score 3.4). This indicates that our current operations are not exposed to significant location-based water scarcity risks.

Wastewater

Behn Meyer uses water in some production processes, which results in the generation of wastewater. In 2025, the company treated a total of 75,050.76 m³ of wastewater. Wastewater is managed through a combination of on-site treatment systems and industrial estate treatment facilities, depending on the operational setup of each location. Treatment processes typically involve physical and chemical methods to remove pollutants before discharge. Water quality is regularly monitored to ensure that treated effluent meets regulatory requirements and all discharges strictly comply with relevant legal frameworks and local permits. Through these practices, Behn Meyer aims to limit potential impacts on nearby communities and the surrounding environment. In some locations, wastewater treatment systems are operated to maintain suitable water quality for reuse in appropriate applications.

2025 Waste Generated



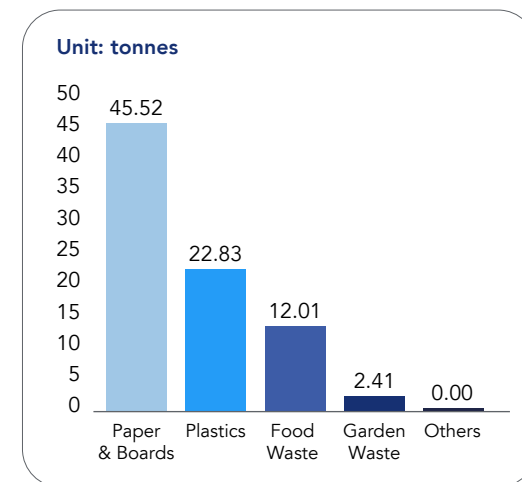
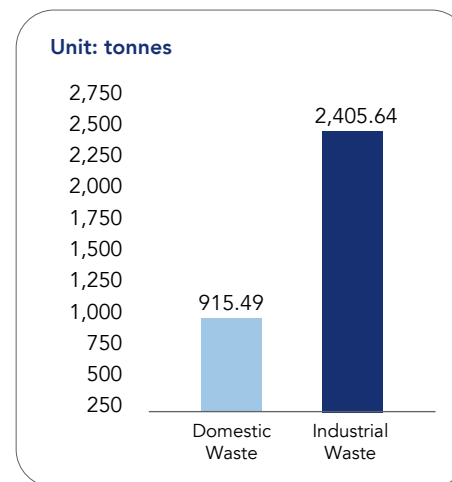
Waste

Behn Meyer manages waste in line with the 3R principle – Reduce, Reuse and Recycle – across both production activities and office operations. Our approach focuses on reducing the amount of waste sent to landfill by encouraging waste reduction and proper segregation at source. As such, the Group has set a target to reduce landfill waste by 30% by 2030, while increasing recycling and reuse across our operations. In the reporting year, 44% of total waste was reused and recycled, while the remaining 56% was disposed of through other methods, such as landfill, incineration, and others, in accordance with applicable waste management practices.

Most waste generated by Behn Meyer originates from manufacturing processes. Hazardous waste mainly includes contaminated packaging materials, production residues and certain liquids that cannot be discharged through wastewater systems. Non-hazardous waste consists of office waste, uncontaminated packaging materials and other industrial by-products.

In 2025, the Group generated 3,404 tonnes of waste. Of this amount, 1,500 tonnes were reused or recycled, representing an increase of 22% compared with the base year. Waste sent to landfill (1,178 tonnes), incineration (150 tonnes) and other treatment methods (576 tonnes) decreased by 5%, 10% and 7%, respectively. Although the total waste generated in 2025 was higher than in the base year, ongoing awareness initiatives and waste segregation practices have improved overall waste management across the organisation.

2025 Waste Generated



Behn Meyer implements a structured approach to waste management aimed at reducing waste generation, improving resource efficiency and ensuring responsible disposal. Employees receive regular training to strengthen awareness of waste reduction practices and correct waste segregation. At manufacturing facilities, waste stream mapping is carried out to monitor the types and quantities of waste generated during production, including raw material losses, off-specification products, packaging materials and process residues. These assessments support the identification of inefficiencies in production processes and excessive material use. Based on the findings, improvement measures are implemented to optimise material utilisation, reduce waste generation and increase opportunities for recycling and reuse.

Hazardous waste is handled exclusively by licensed waste management contractors. All external partners are required to comply with applicable regulatory requirements and are subject to periodic assessments and annual audits. Behn Meyer strictly prohibits disposal practices that could pose risks to the environment or surrounding communities and maintains a policy that prohibits the cross-border transport of company waste. To further minimise environmental risks, contractors responsible for hazardous waste and wastewater treatment are evaluated based on their environmental performance, while employees receive dedicated training on the safe handling and management of hazardous substances.

Pollution

Behn Meyer places importance on controlling air emissions, including SO_x, NO_x, VOCs, PM and dust, as these pollutants can negatively affect human health and the environment. Based on the assessment of the Group's operations, services and products, the overall impact is considered relatively low. Nevertheless, the company conducts annual air emission monitoring and strictly complies with local environmental laws and industry regulations.

In addition, Behn Meyer addresses other environmental nuisances, such as odour, noise and light pollution. Proactive measures include regular monitoring and the installation of mitigation systems, such as exhaust gas filtration through activated carbon, noise-prevention maintenance programmes to replace equipment parts that may generate excessive noise and dust and particulate matter control systems at manufacturing sites. As part of its preventive approach, the company also conducts risk assessments and annual health checks for employees. The company has set a target of zero environmental pollution violations through 2030.

Behn Meyer tracks all refrigerants at our facilities that are classed as **Ozone-Depleting Chemicals (ODCs)**. The GWP of the refrigerants used is assessed based on the IPCC's Fifth Assessment Report.

Behn Meyer's impact on air, water and soil pollution was identified as material in the double materiality assessment. The primary sources of pollution are linked to activities within the company's value chain, both upstream and downstream, while the direct impact from Behn Meyer's own operations is relatively limited at the group level.

Although one of Behn Meyer's main businesses, Behn Meyer AgriCare, is involved in the distribution of intermediate products for fertilizers, the end use of these sold intermediate products is unknown to Behn Meyer. Hence, we are unable to reasonably estimate the emissions and pollution associated with the various end uses of the intermediate products. Where Behn Meyer acts as the manufacturer, there are no emissions reductions that could be undertaken or influenced by Behn Meyer during the processing of the intermediate products.

However, we acknowledge that certain products may result in hazardous substances being discharged as waste. We do our best to ensure that all our products—including those containing hazardous substances—are safe for people and the environment when used responsibly and as intended. Our adherence to the Responsible Care® initiative underscores the importance of product safety across all our business activities.

Transportation is another significant contributor to air pollution. Stricter regulations—such as limits on exhaust gases and nitrate application—may increase costs. While product and freight expenses are expected to rise across all business units due to additional pollution reduction measures, these challenges also present opportunities for Behn Meyer to innovate, strengthen sustainability practices and enhance long-term market positioning.

In 2025, there were no significant hazardous spills and Behn Meyer recorded no environmental breaches or fines.

Circular Economy Practices

Behn Meyer focuses on effective waste management by reducing waste generation and promoting waste segregation. This allows materials that can still be used to be recovered and returned to the value chain. The company also supports circular economy practices by working together with suppliers and customers through a Return Packaging Programme. Under this programme, local suppliers and customers can return used packaging to Behn Meyer sites. The packaging is then cleaned and reused several times until it reaches the end of its lifecycle.

Resource Efficiency and Sustainable Sourcing

Behn Meyer has established supplier selection and evaluation processes to ensure the procurement of high-quality raw materials while also considering environmental responsibility. In 2025, we used 662,476 tonnes of raw and intermediate materials in our production processes.

In addition, the use of renewable packaging materials increased by 222.53 tonnes (273%) compared with the base year. This increase was partly due to improvements in data collection in 2025, which helped us capture packaging data more accurately. At the same time, stronger sales performance resulted in a higher volume of packaging being used. The trend also reflects the company's growing focus on sustainability when selecting packaging materials and products.

Investment in Environmental Responsibility

In 2025, Behn Meyer installed a solar cell system to increase the use of renewable energy in our operations. This initiative supports the generation of self-produced renewable electricity and helps reduce reliance on conventional energy sources. In addition, Behn Meyer allocated approximately EUR 637,079 to environmental expenditures, including waste disposal, emissions treatment and environmental remediation efforts. Additionally, EUR 340,653 was spent on environmental protection to prevent, reduce, control and document environmental aspects, impacts and hazards.

Biodiversity & Ecosystems

Behn Meyer recognises that biodiversity loss and ecosystem degradation present both environmental and business risks, as well as opportunities for sustainable value creation. Climate change, habitat destruction and overexploitation of natural resources are accelerating global biodiversity decline, which can disrupt ecosystem services essential to communities, economies and supply chains.

Impact Assessment

In line with UN SDG 15: Life on Land, we integrate biodiversity considerations into our operations and supply chain management. We strategically locate our sites to avoid proximity to protected areas, high-biodiversity regions and other ecologically sensitive zones. For all newly established manufacturing sites, we conduct comprehensive environmental impact assessments, covering habitat integrity, hazardous waste handling, wastewater management and disposal in partnership with certified waste management providers.

A biodiversity risk assessment conducted with the WWF Biodiversity Risk Filter confirmed that none of our sites are located in areas classified as “very high biodiversity risk” (score 4.2). The scope included all sites where production, warehousing or other operational activities could potentially impact biodiversity. A complementary screening using the **Key Biodiversity Areas (KBA)** map verified that no site is situated within or in close proximity to a KBA. Based on these assessments, no material biodiversity impacts were identified from the location or activities of our operational sites.

Risk and Opportunity Perspective

The absence of sites in high-risk biodiversity zones significantly reduces the potential for regulatory restrictions, operational disruptions or reputational damage related to biodiversity. However, emerging biodiversity-related regulations, supply chain expectations and stakeholder priorities present opportunities for proactive leadership.

Management Approach

Our biodiversity and ecosystem management approach combines compliance with proactive stewardship:

- **Responsible Sourcing**
Prioritising materials and services with reduced biodiversity and wildlife impacts.
- **Stakeholder Engagement**
Partnering with government agencies, NGOs, suppliers and other institutions to address biodiversity-related risks and opportunities.
- **Biodiversity Risk Screening for New Projects**
Particularly for greenfield developments near nature reserves, biodiversity hotspots and marine or riverine environments.
- **Impact Mitigation**
Implementing targeted measures to protect critical habitats and species, including digital tools that support sustainable farming practices. Behn Meyer AgriCare’s Agri Analytics & Services empowers plantation managers with precise data using geospatial and remote sensing technologies. Our services provide accurate palm stand counting, stress diagnostics, yield estimation and field mapping, enabling better resource allocation and improved productivity. Geo-referenced field maps provide actionable insights by clearly identifying underperforming areas, enabling managers to optimise fertilization and irrigation strategies. Our automated palm counting leverages geo-referenced imagery to achieve nearly 100% accuracy.



Forward Commitment

As of 2025, no significant biodiversity or habitat impacts have been identified across Behn Meyer’s operational sites. We will continue to monitor, conduct regular risk assessments and integrate biodiversity protection into our sustainability strategy, ensuring that potential risks are addressed early and opportunities for positive ecosystem outcomes are realised.

Social

Workforce

Working Conditions and Labour Practices

Health, Safety and Wellbeing

Diversity, Equity and Inclusion

Human Rights

Communities

Collective Bargaining and
Social Dialogue



Workforce

At Behn Meyer, we view workplace sustainability as the continuous development of a safe, respectful and motivating working environment that supports long-term collaboration with employees and other stakeholders. A sustainable workplace is reflected not only in business performance, but also in the sense of belonging and commitment demonstrated by our people.

The Group's long-standing performance is driven by the expertise, dedication and accountability of our employees. We therefore focus on attracting qualified professionals, fostering an inclusive and diverse culture and creating conditions that enable long-term career development. Our employee engagement initiatives aim to equip employees with the competencies and resources required to perform effectively and grow professionally. Targeted training and development programmes contribute to strengthening workforce diversity and supporting employee retention across the Group.

The policies and guidelines described in the following sections are developed by the respective functional departments and are subject to oversight by the Board of Directors. They are accessible to employees via the corporate intranet. Related objectives and performance targets are defined by responsible subject matter experts in collaboration with relevant departments, including the Sustainability department, and are approved with the involvement of the Board of Directors.

In accordance with the ESRS, occupational health and safety requirements also extend to external workers to ensure consistent standards of protection. This primarily includes temporary employees and freelancers integrated into our operational activities. Behn Meyer employs more than 1,400 people globally. Of these, 92.2% are full-time permanent employees and over 1.4% are part-time permanent employees, while approximately 5.9% are engaged under fixed-term or temporary arrangements. The overall employee numbers remained broadly stable across Group locations in 2025. Production site and laboratory personnel account for 18.4% of total working hours, excluding office-based employees. External contract workers represent 19.6% of total working hours during the reporting period.



Behn Meyer Vietnam Recognised as One of Asia's Best Employers

Analyst Data Summary	Total	Male	Female
Senior Management	51	34	17
Middle Management	309	177	132
Admin / Support Employees	592	306	286
Technical / Laboratory Employees	286	176	110
Production Workers / Supervisors	167	162	5
Total Workforce¹	1,405	855	550
Full-time Employees	1,295	773	522
Non-Full-Time Employees <small>(Incl. Part-Time Employees; Fixed-Term and Temporary Employment and Regular On-site Workers)</small>	110	82	28
New Employee Hires Rate (Ages 18-29)	6.7%	3.8%	2.8%
New Employee Hires Rate (Ages 30-49)	7.4%	4.6%	2.8%
New Employee Hires Rate (Ages 50-64)	0.4%	0.3%	0.1%
New Employee Hires Rate (Ages 65 and above)	0.0%	0.0%	0.0%
Overall Rate of New Employee Hires	14.4%	8.7%	5.8%
Employee Attrition Rate (Aged 18-29)	2.8%	1.6%	1.2%
Employee Attrition Rate (Aged 30-49)	9.0%	6.2%	2.8%
Employee Attrition Rate (Aged 50-64)	0.9%	0.5%	0.4%
Employee Attrition Rate (Aged 65 and above)	0.1%	0.1%	0.0%
Overall Employee Attrition Rate	12.9%	8.4%	4.5%
Total Workforce Percentage (Aged 18 - 29)	16.4%	8.5%	7.9%
Total Workforce Percentage (Aged 30 - 49)	65.9%	36.0%	30.0%
Total Workforce Percentage (Aged 50 - 64)	16.7%	10.5%	6.2%
Total Workforce Percentage (Aged 65 and above)	0.9%	0.6%	0.4%

¹ Figures include all employees.

Working Conditions and Labour Practices

Behn Meyer strives to provide fair, safe and supportive working conditions across all operations. As part of our overall employment framework, we offer competitive benefits designed to promote employee wellbeing and social protection. Temporary employees are eligible for selected benefits in accordance with local legal requirements and contractual arrangements. Benefit structures are adapted to country-specific regulations and labour market conditions. Depending on the jurisdiction, these may include medical coverage, life and accident insurance, paid annual leave and statutory leave entitlements, overtime compensation in line with applicable labour laws, additional leave options (such as maternity, paternity, childcare, marriage, compassionate or study leave), flexible working arrangements where operationally feasible, and performance-based bonus schemes linked to company results.

All employees are entitled to at least 24 consecutive hours of rest within each seven-day period, in compliance with applicable legal requirements. In addition, full-time employees may apply for financial assistance from the Behn Meyer Foundation to support their children's education, reinforcing our commitment to social wellbeing beyond the workplace.

Employee Engagement

We promote structured and open dialogue with employees as part of our workforce engagement. Two-way communication channels, including the Behn Meyer intranet and BM Desktop extranet, enable employees to share feedback and suggestions related to working conditions and organisational practices. An annual employee engagement survey serves as a formal mechanism for capturing employee perspectives and informing management actions.

The annual survey provides quantitative insights into working conditions, collaboration, development opportunities, inclusion and overall job satisfaction. Results for 2025 indicate a generally positive employee experience across key dimensions. Teamwork and cooperation were rated positively, with 80.6% of respondents agreeing that colleagues are committed to delivering quality work and 81.0% indicating that they can rely on colleagues for support when required.

In terms of organisational culture and communication, 72.9% of employees agreed that open and honest communication is encouraged within the organisation. Feedback and performance support were positively assessed by 73.0% of respondents and 73.0% indicated that the company supports a healthy work-life balance. Overall job satisfaction was reported by 77.9% of employees and 73.2% indicated their intention to remain with the company over the next three years, suggesting relative workforce stability.



Commemorating World Day for Safety and Health at Work & Eid Mubarak at Behn Meyer Group Malaysia



Celebrating 2024, Inspiring 2025: BM Nite in Thailand



Bridging Today and the Future: Behn Meyer New Year Online Event 2025 Recap



184 Years of Growth: Celebrating Teamwork and Vision at Behn Meyer Indonesia



Vietnam's BM Nite: The Mark of Time



Stepping Into the World of Magic at BM Enchanted Night

Fair Employment

Living Wage

Investing in human capital is central to our long-term sustainability strategy. We ensure that employees receive fair and equitable remuneration that reflects local living costs and applicable statutory protections. The payment of a living wage contributes to financial security for employees and their families and supports resilient communities.

Our objective is to ensure that all employees directly contributing to our goods and services receive remuneration aligned with recognised living wage benchmarks. To support this objective, we have established a Living Wage Framework applicable to all direct employees. The framework defines structured wage-setting principles at entity level and promotes equal pay for equal work, transparency and fairness.

The framework is globally applicable and incorporates principles of diversity and inclusion, free and fair representation and respect for local labour standards. We collaborate with the Fair Wage Network in reviewing our approach and conduct country-specific benchmarking in accordance with recognised methodologies, including the IDH Recognition Process for Living Wage Benchmark Methodologies. Wages are reviewed annually to progressively align cash compensation with relevant living wage benchmarks and to reduce reliance on in-kind benefits. Based on the latest annual review:

Percentage of Internal Employees Covered by Living Wage Benchmarking Analysis	100%
Percentage of Internal Employees and Contract Workers Covered by Living Wage Benchmarking Analysis	100%
Percentage of Internal Employees Paid Below Living Wage	2.5%
Percentage of Contract Workers Paid Below Living Wage	0%
Percentage of Average Wage Gap for Employees Paid Below Living Wage Against a Living Wage Benchmark	8.5%

Recruitment

Building a sustainable workforce begins with transparent and fair recruitment processes. Job advertisements clearly describe responsibilities, required qualifications and employment conditions to ensure informed decision-making by candidates. Selected candidates are required to provide relevant personal information in compliance with data protection laws, acknowledge the company's Code of Conduct and disclose any potential conflicts of interest. Employment decisions are based on merit, qualifications and alignment with company values. We seek to attract individuals who demonstrate integrity, professionalism and respect for corporate standards.

To manage workforce transitions responsibly, restructuring measures are communicated in a timely manner, with the objective of minimising involuntary redundancies where possible. In cases of underperformance or misconduct, a structured process is followed, including formal communication and documented warnings prior to any termination decision, except in cases of severe misconduct.

For employees transitioning due to retirement or termination, support measures are provided in line with local legal requirements and internal policies. These may include pre-retirement planning, retraining support, severance arrangements based on tenure and local regulations, job placement assistance and counselling services, where applicable.

Remuneration Process

Compensation structures are designed to remain competitive within relevant labour markets while supporting responsible cost management and long-term value creation. Sustainability-related considerations are incorporated into management remuneration where appropriate, linking performance outcomes with broader business objectives.

Behn Meyer maintains a non-discriminatory remuneration approach and does not tolerate discrimination based on ethnicity, nationality, gender, religion, age, family status, disability or any other legally protected characteristic. Employment-related decisions, including compensation and promotion, are based on performance, conduct and legitimate business factors such as financial results and strategic objectives.

The ratio of the highest-paid employee's annual total compensation to the median annual total compensation of all employees is 21.02. Remuneration principles and salary progression mechanisms are communicated internally through a structured salary grid to promote transparency.

Basic Salary and Remuneration of Women to Men	Ratio
Senior Management	1.11
Middle Management	0.91
Admin / Support Employees	0.99
Technical / Laboratory Employees	0.77
Production Workers / Supervisors	0.69
Average	0.90

Appraisal

Regular performance evaluations form part of our human capital management approach. Annual appraisals assess both quantitative results and qualitative competencies and include career development planning components. In 2025, 83.4% of permanent employees participated in annual performance appraisals and development discussions.

To recognise long-term commitment, Behn Meyer grants Long Service Awards and contributes to government-managed retirement funds in accordance with statutory requirements, supporting employees' long-term financial security.

According to the 2025 employee survey, 72.3% of employees feel that their manager or mentor supports their development and 80.0% agree that they receive adequate support to perform their work effectively. Regarding equal treatment and opportunities, 70.9% of employee survey respondents agreed that individuals from all backgrounds have equal opportunities to succeed within the organisation.

Training and Skill Development

Continuous learning and professional development are integral to our workforce strategy. All employees have access to training opportunities appropriate to their roles and career stages. These include internal training programmes, financial support for external education and, where feasible, sabbatical arrangements with a guaranteed return to employment.

Training topics cover regulatory compliance, occupational health and safety, quality management, business ethics, human rights, certification requirements, technical competencies, leadership and soft skill development. In 2025, Behn Meyer delivered 13,006 hours of skills enhancement training and 13,084 hours of **safety, health and environmental (SHE)** training, corresponding to an average of 18.6 training hours per employee. English serves as the Group’s common corporate language to facilitate consistent communication and knowledge exchange across regions.

Beyond structured training, we support employee engagement through educational sponsorships, recognition programmes and individual development planning. In the 2025 employee survey, 85.3% of employees indicated that they have access to the tools and equipment needed to perform their work and 78.9% reported opportunities for learning and growth within the organisation. These initiatives apply across all functions, including external contract workers engaged in our operations, where relevant.

Hours of Training or Education Provided	Total	Male	Female
Senior Management	514	361	153
Middle Management	5,009	2,836	2,174
Admin / Support Employees	11,870	6,496	5,375
Technical / Laboratory Employees	760	315	445
Production Workers / Supervisors	7,937	7,737	200
Total Workforce¹	26,090	17,744	8,346



Behn Meyer Vietnam Empowers Team Through Learning & Celebration



Moulding Leadership: Behn Meyer’s First Career Development Programme Concludes Successfully

Health, Safety and Wellbeing

We safeguard the health, safety and wellbeing of our employees and workers by complying with applicable occupational health and safety legislation in all jurisdictions where we operate. Our approach is based on a SHEQ framework, which establishes minimum standards while allowing for site-specific procedures reflecting local operational risks and regulatory requirements. The Group SHEQ function oversees the implementation and effectiveness of the health and safety management system, while local SHEQ Managers are responsible for regulatory compliance, risk identification, the development of safety guidelines and the delivery of targeted training programmes. These managers monitor employees’ and subcontractors’ adherence to internal policies and legal requirements and promote continuous improvement of workplace safety practices.

Our objective is to foster a proactive safety culture that prioritises hazard identification, risk prevention and incident mitigation. All offices, warehouses and production facilities operate under documented safety procedures designed to manage operational risks, supported by emergency preparedness and response plans, including evacuation procedures and business continuity measures. Manufacturing sites are required to maintain comprehensive emergency action plans addressing site-specific hazards, such as chemical handling and machinery operation. All employees and workers (100%) are covered by the occupational health and safety management system. Regular and role-appropriate medical surveillance and health check-ups are provided, considering occupational risk exposure. In 2025, 60% of our manufacturing sites were certified to the internationally recognised occupational health and safety standard ISO 45001, demonstrating external validation of our management systems at these locations.

Health and safety training forms an integral part of our prevention strategy. In 2025, a total of 13,084 hours of training were delivered on SHE topics, including emergency response, safe handling of hazardous substances and accident prevention. A joint management-worker Health and Safety Committee operates in selected locations to facilitate social dialogue and worker participation in health and safety matters. In 2025, approximately 6.4% of the total workforce was represented by formal joint management-worker health and safety committees and around 88.9% of the workforce received structured health and safety training during the reporting period. Risk assessments covering all employees and workers are conducted regularly and updated when operational changes occur.

We maintain formal processes for reporting, investigating and documenting work-related incidents, near misses, concerns and complaints. Non-compliance cases are reviewed by the respective local SHEQ Manager, who determines and monitors corrective and preventive actions. Significant issues are escalated to local management and Group leadership, with critical matters reported to the Board of Directors and Supervisory Board. This governance structure supports oversight, accountability and continuous improvement of occupational health and safety performance.

Manufacturing facilities apply structured accident reporting and root-cause analysis procedures, with preventive measures in place to minimise repetitive strain injuries and control exposure to hazardous substances. In 2025, one occupational injury involving an employee and one work-related fatality of an external contractor were recorded.

Lost Time Injury (LTI) Frequency Rate* for Direct Workforce 0.370
 *(Total number of lost time injury events) x 1,000,000 / total hours worked company-wide

Lost Time Injury (LTI) Severity Rate* for Direct Workforce 0.370
 *(Number of days lost due to injuries) x 1,000,000 / total hours worked

Diversity, Equity and Inclusion (DEI)

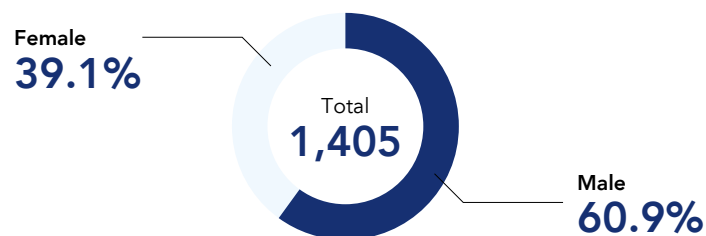
Behn Meyer promotes DEI across its global offices, laboratories and manufacturing operations. Our objective is to nurture a respectful and inclusive working environment in which all employees and workers are treated fairly and provided with equal access to employment, development and advancement opportunities. Group-wide policies prohibit discrimination and harassment and support fair remuneration practices, equal opportunities in recruitment and promotion and access to training and professional development. We also encourage inclusive leadership, cross-functional collaboration, organisational adaptability and innovation driven by diverse perspectives. Workplace accessibility considerations are integrated into our operations to support employees with disabilities and to enable participation based on individual capabilities.

Gender equality forms an integral part of our sustainability strategy, with senior leadership accountable for promoting balanced representation and equal opportunity. Due to the nature of certain manual and machinery-based production activities, male employees currently represent a higher proportion of operational roles. Nevertheless, we continue to implement measures to improve gender balance across functions and hierarchical levels. As of the reporting period, women represent 39.1% of the total workforce and 41.4% of management positions. In 2025, 39.9% of new hires were women. Targeted initiatives, including mentoring and leadership development programmes, are in place to support the career progression of female employees. Notably, 50% of the members of the Board of Directors are women, demonstrating gender diversity at the highest governance level.

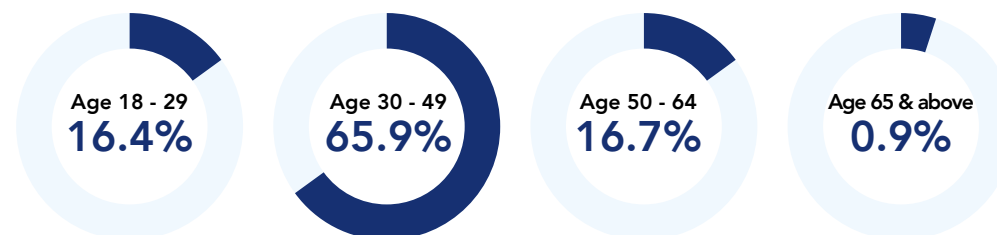
We recognise the importance of nurturing an inclusive culture that respects ethnic, religious and cultural diversity across our global workforce. Employment decisions are based on merit, qualifications and business needs and discrimination on any protected characteristic is not tolerated. During the reporting period, the company did not identify employees formally classified as belonging to minority or vulnerable groups within the meaning of applicable local definitions.

Parental leave protection is embedded in our employment framework in accordance with national legislation. 100% of employees are entitled to parental leave benefits. In 2025, 100% of female employees returned to work following maternity leave and 100% of male employees returned following paternity leave, indicating retention and reintegration following parental leave.

Total Number of Employees by Gender in Workforce



Total Workforce by Age



Discrimination and Harassment

Behn Meyer maintains a zero-tolerance approach to discrimination, harassment and any form of unequal treatment. Employment-related decisions—including recruitment, remuneration, training, promotion and termination—are based on objective criteria such as qualifications, performance and business needs. Discrimination on the grounds of ethnicity, gender, religion, age, disability, sexual orientation, political opinion or any other protected characteristic under applicable law is strictly prohibited. These principles are embedded in our Code of Conduct and supported by internal policies applicable to all employees and workers.

Awareness-building and prevention are key elements of our management approach. Regular training sessions are conducted to strengthen understanding of workplace discrimination and harassment risks, appropriate behaviour standards and available reporting channels. Employees are informed of their rights and responsibilities and are encouraged to raise concerns at an early stage.

A confidential whistleblowing mechanism is available to employees and external stakeholders, allowing concerns to be reported anonymously and without fear of retaliation. All reports are handled in accordance with defined investigation procedures and data protection requirements. In 2025, no incidents of discrimination were reported through formal channels.

In the event of alleged discrimination or harassment, a structured remediation procedure is applied at operational level. This non-judicial grievance handling process aims to ensure timely, impartial and transparent resolution, while safeguarding the rights of all parties involved and preventing recurrence. The process includes the following steps:

Remediation Procedure



Beyond grievance management, we promote equal opportunities and inclusive workplace practices. This includes the use of inclusive language in corporate communications, the availability of employee resource or support groups open to all employees and initiatives designed to foster inclusion of minority or potentially vulnerable groups. In selected locations, practical measures such as lactation and break rooms for working mothers and safe transport arrangements are provided to support diverse workforce needs.

Through these measures, we aim to create a respectful working environment in which all employees feel safe, valued and able to contribute fully.

Human Rights

As a multinational enterprise operating across multiple jurisdictions, Behn Meyer respects internationally recognised human rights and fundamental labour standards in its own operations and throughout its value chain. Compliance with applicable labour and human rights legislation is mandatory in all countries in which we operate. Our management approach is guided by our Code of Conduct and Social Accountability Declaration, which set out minimum standards relating to non-discrimination, fair treatment, freedom of association, prohibition of forced and child labour and safe working conditions.

Our governance framework assigns responsibility for the oversight of human rights matters to management at both Group and local levels. Local management teams are accountable for implementing the Code of Conduct in a manner that reflects local legal requirements and operational risks. Where significant operational changes affect employees, advance notice periods ranging from 4 to 17 weeks are provided in accordance with applicable labour laws and contractual arrangements. During the reporting period, the company did not incur any fines or penalties related to labour practices or human rights violations and no cases of illegal conduct affecting local communities or indigenous populations were identified.

Employees and external stakeholders have access to established grievance mechanisms. Internal reports are handled by the Compliance Committee, while external stakeholders may raise concerns through local reporting channels or via the CSR Steering Committee. All new employees are required to review the human rights policy and formally acknowledge the Code of Conduct upon joining the company. Furthermore, contractual agreements with business partners include clauses requiring compliance with applicable laws and adherence to our ethical standards. Human rights due diligence is conducted through periodic risk assessments and site-level reviews.

41%

Percentage of operational sites that have been subject to human rights reviews or human rights impact assessments

67%

Percentage of the total workforce across all locations who are covered by formally elected employee representatives

99%

Percentage of the total workforce across all locations who received training on diversity, discrimination and/or harassment

Human rights considerations are also integrated into our supplier management processes. Supplier engagement, self-assessments and on-site visits are conducted to identify and mitigate potential risks. Suppliers operating in higher-risk contexts are subject to enhanced due diligence measures, including periodic external audits where appropriate. To date, no complaints have been substantiated in relation to forced labour, child labour, gender discrimination or restrictions on freedom of association within our own operations.

Child Labour, Forced Labour & Human Trafficking

Behn Meyer strictly prohibits child labour, forced labour and human trafficking in all forms within its operations and supply chain. Minimum age requirements are verified prior to employment through documented age checks. This zero-tolerance approach extends to suppliers and contractors. No activities within our operations were identified as being at significant risk of forced or child labour during the reporting period.

Although the inherent risk within our own workforce is assessed as low, we remain vigilant, particularly in relation to supply chain exposures, including risks of prison labour or other forms of coercion. Preventive measures include contractual safeguards, supplier screening and targeted audits in higher-risk regions.

In the event of an identified or alleged human rights violation—including child labour, forced labour, workplace violence, harassment or discrimination—immediate action is taken. Within 48 hours, appropriate protective measures are implemented and a formal investigation is initiated. A remediation plan is developed in consultation with the affected individuals and, where necessary, relevant experts. The effectiveness of corrective actions is monitored to prevent recurrence and to ensure alignment with our human rights commitments.

Communities

Community Engagement

Behn Meyer recognises that its operations may have both positive and potential adverse impacts on local communities. We therefore prioritise structured engagement with stakeholders in the areas where we operate, with the objective of maintaining trust, transparency and a constructive long-term relationship. Community engagement forms part of our broader sustainability governance framework and is coordinated at local level with oversight from Group management.

The Behn Meyer Foundation, established in 1987, allocates a portion of annual net income to grants and scholarships that benefit eligible children of employees and, where applicable, members of local communities. In addition, local entities organise community investment, disaster relief and corporate volunteering initiatives to support social development in the regions where we operate.

Our approach to community investment focuses on generating measurable social impact rather than solely on the monetary value of contributions. Social programmes are developed based on dialogue with local stakeholders, including community leaders and relevant authorities, to ensure that initiatives address identified local needs. Management maintains open communication channels with community representatives, enabling concerns to be raised and addressed in a timely and transparent manner. This engagement supports our objective of preventing and mitigating potential negative impacts associated with our operations. In 2025, no sites were identified where significant negative impacts on local communities occurred.



Behn Meyer Taiwan Gives Back During Mid-Autumn Festival



Behn Meyer Vietnam Joins Hands to Empower Disadvantaged Children



Behn Meyer Thailand Provides Resources for Inmates' Upskilling



Behn Meyer Vietnam Supports Children's Health Through Clean Water



Behn Meyer Philippines Joins Immersion Activity at a Special Children's Centre



Behn Meyer Vietnam Advances Sustainability with Solar Power at Binh Duong 2



Behn Meyer Chemicals Indonesia Shares Gratitude with Orphans Through Iftar



Behn Meyer Chemicals Group Malaysia Hosts Iftar with Charity Home Children

Socio-economic Impact

Behn Meyer maintains a limited operational footprint in most regions and does not engage in lobbying activities related to chemical industry legislation. Our economic contribution primarily arises from employment, local procurement and targeted community investments.

As of the reporting period, 98.5% of our workforce was recruited locally, showing our support for local employment and contribution to regional economic development. Entry-level wages for permanent, full-time employees are set at an average of 1.18 times the applicable statutory minimum wage across our locations, supporting fair income levels. Where feasible, we prioritise local sourcing, particularly for agricultural products, to strengthen local value chains and community resilience.

To build trust and transparency, certain sites maintain an open-door approach, enabling community representatives to visit facilities, review safety measures and discuss operational or environmental safeguards directly with plant management. This dialogue supports early identification of concerns and collaborative problem-solving.

Our Operations teams lead the identification and implementation of social programmes tailored to local priorities, with a focus on water and food access, capacity building and education. Examples of initiatives supported in 2025 include:



Standing Together with Sumatra: Behn Meyer Supports Communities Affected by the Flood



Behn Meyer Thailand Contributes Food Relief for Hat Yai Flood Victims and Financial Assistance to Hatyai Hospital



Behn Meyer China Supports Left-Behind Children with School Supplies



Supporting Education Through the Hong Tam (Warm Heart) Fund



Behn Meyer Vietnam Continues Its Support for Resilient Young Learners



PT Behn Meyer Chemicals Strengthens Indonesia's Livestock Development Through CSR Efforts



Behn Meyer Vietnam Contributes to Communities Affected by Typhoon Bualoi



Behn Meyer Myanmar Supports the Renovation of Earthquake-Damaged Schools in Shan State



Nourishing Hope, Feeding Communities: Food Packet Distribution to Underprivileged Community



Behn Meyer AgriCare Malaysia Extends Support to Flood-Affected Farmers in Sarawak

In 2025, employees contributed 582 hours to corporate volunteering activities. Monetary donations exceeded EUR 21,375 and were complemented by in-kind and pro bono contributions. Behn Meyer also collaborates with local authorities, non-governmental organisations and research institutions to support education, vocational training, renewable energy adoption and water conservation initiatives.

Corporate Social Responsibility (CSR)

Our CSR strategy is integrated into our sustainability framework and aims to contribute positively to local socio-economic development while respecting environmental limits. Through partnerships with public authorities, NGOs and academic institutions, we support programmes that enhance access to essential resources such as water, food and education, promote skills development and strengthen local infrastructure.

By aligning community engagement with our operational presence and stakeholder dialogue, we seek to create shared value for both the company and the communities in which we operate, while monitoring and managing potential social impacts associated with our activities.



Behn Meyer Thailand Cultivates a Culture of Safety at Ban Khlong Kram Primary School



Behn Meyer AgriCare Promotes Inclusivity at Special Olympics Bintulu 2025



Rooted in Purpose: Behn Meyer Vietnam Rebuilds Nature at Xuan Thuy



Nurturing Young Climate Champions in Thailand



World Environment Day with Awareness Programme and Tree Planting Initiative at Behn Meyer Thailand



Turning Pages, Changing Lives Through Library of Dreams Initiatives

Collective Bargaining and Social Dialogue

Freedom of Association

Behn Meyer recognises and respects employees' rights to freedom of association and collective bargaining, in accordance with applicable national legislation and internationally recognised labour standards. Employees are free to form or join trade unions, establish works councils and participate in collective negotiations without fear of discrimination, retaliation or interference.

We do not discriminate against employee representatives and provide them with access to the workplace as required to perform their representative functions. Engagement with employee representatives is conducted in good faith and aims to promote constructive social dialogue on employment conditions, health and safety and broader workforce-related matters.

In Thailand, we engage with the Employers' Confederation of Thailand to stay informed on developments related to the Thai Labour Code and to discuss relevant employment contract updates. In Vietnam, collaboration with the Vietnam General Confederation of Labour supports structured engagement with unionised employees. These interactions contribute to stable labour relations and support employee wellbeing. In 2025, no labour-related violations or fines were recorded.

Collective Agreement

Employees who are members of trade unions or employee organisations are covered by collective bargaining agreements where applicable. These agreements define key employment terms, including wages, working hours, leave entitlements, diversity commitments and protections against discrimination and harassment. The written and negotiated nature of these agreements provides clarity and legal certainty regarding employment conditions.

All collective agreements are concluded in compliance with applicable legal and regulatory requirements. As of the reporting period, 71.6% of our total workforce was covered by formal agreements with local trade unions or workers' representatives addressing matters such as working conditions, occupational health and safety and fundamental labour rights.

Grievance Mechanism

Behn Meyer maintains formal grievance mechanisms that enable employees and external stakeholders to raise concerns related to working conditions, occupational health and safety, human rights, child labour, forced labour, human trafficking or other labour-related matters. Complaints are handled through an established incident resolution procedure designed to ensure timely, impartial and transparent review.

Claims raised by external parties are reported to the relevant Country Head and Group Management. Concerns may be communicated through a 24-hour emergency response provider or directly to the responsible Country Head. The grievance mechanism is communicated to relevant stakeholders, including employees, suppliers and customers. Measures are in place to address potential access barriers, such as language differences.

Non-retaliation safeguards protect individuals who raise concerns and confidentiality is maintained throughout the process, subject to legal requirements. In 2025, no complaints related to labour practices were filed through the grievance mechanism. Furthermore, no fines, non-monetary sanctions or penalties were incurred in connection with labour-related violations, including occupational health and safety matters, and no labour-related cases were submitted to external dispute resolution mechanisms during the reporting period.

Governance

Corporate Governance Practices

Business Conduct

Business Ethics

Compliance Management

Data Privacy

Information Security

Whistleblowing Mechanism

Emergency and Crisis Management

Tax Governance



Behn Meyer is committed to responsible corporate governance as the foundation of sustainable value creation. By ensuring compliance with applicable laws and regulations, safeguarding our core values and strengthening our corporate reputation, we aim to secure the long-term success of the Group and build trust among all stakeholders. The continuous integration of sustainability principles across all business processes and organisational levels further reinforces our governance framework.

Corporate Governance Practices

Behn Meyer operates under a dual governance structure comprising a Board of Directors and a Supervisory Board. The Board of Directors is responsible for the strategic direction and operational management of the Group, with a focus on long-term sustainable development. The Supervisory Board exercises oversight and monitoring functions.

In addition, a CSR Steering Committee reporting to the Board of Directors oversees sustainability-related governance and business activities, particularly in environmental protection, social responsibility and corporate governance matters, in alignment with the Board's broader oversight responsibilities.

Our governance framework extends beyond statutory requirements and is embedded in our corporate mission and shared values. It promotes a respectful and responsible working environment for employees and business partners alike. Responsible business conduct across the entire value chain is integral to our governance approach. Group regulations and policies address compliance, human rights, workplace fairness and mutual respect, and are further reinforced by our **Supplier Code of Conduct (SCoC)**. Comprehensive compliance management systems support the effective implementation and monitoring of these standards.

Business Conduct

The Behn Meyer Group upholds the core values of honesty, courage, diligence, reliability, perseverance and gratitude. These principles underpin our sustainable business model and guide our actions towards value creation, transparency, integrity, fairness and strict compliance with applicable laws and regulatory requirements.

In response to increasing global expectations regarding environmental responsibility and corporate citizenship, we have strengthened our anti-corruption and fraud prevention measures. In addition to our Code of Conduct, we have implemented an **Anti-Bribery and Corruption Policy (ABC Policy)** and established procedures for addressing inappropriate conduct and internal concerns. Adherence to the Code of Conduct is mandatory for all employees and is essential to maintaining trust-based relationships with business partners, service providers and suppliers.

The Code of Conduct defines clear expectations for ethical and lawful behaviour and serves as a unified standard across the Group.

Under the pillars of a diverse workforce and culture, compliance with laws and regulations, inclusive and responsible workplace practices, equal opportunity and safe and healthy working conditions, Behn Meyer aligns with internationally recognised ethical standards. These principles enhance transparency, safeguard workplace safety and protect the integrity of our operations.

In 2025, no cases of non-compliance with laws or regulations in social or economic matters were reported. The Group does not make donations to political parties, politicians or candidates for political office, reflecting our political neutrality and ethical business practices.

Business Ethics

The Behn Meyer Code of Ethics defines binding principles and expectations for all business partners, including customers, raw material suppliers, providers of intermediate and finished products, engineering suppliers, service providers, freight forwarders and logistics companies. All Group entities and employees, regardless of location, are required to comply with the Code to ensure long-term, trustworthy business relationships.

A zero-tolerance approach to bribery is central to our ethical framework. The Code of Ethics strictly prohibits improper payments to public authorities or private entities across all business functions and jurisdictions in which we operate. Sensitive transactions, such as gifts, hospitality or travel invitations, are subject to defined approval procedures to prevent conflicts of interest or reputational risks.

Employees are prohibited from accepting payments, gifts or entertainment from parties seeking business relationships with Behn Meyer. Robust due diligence procedures are implemented to identify and mitigate potential risks. Violations of the Code of Ethics by employees or business partners, or repeated failure to implement corrective measures, may lead to disciplinary action, including suspension or termination of business relationships.

We recognise potential risks within our value chain and hold upstream suppliers accountable to principles of fair competition and compliance with anti-trust regulations. Suppliers are required to maintain accurate financial records and comply with applicable local, national and international laws. They are expected to establish appropriate internal control systems, including policies, training, monitoring and auditing processes, aligned with the Behn Meyer Code of Ethics, and are encouraged to cascade these principles throughout their own supply chains.

We cultivate a culture of integrity and accountability through regular communication and training. In 2025, no violations of the Code of Ethics were reported via the whistleblower mechanism. During the reporting year, 78.3% of the workforce received training on ethical business conduct.

Compliance Management

Behn Meyer conducts its business responsibly and in full compliance with the laws and regulations of the jurisdictions in which it operates. Compliance is regarded as a prerequisite for long-term commercial success and sustainable value creation.

For the Group, compliance means that all employees act with integrity and in accordance with legal and internal requirements in the performance of their daily duties. Individual conduct directly influences the company's reputation. Behn Meyer therefore maintains a zero-tolerance policy toward violations of applicable laws, the Code of Conduct and internal policies.

Anti-Bribery and Corruption

Behn Meyer has implemented a comprehensive ABC Policy to prevent bribery and foster a culture of integrity. The policy establishes a secure and transparent framework that enables employees to report concerns—confidentially, and where permitted, anonymously—regarding corruption, conflicts of interest, fraud, money laundering and other forms of misconduct. An internal compliance management team oversees the implementation and effectiveness of the ABC Policy and monitors adherence to established procedures and controls. Regular internal audits are conducted to assess the effectiveness of ethics and compliance systems.

Employees receive structured training—both virtual and in-person—to enhance awareness and understanding of anti-corruption requirements. At present, 81.6% of the workforce was familiar with the ABC Policy and 87.5% of operational sites had implemented an anti-corruption management system. These training programmes are applicable to all functions within the company and extend, where relevant, to value chain workers, ensuring consistent standards of conduct across operations and business relationships.

Behn Meyer Malaysia Group of Companies obtained **International Organisation for Standardisation (ISO) 37001** certification for its **Anti-Bribery Management System (ABMS)**. A dedicated compliance committee oversees the ABMS to ensure that operations remain free from bribery and corruption. During the reporting year, zero confirmed incidents of corruption were recorded across the Group.

Anti-Competitive Practices

Behn Meyer maintains a strict stance against anti-competitive behaviour and fully complies with applicable competition and anti-trust laws. Compliance with these regulations forms an integral part of company policy. Employees are encouraged to consult legal or compliance functions where uncertainty exists regarding potential anti-competitive conduct.

To strengthen awareness and prevent misconduct, targeted training programmes are conducted. Management provides specific guidance to relevant employees on appropriate interactions with competitors to avoid collusion or other anti-competitive arrangements.

In 2025, there were no pending or concluded legal proceedings against Behn Meyer relating to anti-competitive conduct, anti-trust violations or breaches of monopoly legislation, underscoring the company's commitment to lawful and ethical business practices.

Anti-Money Laundering

Behn Meyer is resolute in maintaining transparent and ethical relationships with colleagues, customers and business partners. Robust anti-money laundering measures are implemented to prevent the concealment of the origin, ownership or destination of funds derived from illegal activities.

These measures are integrated into operational processes to ensure that illicitly obtained funds are neither legitimised nor introduced into lawful economic activities. In 2025, no incidents related to money laundering were reported.

Due Diligence

Due diligence forms a core component of Behn Meyer's governance framework. Heads of Departments are responsible for conducting appropriate due diligence prior to engaging business partners, particularly for significant and/or long-term projects.

The due diligence process includes:

- Verification that prospective partners maintain effective anti-bribery and corruption controls.
- Confirmation that no prior convictions or substantiated allegations of bribery or corruption exist.
- Oversight and monitoring by internal procurement personnel.
- Ensuring procurement processes are conducted efficiently, transparently and impartially.
- Exclusion of individuals or entities with conflicts of interest from selection processes.

All engagements with external stakeholders—including supervisory authorities, customers and business partners—must be conducted transparently and independently of undue influence. Ongoing monitoring of business partners, transactions and projects is performed by relevant functions to identify and mitigate potential bribery and corruption risks.

Where deemed necessary, business partners may be subject to inspections, audits, risk assessments and due diligence reviews, both prior to and after contract finalisation. Full cooperation with such assessments, whether conducted internally or by appointed third parties, is required. In 2025, 72.1% of business operations had an internal audit system or a third-party due diligence programme in place to oversee business ethics compliance.

Environmental Compliance

Environmental compliance audits are conducted to assess adherence to environmental laws and regulatory requirements and to identify potential liabilities arising from non-compliance. These audits typically review operational practices, waste management, permitting compliance, regulatory reporting and the handling of chemicals and hazardous materials, including emissions to air, land and water. Audits performed at operational facilities help evaluate the effectiveness of environmental management systems, identify areas for improvement and implement corrective actions to enhance environmental performance.

70% of Behn Meyer's manufacturing sites have implemented an Environmental Management System certified under ISO 14001:2015. Audit findings indicate a strong level of employee awareness and engagement in environmental sustainability across these locations.

In addition, Behn Meyer Thailand has held Level 3 Green Industry Certification from the Ministry of Industry since 2022. This certification recognises the company's efforts in resource efficiency, cleaner production and sustainable operations, while also supporting enhanced market access and business development opportunities.

Data Privacy

In an increasingly digital and interconnected environment, the protection of personal data is a fundamental element of responsible corporate governance. Behn Meyer places the highest priority on safeguarding personal information relating to employees, customers, suppliers and other business partners.

Given the differing data protection requirements across jurisdictions, the Group has implemented a harmonised, Group-wide data privacy framework to ensure consistent standards while enabling efficient cross-border operations. The Group Regulation on Data Privacy, approved by the Board of Directors, establishes minimum requirements for the lawful collection, processing, storage, transfer and deletion of personal data. The framework is aligned with the principles of the General Data Protection Regulation and other applicable national regulations, including the Personal Data Protection Act, where relevant.

Behn Meyer's data privacy management system covers the entire data life cycle and incorporates a structured processing registry, defined procedures for handling data breaches, mechanisms for responding to data subject requests and ongoing risk assessments. These measures are supported by mandatory employee training, practical guidance and technology-enabled monitoring to ensure compliance with regulatory requirements.

All new employees are required to complete data protection training covering key privacy principles, individual rights and appropriate responses to potential violations. Employees are also responsible for informing customers of essential privacy practices, including the collection, storage and transfer of personal data to third parties. In 2025, no verified complaints concerning customer privacy breaches or data loss were recorded.

Information Security

Behn Meyer maintains high standards of cybersecurity to protect sensitive information from unauthorised access, misuse or cyber threats. The Group has invested in advanced security technologies and established clear IT security protocols that define responsibilities for handling confidential information.

Enhanced internal controls restrict unauthorised access to physical and digital environments through role-based permissions and defined access rights. A formal records retention schedule governs the storage and disposal of third-party data. Regular awareness training is conducted to strengthen employee understanding of cybersecurity risks, while control process audits and system monitoring are performed to evaluate the effectiveness of security measures and identify areas for improvement.

Non-compliance with IT security requirements must be reported to the relevant department head and may result in disciplinary action, including termination, where appropriate. No information security incidents were reported in 2025.

Whistleblowing Mechanism

Behn Meyer's Whistleblowing Policy applies to employees, directors, business partners, customers and members of the public. The policy provides secure and confidential reporting channels for suspected or actual misconduct, including corruption, anti-competitive behaviour, fraud and information security breaches.

The framework ensures protection against retaliation and establishes clear procedures for the assessment and investigation of reported concerns. In 2025, no reports were submitted through the [whistleblowing mechanism](#).

Emergency and Crisis Management

Behn Meyer strives to ensure the safety of employees, facilities and neighbouring communities. The Group maintains a structured emergency and crisis management framework designed to prevent, mitigate and respond effectively to incidents across offices, production facilities and international operations.

Local safety, security and crisis teams at site and country level are primarily responsible for incident response, operating under clearly defined responsibilities and escalation procedures. For significant incidents with broader impact, a corporate team assumes coordination and oversight to restore operations in a controlled and timely manner. Personnel involved in crisis management receive specialised training and collaboration with local authorities and business partners is established where necessary. The system is designed to ensure organisational readiness, minimise disruption and support a safe return to normal operations.

Tax Governance

Behn Meyer's tax strategy is grounded in full compliance with applicable tax laws in each jurisdiction where the Group operates. Taxes are paid in accordance with statutory requirements, reflecting the economic substance of business activities. The company maintains transparent and cooperative relationships with tax authorities and ensures that documentation, disclosure and reporting obligations are met.

The Group strictly prohibits any form of tax evasion, fraud or deliberate rule violations. Responsible tax conduct is regarded as an integral part of corporate social responsibility, contributing to social and economic development in the countries where Behn Meyer conducts its business.

Sustainable Supply Chain

Product Stewardship
Consumers and End-users
Digital Transformation
Sustainable Logistics
Value Chain Workers



Behn Meyer assumes responsibility for its products across their entire life cycle, from development and sourcing to production, use and end-of-life. As an international life sciences enterprise, the Group is committed to ensuring that its products and solutions meet high quality standards while safeguarding human health and the environment. Sustainable supply chain management is embedded in our governance framework and aligned with applicable global regulations and industry standards.

Product Stewardship

Product stewardship at Behn Meyer encompasses the responsible management of substances and products to ensure safety, quality and environmental protection when used as intended. In addition to fulfilling legal obligations, the Group applies voluntary commitments and internal standards that go beyond minimum regulatory requirements. Comprehensive management systems have been established to address regulatory and voluntary product stewardship requirements across research and development, procurement, production, sustainability, health, environmental protection and quality functions.

Sustainability considerations are integrated at the early stages of product design and sourcing. By incorporating precautionary measures during development and procurement, Behn Meyer seeks to minimise potential adverse impacts across the value chain, including those affecting consumers and end-users. Continuous investment in innovation supports the development of more sustainable product solutions and enables customers to optimise their processes while improving environmental and safety performance.

Recognising that customers increasingly require holistic support to meet their sustainability objectives, the Group has expanded its product stewardship responsibilities to include advisory services, technical support and solution-oriented approaches. These measures empower downstream stakeholders to make informed decisions and promote responsible product use throughout the value chain.

Responsible Products

Behn Meyer manages chemical products in strict compliance with applicable regional and international regulations. All chemical substances used in manufacturing and distribution processes are handled responsibly and in accordance with statutory requirements governing classification, labelling, storage and transportation.

The Group supports recognised industry initiatives aimed at enhancing environmental, health and safety performance. Certain divisions participate in the Responsible Care® programme, which promotes continuous improvement in chemical product stewardship and operational sustainability.



REACH Compliance

The protection of public health and the environment is a central priority. The Group complies with the **Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH)** framework, which strengthens the identification and management of chemical substance risks within the EU.

Where required, comprehensive registration dossiers are prepared, and detailed risk assessments are conducted for relevant substances. Submissions are reviewed by the **European Chemicals Agency (ECHA)** and any requests for clarification or additional testing are addressed in a timely and transparent manner. Through this structured approach, Behn Meyer ensures regulatory compliance and high standards of safety and environmental protection.

Information on Substances and Products

Behn Meyer prepares SDS for all handled chemical substances, irrespective of whether legal requirements apply. These documents provide professional users with detailed information on substance properties, risk management measures and safe handling practices. Technical documentation and clear labelling further support safe use and regulatory compliance across markets.

Animal Welfare

Where legally required, animal testing may form part of regulatory safety assessments. However, Behn Meyer does not conduct animal testing independently. The Group complies fully with applicable animal welfare regulations and supports responsible and ethical research practices.

Protection Against Product Counterfeiting

The increase in digital commerce has heightened the risk of counterfeit products. Behn Meyer implements preventive measures to protect product authenticity and ensure customers receive genuine and safe goods. These efforts contribute to consumer protection, risk mitigation and the preservation of corporate reputation.

Quality Management

Quality management is integral to the Group's sustainable supply chain strategy. Behn Meyer aims to deliver products that consistently meet defined quality, safety and environmental standards. Facilities operate under recognised quality management systems, including ISO 9001 certification, and selected locations adhere to **Good Hygiene Practices (GHP)** requirements.

The internal quality management system integrates risk-based controls to identify and mitigate operational vulnerabilities. Through structured monitoring, audits and continuous improvement processes, the Group strengthens product reliability and maintains high industry standards.

Sustainable Consumption in The Value Chain

Behn Meyer acknowledges that indirect impacts arising from product use and disposal may exceed those generated by internal operations. Consequently, environmental, health and safety considerations are integrated into early-stage product development and sourcing decisions. This approach enables customers to select products aligned with sustainability objectives and regulatory requirements.

The Group actively promotes responsible product use by organising technical updates, knowledge-sharing sessions and stakeholder engagement initiatives. These activities support sustainable consumption patterns and foster transparency throughout the value chain.

The company assesses and manages environmental impacts associated with product use, including emissions to air and water, as well as end-of-life considerations such as chemical residues and packaging disposal. All processes are conducted in accordance with applicable environmental regulations.

Product and Marketing Compliance

Product compliance at Behn Meyer extends beyond regulatory conformity to include voluntary standards and internal directives designed to safeguard SHE protection. Comprehensive management systems address both mandatory and voluntary compliance requirements related to product safety, labelling, service information and marketing communications.

In the reporting year, no fines, penalties or warnings were recorded in relation to product health and safety, product usage, service information or labelling. Furthermore, no instances of non-compliance with regulations or voluntary codes concerning marketing communications, recruitment, promotion or sponsorship activities were identified.

Product Monitoring and Customer Engagement

Transparent communication with customers is supported by the Group Code of Business Ethics and multiple reporting channels, including direct engagement with sales representatives and local offices. These channels enable customers to submit enquiries, complaints or incident reports, ensuring timely response and continuous improvement.

Through structured monitoring mechanisms, Behn Meyer evaluates product performance, environmental impacts and stakeholder feedback to strengthen product stewardship and maintain high standards of safety and accountability across the supply chain.

Consumers and End-users

Customer Health and Safety

We believe that product safety begins at the earliest stage of development. Our internal protocols mandate a systematic review of all products and services to identify potential health and safety risks before they reach the market, and we continuously seek opportunities to enhance product safety. Compliance with all relevant regulations is strictly observed and SDS are made available without restriction to all customers. No violations have been recorded in this area. Throughout 2025, there were no reported incidents impacting customer health or safety, and no product recalls were initiated in connection with end-of-life processes.

Our grievance mechanisms are designed to be accessible and clearly communicated. At present, 71.8% of our customers confirm they are aware of the appropriate channels for raising concerns regarding our products or services. For chemical-related emergencies, we maintain a longstanding partnership with CHEMTREC, ensuring round-the-clock access to specialist support. The corresponding hotline details are visibly displayed on all branded SDS. Within our Vietnam Animal Nutrition operations, spray systems are subject to rigorous, well-documented inspections to ensure precision and dependability, and our teams remain continuously responsive to customer enquiries.

We view customer feedback as a vital input to our improvement processes. Our annual survey invites customers to assess our performance across sustainability, product quality, service delivery and health and safety. In 2025, overall customer satisfaction stood at 90.2%, underscoring our continued service excellence. Awareness of our sustainability strategy among customers has reached 64.5%, while 62.0% are acquainted with our longer-term sustainability objectives. We remain deepening collaboration with our customers to jointly develop sustainable solutions, reinforcing our shared responsibility toward a more resilient future.

Reliable Services and Market Engagement

Our market standing is underpinned by a consistently customer-focused approach. We place strong emphasis on individualised service, timely responsiveness and solutions tailored to the distinct needs of each customer. This philosophy has enabled us to cultivate durable relationships with both customers and broader stakeholders, strengthening our reputation as a trusted industry partner. Engagement extends well beyond transactional interactions; we proactively respond to shifting market conditions through strategic collaboration, sustained dialogue with partners and close attention to emerging industry patterns. By remaining attuned to customer priorities, we ensure that our market engagement remains both forward-looking and adaptive. The combination of high-quality service and strategic cooperation reinforces our role as a reliable and comprehensive partner across the chemical distribution landscape.

Processes to Remediate Negative Impacts and Channels for Raising Concerns

Where adverse impacts on consumers or end-users are identified, the Group follows a structured remediation process to ensure timely and effective resolution. This includes the assessment and investigation of reported issues, implementation of corrective actions, and, where necessary, provision of appropriate remedies such as product replacement, recall, or other corrective measures to prevent recurrence. Consumers and end-users can raise concerns through established grievance channels, including customer service contact points, sales representatives and emergency response hotlines. All reported cases are recorded, monitored and addressed in accordance with the Group's remediation procedure, which defines roles, responsibilities and escalation protocols to ensure accountability and transparency in managing and resolving grievances.

Marketing and Sales

Our marketing and sales activities are conducted in accordance with strict ethical principles and are fully aligned with applicable regulatory frameworks and industry standards. These principles are codified in our Responsible Marketing and Data Privacy Policy, which sets out our obligations concerning advertising practices, promotional conduct and the safeguarding of customer and consumer data.

External recognition of our sustainability efforts was received at the **Sustainability Expo Thailand Supply Chain Network (SX TSCN) Business Partner Conference 2025**, where Behn Meyer Thailand was presented with both the SX TSCN Sustainability Award 2025 and the Business Partner Award 2025. These honours acknowledge demonstrable contributions to social and environmental wellbeing, particularly in areas such as sustainable resource stewardship, GHG reduction and community-oriented development. Our award-winning initiative focused on reducing wastewater generated from brine solutions in water treatment processes, achieving a substantial decrease in potential environmental contamination. The project exemplifies our commitment to cleaner production methods, advancing water reuse and limiting waste discharge in support of more responsible natural resource management.



Digital Transformation

Digitalisation remains a cornerstone of our value creation and innovation strategy. In line with this focus, we have deployed a customer e-portal designed to strengthen engagement and improve visibility into the sustainable attributes of our offerings. Through this platform, customers gain efficient access to specialised technical knowledge and a clear view of the differentiated benefits we provide. The portal also serves as a direct link to our technical experts, supporting accelerated innovation cycles and shorter time-to-market for new solutions. In addition, it provides a consolidated view of our latest sustainability developments, product portfolios, regulatory documentation, certifications and product sample requests, functioning as a comprehensive digital resource for our customers.

Separately, the bm AgriCare mobile application is a digital crop advisory tool that empowers farmers to assess plant health independently. Users can upload images of affected crops and receive diagnostic feedback along with recommended corrective measures. The application also facilitates direct consultation with Behn Meyer agronomists, who offer expert guidance on sustainable practices related to fertilisation, weed control, spraying and harvesting. Through these digital engagement channels, we aim to enable more environmentally informed purchasing decisions and contribute to the advancement of sustainable agriculture.



Sustainable Logistics

The transport of various chemical substances carries inherent risks, hence, rigorous controls are applied to prevent incidents that could affect human health or the environment. Our logistics approach is governed by a clear framework requiring the engagement of qualified, licensed carriers; the use of appropriate packaging to safeguard product integrity during transit; and the consistent application of warning labels conforming to the **United Nations Globally Harmonised System of Classification and Labelling of Chemicals (GHS)**.

Efforts to improve logistics efficiency are closely aligned with our environmental objectives. We systematically use shipment consolidation to reduce transport frequency and associated emissions. The placement of our distribution centres and local warehouses in close proximity to producer clusters further reduces the need for part-load journeys, thereby contributing to lower overall emissions. Within our warehousing operations, we have introduced automation and smart infrastructure, including automatic container loading systems and advanced racking technologies developed by Intracare. These solutions have increased storage density, improved loading efficiency and reduced manual handling requirements. At Behn Meyer Thailand, the implementation of mobile and smart racking systems has significantly enhanced space utilisation.

Regular preventive maintenance is applied across our transportation assets to preserve operational reliability and minimise the likelihood of unplanned disruptions. By embedding circular economy principles into the design of our distribution networks, we are able to reduce environmental impact, optimise resource use and build supply chain resilience. These initiatives represent sustained investments in both operational effectiveness and long-term environmental performance.



Value Chain Workers

Sustainable Procurement Framework

Sustainable procurement remains a central pillar of Behn Meyer's value chain governance. We apply structured qualitative and quantitative screening processes to evaluate suppliers against clearly defined environmental, social and ethical criteria. These requirements reflect our responsible business conduct and are embedded into procurement decision-making across the Group.

Our ambition is to cultivate a resilient and responsible supply chain that proactively addresses environmental, social and governance risks. Through ongoing engagement with suppliers and strategic partners, we encourage alignment with our sustainability priorities while fostering innovation and long-term value creation. Business partners are required to meet clearly defined ESG standards as a condition of collaboration, reinforcing a consistent and unified approach across the Group.

To operationalise this commitment, we maintain a comprehensive supplier governance framework comprising the SCoC, Supplier Sustainability Guidelines, structured sustainability performance assessments, CSR risk evaluations, audits and corrective action processes. In 2025, no supplier relationships were discontinued due to significant actual or potential ESG impacts. During the reporting year, eight suppliers participated in corrective or capacity-building programmes following assessment outcomes. We continue to work closely with suppliers to reduce harmful emissions and strengthen their positive social contributions.

Human Rights and Value Chain Due Diligence

Respect for human rights across the value chain is systematically integrated into our risk management and procurement processes. We assess potential impacts on workers both upstream and downstream, embedding human rights considerations into supplier onboarding, evaluation and audit procedures.

Findings from these assessments inform internal strategy, supplier engagement priorities, training initiatives and policy refinement. Within the chemical distribution context, environmental protection and occupational health and safety remain the most significant human rights-related risk areas. Risks relating to child labour and forced labour are also explicitly assessed as part of our due diligence procedures.

Procurement Professional Training

To strengthen implementation, we continue to enhance the capabilities of procurement professionals across business units. Structured training programmes provide practical guidance on managing environmental and social risks, integrating ESG considerations into sourcing decisions and identifying emerging supply chain challenges.

Training content addresses critical risk areas including modern slavery, human trafficking and ethical sourcing. Supplier CSR performance forms part of supplier evaluation and preferred supplier selection processes, ensuring sustainability performance is considered alongside commercial factors.

Sustainable procurement objectives are embedded into buyer performance assessments, reinforcing accountability and alignment with corporate sustainability priorities. We also encourage peer dialogue and cross-functional knowledge exchange to promote continuous learning and consistent implementation. We aim to train 90% of procurement team members on environmental aspects of the supply chain by 2040. In addition, we target 100% of employees within preferred supplier organisations to receive a living wage by 2040.

Supplier Governance and Standards

Our SCoC sets out mandatory expectations covering business ethics, human rights, labour standards, occupational health and safety, environmental protection, quality management and corporate governance. Suppliers may report compliance concerns anonymously through our globally accessible reporting channel and we expect equivalent grievance mechanisms within supplier organisations.

The SCoC forms an integral part of supplier qualification and evaluation processes. Sustainability clauses aligned with the SCoC are embedded in supply contracts and incorporated into 100% of renewed agreements during the reporting year. Beyond contractual requirements, we maintain active engagement with key suppliers to clarify expectations, share guidance and promote continuous improvement in sustainability practices.

Supplier Sustainability Guidelines

Recognising that a significant portion of our environmental footprint arises within the supply chain, we continue to strengthen expectations through our Supplier Sustainability Guidelines. These guidelines define minimum ESG standards and provide practical criteria for assessing compliance across environmental management, human rights, labour practices, responsible sourcing and ethical conduct.

Our processes are periodically reviewed and refined to reflect evolving regulatory requirements and stakeholder expectations. According to the 2025 Supplier Survey, 79.4% of targeted suppliers formally endorsed the SCoC, while 82.2% acknowledged the Supplier Sustainability Guidelines.

Supplier Diversity and Inclusive Sourcing

Behn Meyer's procurement practices are designed to provide equitable opportunities for businesses owned or operated by underrepresented groups, including women, minorities and persons with disabilities. By embedding fairness and transparency into sourcing processes, we contribute to a more inclusive and resilient supply chain ecosystem.

Supplier Sustainability Performance Assessment

Sustainability criteria are systematically integrated into supplier performance management. Selected suppliers complete annual sustainability self-assessments covering ESG dimensions. In 2025, 65.6% of targeted suppliers completed sustainability assessments.

Progress on Scope 3 emissions engagement continues to develop. In 2025, 36.1% of surveyed suppliers participated in GHG calculation activities, 38.9% set or expressed willingness to set reduction targets and 16.7% conducted Life Cycle Assessments or provided environmental product declarations for supplied materials.

Supplier CSR Risk Assessment and Mitigation

Assessment outcomes are evaluated using a structured risk classification model that categorises suppliers as high, medium or low risk. The classification methodology considers geographic exposure, sector-specific risk profiles and historical audit findings. High-risk suppliers are subject to enhanced oversight, including more frequent audits and targeted mitigation actions, supporting a structured and proportionate due diligence approach.



Audit & Corrective Action

High-risk suppliers are subject to independent third-party audits assessing compliance with labour, health, safety and environmental standards. Where non-conformities are identified, corrective action plans are developed and verified through follow-up reviews. In 2025, five audited or assessed suppliers engaged in corrective actions or capacity-building initiatives. The overall percentage of audited or assessed suppliers engaged in corrective actions during the reporting year is 3.3%.

To strengthen monitoring, we are exploring second-tier audits supported by technology-driven solutions, including anonymous worker feedback tools. KPIs monitored include the percentage of buyers across all locations who have received training on sustainable procurement (35.3%), the percentage of targeted suppliers with contracts containing environmental, labour and human rights clauses (57.1%), and the proportion of targeted suppliers undergoing on-site sustainability audits or CSR assessment during the reporting period (15.2%). These indicators support transparency, accountability and continuous improvement in line with our sustainable supply chain objectives.

Further Information

[External Assurance Report](#)
[Statement on Due Diligence](#)
[ESRS Index](#)
[GRI Content Index](#)
[SDG Index](#)
[UNGC Index](#)





Independent Assurance Statement

TÜV SÜD PSB Pte Ltd (hereinafter referred to as "TÜV SÜD") was engaged by Behn Meyer Group (hereinafter referred to as "Behn Meyer" or "the Company") to perform an independent third-party limited assurance engagement on the Behn Meyer 2025 Sustainability Report ("the Report"). The assurance engagement was conducted in accordance with the agreed scope and terms of engagement.

Behn Meyer is responsible for the preparation and presentation of the Report, including the accuracy and completeness of the information disclosed and the internal controls relevant to the preparation of such information.

Scope of Engagement

Reporting Period:

- The Report contains the data disclosed by Behn Meyer during the reporting period from January 1st, 2025, to December 31st, 2025, including economic, environmental and social information and data, methods for management of material issues, actions/measures and the Company's sustainability performance during the reporting period.

Assurance approach:

- Assurance procedures were conducted remotely through interviews, document reviews, and evidence sampling.

Scope of data and information for the engagement:

- The assurance scope covers the sustainability information and disclosures included in the Report relating to production, warehouse, office, and laboratory sites under Behn Meyer's operational control.

The following information and data are beyond the scope of this engagement:

- Any information outside the reporting period covered by the Report; and
- The data and information of Behn Meyer's suppliers, partners and other third parties.

Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all of the evidence that would be required to provide a reasonable level of assurance.



Criteria

In preparing the Report, Behn Meyer applied the Global Reporting Initiative (GRI) Standards 2021, including GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics, together with applicable topic-specific standards, and the European Sustainability Reporting Standards (ESRS) as set out in the Report's content index.

Economic	Environmental	Social
<ul style="list-style-type: none"> Market Presence Indirect Economic Impacts Procurement Practices Anti-Corruption Anti-Competitive Behavior 	<ul style="list-style-type: none"> Materials Energy Water and Effluents Emissions Waste Supplier Environmental Assessment 	<ul style="list-style-type: none"> Employment Labour/Management Relations Occupational Health and Safety Training and Education Diversity and Equal Opportunity Non-Discrimination Freedom of Association and Collective Bargaining Child Labour Forced or Compulsory Labour Local Communities Supplier Social Assessment Customer Health and Safety Marketing and Labeling Customer Privacy

Report on Independence and Engagement Capability

TÜV SÜD is an independent assurance provider with competencies in sustainability assurance, auditing, testing, and certification. The engagement team possesses relevant professional experience and technical expertise to undertake this engagement.

TÜV SÜD maintains independence from Behn Meyer in accordance with applicable ethical and professional requirements. No member of the assurance team has any business relationship with the Company that could impair independence or objectivity.



Assurance Procedures

The assurance procedures undertaken to support the limited assurance conclusion are described in the section "Independent Practitioner's Responsibilities".

Limitations

- Sampling techniques were applied to selected disclosures and supporting evidence within the defined assurance scope. Stakeholder engagement for the purpose of this assurance engagement was limited to internal personnel and management representatives;
- The Company's standpoint, opinions, forward-looking statements and predictive information, as well as historical data and information before January 1st, 2025, and after December 31st, 2025, are beyond the scope of this engagement.
- The Sustainability Report includes forward-looking information prepared by Management based on disclosed assumptions, climate-related scenarios, and possible future events or actions, which are inherently uncertain and may differ from actual outcomes. Our work was limited to the procedures described for the purpose of obtaining limited assurance. It did not constitute an audit or review of historical financial information, and no assurance is expressed beyond the scope described in this report.

Independent Practitioner's responsibilities

Our responsibility is to express a conclusion on the preparation and presentation of the accompanying information included in the Sustainability Report based on sufficient and appropriate evidence obtained during our engagement. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) – *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *TÜV SÜD Procedure of Assurance on Sustainability Report*, as well as the agreed terms of reference with the Group's management. These standards require us to plan and perform our procedures using professional judgment, including assessing the risk of material misstatement due to fraud or error, to determine whether anything has come to our attention that causes us to believe the information included in the Sustainability Report has not been prepared and presented, in all material respects, in accordance with the Criteria.

To provide a basis for our limited assurance conclusion, the assurance team undertook the following procedures:

- Conducted a preliminary investigation of relevant information prior to the assurance process;
- Performed risk assessment procedures, including obtaining an understanding of relevant internal control processes and potential control gaps relating to data collection, compilation, and reporting,



but not for the purpose of expressing a conclusion on the effectiveness of the Company's internal controls;

- Assessed the processes followed by the Company to identify and determine the information disclosed in the Report, including whether such processes were consistent with the descriptions provided in the Report;
- Verified the presence of key topics with high materiality and their performance disclosures in the Report;
- Designed and performed assurance procedures on disclosures where material misstatement, whether due to fraud or error, was considered more likely to occur;
- Conducted interviews with employees responsible for data collection, compilation, and reporting of disclosed information; and
- Executed other procedures deemed necessary by the assurance team.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than, those performed in a reasonable assurance engagement. Accordingly, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our Independence and Quality Control

We comply with ISO/IEC 17029:2019 Conformity Assessment – General Principles and Requirements for Validation and Verification Bodies. We maintain policies and procedures designed to ensure compliance with ethical requirements, professional standards, and applicable legal and regulatory obligations, including requirements relating to competence, independence, and impartiality.

Recommendations on Continuous Improvement

Our recommendations on continuous improvement will be raised in an internal report to Behn Meyer's Management and do not affect our conclusions on the Report set out below.



Engagement Conclusions

Based on the procedures we have performed, as described in the paragraph "Assurance Procedures", and the evidence obtained, nothing has come to our attention that causes us to believe that this Report has not been prepared:

- in all material respects, in accordance with the European Sustainability Reporting Standards ("ESRS"), with reference to Regulation (EU) 2023/2772 of the Commission of 31 July 2023 and Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022;
- in accordance with the requirements of ESRS 2 "General Disclosures", with regards to the process carried out by the Company for the identification and assessment of material impacts, risks, and opportunities ("IROs"), as set out in section "IRO-1 – Description of the Processes to Identify and Assess Material IROs" of the Report;
- in accordance with Article 8 of Regulation (EU) 2020/852 with regards to the disclosures included in the "EU Taxonomy Report" section of the Report; and
- in all material respects with reference to the Global Reporting Initiative (GRI) Standards.

TÜV SÜD PSB Pte Ltd
15 International Business Park
TÜV SÜD @ IBP
Singapore 609937
2026-05-25

Statement on Due Diligence

Core Elements of Due Diligence	Reference to Sustainability Statement	Pages
Embedding due diligence in governance, strategy and business model	Corresponding information in the governance structure; sustainability strategy and value creation and business model	10, 14-15, 18, 59, 65
Engaging with affected stakeholders in all key steps of the due diligence	Corresponding description in the section of stakeholder engagement; material impacts, risks and opportunities and their interaction with strategy and business model and methodology for identifying material topics	22-27, 59, 65
Identifying and assessing adverse impacts	Description of the process to identify and assess material impacts, risks and opportunities and double materiality assessment	22-27
Taking actions to address those adverse impacts	Description of actions in the respective topic-specific sections	29-39, 42-44, 50, 52, 54, 58-59
Tracking the effectiveness of these efforts and communicating	Tracking of effectiveness through Sustainability Targets and Progress, and description of further management actions in the respective topic-specific sections	16-17, 35-38

ESRS Index

Disclosure requirements covered by the sustainability statement

ESRS Code	DR Identifier	Disclosure Requirement (DR)	Pages
ESRS 2— General Disclosures	BP-1	General basis for preparation of the sustainability statement	4
ESRS 2	BP-2	Disclosures in relation to specific circumstances	5
ESRS 2	GOV-1	The role of the administrative, management and supervisory bodies	10-11
ESRS 2	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	10
ESRS 2	GOV-3	Integration of sustainability-related performance in incentive schemes	12
ESRS 2	GOV-4	Statement on due diligence	71
ESRS 2	GOV-5	Risk management and internal controls over sustainability reporting	12
ESRS 2	SBM-1	Strategy, business model and value chain	14-15
ESRS 2	SBM-2	Interests and views of stakeholders	22-24
ESRS 2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	22-27
ESRS 2	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	22-27
ESRS 2	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	25, 27, 72
ESRS E1— Climate Change	E1-1	Transition plan for climate change mitigation	31
ESRS E1	E1-2	Policies related to climate change mitigation and adaptation	29
ESRS E1	E1-3	Actions and resources in relation to climate change policies	29
ESRS E1	E1-4	Targets related to climate change mitigation and adaptation	16
ESRS E1	E1-5	Energy consumption and mix	29, 42
ESRS E1	E1-6	Gross Scope 1, 2, 3 and Total GHG emissions	40-41

ESRS Code	DR Identifier	Disclosure Requirement (DR)	Pages
ESRS E1	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	32
ESRS E1	E1-8	Internal carbon pricing	31
ESRS E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	33-34
ESRS E3— Water and Marine Resources	E3-1	Policies related to water and marine resources	42
ESRS E3	E3-2	Actions and resources related to water and marine resources	35, 42
ESRS E3	E3-3	Targets related to water and marine resources	16, 42
ESRS E3	E3-4	Water consumption	29, 42
ESRS E3	E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	25, 35
ESRS E5— Resource Use and Circular Economy	E5-1	Policies related to resource use and circular economy	44
ESRS E5	E5-2	Actions and resources related to resource use and circular economy	38, 44
ESRS E5	E5-3	Targets related to resource use and circular economy	16
ESRS E5	E5-4	Resource inflows	44
ESRS E5	E5-5	Resource outflows	43
ESRS E5	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	19, 25
ESRS S1— Own Workforce	S1-1	Policies related to own workforce	47
ESRS S1	S1-2	Processes for engaging with own workers and workers' representatives about impacts	48-49
ESRS S1	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	52

ESRS Code	DR Identifier	Disclosure Requirement (DR)	Pages
ESRS S1	S1-4	Taking action on material impacts and approaches to mitigating material risks and pursuing material opportunities related to own workforce (and effectiveness)	49-53
ESRS S1	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	16, 26
ESRS S1	S1-6	Characteristics of the undertaking's employees	49-53
ESRS S1	S1-8	Collective bargaining coverage and social dialogue	55
ESRS S1	S1-9	Diversity metrics	51
ESRS S1	S1-10	Adequate wages	49
ESRS S1	S1-11	Social protection	53
ESRS S1	S1-13	Training and skills development metrics	50
ESRS S1	S1-14	Health and safety metrics	50
ESRS S1	S1-15	Work-life balance metrics	47-48
ESRS S1	S1-16	Compensation metrics (pay gap and total compensation)	49
ESRS S1	S1-17	Incidents, complaints and severe human rights impacts	50, 53
ESRS S2— Workers in The Value Chain	S2-1	Policies related to value chain workers	47, 63-65
ESRS S2	S2-2	Processes for engaging with value chain workers about impacts	48, 63-65
ESRS S2	S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	63
ESRS S2	S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	65
ESRS S2	S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	17, 26

ESRS Code	DR Identifier	Disclosure Requirement (DR)	Pages
ESRS S3— Affected Communities	S3-1	Policies related to affected communities	54
ESRS S3	S3-2	Processes for engaging with affected communities about impacts	54
ESRS S3	S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	52, 56
ESRS S3	S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	26, 54
ESRS S3	S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	17, 26
ESRS S4— Consumers and End-Users	S4-1	Policies related to consumers and end-users	63
ESRS S4	S4-2	Processes for engaging with consumers and end-users about impacts	63-64
ESRS S4	S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	52, 63
ESRS S4	S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks	62-64
ESRS S4	S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	17, 26
ESRS G1— Business conduct	G1-1	Corporate culture and business conduct policies	58
ESRS G1	G1-2	Management of relationships with suppliers	66
ESRS G1	G1-3	Prevention and detection of corruption or bribery	59
ESRS G1	G1-4	Confirmed incidents of corruption or bribery	59
ESRS G1	G1-5	Political influence and lobbying activities	58-59

GRI Content Index

Behn Meyer has reported in accordance with the GRI Standards from 1 January 2025 to 31 December 2025. This Content Index functions as a navigational tool for GRI Standard disclosures. The management of Behn Meyer assumes responsibility for the completeness, accuracy and validity of the ESG disclosures referenced or included in the GRI Content Index as of 31 December 2025. The management is also accountable for collecting, quantifying and presenting the information incorporated in this Report. GRI disclosure criteria selection plays a crucial role in establishing an objective basis for measuring and reporting on ESG disclosures.

GRI 1 Used
GRI 1: Foundation 2021

GRI Standard	Disclosure	Page Reference	
General Disclosures			
GRI 2: General Disclosures 2021	2-1	Organisational details	8-9
	2-2	Entities included in the organisation's sustainability reporting	4, 9
	2-3	Reporting period, frequency and contact point	5
	2-4	Restatements of information	N.A.
	2-5	External assurance	68
	2-6	Activities, value chain and other business relationships	8-9
	2-7	Employees	47
	2-8	Workers who are not employees	47
	2-9	Governance structure and composition	10
	2-10	Nomination and selection of the highest governance body	10-11
	2-11	Chair of the highest governance body	10-11
	2-12	Role of the highest governance body in overseeing the management of impacts	10-11
	2-13	Delegation of responsibility for managing impacts	10-11
	2-14	Role of the highest governance body in sustainability reporting	10-11
	2-15	Conflicts of interest	58
	2-16	Communication of critical concerns	10
	2-17	Collective knowledge of the highest governance body	10
	2-18	Evaluation of the performance of the highest governance body	10
	2-19	Remuneration policies	49
	2-20	Process to determine remuneration	49

GRI Standard	Disclosure	Page Reference	
General Disclosures			
GRI 2: General Disclosures 2021	2-21	Annual total compensation ratio	49
	2-22	Statement on sustainable development strategy	22
	2-23	Policy commitments	58
	2-24	Embedding policy commitments	58
	2-25	Processes to remediate negative impacts	51-52
	2-26	Mechanisms for seeking advice and raising concerns	56
	2-27	Compliance with laws and regulations	58
	2-28	Memberships & associations	20
	2-29	Approach to stakeholder engagement	22
	2-30	Collective bargaining agreements	56

Material Topics

GRI 3: Material Topics 2021	3-1	Organisational details	22-23
	3-2	Entities included in the organisation's sustainability reporting	23

Market Presence

GRI 3: Material Topics 2021	3-3	Management of material topics	23-27
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	49
	202-2	Proportion of senior management hired from the local community	49

Indirect Economic Impacts

GRI 3: Material Topics 2021	3-3	Management of material topics	54
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	54-55
	203-2	Significant indirect economic impacts	54-55

GRI Content Index

GRI Standard	Disclosure	Page Reference
Procurement Practices		
GRI 3: Material Topics 2021	3-3 Management of material topics	54
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	54
Anti-Corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	59
GRI 205: Market Presence 2016	205-1 Operations assessed for risks related to corruption	59
	205-2 Communication and training about anti-corruption policies and procedures	59
	205-3 Confirmed incidents of corruption and actions taken	59
Anti-Competitive Behaviour		
GRI 3: Material Topics 2021	3-3 Management of material topics	59
GRI 206: Anti-Competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	59
Materials		
GRI 3: Material Topics 2021	3-3 Management of material topics	44
GRI 301: Materials 2016	301-1 Materials used by weight or volume	44
	301-2 Recycled input materials used	44
	301-3 Reclaimed products and their packaging materials	44

GRI Standard	Disclosure	Page Reference
Climate Change		
GRI 3: Material Topics 2021	3-3 Management of material topics	40-41
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	31-32
	102-2 Climate change adaptation plan	31-32
	102-4 GHG emissions reduction targets and progress	29-30
	102-5 Scope 1 GHG emissions	40
	102-6 Scope 2 GHG emissions	40
	102-7 Scope 3 GHG emissions	41
	102-8 GHG emissions intensity	29
	102-9 GHG removals in the value chain	41
	102-10 Carbon credits	32
	Energy	
GRI 3: Material Topics 2021	3-3 Management of material topics	42
GRI 103: Energy 2025	103-1 Energy policies and commitments	42
	103-2 Energy consumption and self-generation within the organisation	42
	103-3 Upstream and downstream energy consumption	42
	103-4 Energy intensity	29
	103-5 Reduction in energy consumption	42
Water and Effluents		
GRI 3: Material Topics 2021	3-3 Management of material topics	42
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	42
	303-2 Management of water discharge-related impacts	42
	303-3 Water withdrawal	42
	303-4 Water discharge	42
	303-5 Water consumption	42

GRI Content Index

GRI Standard	Disclosure	Page Reference
Waste		
GRI 3: Material Topics 2021	3-3 Management of material topics	43
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	43
	306-2 Management of significant waste-related impacts	43
	306-3 Waste generated	43
	306-4 Waste diverted from disposal	43
	306-5 Waste directed to disposal	43
Supplier Environmental Assessment		
GRI 3: Material Topics 2021	3-3 Management of material topics	65
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	65-66
	308-2 Negative environmental impacts in the supply chain and actions taken	65-66
Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	47
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	47
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	48
	401-3 Parental leave	51

GRI Standard	Disclosure	Page Reference
Labour/Management Relations		
GRI 3: Material Topics 2021	3-3 Management of material topics	48
GRI 402: Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	48
Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	50
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	50
	403-2 Hazard identification, risk assessment and incident investigation	N/A
	403-3 Occupational health services	50
	403-4 Worker participation, consultation and communication on occupational health and safety	50
	403-5 Worker training on occupational health and safety	50
	403-6 Promotion of worker health	50
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	50
	403-8 Workers covered by an occupational health and safety management system	50
	403-9 Work-related injuries	50
	403-10 Work-related ill health	50

GRI Content Index

GRI Standard	Disclosure	Page Reference
Training and Education		
GRI 3: Material Topics 2021	3-3 Management of material topics	50
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	50
	404-2 Programmes for upgrading employee skills and transition assistance programmes	50
	404-3 Percentage of employees receiving regular performance and career development reviews	50
Diversity and Equal Opportunity		
GRI 3: Material Topics 2021	3-3 Management of material topics	51
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	51
	405-2 Ratio of basic salary and remuneration of women to men	49
Non-Discrimination		
GRI 3: Material Topics 2021	3-3 Management of material topics	51-52
GRI 406: Non-Discrimination 2016	406-1 406-1 Incidents of discrimination and corrective actions taken	51-52

GRI Standard	Disclosure	Page Reference
Freedom of Association and Collective Bargaining		
GRI 3: Material Topics 2021	3-3 Management of material topics	56
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	56
Child Labour		
GRI 3: Material Topics 2021	3-3 Management of material topics	53
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	53
Forced or Compulsory Labour		
GRI 3: Material Topics 2021	3-3 Management of material topics	53
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	53

GRI Content Index

GRI Standard	Disclosure	Page Reference
Local Communities		
GRI 3: Material Topics 2021	3-3 Management of material topics	54
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	54-55
	413-2 Operations with significant actual and potential negative impacts on local communities	54-55
Supplier Social Assessment		
GRI 3: Material Topics 2021	3-3 Management of material topics	65
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	65-66
	414-2 Negative social impacts in the supply chain and actions taken	65-66
Customer Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	63
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	63
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	63

GRI Standard	Disclosure	Page Reference
Marketing and Labelling		
GRI 3: Material Topics 2021	3-3 Management of material topics	62
GRI 417: Marketing and Labelling 2016	417-1 417-1 Requirements for product and service information and labelling	62-63
	417-2 417-2 Incidents of non-compliance concerning product and service information and labelling	62-63
	417-3 417-3 Incidents of non-compliance concerning marketing communications	62-63
Customer Privacy		
GRI 3: Material Topics 2021	3-3 Management of material topics	60
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	60

SDG Index

Support Towards Achieving the UN SDGs

Behn Meyer recognises the pivotal role that businesses play in advancing the UN SDGs. Leveraging Behn Meyer's Four Sustainability Pillars (Ethics, Environment, Labour & Human Rights and Sustainable Procurement) as the foundation, we have assessed how our sustainability initiatives align with the UN SDGs. As a global corporation, we acknowledge our capacity to make both direct and indirect contributions to all the goals, striving to have a meaningful impact wherever we can.



SUSTAINABLE DEVELOPMENT GOALS



End Poverty in All Its Forms Everywhere

SDG Target: 1.1 & 1.5
Page(s): 49, 55-56



End Hunger, Achieve Food Security and Improved Nutrition and Promote Sustainable Agriculture

SDG Target: 2.1 & 2.4
Page(s): 55-56, 64



Ensure Healthy Lives and Promote Wellbeing for All at All Ages

SDG Target: 3.8 & 3.9
Page(s): 50-51, 55-56



Ensure Inclusive and Quality Education for All and Promote Lifelong Learning

SDG Target: 4.1, 4.4 & 4.7
Page(s): 50, 55-56



Achieve Gender Equality and Empower All Women and Girls

SDG Target: 5.1 & 5.5
Page(s): 51-52



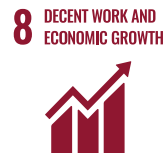
Ensure Access to Water and Sanitation for All

SDG Target: 6.3 & 6.4
Page(s): 42-43



Ensure Access to Affordable, Reliable, Sustainable and Modern Energy for All

SDG Target: 7.2 & 7.3
Page(s): 42



Promote Inclusive and Sustainable Economic Growth, Employment and Decent Work for All

SDG Target: 8.2, 8.5, 8.7 & 8.8
Page(s): 48-49



Reduce Inequality Within and Among Countries

SDG Target: 10.3
Page(s): 51-52



Make Cities Inclusive, Safe, Resilient and Sustainable

SDG Target: 11.6
Page(s): 44-45



Ensure Sustainable Consumption and Production Patterns

SDG Target: 12.2, 12.4, 12.5, 12.6, 12.7 & 12.8
Page(s): 62-63



Take Urgent Action to Combat Climate Change and Its Impacts

SDG Target: 13.2 & 13.3
Page(s): 29-39



Sustainably Manage Forests, Combat Desertification, Halt and Reverse Land Degradation, Halt Biodiversity Loss

SDG Target: 15.6
Page(s): 45



Promote Just, Peaceful and Inclusive Societies

SDG Target: 16.5 & 16.7
Page(s): 49-53



Revitalise the Global Partnership for Sustainable Development

SDG Target: 17.7, 17.14, 17.15, 17.16 & 17.17
Page(s): 20, 55-56, 63

UNGC Index

The UNGC is a voluntary initiative that calls upon companies committed to responsible leadership to collaborate in creating global frameworks for sustainable growth. The UNGC outlines ten universally accepted principles covering CSR in the realms of human rights, labour, environment and anti-corruption. As a signatory of the UNGC, we strive to integrate these principles into our business practices. This commitment is transparently disclosed in this report, which also serves as our formal CoP.

Human Rights		Pages
Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights	53
Principle 2	Make sure that they are not complicit in human rights abuses	53
Labour		
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	55
Principle 4	The elimination of all forms of forced and compulsory labour	53
Principle 5	The effective abolition of child labour	53
Principle 6	The elimination of discrimination in respect of employment and occupation	52
Environment		
Principle 7	Businesses should support a precautionary approach to environmental challenges	33-39
Principle 8	Undertake initiatives to promote greater environmental responsibility	39
Principle 9	Encourage the development and diffusion of environmentally friendly technologies	31-32
Anti-Corruption		
Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery	59



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