

BÆRLOCHER

the perfect match

Sustainability Report 2025

Baerlocher Germany GmbH & Co. KG

EN

IMAGE AI GENERATED

Three Years of Progress

Milestones That Matter



ECOVADIS GOLD MEDALS IN 2024 AND 2025

recognizing our continued progress in sustainability management.

VinylPlus supplier re-certification

achieved in 2025, confirming our continued commitment to responsible PVC value chains.

21 % reduction in production waste rate

from 0.48 % to 0.38 % between 2023 and 2025.

3,708 MWh self-generated renewable electricity

produced in 2025 through our photovoltaic system at the Lingen site.

46 % increase in renewable material use

from 32,689 to 47,634 tonnes, supporting our shift towards a higher share of renewable raw materials.

10x higher energy savings

achieved, increasing from 338 MWh to 3,482 MWh through targeted efficiency measures.

Product carbon footprints on demand

available since 2025, supporting customers with product-level carbon transparency.

Double materiality assessment

completed in 2024 to identify and prioritize our most relevant sustainability impacts, risks and opportunities.

Our Managing Director on Sustainability

Dr. Thomas Doege

Dear Readers,

Sustainability has become an increasingly important part of how we understand responsibility, resilience and long-term business success. As a family-owned company with more than 200 years of history, Baerlocher has always taken a long-term view. This perspective remains essential today, as our industry faces growing expectations from customers, regulators, employees and society.

In addition, as a chemical company, we have been and continue to be operating in a challenging economic environment in Germany and neighbouring European markets. In particular, the construction sector, which is important to us, has not yet gained robust and sustainable momentum.

Sustainability remains a core topic for us; at the same time, under these framework conditions, every measure must be assessed in terms of its economic viability.

The years covered by this report have been shaped by change. In 2025, the process was initiated to separate the former Baerlocher GmbH into a holding company and an operating company. Baerlocher Germany GmbH & Co. KG now represents the operational business in the European market. This new structure creates clearer responsibilities and provides a stronger basis for transparent reporting, operational steering and future development. It also reflects what is important to us: continuity for our employees and customers, combined with the ability to adapt to new requirements.

Sustainability at Baerlocher Germany is not a stand-alone programme. It is embedded in our daily work, our management systems and the decisions made by our teams across functions. This report shows that many relevant activities have already been established in practice — in energy management, environmental protection, occupational health and safety, product responsibility, compliance, supplier management and customer support. Bringing these activities together in one report has helped us to create greater transparency and to better understand where further development is needed.

Over the reporting period, Baerlocher Germany has continued to make progress in areas that are essential for the future of our business and our industry. We have invested in renewable energy, strengthened product-related carbon transparency, advanced resource efficiency and further developed our management systems. At the same time, we have continued to focus on the safety, health and development of our employees, who remain the foundation of our long-term success.

Progress in sustainability is driven by people who take responsibility in their respective areas and turn ambition into practical improvements. In a chemical production environment, this requires a careful balance between environmental and social progress, safety, quality, regulatory compliance and reliable operations.

We also recognize that our sustainability journey is not complete. Some areas, such as Scope 3 transparency, supplier-related sustainability data and reporting maturity, will require further development in the coming years. We will address these topics step by step, with a focus on credible data, clear responsibilities and collaboration across functions and along the value chain.

As expectations continue to evolve, Baerlocher Germany will remain pragmatic, transparent and focused on real impact. We will build on what is already in place, strengthen where further maturity is needed and continue to contribute to the Baerlocher Group’s long-term sustainability ambitions.

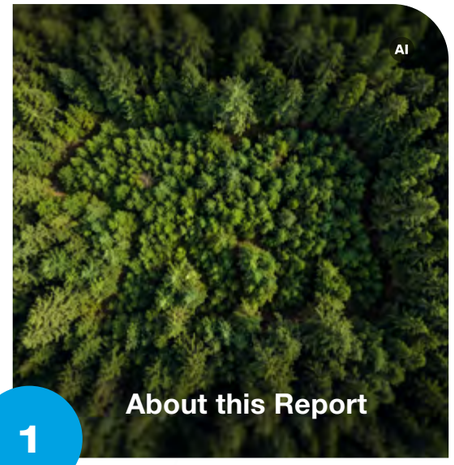
On behalf of Baerlocher Germany, I would like to thank all employees and partners who have contributed to the progress described in this report. Sustainability is a shared responsibility — and it is through daily commitment, expertise and cooperation that we will continue to move forward.

Baerlocher Germany GmbH & Co. KG
represented by

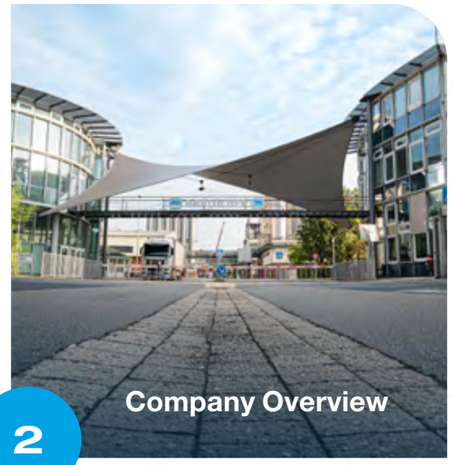


Dr. Thomas Doege
Managing Director of
Baerlocher Verwaltungs-GmbH,
the General Partner

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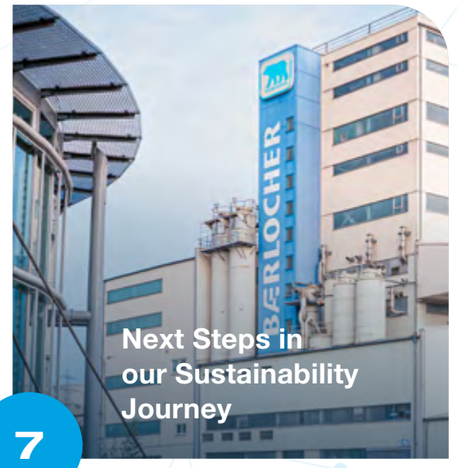


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1 About this Report

This Sustainability Report 2025 provides an overview of Baerlocher Germany's sustainability approach, activities and performance over the three reporting years 2023, 2024 and 2025. As a family-owned company with a long tradition, we see sustainability not as a stand-alone topic, but as part of how we think, act and grow responsibly. With this report, we aim to create transparency for customers, employees, business partners and other stakeholders, while also reflecting with a sense of pride on the progress we have made together in recent years.

This report has been prepared for the newly established Baerlocher Germany GmbH & Co. KG. In presenting our activities, it is important to distinguish clearly between the predominantly administrative activities of the holding and the operational activities of Baerlocher Germany. The latter are centered at our Lingen site, where the company's operational strength becomes visible in day-to-day practice. For the purpose of interpretation, all operational functions of Baerlocher Germany — including goods receipt, the research and development (R&D) laboratory, sample production, manufacturing, quality control and goods dispatch — are carried out in Lingen.

Wherever possible, performance data in this report has been presented separately for Unterschleißheim and Lingen in order to provide greater transparency and to support a meaningful interpretation of site-specific developments. This differentiated view reflects our intention to report as clearly and responsibly as possible. Unless otherwise stated, the report follows a practical, management-oriented approach guided by the Global Reporting Initiative (GRI) Standards and focused on relevance, clarity and comparability. As our data quality and reporting structures continue to develop, we will further refine individual indicators and allocation logics in future reporting periods.



2 Company Overview

Baerlocher Germany GmbH & Co. KG is part of the Baerlocher Group, a globally active provider of specialty additives for the plastics and polymer industry. Within the Group, Baerlocher Germany represents the operational business for the European market. Its activities are centered at the Lingen site, where the company's manufacturing and operational expertise become visible in day-to-day practice.

Company at a Glance

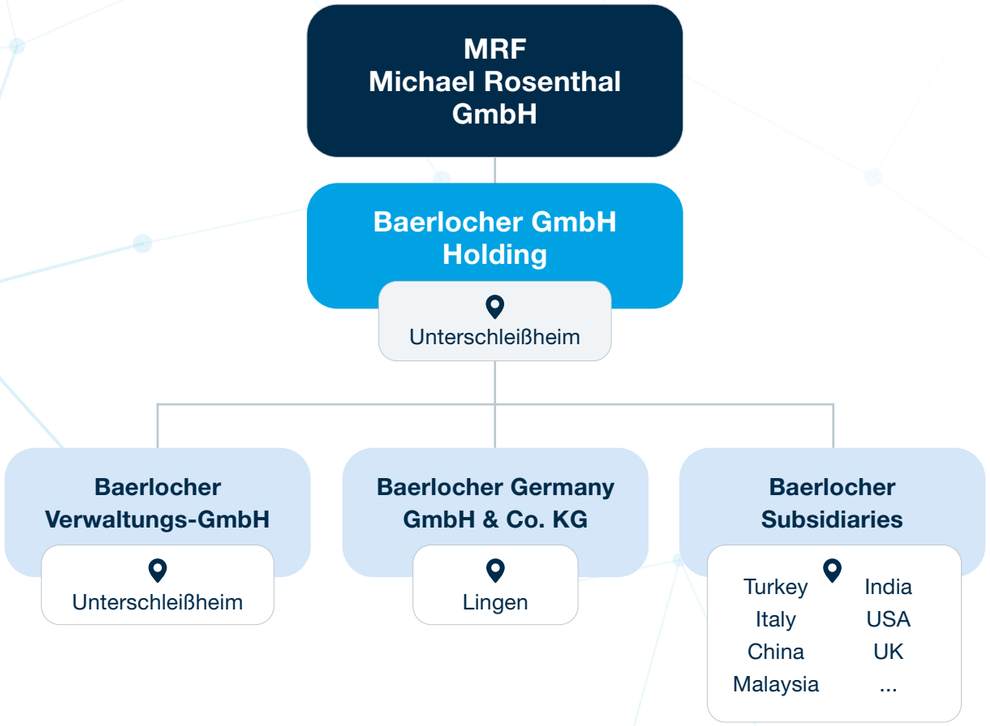
Legal entity	Baerlocher Germany GmbH & Co. KG
Role in the group	Operational business for the European market
Manufacturing site	Lingen, Germany
Holding location	Unterschleißheim, Germany
Business model	Local-for-local approach with global expertise and regional operational presence
Company history	More than 200 years of company history
Core portfolio	PVC stabilizers, polymer additives, lubricants, fatty acids and metal soaps
Ownership model	Third-generation family-owned business

Through its specialty additives, Baerlocher Germany contributes to value chains that shape durable, efficient and technically demanding applications. The company's core portfolio includes PVC stabilizers, polymer additives, lubricants, fatty acids and metal soaps. These products are used in applications such as window profiles, pipes, cables, flooring, packaging, construction materials, lubricants and other industrial products.

Following the restructuring of the former Baerlocher GmbH into a holding model, operational and strategic responsibilities are more clearly separated. Baerlocher Germany GmbH & Co. KG carries the operational business for the European market, while Baerlocher GmbH acts as the holding entity responsible for strategic planning, financing, administration and governance. This structure helps clarify where operational impacts occur and where overarching governance responsibilities are anchored.

As a third-generation family-owned business with an international footprint, Baerlocher combines global capabilities with local proximity to customers and markets.

Baerlocher Group – Company Structure



The holding structure separates operational responsibility from strategic, financial and governance functions, creating a clear organizational framework for Baerlocher Germany's role as the European operating entity. The company's long-term orientation is supported by Baerlocher's values of Respect, Integrity and Excellence, which continue to guide long-term decision-making and responsible business conduct. This current structure builds on a long company history that continues to shape Baerlocher's long-term perspective today.

200+ the perfect match est. 1823

200+ Years of Experience

1823

The company was founded in Augsburg, Bavaria, laying the foundation for more than 200 years of industrial and chemical expertise.

1864

Otto Bärlocher acquired the company and established the family name that continues to shape the business today.

1946

Under Dr. Christian Rosenthal, the company entered a new phase of development, focusing strategically on metal soaps and building up Lingen as a key production site.

1980–2023

Under the long-standing leadership of the third generation, and in particular Dr. Michael Rosenthal, Baerlocher expanded internationally and further strengthened its position as a leading supplier of PVC stabilizers and polymer additives.

2023

Baerlocher celebrated its 200th anniversary and continued to invest in innovation and sustainability, including new capabilities at the Lingen site.

2026

Baerlocher implemented its new holding structure, with Baerlocher Germany GmbH & Co. KG taking over the operational business for Europe and Baerlocher GmbH serving as the holding company.

3 Sustainability at Baerlocher Germany

3. Sustainability at Baerlocher Germany

Sustainability Embedded in Existing Responsibilities

External Initiatives and Memberships

Role of Top Management

Strengths of a Decentralised Approach

Turning Existing Activities into a Clearer Sustainability Picture

Our mission statement, “Shaping the industry towards sustainability”, reflects Baerlocher’s ambition to contribute to a more responsible and future-oriented plastics and additives industry. For Baerlocher Germany, this ambition is translated into practical action: through responsible production, product stewardship, resource efficiency, customer support and collaboration along the value chain.

Sustainability at Baerlocher Germany has grown from operational practice and is increasingly being consolidated into a clearer, cross-functional view. Over recent years, teams across the company have implemented numerous activities that contribute to environmental protection, responsible business conduct, product responsibility and social standards. These activities are rooted in concrete operational requirements and in the responsibility of the functions that manage them every day.

By consolidating these activities in one report, Baerlocher Germany creates greater transparency and connects its sustainability contribution to selected United Nations Sustainable Development Goals (SDGs).

Supporting the UN Sustainable Development Goals

Baerlocher Germany – selected sustainability achievements and examples 2023 – 2025.

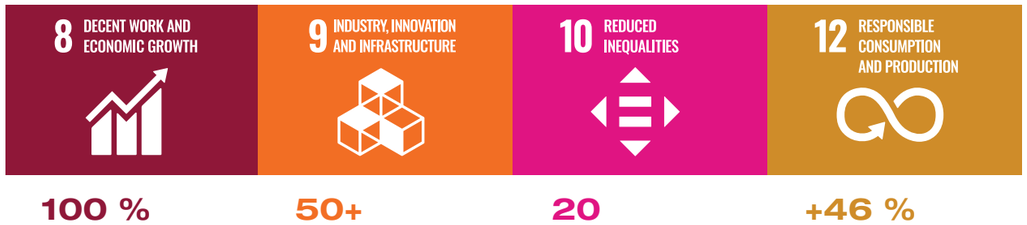


100 %
Health & safety training
Employees trained on health & safety issues.

100 %
Anti-discrimination training
All employees received training.

118.762 » 113.658 ML
Water withdrawal reduction
-4.3% vs. 2023, Lingen

3,708 MWh
Self-generated renewable electricity
Electricity from renewable sources generated at our own sites.



100 %
Return-to-work rate after parental leave
Stable long-term workforce development.

50+
Products with product carbon footprint
ISO 14067-based calculations.

20
NoLimits! mentors
Employees mentoring local students and supporting career orientation and equal opportunities.

+46 %
Renewable materials use
32,689 » 47,634 t



-72 %
Scope 2 market-based reduction
2,800 » 793 mtCO_2e, 2023 – 2025

10 years
of RSPO mass balance (MB)
Baerlocher offers RSPO (Global certification for sustainable palm oil) MB products since 2015.

0
Critical concerns
No whistleblower reports 2023 – 2025.

5
Sustainability initiatives
Responsible Care, VinylPlus, ESPA, AGPU, REGINEE



Sustainability Embedded in Existing Responsibilities

Sustainability-relevant activities are embedded within existing functions and responsibilities. Topic ownership lies with the respective departments and experts, for example in purchasing, energy management, research and development, environmental and site responsibilities, compliance and human resources. This enables sustainability topics to be addressed close to the processes, decisions and interfaces where impacts arise.

Key drivers for these activities include:

- regulatory and legal requirements,
- certification and assessment obligations,
- customer expectations,
- and long-standing initiatives that have been established and further developed over time.

Customer requirements, employee perspectives, regulatory expectations, supplier relationships and industry initiatives all influence how sustainability priorities are identified and addressed. This stakeholder and value chain perspective helps Baerlocher Germany focus on topics where practical action can create tangible impact.

External Initiatives and Memberships

Baerlocher Germany supports sustainability-related industry initiatives and participates in selected associations and networks that promote responsible chemical production, resource efficiency, circularity and sustainable value chains. These memberships and initiatives strengthen industry dialogue, support alignment with recognized principles and provide input for environmental, social and governance topics relevant to the plastics and chemical value chain.

Verband der Chemischen Industrie (VCI) German Chemical Industry Association	German chemical industry association supporting sector dialogue on regulatory developments, responsible chemical production, innovation, energy and climate policy, and the transformation towards a more sustainable chemical industry.
Responsible Care	Chemical industry initiative supporting responsible performance in environmental protection, health, safety and security.
VinylPlus	Sustainability programme of the European PVC industry, promoting circularity, responsible additives and sustainable development of the PVC value chain.
European Stabiliser Producers Association (ESPA)	European stabilizer industry association supporting safe, responsible and sustainable use of additives in polymer applications.
Arbeitsgemeinschaft PVC und Umwelt (AGPU) German Working Group PVC and Environment	German PVC value chain network promoting responsible PVC applications, recycling and circular economy approaches.
REGINEE / energy-efficiency networks	Exchange platform for energy efficiency, operational energy improvements and practical learning between participating companies.



Role of Top Management

Top management is regularly involved in sustainability-related topics, particularly where they are linked to regulatory developments, risks and opportunities, strategic considerations or investment decisions. These topics are addressed within established management discussions and, where required, on an ad hoc basis.

Baerlocher Germany currently builds on existing governance and management structures to steer sustainability-related topics. This includes:

- clear delegation of responsibilities to the relevant functions,
- professional input and assessments from the responsible departments, which form the basis for management decisions,
- and the integration of sustainability considerations into existing management and decision-making processes.

Strengths of a Decentralised Approach

This practice-driven approach allows Baerlocher Germany to respond flexibly to changing requirements and to implement sustainability-relevant measures close to operations. Progress in areas such as energy management, environmental protection, occupational health and safety, product responsibility and supplier engagement reflects a pattern of consistent operational responsibility supported by management oversight.

The decentralised approach is strengthened by a Sustainability Meeting held every two months. While sustainability topics remain owned by the responsible functions, the meeting provides a regular forum to align on reporting, EcoVadis, emissions, supplier and product data, digital tools, external communication and open actions.

Sustainability Meeting

Cross-Functional Sustainability Governance and Coordination Platform

Business Benefits

01 Improved collaboration
02 Faster sustainability reporting
03 Greater transparency
04 Earlier risk identification
05 Better ESG data management
06 EcoVadis and regulatory readiness



Objectives

- Share sustainability updates
- Align priorities across functions
- Coordinate sustainability projects
- Review progress and actions
- Improve reporting quality

Participants

- Corporate Finance and Reporting
- Group Controlling
- Global Purchasing
- Product Safety and Chemicals Management
- Integrated Management Systems
- Innovation Project Management
- Digital Transformation Office

Turning Existing Activities into a Clearer Sustainability Picture

The preparation of this report has also highlighted an important maturity step: sustainability-related activities need to be easier to consolidate, document and use for reporting and steering purposes.

Because many initiatives have evolved within functions and management systems, the next development step is to strengthen the overview across topics, connect activities more clearly to sustainability priorities and improve access to relevant information. This will help Baerlocher Germany reflect the breadth of existing activities more consistently and support informed decision-making in the future.

Taken together, these structures show where Baerlocher Germany stands today: sustainability is anchored in operational practice, supported by management oversight and increasingly consolidated across functions. It creates the basis for focusing our sustainability work on the impacts, risks and opportunities that are most relevant to our business, our stakeholders and our value chain.



4 Material Topics and Impacts

4. Material Topics & Impacts
Understanding our Impact: from Footprint to Influence
A Value Chain Perspective: Where Impacts Occur
Climate Impact: Between Responsibility and Opportunity
Resource Use and Circular Economy: Enabling Better Use of Materials
People at the Center: our Workforce
Extending Responsibility: Value Chain Workers and Communities
Driving Change Through Standards and Certifications
Our Impact in Context

Understanding our Impact: from Footprint to Influence

Understanding our material impacts helps Baerlocher Germany focus sustainability activities where they are most relevant within the defined reporting scope. As a producer of specialty additives, our impacts arise across raw material sourcing, production, logistics and downstream product applications.

To ensure regional relevance and transparency, the material impacts presented in this chapter focus on Baerlocher Germany and exclude impacts that are specific to other regions and not representative of this report scope.

The material impacts were identified as part of Baerlocher's European Sustainability Reporting Standards (ESRS)-compliant double materiality assessment conducted in 2024.

The assessment followed the ESRS double materiality approach and covered 351 identified impacts, risks and opportunities (IROs). It involved internal representatives from relevant functions, including members of the Global Management Committee, local Human Resources (HR) managers and subject matter experts.

IROs were evaluated using predefined criteria for likelihood, impact, scale, scope and remediability, supported by weighted scoring and input from proxy interviews, internal risk management methods, ESRS requirements and relevant United Nations (UN) publications.

Following a management review, certain IROs were reclassified based on their strategic relevance and context. In total, 46 IROs were ultimately determined to be material.



A Value Chain Perspective: Where Impacts Occur

The Material Impacts are Considered Across the Value Chain

Upstream
Sourcing of raw materials

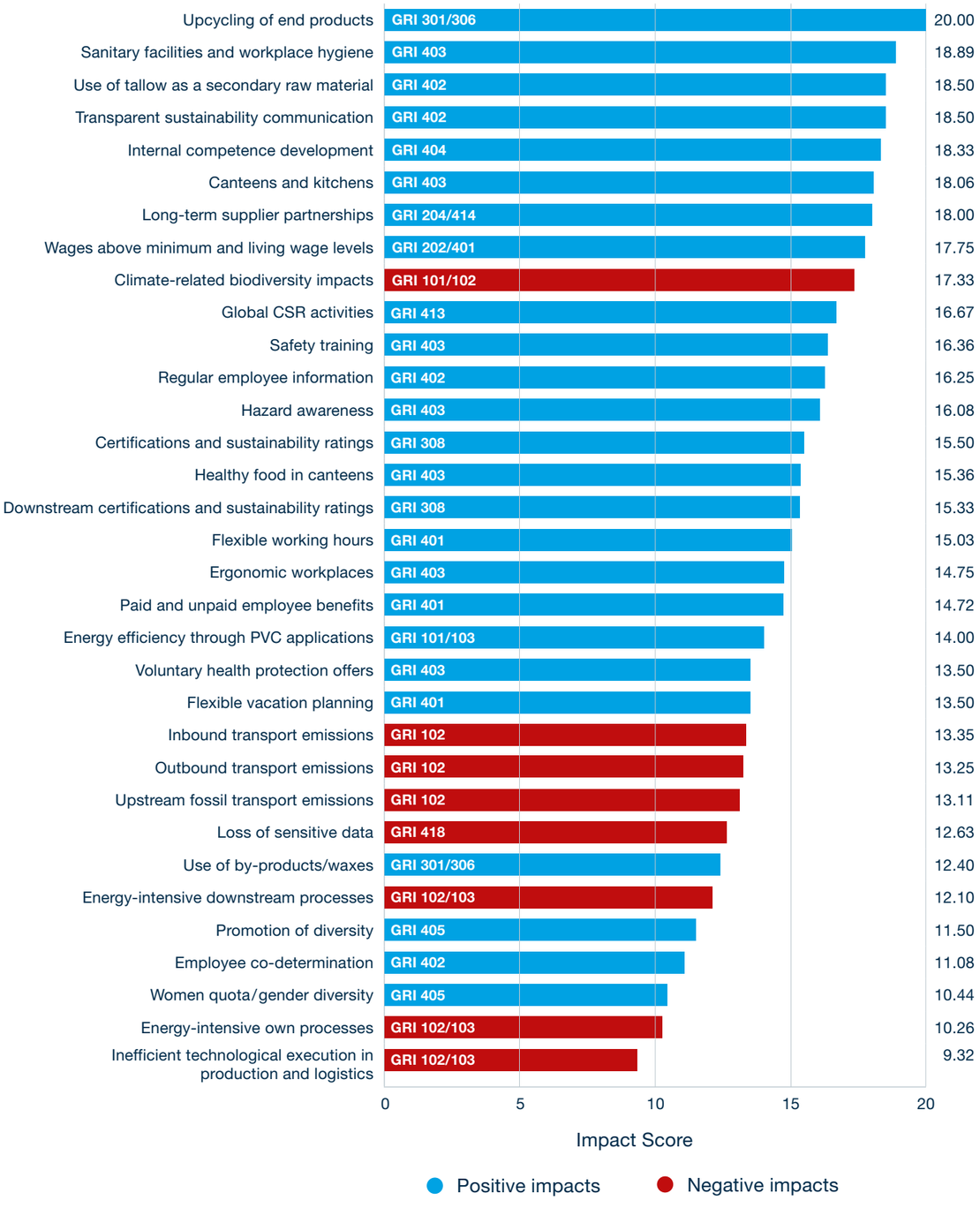
Downstream
Use of our products by customers

Own operations
Production at Baerlocher sites

Within this scope, Baerlocher Germany can directly cause impacts through its own operations and be linked to impacts through business relationships.

The following overview focuses on impact materiality in line with the GRI Standards and ranks identified impacts according to their impact score.

Baerlocher Germany's Material Impacts by IRO Score



Climate Impact: Between Responsibility and Opportunity

Climate change remains one of the most significant environmental dimensions of our impact.

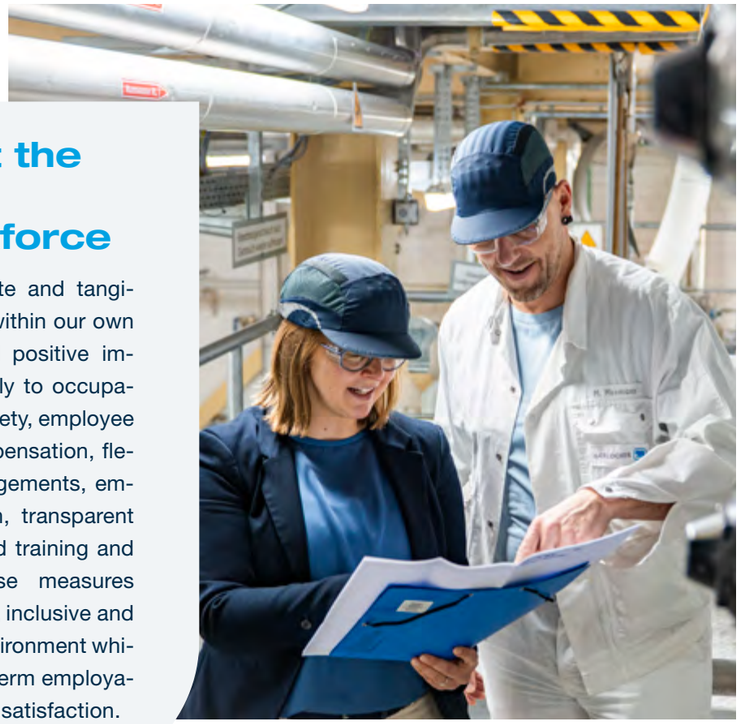
Energy-intensive production, logistics and raw material sourcing contribute to greenhouse gas emissions across our operations and value chain. At the same time, Baerlocher products can support energy-efficient and durable downstream applications, for example in building-related PVC products.

This dual role – reducing our own emissions while enabling lower-emission applications for customers – guides our climate-related priorities.

Resource Use and Circular Economy: Enabling Better Use of Materials

Resource use and circularity are material because they are closely connected to the raw materials we purchase, the efficiency of our production processes and the role of our additives in downstream applications.

Baerlocher contributes to circularity by enabling the upcycling of recyclates, using by-products and secondary raw materials where feasible and improving material efficiency across product life cycles.



People at the Center: Our Workforce

The most immediate and tangible impacts occur within our own workforce. Material positive impacts relate primarily to occupational health and safety, employee wellbeing, fair compensation, flexible working arrangements, employee participation, transparent communication, and training and development. These measures contribute to a safe, inclusive and motivating work environment while supporting long-term employability and employee satisfaction.



Extending Responsibility: Value Chain Workers and Communities

Baerlocher's responsibility also extends to value chain workers and local communities.

Long-term supplier relationships can support more stable working conditions and the integration of sustainability practices, while global value chains continue to require transparency, due diligence and clear expectations.

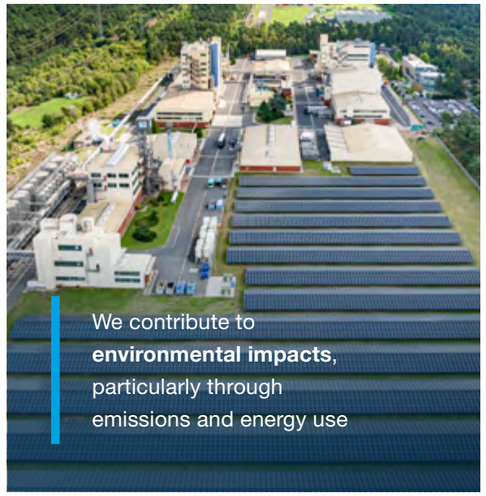
Beyond the value chain, Baerlocher contributes to local communities through selected CSR activities in areas such as culture, education, inclusion, regional engagement and humanitarian support.

Driving Change through Standards and Certifications

Standards, certifications and assessment frameworks such as ISO management systems and EcoVadis support transparency, define expectations and help translate sustainability impacts into structured responsibilities, measurable objectives and continuous improvement.

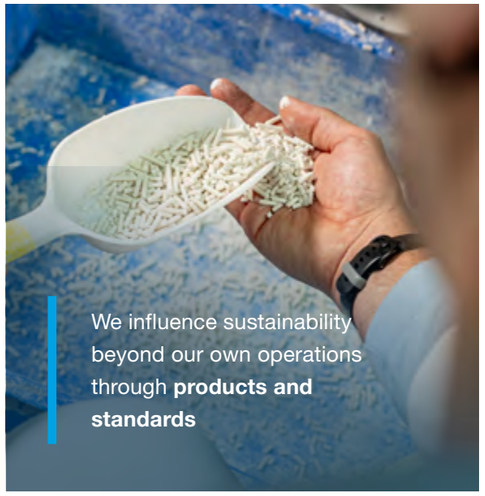
Our Impact in Context

Baerlocher Germany's material impacts within the defined reporting scope show where we contribute to environmental and social impacts and where we can support positive change.









This dual role as both impact source and enabler guides how we prioritize sustainability activities and link them to the GRI topic standards used in this report.

Baerlocher Germany – ESRS to GRI Material Impacts

S1 Own Workforce
GRI 202 / 401 / 402 / 403 / 404 / 405

- Health and safety, sanitary facilities, canteens
- Flexible working time and vacation planning
- Fair compensation and benefits
- Participation and transparent communication
- Training, competence development, diversity

E5 Circular Economy
GRI 301 / GRI 306

- Upcycling of end products
- Use of by-products/waxes
- Use of tallow as secondary raw material
- Resource efficiency and waste reduction

S2/S3 Value Chain Workers and Communities / Certifications
GRI 204 / 308 / 413 / 414 / 418

- Long-term supplier partnerships
- Loss of sensitive data in value chain
- Global CSR activities for local communities
- Certifications and sustainability ratings

E1 Climate Change
GRI 102 / GRI 103

- Inbound/outbound transport emissions
- Upstream fossil transport emissions
- Energy-intensive own/downstream processes
- Inefficient production/logistics
- Energy efficient impact of PVC applications

E4 Biodiversity
GRI 101 / 102

- GHG emissions in raw material production
- Climate-related biodiversity loss
- Upstream value chain impact

Legend

- Positive impacts
- Mixed positive and negative impacts
- Negative impacts

5 Our Sustainability Activities

5. Our Sustainability Activities
Products and Customers
Environment
Employees
Supply Chain

5.1 Products and Customers

Putting Customer Trust at the Center

Customer trust is where our product responsibility becomes visible. As a specialty additives producer, Baerlocher Germany contributes to applications that must be safe, reliable and fit for purpose. Product safety, transparent communication and responsible customer support are therefore central elements of our sustainability approach.

In line with the EU REACH Regulation, the safety of human health and the environment is assessed and managed throughout the entire product life cycle. Our product stewardship framework encompasses substance registration, hazard and exposure assessment, risk management, regulatory compliance, supply chain communication, and the continuous monitoring of substances to ensure their safe use from development to end-of-life.

This approach is supported by our ISO 9001-certified quality management system, the SAP Environment, Health and Safety (SAP EH&S) module, regulatory content provided by specialized external compliance service providers, information and guidance obtained from sources like ECHA or relevant industry associations.

> **Product stewardship begins in product development and extends throughout the entire product life cycle to ensure compliance, safety and customer confidence.**



Dr. Juliane Spiedt
Head of Product Safety and Chemicals Management

Ensuring Product Safety Across the Life Cycle

Product safety is managed through a preventive approach covering all significant product categories and relevant life-cycle stages, including development, manufacturing, use and disposal.

In addition to complying with regulatory requirements, Baerlocher applies internal substance approval criteria that go beyond legal obligations. As a general principle, Baerlocher refrains from approving new raw materials with acutely toxic, ozone-depleting, reprotoxic or other undesirable hazardous properties.

Regulatory and chemical data systems support hazard classification, exposure and use assessment, documentation controls and communication to downstream users.

Our performance in 2023–2025

Across the reporting period, this preventive approach was reflected in stable product safety performance:

- 100 % of significant product categories assessed for health and safety impacts
- Zero product safety incidents
- Zero product recalls due to product safety reasons
- Zero cases of regulatory non-compliance

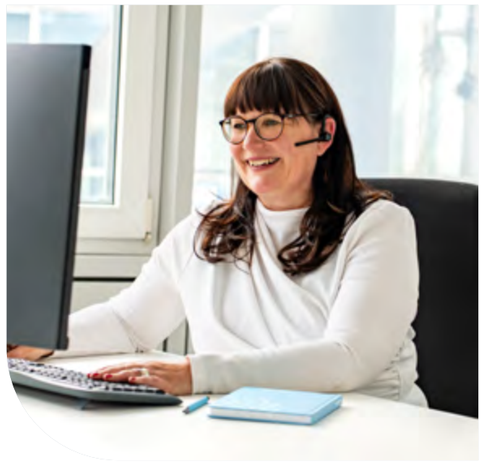
Preparedness remains important even where incidents do not occur. Structured emergency and recall procedures define responsibilities, escalation steps and communication pathways, while customer feedback is reviewed and used for corrective or preventive action where relevant. For selected product lines, Hazard Analysis and Critical Control Points (HACCP)-based hazard analyses provide an additional layer of product safety control by addressing contamination-related risks and approval requirements for raw materials and production lines.

Transparent Communication and Customer Support

Responsible product management depends on clear and reliable information that helps customers handle, process and use products safely. Customer support includes:

- Safety Data Sheets with detailed safety and handling information
- Technical documentation and expert advice
- Direct engagement with product safety specialists

Customer inquiries, complaints and safety-related feedback are collected through sales, technical service, product safety and quality management channels and reviewed by the responsible functions where follow-up is needed.





Protecting Customer Data and Confidentiality

Customer trust also depends on how information is protected. Customer data and confidential information are managed through a structured Information Security Management System and supporting policies for data protection, confidentiality and secure handling of information.

The framework covers confidentiality, integrity and availability of information, including access control, incident reporting, third-party access safeguards and defined retention and deletion requirements.

Our performance in customer privacy

Across the reporting period, no substantiated customer privacy incidents were recorded:

- Zero substantiated complaints related to customer privacy breaches
- No data leaks, thefts or losses identified
- No complaints from regulatory authorities

Building Awareness through Training and Culture

Information security depends on employees understanding their responsibilities and applying secure behavior in daily work. Baerlocher provides regular training on data protection and information security, with participation tracked for Unterschleißheim and Lingen.

Training sessions conducted:

6 2023

3 2024

8 2025

Employee participation was documented as follows:

85% / 75% 2023
USH Lingen

82% / 75% 2024
USH Lingen

72% / 68% 2025
USH Lingen

Information security incidents are handled through defined reporting, escalation and response procedures, supported by internal Information Technology (IT) and incident management processes.

Driving Continuous Improvement

Product responsibility and customer protection require continuous attention as regulatory expectations, customer requirements and product applications evolve. We strengthen our approach through risk assessments, regulatory monitoring, internal reviews and control processes, with customer feedback reviewed by the responsible functions where relevant.

Performance is monitored through indicators such as product safety assessments, incidents, recalls, regulatory non-compliance and the quality of REACH registration documentation where applicable.

Looking Ahead: Strengthening Customer Confidence

Looking ahead, we will continue to strengthen product responsibility, customer communication and information security.

Our focus will be to:

- Maintain our zero-incident performance in product safety and customer privacy.
- Enhance transparency and customer communication.
- Strengthen digital and information security capabilities.
- Support customers with safe, compliant and sustainable solutions.

5.2 Environment

Building on the identified environmental impacts, this chapter explains how Baerlocher Germany manages its environmental footprint in daily operations. As a chemical production company, we depend on energy, raw materials and water – and we know that our activities have an impact on the environment. Managing this impact responsibly is therefore part of operational decision-making at our Lingen site.

Environmental data in this chapter primarily relate to the Lingen production site, which represents Baerlocher Germany's operational environmental footprint. The related quantitative indicators are consolidated in the performance data section.

Managing Environmental Responsibility in Daily Operations

Environmental management at Lingen is part of the integrated management system and is supported by established monitoring, audit and improvement processes. Our environmental and energy commitments focus on preventing pollution, reducing environmental impacts from operations, improving energy efficiency, using resources responsibly, minimizing waste and managing water responsibly.

International Organization for Standardization (ISO) 14001 and ISO 50001 provide the framework for environmental and energy management. Responsibilities are assigned to the relevant functions, including environmental protection, energy management, operations, maintenance, occupational safety, product safety and purchasing.

> **We rely on state-of-the-art technologies and continuously work to further reduce our environmental impacts through prevention, monitoring and ongoing improvement.**



Reinhard Markus
Environmental Protection Officer

Progress Against our Reduction Pathway

Energy and climate are among the most important environmental topics for Baerlocher Germany's operations in Lingen. As a chemical production site, Lingen depends on reliable energy supply, while energy use remains a major driver of greenhouse gas emissions. Our climate approach focuses on reducing energy demand, increasing renewable electricity and addressing remaining fossil fuel-related emissions from production and the value chain.

Baerlocher Germany contributes to the Baerlocher Group's ambition to achieve climate neutrality across Scope 1, 2 and 3 by 2045. From the 2019 baseline, Scope 1 and Scope 2 follow a linear 4.2% annual reduction pathway towards net-zero by 2045; Scope 3 follows a 2.5% annual reduction ambition. Scope 2 emissions are reported using the market-based method.

Climate Performance at a Glance

Indicator	2025 result
Scope 1 + market-based Scope 2 reduction vs. 2019	**-8.0%**
Scope 1 reduction vs. 2019	**-5.7%**
Market-based Scope 2 reduction vs. 2019	**-46.4%**
Scope 1 + market-based Scope 2 emissions in 2025	**18,661 $mtCO_2e$** metric tonnes of carbon dioxide equivalent
Gap to 2025 target pathway	approx. **3,491 $mtCO_2e$**
Photovoltaic electricity generated in 2025	approx. **3,708 MWh**
Photovoltaic electricity consumed on site in 2025	approx. **2,961 MWh**

By 2025, Baerlocher Germany had reduced combined Scope 1 and market-based Scope 2 emissions by 8.0% compared with the 2019 baseline of 20,282 $mtCO_2e$. Total 2025 emissions amounted to 18,661 $mtCO_2e$, consisting of 18,036 $mtCO_2e$ from Scope 1 and 625 $mtCO_2e$ from market-based Scope 2. The main improvement came from lower electricity-related emissions, supported by the photovoltaic system at the Lingen site.

Market-based Scope 2 emissions decreased substantially as self-generated renewable electricity reduced the need for purchased electricity. In 2025, the photovoltaic system generated approximately 3,708 MWh, of which around 2,961 MWh were consumed directly on site.

Scope 1 emissions decreased more moderately, reflecting the continued relevance of natural gas and process-related heat demand in production. Compared with the annual 4.2% reduction pathway, the remaining 2025 gap amounts to approximately 3,491 $mtCO_2e$.



Success Story

4.4 megawatt (MW) photovoltaic system at Lingen

Commissioned on 30 January 2025, the photovoltaic system at the Lingen site is a key milestone in Baerlocher Germany's transition towards renewable electricity and supports the Baerlocher Group's climate roadmap towards 2045.

With an installed capacity of 4,400 kilowatt peak (kWp) and more than 8,000 modules, the system generated approximately 3,708 MWh of renewable electricity in 2025. Around 2,961 MWh were consumed directly at the Lingen site, making the photovoltaic system the main contributor to the reduction in market-based Scope 2 emissions.

Scope 3: Building Transparency Across the Value Chain

The reduction of Scope 3 emissions is an important part of Baerlocher Germany's climate approach, as the largest share of value chain emissions is linked to purchased goods and services, particularly raw materials.

An initial Scope 3 assessment for 2019 confirmed the significance of Scope 3.1 purchased goods and services. Raw material selection, supplier engagement, product portfolio development and research into lower-emission raw materials are therefore important levers for reducing value chain emissions over time.

Scope 3 accounting remains a development area. Baerlocher Germany is working to improve the data basis for Product Carbon Footprints (PCFs).



Success Story

Product Carbon Footprint Transparency

Baerlocher has established the capability to calculate Product Carbon Footprints for internally manufactured products, responding to increasing customer demand for reliable climate-related product information. Since 2025, a standardized approach based on TfS guidelines and supported by the Makersite platform enables reproducible PCF calculations using production and supply chain data.

More than 100 products have already been analysed, and PCF results can be generated on demand and shared with customers upon request. This represents an important step from company-level greenhouse gas reporting towards product-level transparency and supports customers in managing their own Scope 3 emissions.

Managing the Remaining Challenge: Scope 1 Emissions

While the photovoltaic system has significantly improved electricity-related emissions, Scope 1 emissions remain the central challenge on the pathway towards lower-emission operations. These emissions are mainly linked to natural gas used for production and process heat.

Further reductions will require technically and economically feasible solutions that are compatible with safe, reliable and high-quality chemical production. Key areas include energy efficiency, waste heat use, process optimization, electrification options, alternative energy carriers and continued evaluation of transformation projects.

Energy Efficiency and Transition Planning

Energy efficiency is managed through the ISO 50001 energy management system, supported by regular energy reviews, monitoring and energy intensity indicators such as specific energy consumption per production unit. At the Lingen site, Baerlocher Germany aims to reduce specific electricity and gas consumption by 1.3% per year until 2030. Internal evaluations and external certification audits help identify significant energy uses, define efficiency measures and follow up on implementation.

This approach is complemented by employee awareness and operational improvement activities. In 2025, two mandatory online training sessions on energy management and energy saving in daily operations were assigned to all employees, achieving a completion rate of 94.7%. In parallel, the energy management team regularly evaluates further efficiency potential, including waste heat use, cooling and compressed-air optimization, plant modernization, organizational improvements and process optimization.

Between 2023 and 2025, technical modernization and efficiency projects at the Lingen site included cooling-water optimization, heat recovery, plant and process improvements, the photovoltaic system and the installation of frequency converters. Based on internal project data, these measures represent an estimated annual energy saving of approximately 3.8 gigawatt hours (GWh) and an estimated annual greenhouse gas reduction of around 3,390 tonnes of carbon dioxide equivalent (t CO_2e).

These measures also support Baerlocher Germany's transition planning. Climate action is guided by a transition plan first developed in 2023 and embedded in strategic decision-making and investment planning. Together, the measures implemented to date strengthen the operational basis for further energy efficiency improvements and help address remaining fuel-related Scope 1 emissions over time.

Climate Adaptation

Climate adaptation is also becoming more relevant for the Lingen site. Physical risks such as extreme weather, heat, heavy rainfall and potential water scarcity are addressed through practical measures such as improved readiness for heavy rainfall events, provision of drinking water during heat periods, adjusted working times where needed and testing of new measures in daily operations.

Water: Careful Use of a Shared Resource

Water is essential for production, cooling, steam generation and supporting site functions at Lingen. The site sources water from the municipal drinking water network and does not withdraw water from wells, surface water or seawater.

Water withdrawal decreased slightly over the reporting period. Process and sanitary wastewater are discharged to the municipal wastewater treatment system in line with permits, while rainwater from sealed areas is collected, monitored and discharged in a controlled way via a retention basin into the Dortmund-Ems Canal.

Water quality and discharge compliance are managed through daily self-monitoring, internal laboratory analyses and regular external checks by accredited laboratories. No deviations or incidents of non-compliance with discharge limits were recorded from 2023 to 2025.

Groundwater protection is supported by preventive controls for water-polluting substances, regular risk assessments under the ISO 14001 environmental management system, annual water protection reporting and spill-prevention measures, including additional equipment prepared in 2025 for heating oil deliveries.

Success Story

One of the most tangible improvements was achieved through the gradual transformation of wet-chemical metal soap production. **The wet-chemical production process originally required an average of approximately 50,000 m³ of water. Through the stepwise shift to production lines with significantly lower water demand, this figure has been reduced to around 6,000 m³.** This substantial reduction also enabled the site to discontinue the associated wastewater treatment station in coordination with the authorities.

In addition, cooling systems were optimized through improved filtration, helping to maintain water quality and reduce the need for blowdown water. Further potential lies in increasing process water recirculation where technically feasible and in integrating water efficiency more strongly into future investment and process decisions.

Materials and Circularity: Making Better Use of Resources

Resource efficiency is closely linked to our role as a producer of additives and specialty chemicals. We use a broad range of renewable and non-renewable materials and work to increase circularity where this is technically and economically feasible. Operational material efficiency is closely connected with product-related circularity and downstream applications.

Over the reporting period, total material use increased in line with operational activity, while renewable materials represented the larger share of our material input. The use of recycled input materials also increased, reflecting progress in integrating secondary resources where technically feasible.

Circularity is considered in operational decision-making. Internal reuse and admixture options are evaluated where suitable, and product and process teams assess whether secondary or less hazardous materials can be used.

Waste: from Disposal Issue to Efficiency Lever

Waste is more than an end-of-pipe issue. For Baerlocher Germany, it is an important steering factor for efficiency, environmental performance and cost control. Our waste management follows the waste hierarchy and focuses on prevention, sorting, recycling, recovery and legally compliant disposal.

Waste data are systematically recorded and evaluated through internal software and the ZEDAL electronic waste documentation system. The process is supported by defined responsibilities, operating instructions, employee training and certified waste management companies.

A high proportion of waste continues to be diverted from disposal, supported by established sorting, recycling and recovery processes. At the same time, waste directed to disposal increased over the reporting period, showing that further improvement potential remains despite strong recovery and recycling performance.

The development of calcium-zinc production waste provides a quantitative example of this improvement focus. Between 2017 and 2025, this waste stream decreased from 987.460 tonnes to 366.970 tonnes, corresponding to a reduction of approximately 63%. Since 2021, the waste volume has declined continuously year by year. This trend reflects progress in material efficiency, process stability and the handling of production residues, while also showing how waste data can support operational environmental management.

Operational measures support the principles “Reduce, Reuse, Recycle”. These include internal sorting, reuse of suitable production residues, evaluation of admixture options, exchange with waste management partners and annual employee training. One example is pre-cut from stearic acid distillation, which can be used for steam generation as an alternative to fossil energy carriers.

Where possible, we also reduce waste along the value chain, for example through larger packaging units such as silo deliveries and big bags, and by internally reusing big bags when compatible with occupational safety and explosion protection requirements.

Air Emissions, Noise and Odor: Controlling Local Impacts

Local environmental impacts are managed through technical controls, monitoring and preventive maintenance. Dust emissions are reduced through filter systems, while catalytic systems are used in relevant exhaust gas areas. For performance reporting, dust is used as the main site-level air pollution indicator. In addition, selected source-specific air pollutant measurements are monitored where legally or operationally relevant.

To provide further transparency on local air emissions, Baerlocher Germany documents additional measurements from stationary combustion sources separately as supporting evidence. These measurements include carbon monoxide, nitrogen oxides (NOx) as nitrogen dioxide (NO_2), formaldehyde, sulfur oxides (SOx) as sulfur dioxide (SO_2) and total carbon measured by flame ionization detector (FID) as an indicator for organic carbon or volatile organic compound (VOC)-related emissions. They are reported as source-specific concentration measurements and are therefore not comparable with total annual mass emissions.

Documented leakage testing and inspection records support the early detection of potential releases, timely corrective action and prevention of local environmental impacts.

Noise and odor are also managed as part of local environmental responsibility. Measures include noise measurements, silencers, closed production doors, automatic closing of production gates, equipment enclosures, preventive maintenance, closed systems, extraction and ventilation, filtration measures and biofilters where relevant.

Biodiversity: Low Direct Impact, Increasing Supply Chain Relevance

Biodiversity is currently of limited direct relevance for our own operations in Lingen. The site is located in an industrial area, covers approximately 20 hectares and is not situated in or near biodiversity-sensitive areas where operations have material negative impacts on ecosystems or species.

At the same time, biodiversity can be relevant indirectly through raw materials and upstream supply chains. While direct impacts at the site are limited, upstream dependencies remind us that biodiversity is not only a site issue. These potential impacts are not yet systematically assessed or measured, but will become more important as supply chain transparency and sustainability risk management continue to develop.



Looking Ahead: Reducing Impacts through Efficiency and Transparency

Going forward, we will focus on improving environmental performance at Lingen by maintaining progress in renewable energy, evaluating further efficiency and Scope 1 reduction measures, strengthening material and waste data quality and integrating environmental aspects into operational and investment decisions.

5.3 Employees

People, Safety and Communities

Our most direct social impact begins with our own employees. Across Unterschleißheim and Lingen, stable employment, fair working conditions, skills development, occupational health and safety, employee participation and local engagement shape how Baerlocher Germany contributes to people and communities. These topics are not managed as separate initiatives, but through everyday cooperation, established Human Resources (HR) processes, management systems and works council structures.

Employee-related topics are governed through statutory requirements, collective agreements, workplace agreements, internal policies and management systems. Progress is monitored using selected indicators, including workforce structure, turnover, absenteeism, collective bargaining coverage, training participation, accident and injury rates, lost time and grievance reports.

> **Stable employment, apprenticeships and strong regional partnerships are an important part of our contribution to the long-term development of the region.**



Franz von Galen
Head of People and Organization

Rooted in the Region: Market Presence as Responsibility

As a regional employer, Baerlocher Germany contributes to economic stability at its sites through employment, apprenticeships, fair remuneration and cooperation with local partners.

Fair pay is supported by transparent pay structures, collective agreements in the German chemical industry and regular review by management, HR, controlling, compliance and the works council. Wages are based on these structures and are above the statutory minimum wage. As an additional external reference, Baerlocher Germany has reviewed publicly available living wage benchmarks for the German regions relevant to its sites. This review indicates that the statutory minimum wage in Germany is above the available living wage benchmarks for these regions, supporting the view that our collectively agreed pay structures provide a robust basis for fair remuneration.

Apprenticeships, local partnerships, regional networks and workforce development support continuity in a business that depends on long-term expertise. In 2024 and 2025, Baerlocher Germany reviewed which positions are critical for business continuity and used this overview to plan where successors may be needed.







A Workforce Built for the Long Term

During the reporting period, the workforce remained broadly stable in Unterschleißheim and increased moderately in Lingen. Permanent employment remained the dominant employment form, and average length of service reached 15.5 years in Lingen, 9.9 years in Unterschleißheim and 14 years across the company.

Recruitment, retention and workforce planning are guided by business needs, qualifications, equal opportunity and site-specific requirements. Retention is supported through HR analyses, employee dialogue, appraisal processes, exit interviews and regular exchange with works councils.

Flexibility also matters in specific life phases. Parental leave, return-to-work and reintegration are managed through dialogue, individual agreements and structured HR support. Across the reporting period, all employees who took parental leave returned to work and were retained after twelve months.

Growing Skills, Strengthening Employability

Skills development supports operational competence and long-term employability. Training needs are identified through employee dialogue and business requirements and are translated into measures coordinated by HR and line managers.

Training activities cover statutory and compliance requirements, technical qualifications, occupational safety, leadership and personal development. Sustainability-related content is integrated into existing formats, including ethics, conduct, environmental and energy-related training.

Performance and career development reviews, transparent job postings, apprenticeship programs and junior leadership training support development and internal mobility. Mandatory training data are documented through HR information systems.

Respect, Integrity and Excellence as the Basis for Belonging

A safe and motivating workplace depends on respect, equal opportunity and clear expectations for behavior. Diversity, equal opportunity and respectful cooperation are anchored in Baerlocher's values, internal policies and works agreement, which define expectations for non-discriminatory behavior and apply to employees as well as relevant third parties.

The framework includes reporting channels through supervisors, HR, works councils, compliance and the whistleblowing system, as well as defined procedures for complaints, documentation, investigation and decision-making. Awareness initiatives, onboarding, training and, where necessary, corrective measures support implementation. Equal remuneration is supported by transparent pay structures, collective agreements and job classification logic.

Employee representation and support structures, including works councils, youth and apprentice representatives, equal opportunity representatives and representatives for employees with disabilities, help ensure that fair treatment, participation and equal opportunities are supported in daily practice.

This framework is reflected in our workforce data and awareness activities during the reporting period. The share of women in the workforce increased slightly, indicating gradual progress in representation within the existing workforce structure.

At the same time, the representation of employees with severe disabilities remained stable, supported by established representation and support structures. In addition, all employees continued to receive training on the prevention of discrimination and harassment, helping to translate our expectations for respectful cooperation into daily practice.

We will continue to strengthen diversity and equal opportunity through clear governance structures, transparent processes and ongoing awareness-building.

Human Rights and Responsible Business Conduct

Respect for human rights connects our own workforce with wider business relationships. Expectations are embedded in Baerlocher's policies and business partner requirements, covering ethical behavior, fair working conditions, equal treatment and compliance with applicable human rights standards.

Baerlocher does not tolerate child labor, forced labor or human trafficking. These principles are supported by due diligence activities, training, audits, reporting mechanisms and supplier management processes.

Through the Business Partner Policy, supplier due diligence procedures and risk-based assessments, we communicate expectations on labor standards, occupational health and safety, human rights and ethical business conduct to relevant business partners.

Transparency and access to grievance mechanisms support this approach. Employees, suppliers and external stakeholders can raise concerns through established reporting channels, including the "Tell Baerlocher!" whistleblowing mechanism. These channels help identify potential issues and contribute to the continuous

improvement of responsible business practices across the value chain.

Young workers are protected through legally compliant employment practices, age verification before hiring, appropriate supervision, training and occupational health and safety measures tailored to their needs.

Minors are not exposed to dangerous or physically and psychologically demanding work. Apprenticeship training takes place under special precautions, and Baerlocher Germany does not employ anyone under the age of 15.

By combining clear expectations, due diligence processes, reporting mechanisms and awareness-building, we promote respect for human rights and responsible business conduct across our operations and business relationships.

Safety as a Daily Practice

In a chemical production environment, occupational health and safety is one of the most tangible areas of responsibility. Our Occupational Health and Safety (OH&S) approach is integrated into the broader management system and guided by ISO 45001 principles, without formal certification. Employees are covered by the occupational health and safety system, and contractors working on Baerlocher premises are subject to site-specific safety requirements where operational control exists.

Safety is managed through routines embedded in daily work, including legally required risk assessments, permit-to-work procedures, lock-out/tagout arrangements, emergency concepts, noise measurements, psychological risk assessments and accident investigations. Employees can report hazards through supervisors, safety dialogues, near-miss reporting, continuous improvement and suggestion systems, psychological risk assessment processes and anonymous channels. The right to stop work in unsafe situations is supported by the principle “Safety before production”, Last Minute Risk Assessment cards, the Golden Safety Rules and our broader safety culture.

Employee participation strengthens safety culture through structured dialogue formats, safety representatives, 5S+Safety audits, suggestion schemes and the Occupational Safety Committee. The committee meets four times per year and includes management, works council representatives, safety officers and the occupational physician.

Between 2023 and 2025, Baerlocher implemented and rolled out a range of preventive occupational health and safety measures, including safety breakfasts, safety dialogues, small-group training, health days in Lingen, the Golden Safety Rules, revised work permits and plant rules, a traffic concept and a Quality, Health, Safety and Environment (QHSE) competition. Together with the reduction in higher-consequence injuries, these measures show continued progress in making safety a daily practice.



Dialogue, Representation and Community

Employee dialogue and representation are important ways in which social responsibility becomes practical. Freedom of association and collective bargaining are respected in line with German labor law and internationally recognized labor standards. Works councils, collective agreements and formal committees support co-determination and trust-based dialogue.

Community-related impacts are managed through certified management systems, legal compliance, environmental and safety monitoring and defined contact points for inquiries and complaints. External stakeholders can raise concerns through publicly accessible contact channels, an environmental hotline and the “Tell Baerlocher!” whistleblowing mechanism.

No significant actual or potential negative impacts on local communities were identified during the reporting period.

Beyond managing impacts, we contribute to local communities through cultural and city-related sponsorships, sports and regional events, education and career orientation activities, inclusion-focused initiatives such as NoLimits! and humanitarian support actions.

Success Story

NoLimits!

Through our support of **NoLimits!**, employees volunteer as mentors for students from local secondary schools in Munich, sharing insights into education, careers and the world of work.

During the most recent program cycle, 20 Baerlocher employees participated as mentors, providing guidance and personal support to young people at an important stage of their development.

The initiative reflects our commitment to inclusion, equal opportunity and community engagement by helping young people explore future education and career pathways while strengthening connections with local communities.

Corporate Social Responsibility (CSR) Highlights at a Glance

Category	Key Activities	Impact Focus
Community and Culture	Sponsoring cultural and local initiatives, including the Weltkindertheaterfest (World Children's Theatre Festival) and local city anniversary event	Strengthening regional identity
Social and Inclusion	Support for inclusive projects, including NoLimits!, an inclusive playground initiative, and activities for children, teenagers and young people with difficult social or family backgrounds	Promoting inclusion & equal access
Employee Engagement	Employee-driven CSR and improvement initiatives, including the QHSE competition, safety breakfasts, safety dialogues with safety representatives and continuous improvement formats	Employee-driven local impact
Education and Youth	Zukunftstage (Future Career Days), career orientation initiatives and mentoring through NoLimits!, helping young people gain insights into education, careers and working life	Supporting young talents
Local Activities	Participation in regional sports and community events, including dragon boat races and running events	Strengthening community connections
Humanitarian Support	Humanitarian aid transport and refugee support initiatives in Germany, including support actions in Lingen and Erding	Supporting vulnerable groups



A Story of Continuity and Improvement

Taken together, our employee-related activities show how social sustainability is built through continuity and practical improvement. Stable employment, fair pay, skills development, respectful cooperation, occupational health and safety, employee participation and community engagement are closely connected. They help us align business success with our responsibility for people, workplaces and the communities around us.

Looking Ahead: Building Skills, Safety and Belonging

Baerlocher Germany will continue to strengthen the foundations of a safe, skilled and inclusive workplace. Priorities include further developing digital and future-oriented skills, supporting internal mobility and leadership development, maintaining structured employee dialogue and strengthening preventive occupational health and safety measures. At the same time, we will continue to promote respectful cooperation, equal opportunity and belonging through clear policies, representative structures, training and awareness-building.

5.4 Supply Chain

Supplier Sustainability in Practice: From Risk to Responsibility

Our supply chain is one of the main ways in which our sustainability responsibility extends beyond our own operations. Raw materials, technical goods and services connect Baerlocher Germany to environmental and social impacts that may occur upstream, often before products reach our sites. Managing these relationships responsibly is therefore an important part of how we translate material impacts into practical action.

Our approach is risk-based. We focus deeper due diligence on targeted suppliers, meaning suppliers with an elevated risk profile based on country, material or product-related criteria. These suppliers may be subject to questionnaires, certification reviews, EcoVadis ratings where available and, where necessary, audits.

> **Sustainability is becoming more important in our supplier selection. Of course, price, quality and supply security are very important, but we also look at environmental topics, responsible sourcing and the sustainability approach of our suppliers.**



Sefer Kirazli
Purchasing Manager

Environmental Responsibility in the Supply Chain

Environmental responsibility in the supply chain is considered where materials, services or supplier risk profiles indicate relevant potential impacts. Supplier selection and monitoring may include environmental criteria, management system certifications, questionnaires, certification checks and audits.

Risk categorization combines country-related and product-related factors. Relevant impact areas include emissions and environmental compliance, land use and deforestation risks such as palm-oil-related impacts, and waste and chemicals management.

Where relevant, supplier monitoring also considers REACH-related information, such as regulatory documentation, substance-related declarations and supplier confirmations regarding applicable chemical requirements. Identified gaps, changes or open questions are addressed through the existing corrective action approach, which may include supplier dialogue, improvement plans, audits or, in principle, termination of business relationships. This helps us strengthen transparency on suppliers' alignment with chemical regulatory requirements, including REACH.

No structural environmental supplier issues requiring escalation were identified during the reporting period.

Social Responsibility and Due Diligence

Social responsibility in the supply chain is guided by human rights expectations, labor standards and regulatory requirements such as the German Supply Chain Due Diligence Act. These expectations are operationalized through the Business Partner Policy, risk-based assessments and supplier dialogue.

Medium- and high-risk suppliers may be asked to provide information on working conditions, occupational health and safety and human rights compliance. If potential negative impacts are identified, Baerlocher applies a graduated response approach, including clarification, on-site audits or visits where necessary and follow-up of improvement measures.

No significant negative social impacts requiring escalation or termination were identified during the reporting period. The "Tell Baerlocher!" whistleblowing mechanism is also available to suppliers and their workforce as an additional channel for raising concerns related to responsible business conduct and human rights.

Governance and Maturity of Supplier Sustainability

Supplier sustainability management at Baerlocher Germany is structured and continues to mature. The current approach combines qualitative requirements, risk-based due diligence, regulatory alignment and assessment tools such as questionnaires, certifications and external ratings.

In the coming years, we aim to improve quantitative targets and key performance indicators (KPIs), expand sustainability data coverage and make supplier-related information more consistent and accessible. This will help us move from a mainly qualitative and risk-based approach towards a more measurable and proactive supplier sustainability management system.

Development and Trends in Supplier Sustainability Performance

During the reporting period, Baerlocher Germany further strengthened transparency and sustainability expectations in its supplier base. Among targeted suppliers at the Lingen site, certification coverage increased between 2024 and 2025 across relevant management system standards, including quality, environmental management, occupational health and safety and energy management.

Supplier sustainability remains an area of ongoing development. In 2025, 57% of raw material suppliers had either signed our Business Partner Policy or implemented a comparable Code of Conduct. In addition, 39% of targeted suppliers had an EcoVadis rating available, providing an external perspective on supplier sustainability performance and highlighting the opportunity to broaden rating coverage over time.

Supplier audits continue to support verification, dialogue and continuous improvement. Although the number of audits decreased in recent years, this reflects a more targeted and risk-based approach rather than reduced attention.

Looking Ahead: Strengthening Responsible Supplier Relationships

Looking ahead, we will continue to strengthen supplier sustainability by improving data coverage and KPI tracking, increasing the share of suppliers with recognized certifications and external sustainability ratings, and gradually moving towards more measurable targets.

This will help us manage environmental and social impacts across the value chain more systematically while maintaining a pragmatic focus on the suppliers and topics with the greatest relevance.



6 Governance and Compliance

6. Governance and Compliance
Clear Responsibilities for Responsible Action
Management Systems as a Practical Foundation
Anchoring Integrity in Daily Business
Creating Space to Raise Concerns
Fair Competition as Part of Responsible Business
Managing Risks and Obligations Systematically
Learning from Audits and Improving Processes
Stable Compliance Performance
Looking ahead: Strengthening Governance Maturity

Responsible governance and compliance are essential foundations for Baerlocher Germany’s long-term business success and the credibility of our sustainability activities. As a chemical company, we operate in a highly regulated environment and manage legal compliance, ethical conduct, occupational and environmental responsibility, product quality and transparent communication as core elements of corporate responsibility.

This is supported by clear policies, defined roles, management systems, legal compliance monitoring, reporting channels and regular review mechanisms.

Clear Responsibilities for Responsible Action

Baerlocher Germany is integrated into the Baerlocher Group's governance, compliance and risk management framework. Responsibilities are assigned to management, the integrated management system, specialist functions and employees to ensure that legal, operational and sustainability-related requirements are managed effectively.

Level	Role in Baerlocher Germany's Governance model
Group / Top Management	Sets strategic direction, defines values, reviews relevant risks and opportunities, and supports key investment and resource decisions.
Management Baerlocher Germany	Steers operational implementation, assigns responsibilities, ensures compliance with applicable obligations and follows up on performance and corrective actions.
Integrated Management System	Provides the framework for certified standards, documented processes, audits, management reviews, objectives, corrective actions and continuous improvement.
Specialist functions	Implement topic-specific requirements in areas such as HR, Legal & Compliance, Purchasing, Energy Management, Occupational Health and Safety (OHS), Environment, Product Safety, IT and other operational functions.
Every-Two-Months Sustainability Exchange	Strengthens cross-functional transparency by enabling relevant departments to exchange information on ongoing sustainability measures, interfaces and reporting needs.
Employees	Contribute through responsible day-to-day conduct, participation in training, implementation of processes, reporting of risks or concerns and continuous improvement.

Management Systems as a Practical Foundation

The integrated management system provides an important governance framework for quality, environmental protection, energy efficiency, occupational health and safety, plant safety, hygiene-related requirements and additional product- and sector-specific standards.

The integrated management system includes, among others, the following standards and management approaches:

Quality Management
according to
ISO 9001

Energy Management
according to
ISO 50001

HACCP Management
Hazard Analysis and Critical Control Points management for selected product lines according to Regulation
EC 852/2004

RAL Candle Quality Assurance
requirements for selected product applications

Environmental Management
according to
ISO 14001

Safety Management
in accordance with the German Federal Immission Control Act and the Major Accidents Ordinance at the Lingen site.

RSPO Certification
Roundtable on Sustainable Palm Oil supply chain certification (mass balance) for selected palm-oil-based raw materials and products.

Occupational Health and Safety Management
guided by ISO 45001 principles, without formal certification.

These management systems define responsibilities, processes, documented information, objectives, monitoring requirements and improvement mechanisms. They also support the identification, assessment and implementation of legal and other binding obligations.

The management policy and sustainability policy provide the overarching orientation for lawful and fair business conduct, environmental protection, climate protection, resource efficiency, safe and healthy working conditions, product quality, human rights, ethical behavior and responsible business relationships.

Anchoring Integrity in Daily Business

Compliance at Baerlocher Germany is based on clear rules, defined responsibilities and a shared values framework.

The Code of Conduct defines binding principles for lawful and ethical behavior, including human rights, non-discrimination, fair competition, anti-corruption, conflicts of interest, data protection, confidentiality, responsible use of company assets and business partner conduct.

Training and awareness activities help employees translate compliance requirements and Baerlocher's values into daily business decisions. This includes responsible handling of information, awareness of potential conflicts of interest and conduct that supports trust with customers, business partners and colleagues.

Tax compliance is also part of responsible governance and is linked to the Baerlocher Group's compliance guidelines, internal control system and risk management. Each company is required to comply with applicable tax laws, regulations and reporting obligations.

> **The Baerlocher values – Respect, Integrity and Excellence – provide guidance for decision-making and daily behavior.**
>
> **They are complemented by the Code of Conduct, the Code of Ethics, internal policies and function-specific procedures.**



Dr. Thomas Doege
Managing Director of Baerlocher Verwaltungs-GmbH

Creating Space to Raise Concerns

Baerlocher promotes a culture in which employees can ask questions, raise concerns and report potential misconduct without fear of disadvantage. The "Tell Baerlocher!" approach encourages open communication, responsible action and early risk identification.

Concerns can be raised through line managers, responsible departments, HR, compliance contacts, employee representatives or other defined reporting channels. Reports are assessed and followed up by the responsible functions to ensure that potential violations of laws, internal rules or ethical principles are addressed appropriately.

During the reporting period, no critical concerns regarding potential or actual negative impacts on stakeholders were recorded through grievance mechanisms or other reporting processes; this also included the whistleblower procedure, for which no reports were recorded in the last three years.

Fair Competition as Part of Responsible Business

Fair competition is part of Baerlocher Germany's compliance framework. Expectations regarding competition and antitrust law are defined in the Code of Conduct, internal policies and function-specific procedures, supported by regular antitrust training for relevant functions such as management, sales, purchasing and field service. During 2023–2025, no legal actions were pending or completed regarding anti-competitive behavior, antitrust violations or monopoly legislation in which Baerlocher Germany was identified as a participant.

Managing Risks and Obligations Systematically

Risk management is embedded in the Baerlocher Group's broader risk management approach and covers relevant market, financial, procurement, IT, personnel, production, quality, environmental, process and compliance risks. Sustainability-related risks and opportunities are addressed through management reviews, audits, legal compliance monitoring and strategic discussions.

Legal and other binding obligations are identified and monitored within the relevant functions, covering areas such as environmental law, occupational safety, plant safety, energy law, product-related regulations, labor law, tax law and data protection.

Expectations for business partners are defined through the Business Partner Policy and implemented through procurement and risk-based supplier management processes, as described in the Supply Chain chapter.



Learning from Audits and Improving Processes

Internal and external audits verify compliance, identify improvement potential and strengthen the effectiveness of the integrated management system.

Findings, observations and recommendations are followed up by the responsible functions and used to improve processes, documentation and effectiveness checks.



Stable Compliance Performance

From a governance and compliance perspective, performance remained stable across the reporting period. No critical concerns, significant legal non-compliance, fines, non-monetary sanctions or legal actions related to anti-competitive behavior were recorded.

ZERO

- **Critical Concerns**
- **Significant Legal Non-Compliance**
- **Fines and Non-Monetary Sanctions**
- **Anti-Competitive Legal Actions**

Looking Ahead: Strengthening Governance Maturity

Governance and compliance requirements will continue to increase, particularly in relation to sustainability reporting, greenhouse gas accounting, supply chain transparency, product-related environmental information, energy efficiency and evolving European Union (EU) regulations.

- **GHG Accounting**
- **Product Environmental Information**
- **Evolving EU Regulation**
- **Sustainability Reporting**
- **Supply Chain Transparency**
- **Energy Efficiency**

Baerlocher Germany will continue to strengthen governance by clarifying responsibilities and interfaces, improving follow-up of audit findings and legal obligations, maintaining compliance and ethics training, and using the integrated management system as the backbone for structured implementation and continuous improvement.



7 Next Steps in our Sustainability Journey

Sustainability at Baerlocher Germany is a continuous journey. This report has helped us create a clearer overview of existing activities, identify interfaces and better understand where further development is needed.

Looking ahead, our focus will be on strengthening the structures that support credible and useful sustainability management. Rather than introducing a broad set of additional targets, we will concentrate on improving data quality, clarifying responsibilities, increasing transparency and making sustainability-related information easier to use for decision-making, reporting and stakeholder dialogue. This growing reporting maturity will also support the Baerlocher Group's preparation for future Corporate Sustainability Reporting Directive (CSRD) reporting requirements from 2028 onwards.

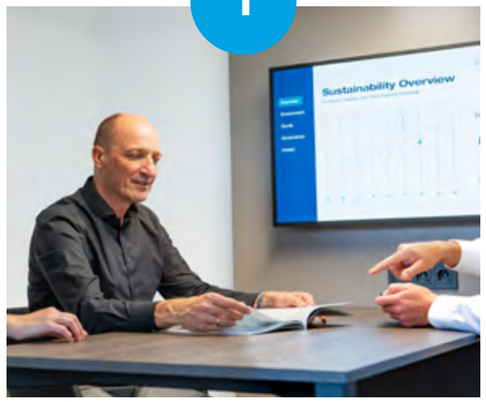
Scope 3 emissions will remain a key focus. Baerlocher will work towards a global concept for Scope 3 data collection, with Baerlocher Germany integrated as a reporting entity. For the next reporting cycle, the Scope 3 calculation for Baerlocher Germany is planned to be repeated to improve the basis for understanding value chain emissions and future reduction opportunities.

At the same time, we recognize that sustainability progress depends on collaboration. Many of the most relevant topics — from value chain emissions and raw material data to circularity and responsible sourcing — cannot be addressed by Baerlocher Germany alone. They require dialogue with suppliers, customers, employees and other partners across the value chain.

We will therefore continue to build on our existing management systems, cross-functional exchange formats and practical improvement measures. Our ambition is to make progress step by step: transparent, realistic and aligned with the operational realities of our business.

Key Focus Areas

1



Reporting Maturity and Data Quality

What we will work on next

Improve the consistency, availability and usability of sustainability data for reporting, EcoVadis assessments, internal steering and the Baerlocher Group's future CSRD reporting from 2028 onwards.

2



Climate and Energy Transition

What we will work on next

Key priorities include evaluating electrification options, increasing system flexibility through energy storage solutions, and identifying additional opportunities to integrate renewable energy sources. At the same time, we will continue to drive energy efficiency through targeted optimisation measures across our operations.

3



Scope 3 and Product Carbon Footprints

What we will work on next

Support the development of a global Scope 3 data collection concept and integrate Baerlocher Germany as a reporting entity. In the next reporting cycle, we plan to repeat the Scope 3 calculation for Baerlocher Germany and use the results to improve comparability, data quality and the basis for future reduction measures. In parallel, we will further develop Product Carbon Footprint data to support customer and value chain transparency.

4



Supplier Transparency

What we will work on next

Improve the overview of supplier sustainability information, including certificates, Code of Conduct coverage, EcoVadis ratings and audit outcomes.

Key Focus Areas

5



Circularity and Resource Efficiency

What we will work on next

Monitor and prepare for upcoming regulatory changes relevant to circularity, packaging and product stewardship, including the Packaging and Packaging Waste Regulation (PPWR) and the new REACH requirements on synthetic polymer microparticles under Regulation (EU) 2025/2365. In parallel, continue to identify opportunities for material efficiency, internal reuse, recycling and circular product applications.

6

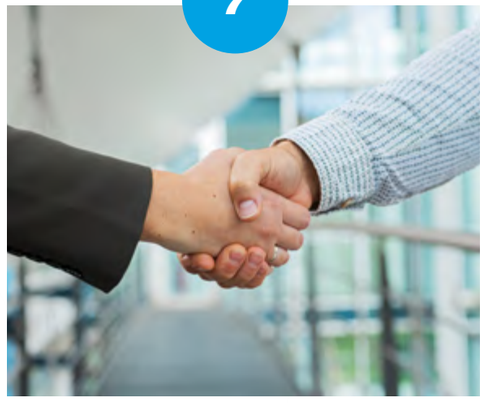


People, Safety and Culture

What we will work on next

Further develop our lockout, tagout, tryout (LOTOTO) procedure, complete the workshop series on psychosocial risk assessment and implement resulting measures in the next reporting cycle. In addition, we will continue to strengthen preventive occupational health measures, including the use of custom-made otoplastics for comfortable and effective hearing protection.

7



Governance and Collaboration

What we will work on next

Strengthen cross-functional exchange, clarify interfaces and use existing management systems as the backbone for sustainability development.

We recognize the opportunities and challenges ahead. Regulatory expectations, customer requirements, data needs and transformation pressures will continue to increase. By remaining pragmatic, transparent and open to dialogue, Baerlocher Germany aims to further strengthen its sustainability performance and contribute to a more responsible and resilient value chain.

In this way, we aim to live up to our mission statement, “Shaping the industry towards sustainability”, by combining operational progress with strong partnerships across the value chain and a clear focus on practical improvements that create long-term impact.

8 KPI Performance Data

Customer Health and Safety

		2023	2024	2025
KPI	**Unit**	**Lingen**	**Lingen**	**Lingen**
Share of significant product/service categories assessed for health and safety impacts	percent	100.00	100.00	100.00
Product safety incidents	number	0	0	0
Product recalls	number	0	0	0
Incidents of non-compliance: fines/penalties	number	0	0	0
Incidents of non-compliance: warnings	number	0	0	0
Incidents of non-compliance: voluntary codes	number	0	0	0
Incidents resolved within the reporting period (excluding cases where the company was not at fault)	number	0	0	0
Incidents from prior periods resolved in the reporting year	number	0	0	0

Disclosure note: The USH location does not conduct manufacturing activities or product-related operations. Consequently, Customer Health and Safety indicators are not applicable to USH and are reported only for the Lingen site.

Customer Privacy

		2023		2024		2025	
KPI	**Unit**	**USH**	**Lingen**	**USH**	**Lingen**	**USH**	**Lingen**
Substantiated complaints received concerning breaches of customer privacy	number	0	0	0	0	0	0
Confirmed information security incidents	number	N/D	N/D	36		11	4
Complaints received from outside parties and substantiated by the organization	number	0	0	0	0	0	0
Complaints from regulatory bodies	number	0	0	0	0	0	0
Identified leaks of customer data	number	0	0	0	0	0	0
Identified thefts of customer data	number	0	0	0	0	0	0
Identified losses of customer data	number	0	0	0	0	0	0
Breaches of customer privacy related to events from previous years identified in the reporting year	number	0	0	0	0	0	0
Data protection/ information security trainings conducted	number	6	6	3	3	8	8
Share of employees trained in data protection/ information security	percent	85.00	75.00	82.00	75.00	72.00	68.00

N/D = No data

Biodiversity

		2023		2024		2025	
KPI	**Unit**	**USH**	**Lingen**	**USH**	**Lingen**	**USH**	**Lingen**
Area under restoration or rehabilitation	hectares	N/A	0	N/A	0	N/A	0
Area restored or rehabilitated	hectares	N/A	0	N/A	0	N/A	0
Site size	hectares	N/A	20	N/A	20	N/A	20
Sites in/near sensitive areas	percent	N/A	0.00	N/A	0.00	N/A	0.00
Wild species harvested – quantity	tonnes	N/A	0	N/A	0	N/A	0

N/A = Not applicable

Climate Change

		2023		2024		2025	
KPI	**Unit**	**USH**	**Lingen**	**USH**	**Lingen**	**USH**	**Lingen**
GHG reduction target – Scope 1	tCO_2e	Baerlocher aims, based on 2019, to achieve an annual reduction of greenhouse gas emissions in Scope 1 of 4.2%.					
GHG reduction target – Scope 2	tCO_2e	Baerlocher aims, based on 2019, to achieve an annual reduction of greenhouse gas emissions in Scope 2 of 4.2%					
GHG reduction target – Scope 3	tCO_2e	Baerlocher aims, based on 2019, to achieve an annual reduction of greenhouse gas emissions in Scope 3 of 2.5%.					
Base year emissions for target	$mtCO_2e$	2019					
		USH		**Lingen**			
Scope 1 base year emissions	$mtCO_2e$	80		19,117			
Scope 2 base year emissions	$mtCO_2e$	419		1,165			

		2023		2024		2025	
KPI	**Unit**	**USH**	**Lingen**	**USH**	**Lingen**	**USH**	**Lingen**
GHG reduction target across all scopes – target emissions per year *1	$mtCO_2e$	415.168	210,784.124	394.210	204,545.905	373.252	198,307.686
GHG reduction target – target emissions – Scope 1	$mtCO_2e$	66.560	15,905.344	63.200	15,102.430	59.840	14,299.516
Gross Scope 1 emissions *2	$mtCO_2e$	127	15,883	132	18,543	118	18,036
GHG reduction target – target emissions Scope 2	$mtCO_2e$	348.608	969.280	331.010	920.350	313.412	871.420
Scope 2 emissions – location-based	$mtCO_2e$	234	3,456	346	4,211	362	1,992
Scope 2 emissions – market-based *3	$mtCO_2e$	170	2,630	145	1,320	168	625
GHG reduction target – target emissions Scope 3 *4	$mtCO_2e$	N/A	193,909.500	N/A	188,523.125	N/A	183,136.75
Female employees receiving training related to the climate transition plan	headcount	0	0	0	0	0	1

N/A = Not applicable

*1 The Scope 3 target is allocated to the Lingen site.

*2 Scope 1 emissions are calculated in accordance with the GHG Protocol and cover all relevant Scope 1 emission sources within Baerlocher Germany's reporting boundary, including Unterschleißheim and Lingen. The GHG inventory is updated annually.

*3 Scope 2 emissions are calculated in accordance with the GHG Protocol and cover all relevant Scope 2 emission sources within Baerlocher Germany's reporting boundary, including Unterschleißheim and Lingen. The GHG inventory is updated annually.

*4 The Scope 3 emissions target applies only to Lingen, now Baerlocher Germany.

Pollutants

		2023	2024	2025
KPI	**Unit**	**Lingen**	**Lingen**	**Lingen**
Air pollutants (dust)	tonnes	0.034	0.045	0.010
Other local atmospheric emissions such as noise	dB(A)	> 70 dB (A) at the factory boundary	> 70 dB (A) at the factory boundary	> 70 dB (A) at the factory boundary
Block heat and power plant – Carbon monoxide (CO)* Emission limit – 0.3 g/m^3	g/m^3	0.06 – 0.07	0.05 – 0.07	0.01 – 0.04
Block heat and power plant – NOx as NO_2 Emission limit – 0.5 g/m^3	g/m^3	0.38 – 0.42	0.42 – 0.50	0.36 – 0.41
Block heat and power plant – Formaldehyde (HCHO) Emission limit – 30 g/m^3	g/m^3	22 – 27	24 – 29	18 – 21
Block heat and power plant – SOx as SO_2 Emission limit – 10 g/m^3	g/m^3	0 – 3	N/D	N/D
Block heat and power plant – Total carbon (FID) Emission limit – 1.3 g/m^3	g/m^3	N/D	N/D	1.3
Other stationary sources – Carbon monoxide (CO)	average ppm	95	5	24

N/D = No data

* **Disclosure note:** The following table provides supplementary local emissions information. The data represent measured concentration values for selected stationary sources at the Lingen site and should be interpreted as source-specific monitoring data, not as site-wide annual pollutant loads. Total carbon measured by FID is reported as the available indicator for organic carbon or VOC-related emissions.

Energy

		2023		2024		2025	
KPI	**Unit**	**USH**	**Lingen**	**USH**	**Lingen**	**USH**	**Lingen**
Gas consumption	MWh	0.000	44,798.720	0.000	80,794.701	0.000	81,612.648
Gas consumption – renewable sources	MWh	0.000	0.000	0.000	0.000	0.000	0.000
Gas consumption – non-renewable sources	MWh	0.000	44,798.720	0.000	80,794.701	0.000	81,612.648
Total fuel consumption (heating oil, diesel and gasoline)	MWh	472.363	25,416.175	450.421	3,340.202	439.743	1,346.378
Fuel consumption – renewable sources	MWh	0.000	0.000	0.000	0.000	0.000	0.000
Fuel consumption – non-renewable sources	MWh	472.363	25,416.175	450.421	3,340.202	439.743	1,346.378
Total purchased electricity consumption	MWh	273.143	6,726.425	248.084	3,536.501	238.168	1,683.715
Purchased electricity – renewable	MWh	0.000	0.000	0.000	0.000	0.000	0.000
Purchased electricity – non-renewable	MWh	273.143	6,726.425	248.084	3,536.501	238.168	1,683.715
Purchased heating consumption	MWh	581.400	0.000	620.500	0.000	555.562	0.000
Purchased heating consumption - renewable	MWh	331.398	0.000	407.482	0.000	236.003	0.000
Purchased heating consumption - non-renewable	MWh	250.002	0.000	213.018	0.000	319.559	0.000
Purchased cooling consumption	MWh	N/A	N/A	N/A	N/A	N/A	N/A
Purchased steam consumption	MWh	N/A	N/A	N/A	N/A	N/A	N/A

N/A = Not applicable

Energy

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Self-generated renewable electricity produced	MWh	0.000	0.000	0.000	0.000	0.000	3,708.367
Self-generated renewable energy (heating, cooling, steam)	MWh	N/A	N/A	N/A	N/A	N/A	N/A
Self-generated non-renewable electricity produced	MWh	0.000	6,567.085	0.000	10,045.822	0.000	9,686.397
Self-generated non-renewable energy (heating, cooling, steam)	MWh	0.000	6,856.830	0.000	9,980.029	0.000	8,761.571
Total self-generated electricity sold	MWh	0.000	420.751	0.000	230.413	0.000	1,746.524
Self-generated energy sold – renewable	MWh	0.000	0.000	0.000	0.000	0.000	746.999
Self-generated energy sold – non-renewable	MWh	0.000	420.751	0.000	230.413	0.000	999.525
Total energy consumption (fuel + purchased + self-generated)	MWh	1,326.906	76,941.320	1,319.005	87,671.404	1,233.473	88,351.108
Net energy consumption (minus sold)	MWh	1,326.906	76,520.569	1,319.005	87,440.991	1,233.473	86,604.584
Reduction due to conservation/ efficiency initiatives	MWh	N/A	337.750	N/A	N/D	N/A	3,482.000
Total renewable energy consumption	MWh	331.398	0.000	407.482	0.000	236.003	2,961.368

N/A = Not applicable

Materials

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Total non-renewable materials used	tonnes	N/A	24,458	N/A	26,483	N/A	27,074
Total renewable materials used	tonnes	N/A	32,689	N/A	41,218	N/A	47,634
Materials that are used to produce and package the organization's primary products and services	tonnes	N/A	57,147	N/A	67,701	N/A	74,708
Recycled input materials used	percent	N/A	0.70	N/A	0.80	N/A	0.90
Recycled input materials	tonnes	N/A	403	N/A	557	N/A	658
Reclaimed products and packaging	percent	N/A	0.20	N/A	0.30	N/A	0.30
Products and their packaging materials reclaimed within the reporting period	tonnes	N/A	115	N/A	159	N/A	198
Products sold within the reporting period	tonnes	N/A	76,335	N/A	59,656	N/A	70,451

N/A = Not applicable

Water and Effluents

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Total water withdrawal – all areas	ML	N/A	118.762	N/A	118.274	N/A	113.658
Water withdrawal by source – third party water	ML	N/A	118.762	N/A	118.274	N/A	113.658
Total water withdrawal – areas with water stress	ML	N/A	0	N/A	0	N/A	0
Total water discharge – all areas *1	ML	N/A	160	N/A	146	N/A	127
Water discharge by destination – surface water (rainwater)	ML	N/A	84	N/A	82	N/A	70
Water discharge by destination – third party water	ML	N/A	76	N/A	64	N/A	57
Total water discharge to all areas with water stress	ML	N/A	0	N/A	0	N/A	0
Water discharge – areas with water stress (freshwater)	ML	N/A	0	N/A	0	N/A	0
Number of incidents of non-compliance with discharge limits	number	N/A	0	N/A	0	N/A	0
Total water consumption – all areas	ML	N/A	118.762	N/A	118.274	N/A	113.658
Total amount of water recycled *2	ML	N/A	20	N/A	15	N/A	0

N/A = Not applicable

*1 Water discharge exceeds withdrawal because rainwater is included in discharge figures but not in withdrawal.

*2 2023 and 2024 recycled water values are estimates related to recirculated process water / condensate systems. From 2025 onward, internal condensate loops are no longer reported as recycled water; therefore the value is reported as 0 ML.

Waste

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Total waste generated	tonnes	N/A	1,562	N/A	2,270	N/A	2,280
Hazardous waste generated	tonnes	N/A	453	N/A	495	N/A	506
Non-hazardous waste generated	tonnes	N/A	1,109	N/A	1,775	N/A	1,774
Waste by composition – Biomass *3	tonnes	N/A	6	N/A	2.5	N/A	2.5
Waste by composition – Metals	tonnes	N/A	73	N/A	172	N/A	101
Waste by composition – Non-metallic minerals	tonnes	N/A	N/D	N/A	N/D	N/A	N/D
Waste by composition – Plastics	tonnes	N/A	95	N/A	109	N/A	111
Waste by composition – Textiles	tonnes	N/A	0	N/A	0	N/A	0
Organic waste from the stearic acid plant	tonnes	N/A	690	N/A	1,203	N/A	1,280
Total waste diverted from disposal	tonnes	N/A	1,362	N/A	1,985	N/A	1,964
Hazardous – Recycling (offsite)	tonnes	N/A	397	N/A	389	N/A	378
Non-hazardous – Recycling (offsite)	tonnes	N/A	961	N/A	1,596	N/A	1,462
Non-hazardous – Other recovery (offsite)	tonnes	N/A	4	N/A	0	N/A	124

N/D = No data N/A = Not applicable

*3 Waste by composition represents selected waste streams only and does not constitute a complete breakdown of total waste generated.

Waste

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Total waste directed to disposal *1	tonnes	0	200	0	285	0	316
Non-hazardous – Other disposal (offsite)	tonnes	0	200	0	285	0	316
Recycling (hazardous + non-hazardous)	tonnes	0	1,358	0	1,985	0	1,840
Recycling rate (recycling only, excluding other recovery)	percent	N/A	87.00	N/A	87.00	N/A	81.00
Disposal rate	percent	N/A	13.00	N/A	13.00	N/A	14.00
Maximum production waste target	percent	N/A	0.49	N/A	0.48	N/A	0.48
Actual production waste	percent	N/A	0.48	N/A	0.50	N/A	0.38

N/A = Not applicable

*1 Detailed disposal routes (e.g., landfill, incineration) were not available for the reporting period. Therefore, all waste directed to disposal is reported under “Non-hazardous – Other disposal (offsite)”.

General Disclosures

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Employees total	headcount	96	246	104	248	101	255
Employees total – male	headcount	59	215	63	216	61	220
Employees total – female	headcount	37	31	41	32	40	35
Employees total – diverse	headcount	0	0	0	0	0	0
Employees total – not reported	headcount	0	0	0	0	0	0
Permanent – male	headcount	58	212	63	208	60	211
Permanent – female	headcount	37	29	40	31	40	34
Permanent – diverse	headcount	0	0	0	0	0	0
Permanent – not reported	headcount	0	0	0	0	0	0
Permanent – total	headcount	95	241	103	239	100	245
Temporary – male	headcount	1	3	0	8	1	9
Temporary – female	headcount	0	2	1	1	0	1
Temporary – diverse	headcount	0	0	0	0	0	0
Temporary – not reported	headcount	0	0	0	0	0	0
Temporary total	headcount	1	5	1	9	1	10
Non-guaranteed hours – male	headcount	0	0	0	0	0	0
Non-guaranteed hours – female	headcount	0	0	0	0	0	0
Non-guaranteed hours – diverse	headcount	0	0	0	0	0	0
Non-guaranteed hours not reported	headcount	0	0	0	0	0	0
Non-guaranteed hours total	headcount	0	0	0	0	0	0

General Disclosures

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Full time – male	headcount	55	210	59	208	59	213
Full time – female	headcount	21	20	25	19	23	23
Full time – diverse	headcount	0	0	0	0	0	0
Full time – not reported	headcount	0	0	0	0	0	0
Full time – total	headcount	76	230	84	227	82	236
Part-time – male	headcount	4	5	4	8	2	7
Part-time – female	headcount	16	11	16	13	17	12
Part-time – diverse	headcount	0	0	0	0	0	0
Part-time – not reported	headcount	0	0	0	0	0	0
Part-time – total	headcount	20	16	20	21	19	19
Workers who are not employees	headcount	0	22	1	20	2	17
Apprentices (Azubis)	headcount	0	18	1	19	2	15
Temporary agency workers (Leiharbeit)	headcount	0	4	0	1	0	2
Increase in annual total compensation for the organization's highest-paid individual	percent	3.00	3.00	5.00	0.00	4.00	0.00
Median increase in annual total compensation for all of the organization's employees excluding the highest-paid individual	percent	3.13	3.13	4.13	4.13	4.43	4.43
Ratio of percentage increase in annual total compensation for the highest paid individual to the median % increase for all employees (excluding highest paid individual)	ratio	0.96	0.96	1.21	0.00	0.90	0.00
Employees covered by collective bargaining agreements	headcount	33	230	42	231	41	238
Employees covered by collective bargaining	percent	34.00	93.00	40.00	93.00	41.00	93.00
Employees and apprentices covered by employee representatives	number	85	260	95	263	95	266

Employment

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
New hires – total	number	13	10	12	16	3	19
New hires – under 30 years old	number	0	3	0	7	0	12
New hires – between 30 and 50 years old	number	10	7	11	8	2	6
New hires – over 50 years old	number	3	0	1	1	1	1
New hires – male	number	7	9	8	11	2	15
New hires – female	number	6	1	4	5	1	4
New hires – diverse	number	0	0	0	0	0	0
New hires – not reported	number	0	0	0	0	0	0
Rate of new hires – total *1	percent	13.54	4.07	11.54	6.45	2.97	7.45
Rate of new hires – under 30 years old *2	percent	0.00	9.38	0.00	21.88	0.00	30.77
Rate of new hires – between 30 and 50 years old	percent	20.83	6.42	19.64	7.21	3.77	5.36
Rate of new hires – over 50 years old	percent	6.38	0.00	2.13	0.95	2.13	0.96
Rate of new hires – male *3	percent	11.86	4.19	12.70	5.09	3.28	6.82
Rate of new hires – female	percent	16.22	3.23	9.76	15.63	2.50	11.43
Employees total – under 30 years old	headcount	1	32	1	32	1	39
Employees total – between 30 and 50 years old	headcount	48	109	56	111	53	112

*1 Rates are calculated as the number of new hires during the reporting year divided by the year-end total employee headcount.

*2 Rates are calculated as the number of new hires during the reporting year divided by the year-end headcount of the respective employee category.

*3 New hire rates are calculated as the number of new hires during the reporting year divided by the year-end headcount of the respective employee category.

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Employees total – over 50 years old	headcount	47	105	47	105	47	104
Employee turnover – total	number	12	21	6	16	7	14
Employee turnover – under 30 years old	number	0	4	0	3	0	2
Employee turnover – between 30 and 50 years old	number	2	8	3	8	1	4
Employee turnover – over 50 years old	number	10	9	3	5	6	8
Employee turnover – male	number	9	21	5	12	4	12
Employee turnover – female	number	3	0	1	4	3	2
Employee turnover – diverse	number	0	0	0	0	0	0
Employee turnover – not reported	number	0	0	0	0	0	0
Rate of employee turnover – total	percent	12.50	8.54	5.77	6.45	6.93	5.49
Rate of employee turnover – under 30 years old	percent	0.00	12.50	0.00	9.38	0.00	5.13
Rate of employee turnover – between 30 and 50 years old	percent	4.17	7.34	5.36	7.21	1.89	3.57
Rate of employee turnover – over 50 years old	percent	21.28	8.57	6.38	4.76	12.77	7.69
Rate of employee turnover – male	percent	15.25	9.77	7.94	5.56	6.56	5.45
Rate of employee turnover – female	percent	8.11	0.00	2.44	12.50	7.50	5.71
Employees entitled to parental leave	number	4	11	5	7	4	8

Employment

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Employees entitled to parental leave – male	number	2	11	3	6	1	6
Employees entitled to parental leave – female	number	2	0	2	1	3	2
Employees entitled to parental leave – diverse	number	0	0	0	0	0	0
Employees entitled to parental leave – not reported	number	0	0	0	0	0	0
Employees who took parental leave	number	4	11	5	7	4	8
Employees who took parental leave – male	number	2	11	3	6	1	6
Employees who took parental leave – female	number	2	0	2	1	3	2
Employees who took parental leave – diverse	number	0	0	0	0	0	0
Employees who took parental leave – not reported	number	0	0	0	0	0	0
Employees who returned to work after parental leave	number	4	11	5	7	4	8
Employees who returned to work after parental leave – male	number	2	11	3	6	1	6
Employees who returned to work after parental leave – female	number	2	0	2	1	3	2
Employees who returned to work after parental leave – diverse	number	0	0	0	0	0	0

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Employees who returned to work after parental leave – not reported	number	0	0	0	0	0	0
Employees retained 12 months after return	number	4	11	5	7	4	8
Employees retained 12 months after return – male	number	2	11	3	6	1	6
Employees retained 12 months after return – female	number	2	0	2	1	3	2
Employees retained 12 months after return – diverse	number	0	0	0	0	0	0
Employees retained 12 months after return – not reported	number	0	0	0	0	0	0
Return-to-work rate	percent	100.00	100.00	100.00	100.00	100.00	100.00
Return-to-work rate – male	percent	100.00	100.00	100.00	100.00	100.00	100.00
Return-to-work rate – female	percent	100.00	N/A	100.00	100.00	100.00	100.00
Employees due to return to work total (employees who did return and employees who did not return)	number	4	11	5	7	4	8
Employees due to return to work – male	number	2	11	3	6	1	6
Employees due to return to work – female	number	2	0	2	1	3	2
Employees due to return to work – diverse	number	0	0	0	0	0	0
Employees due to return to work not reported	number	0	0	0	0	0	0

Employment

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Retention rate	percent	100.00	100.00	100.00	100.00	100.00	100.00
Retention rate – male	percent	100.00	100.00	100.00	100.00	100.00	100.00
Retention rate – female	percent	100.00	N/A	100.00	100.00	100.00	100.00
Employees returning from parental leave in the prior reporting period	number	4	11	5	7	4	8
Total number of employees returning from parental leave in the prior reporting period – male	number	2	11	3	6	1	6
Total number of employees returning from parental leave in the prior reporting period – female	number	2	0	2	1	3	2
Total number of employees returning from parental leave in the prior reporting period – diverse	number	0	0	0	0	0	0
Total number of employees returning from parental leave in the prior reporting period not reported	number	0	0	0	0	0	0
Employees covered by health insurance	percent	100.00	100.00	100.00	100.00	100.00	100.00
Employees covered by pension / retirement schemes	percent	100.00	100.00	100.00	100.00	100.00	100.00
Employees eligible for parental leave	percent	100.00	100.00	100.00	100.00	100.00	100.00
Employee engagement or satisfaction score (e.g. from survey)	percent	N/A	N/A	N/A	N/A	N/A	N/A

Occupational Health and Safety

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Employees covered by OH&S management system	number	96	246	104	248	101	255
Employees covered by OH&S management system	percent	100.00	100.00	100.00	100.00	100.00	100.00
Controlled non-employee workers covered by OH&S management system	number	N/A	446	N/A	521	N/A	515
Controlled non-employee workers	number	N/A	446*	N/A	521*	N/A	515*
Controlled non-employee workers covered by OH&S management system	percent	N/A	100.00	N/A	100.00	N/A	100.00
Controlled non-employee workers covered by an externally audited OH&S management system	percent	N/A	0.00	N/A	0.00	N/A	0.00
Employees covered by an internally audited OH&S management system	percent	100.00	100.00	100.00	100.00	100.00	100.00
Controlled non-employee workers covered by an internally audited OH&S management system	percent	N/A	100.00	N/A	100.00	N/A	100.00
Employees covered by an externally audited OH&S management system	percent	0.00	0.00	0.00	0.00	0.00	0.00

N/A = Not applicable

* Controlled non-employee workers are based on persons who completed the site-specific safety induction for fitters, service technicians and experts at the terminal.

Occupational Health and Safety

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Fatalities (employees) as a result of work-related injury	number	0	0	0	0	0	0
Fatalities (employees) as a result of work-related injury	rate	N/A	N/A	N/A	N/A	N/A	N/A
High-consequence injuries (employees)	number	0	2	0	2	0	0
High-consequence injuries (employees)	rate	0.00	3.90	0.00	4.02	0.00	0.00
Recordable injuries (employees)	number	1	6	0	2	0	3
Recordable injuries (employees)	rate	5.58	11.71	0.00	4.02	0.00	5.89
Hours worked (employees)	hours	179,272	512,234	174,843	497,488	184,002	509,258
Fatalities (controlled workers)	number	0	0	0	0	0	0
Fatalities (controlled workers)	rate	N/A	N/A	N/A	N/A	N/A	N/A
High-consequence injuries (controlled workers)	number	0	0	0	1	0	0
High-consequence injuries (controlled workers)	rate	N/A	N/A	N/A	N/A	N/A	N/A
Recordable injuries (controlled workers)	number	0	0	0	2	0	0
Recordable injuries (controlled workers)	rate	N/A	N/A	N/A	N/A	N/A	N/A
Hours worked (controlled workers)	hours	N/A	N/A	N/A	N/A	N/A	N/A
Fatalities due to work-related ill health (employees)	number	0	0	0	0	0	0

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Recordable ill-health cases (employees)	number	0	0	0	0	0	0
Fatalities due to work-related ill health (controlled workers)	number	N/A	N/A	N/A	N/A	N/A	N/A
Recordable ill-health cases (controlled workers)	number	N/A	N/A	N/A	N/A	N/A	N/A
Workers exposed to identified work-related hazards	number	N/A	N/A	N/A	N/A	N/A	N/A
Days lost to work-related injuries, fatalities and ill health	number	12	158	0	146	0	18
Days lost to work-related injuries	number	12	158	0	146	0	18
Days lost to work-related fatalities	number	0	0	0	0	0	0
Days lost to work-related ill health	number	N/A	N/A	N/A	N/A	N/A	N/A
Absenteeism rate	percent	0.00	0.00	0.00	0.00	0.00	0.00
Employees trained on health and safety issues	percent	100.00	100.00	100.00	100.00	100.00	100.00
Work permits with employee health and safety risk assessments	number	89	2,590	95	4,625	93	4,399

N/A = Not applicable

Training and Education

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Average hours of training per employee (total) (online trainings)	hours	2	10.5	2	10.5	2	10.5
Employees receiving regular performance and career development reviews (total)	percent	80.00	70.00	80.00	70.00	80.00	70.00
Eligible employees receiving performance and career development reviews	percent	100.00	100.00	100.00	100.00	100.00	100.00

Diversity and Equal Opportunities

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Employees – male	percent	61.00	87.00	61.00	87.00	60.00	86.00
Employees – female	percent	39.00	13.00	39.00	13.00	40.00	14.00
Employees – diverse	percent	0.00	0.00	0.00	0.00	0.00	0.00
Employees – not reported	percent	0.00	0.00	0.00	0.00	0.00	0.00
Persons with severe disabilities (all employees)	percent	4.00	7.00	4.00	5.00	4.00	5.00
Unadjusted Gender Pay Gap*	percent	8.7		8.5		8.6	

* Based on Full-Time Equivalent (FTE) per year, average monthly base salary, excluding Managing Directors.

Freedom of Association

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Operations where freedom of association/ collective bargaining rights may be at risk	number	0	0	0	0	0	0

Local Communities

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Operations with local community engagement / CSR Activities	percent	100.00	100.00	100.00	100.00	100.00	100.00
CSR Activities	number	2	4	1	2	1	3

Living wage

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Direct employees covered by collective bargaining agreements with wage levels above the statutory minimum wage	percent	100.00	100.00	100.00	100.00	100.00	100.00
Direct employees paid below the statutory minimum wage	percent	0.00	0.00	0.00	0.00	0.00	0.00
All employees paid below the statutory minimum wage, including direct employees and non-employee workers	percent	0.00	0.00	0.00	0.00	0.00	0.00
Average wage gap of employees paid below the statutory minimum wage	percent	0.00	0.00	0.00	0.00	0.00	0.00

Human Rights

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Child / forced labor / trafficking – number of child or forced labor incidents reported	number	0	0	0	0	0	0
Child / forced labor / trafficking – number of child or forced labor audits conducted in own operational sites	number	0	0	0	0	0	0
External stakeholder human rights – number of human rights impact assessments performed	number	0	0	0	0	0	0
External stakeholder human rights – number of grievance mechanism cases of human rights incidents	number	0	0	0	0	0	0

Supplier Environmental Assessment

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Targeted suppliers by risk (high risk and medium risk) that have ISO 9001	percent	N/A	N/A	N/A	61.00	N/A	71.00
Targeted suppliers by risk (high risk and medium risk) that have ISO 14001	percent	N/A	N/A	N/A	43.00	N/A	46.00
Targeted suppliers by risk (high risk and medium risk) that have an occupational health and safety management system / ISO 45001	percent	N/A	N/A	N/A	29.00	N/A	32.00
Targeted suppliers by risk (high risk and medium risk) that have ISO 50001	percent	N/A	N/A	N/A	7.00	N/A	11.00
Targeted suppliers by risk (high risk and medium risk) that have ISO 22000	percent	N/A	N/A	N/A	7.00	N/A	7.00
Targeted suppliers by risk (high risk and medium risk) that are RSPO certified	percent	N/A	N/A	N/A	7.00	N/A	7.00

N/A = Not applicable

Supplier Social Assessment

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
All suppliers who have signed the supplier code of conduct or business partner policy, or have their own supplier code of conduct *	percent	N/A	N/A	N/A	N/A	N/A	20.00
Raw materials suppliers who have signed the supplier code of conduct or business partner policy *	percent	N/A	N/A	N/A	N/A	N/A	57.00
Technical materials suppliers who have signed the supplier code of conduct or business partner policy *	percent	N/A	N/A	N/A	N/A	N/A	14.00
Targeted suppliers by risk (high risk and medium risk) who have signed the supplier code of conduct or business partner policy *	percent	N/A	N/A	N/A	N/A	N/A	54.00
Targeted suppliers by risk (high risk and medium risk) that have an EcoVadis rating *	percent	N/A	N/A	N/A	N/A	N/A	39.00

* Actual status

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Suppliers with significant actual or potential negative impacts	number	N/A	0	N/A	0	N/A	0
Suppliers with significant impacts where improvements were agreed	percent	N/A	0.00	N/A	0.00	N/A	0.00
Suppliers with significant impacts where the relationship was terminated	percent	N/A	0.00	N/A	0.00	N/A	0.00
Supplier audits covering sustainability – planned	number	8		9		11	
Supplier audits covering sustainability – conducted	number	9		7		6	

N/A = Not applicable

Disclosure note: Supplier Code of Conduct needs to be in alignment with our Business Partner Policy.

General Disclosures

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Total governance body members	headcount	2	1	2	1	2	1
Governance body – male	headcount	2	1	2	1	2	1
Governance body – female	headcount	0	0	0	0	0	0
Governance body – female	percent	0.00	0.00	0.00	0.00	0.00	0.00
Governance body – diverse	headcount	0	0	0	0	0	0
Governance body – not reported	headcount	0	0	0	0	0	0
Independent members	headcount	0	0	0	0	0	0
Executive members	headcount	2	1	2	1	2	1
Non-executive members	headcount	0	0	0	0	0	0
Members with tenure < 3 years	headcount	0	1	0	1	1	0
Members with tenure ≥ 3 years	headcount	2	0	2	0	1	1
Critical concerns (concerns about the organization's potential and actual negative impacts on stakeholders raised through grievance mechanisms and other processes)	number	0	0	0	0	0	0
Instances with fines incurred	number	0	0	0	0	0	0
Instances with non-monetary sanctions incurred	number	0	0	0	0	0	0
Significant instances of non-compliance	number	0	0	0	0	0	0
Fines paid (all instances)	currency	0	0	0	0	0	0

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Monetary value of fines paid – related to current-period non-compliance	currency	0	0	0	0	0	0
Monetary value of fines paid – related to prior-period non-compliance	currency	0	0	0	0	0	0
Reports related to whistleblower procedure	number	0	0	0	0	0	0

Anti-Corruption

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Employees trained on anti-corruption – share	percent	100.00	100.00	100.00	100.00	100.00	100.00
Employees trained on business ethics	percent	100.00	100.00	100.00	100.00	100.00	100.00
Confirmed incidents of corruption	number	0	0	0	0	0	0
Employees dismissed or disciplined for corruption	number	0	0	0	0	0	0
Contracts with business partners terminated or non-renewed due to corruption	number	0	0	0	0	0	0
Public legal cases regarding corruption	number	0	0	0	0	0	0

Anti-Competitive Behavior

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant	number	0	0	0	0	0	0

Non-Discrimination

		2023		2024		2025	
KPI	Unit	USH	Lingen	USH	Lingen	USH	Lingen
Discrimination incidents	number	0	0	0	2	0	0
Incidents reviewed by the organization	number	0	0	0	2	0	0
Incidents with remediation plan being implemented	number	0	0	0	2	0	0
Incidents resolved	number	0	0	0	2	0	0
Incidents closed	number	0	0	0	2	0	0
Employees trained on prevention of discrimination and harassment	percent	100.00	100.00	100.00	100.00	100.00	100.00
Employee resource groups (voluntary employee groups within a company that focus on diversity, inclusion, or specific employee topics)	number	1	3	1	3	1	3

GRI Content Index

Statement of Use

Baerlocher Germany GmbH & Co. KG has reported the information cited in this GRI content index for the period 1 January 2023 to 31 December 2025 with reference to the GRI Standards.

GRI 1

Foundation 2021

GRI Standard	Disclosure	Location
GRI 1	Statement of use	Baerlocher Germany GmbH & Co. KG has reported the information cited in this index for the 2023-2025 reporting period with reference to the GRI Standards.

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General Disclosures 2021

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