



2025

Sustainability Report Biesterfeld Group

2025 / English Version

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About this Report

The Biesterfeld Group publishes a separate, non-financial consolidated report annually. This report is based on a self-imposed commitment and aims to present the company's responsible actions and engagement on a global level for the year 2025.

In preparing this sustainability report, the Biesterfeld Group includes all direct and indirect stakeholders and publishes all sustainability-relevant data and key figures completely and transparently.

To ensure comparability of data and analyses over past years, the progress statements in this report refer to the United Nations Global Compact (UNGC). Furthermore, reporting is carried out with reference to the internationally recognized GRI standards (Global

Reporting Initiative). The emission factors determined and presented in this report are sourced from the EcolInvent database.

In this year's report, the Biesterfeld Group first describes its business model and the development of its business units. In addition, we list all the corporate group's global locations. Accordingly, we set out the details of our sustainability strategy. Currently, we are gradually expanding the implementation of the Corporate Sustainability Reporting Directive (CSRD). We already record globally relevant indicators in the areas E1 – Climate Change, S1 – Own Workforce, and G1 – Business Conduct.

All references to customers, suppliers and partners relate to the company in question rather than individuals.

Dear readers,

Changes in the chemical distribution landscape are largely structural rather than cyclical. This is evident on the supply side, and in many industries and regions, also on the demand side.

As a fully family-owned company, Biesterfeld has the advantage of being able to think strategically in the long term, building a stronger business for the next generation. This enables us to systematically invest in people and skillsets needed to master the future.

We have started our transformation journey two years ago with four clear objectives: to grow faster despite sluggish demand, to put emphasis on customer segmentation and marketing, to become more agile and less hierarchical and to expand into specialties and new geographies.

This will require a greater contribution from acquisitions alongside historically strong organic growth. Size, and more specifically the ability to scale will matter especially with respect to investments in IT, AI, and Regulatory & Sustainability. These investments will be inevitable and difficult to manage without achieving a critical size. They also require increased emphasis on back-office process standardization and smart centralization, with clear efficiency improvements.

We must preserve our culture of going the extra mile for our customers, a trait rarely found in large corporations. Our business model remains essentially decentralised, with many different local aspects and a large variety of customer segments. The deep understanding of customer needs will increasingly shape

our portfolio and service offerings. This includes new products, potentially new suppliers, as well as maintaining strong partnerships with our existing suppliers. We continue to believe that exclusivity is the best approach for marketing and growing true specialties regardless of globally changing supply chains. However, reconfiguring will be necessary for commodity products in our portfolio. Again, this will be handled based on customers' needs.

Biesterfeld is well-positioned not only to master the uncertainties, but also to capitalise on the opportunities arising from current changes and disruptions.

I hope you enjoy reading our 2025 Sustainability Report.



Dr. Stephan Glander



General Information about the Biesterfeld Group

Our Business Model

The Biesterfeld Group was founded in 1906 as a trade and service company with headquarters that have remained located in Hamburg ever since.

The Biesterfeld Group is a wholly family-owned business and one of the international leading distribution and service companies in the field of polymers, rubber, specialty chemicals and ingredients. In addition to traditional chemical distribution services, the company offers technology-based expertise and consulting on a broad product portfolio. In all our business divisions (Standard Polymers, Engineered Polymers, Performance Polymers, HealthCare, Consumer, Industrial and Rubber), we cultivate close business relationships based on trust with our partners.

In the 2025 financial year, the overall environment for the chemical and pharmaceutical industries remained challenging. The ongoing war in Ukraine, the conflict in the Middle East, as well as geopolitical tensions and protectionist measures continued to significantly affect the global economy and international demand. In many segments, economic activity did not experience a sustained recovery.

Against this backdrop, long-standing experience and expertise in advising on technically sophisticated products and applications – as well as services in the areas of sustainability and regulatory compliance – are more important than ever. Building on our supplier network, developed over many years, we offer our customers an extensive product portfolio along with development related technical consulting. We frequently act as a source of ideas for new and innovative solutions. Our guiding principle, „Competence in solutions,“ is both a commitment and an aspiration – especially in times of fundamentally changing conditions. We are a long-term partner and work with our customers and suppliers to identify and develop new markets.

The stable corporate culture we have built on the basis of trust and responsibility, and the mutual trust between our employees, customers and suppliers are an essential part of our success. We ensure that the resulting commitments are fulfilled and that we act responsibly every step of the way. To all our employees, customers and suppliers we offer the continuity of a family-owned business built on solid foundations and traditions.

Our Supply Chain



This is a simplified representation of our supply chain.

We serve as a vital bridge between our suppliers and customers, actively promoting transparency and sustainability across the entire value chain through proactive advisory services.

Our Corporate Structure

Since its founding in 1906, the Biesterfeld Group has grown continuously as a trading and services company. With more than 1,200 employees and over 50 locations, we serve our customers in Europe, North and South America, Asia and Africa, generating total revenue of EUR 1.2 billion (FY 2025).

The strategic holding company of the Biesterfeld Group is Biesterfeld SE (formerly AG), headquartered in Hamburg. We completed the conversion of our German stock corporation (AG) into a European stock corporation (SE) in December 2024. With this strategic step, we further strengthened our international orientation and positioned the company for future focused and sustainable development. At its core stands a strong holding, which assumes central strategic and steering functions, including Finance & Accounting, Controlling, Corporate Strategy, HR & Legal, Sustainability, and Corporate Communications & Marketing. Since its establishment in 2021, the subsidiary b.yond ventures has served as a hub for innovation and cooperation with start-up partners.

Through our three subsidiaries—Biesterfeld Plastic, Biesterfeld Performance Rubber and Biesterfeld Spezialchemie – we operate our business across seven divisions: Standard Polymers, Performance Polymers, Engineered Polymers, HealthCare, Consumer, Rubber and Industrial.

Our Business Units and Customer Industries

In 2025, Biesterfeld SE restructured its business into seven Business Units, each covering different product groups, markets and application areas. These Business Units are organised internationally and combine specialised product and market expertise, while sales activities are generally carried out regionally and continue to follow an accelerated global growth path. A particular focus was recently placed on reorganising the polymer business. Going forward, this business will be managed within the three Business Units Standard Polymers, Engineered Polymers and Performance Polymers.

The specialty chemicals business was consolidated into the Business Units Consumer (LifeScience, Nutrition, Essentials), Industrial (Performance Products, CASE, Polymer Additives) and HealthCare (Medical Specialties, Medical Polymers, Pharma, Advanced Intermediates & APIs). As part of the polymer business reorganisation, the three Units Standard Polymers, Engineered Polymers and Performance Polymers were established as additional independent business divisions. The seventh Business Unit is the Performance Rubber division.

With this new organisational structure, Biesterfeld is positioning itself to be more market oriented, customer focused and efficient. The objective is to strengthen global advisory expertise across key industries and further accelerate global growth.

In addition to the Business Units, the company also structures its activities according to customer industries. These describe the sectors in which customers operate, regardless of which Business Unit supplies the products:

This market segmentation enables the company to align sales, marketing and technical support more closely with the requirements of each industry, while the Business Units primarily manage the product and supplier portfolio. This allows customers from different sectors to be supported with tailored materials, applications and regulatory expertise.

- › Adhesives & Sealants
- › Building & Construction
- › Coatings & Inks
- › Compounding
- › Electric & Electronic
- › Healthcare
- › Household & Consumer Goods
- › Industrial
- › Mobility
- › Nutrition
- › Packaging
- › Personal Care & Cleaning

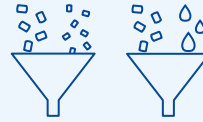
Our Customer Industries



Nutrition



Healthcare



Compounding



Adhesives & Sealants



Packaging



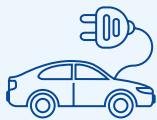
Electric & Electronic



Personal Care & Cleaning



Industrial



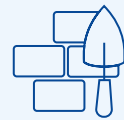
Mobility



Coatings & Inks



Household & Consumer Goods



Building & Construction

Our Stakeholders

Transparent communication is one of the most important components of our sustainability strategy.

The volatile market environment in which Biesterfeld operates, as well as the changing requirements of our stakeholders, demand a high level of adaptability. To meet these demands, Biesterfeld relies on open communication through various channels, thereby promoting active dialogue with all stakeholder groups.

To consistently live up to our commitment to sustainability and to achieve our targeted sustainability goals, we also encourage our partners and suppliers to act in accordance with our shared objectives. Our aim is to work together – combining our strengths – to protect the environment and conserve resources, as well as to safeguard human and labor rights. A proactive information-sharing policy about our sustainable corporate development and ongoing, transparent

communication with all our stakeholders are essential to achieving our goals.

Our employees form a central pillar of our organization and belong to our most important stakeholder groups. Their commitment and trust are critical to successfully implementing our objectives. As a stable family-owned company, we are committed to offering not only secure and attractive jobs but also exceptional personal development opportunities. To support these aims, we maintain an open communication culture. Regular discussions, open Q&A sessions, and surveys enable us to understand and respond to our employees' concerns. One example of this is the Biesterfeld Dialogue, designed to create open feedback sessions. The goal of this measure is to foster open, transparent, and confidential exchanges between employees and management.

As part of our global communication, we use the Biesterfeld intranet, B Connect. It functions not only as a tool for company-wide communication but also enables interactive exchange between team members worldwide. In addition, our intranet serves as a central platform to access company documents such as plans, policies, forms, and to provide event announcements.

In our activities, the satisfaction of our business partners, customers, and suppliers – whom we meet on equal terms and with whom we predominantly maintain long-term and trust-based relationships – is of central importance. To meet our partners with high reliability and transparency, and to address inquiries effectively, we identify our customers' requirements through regular exchanges. The knowledge gained in this process is used to deepen our market understanding and to implement new requirements promptly. Together with our suppliers, customers, and other partners, we also drive the sustainable development of products.

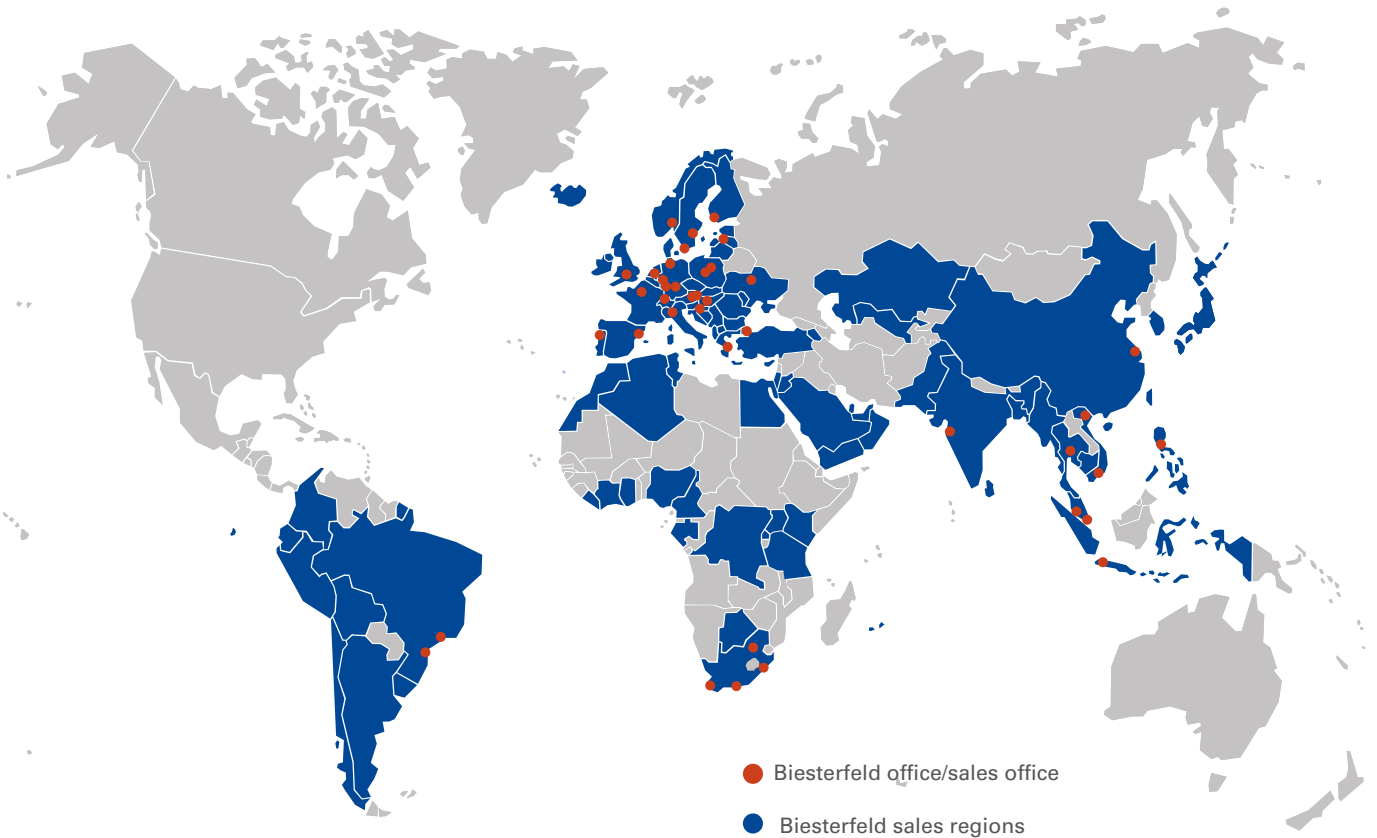
Additionally, we publish regular updates on our website so that we can reach all stakeholder groups at once. These updates cover current developments, new and existing partnerships, our innovation activities and upcoming events. Because we assign central points of contact for each product and/or area, all interested parties can contact the right person whenever

necessary and get the answers they need. All other enquiries can be dealt with via the contact form on the corporate website. In addition to communication via digital and print media as well as our website, we use social networking sites like LinkedIn to distribute information. This ensures that all stakeholder groups have a comprehensive insight into our company and always have access to up-to-date information about the latest products, company news, events and job vacancies.

In keeping with our obligations, we naturally keep our investors, including the Biesterfeld family and banks, regularly informed about the financial status of the Biesterfeld Group. We provide insights into our economic development and explain our long-term corporate strategy. The Biesterfeld Group's operating results are published in the Federal Gazette in line with German trade law.

We use our presence at national and international trade fairs and various industry events and conferences to strengthen our network and make new contacts. Here, customers have the opportunity to meet directly with our experts and receive advice about new products and solutions. Many formats now also take place digitally, and we use digital solutions to enhance our day-to-day communications effectively. This gives us a high degree of flexibility.

Our Locations And Sales Regions



Biesterfeld SE
Hamburg, head office (DE)

Biesterfeld office/sales office

Abingdon	Mailand
Athen	Malmö
Bangkok	Mumbai
Barcelona	Norrköping
Bratislava	Nürnberg
Budapest	Parainen
Culemborg	Porto
Durban	Prag
Florianopolis	Puchong
Grodzisk Mazowiecki	Riga
Hamburg	Rueil Malmaison
Hanoi	São Paulo
Ho Chi Minh City	Shanghai
Istanbul	Singapur
Jeffrey's Bay	Taguig City
Johannesburg	Tangerang
Kapstadt	Vestby
Köln	Warschau
Kiev	Wien
Liestal	Zagreb

Biesterfeld sales regions

Albania	French Guiana	Mauritius	Sri Lanka
Algeria	French Polynesia	Moldova	Saint Lucia
Argentina	Gabon	Montenegro	Sweden
Armenia	Germany	Morocco	Switzerland
Austria	Ghana	Myanmar	Taiwan
Bangladesh	Greece	Netherlands	Tanzania
Belgium	Guadeloupe	Nigeria	Thailand
Bolivia	Hong Kong	North Macedonia	Trinidad and Tobago
Bosnia and Herzegovina	Hungary	Norway	Tunisia
Botswana	Iceland	Oman	Turkey
Brazil	India	Pakistan	Uganda
Bulgaria	Indonesia	Peru	Ukraine
Cambodia	Ireland	Philippines	United Arab Emirates
Cameroon	Israel	Poland	United Kingdom
Chile	Italy	Portugal	Uruguay
China	Ivory Coast	Réunion	USA
Colombia	Japan	Romania	Uzbekistan
Congo	Jordan	Rwanda	
Croatia	Kazakhstan	San Marino	
Cyprus	Kenya	Saudi Arabia	
Czech Republic	Latvia	Serbia	
Denmark	Liberia	Singapore	
Dominican Republic	Lithuania	Slovakia	
Ecuador	Luxembourg	Slovenia	
Egypt	Malaysia	South Africa	
Estonia	Malta	South Korea	
Finland	Martinique	Spain	
France			

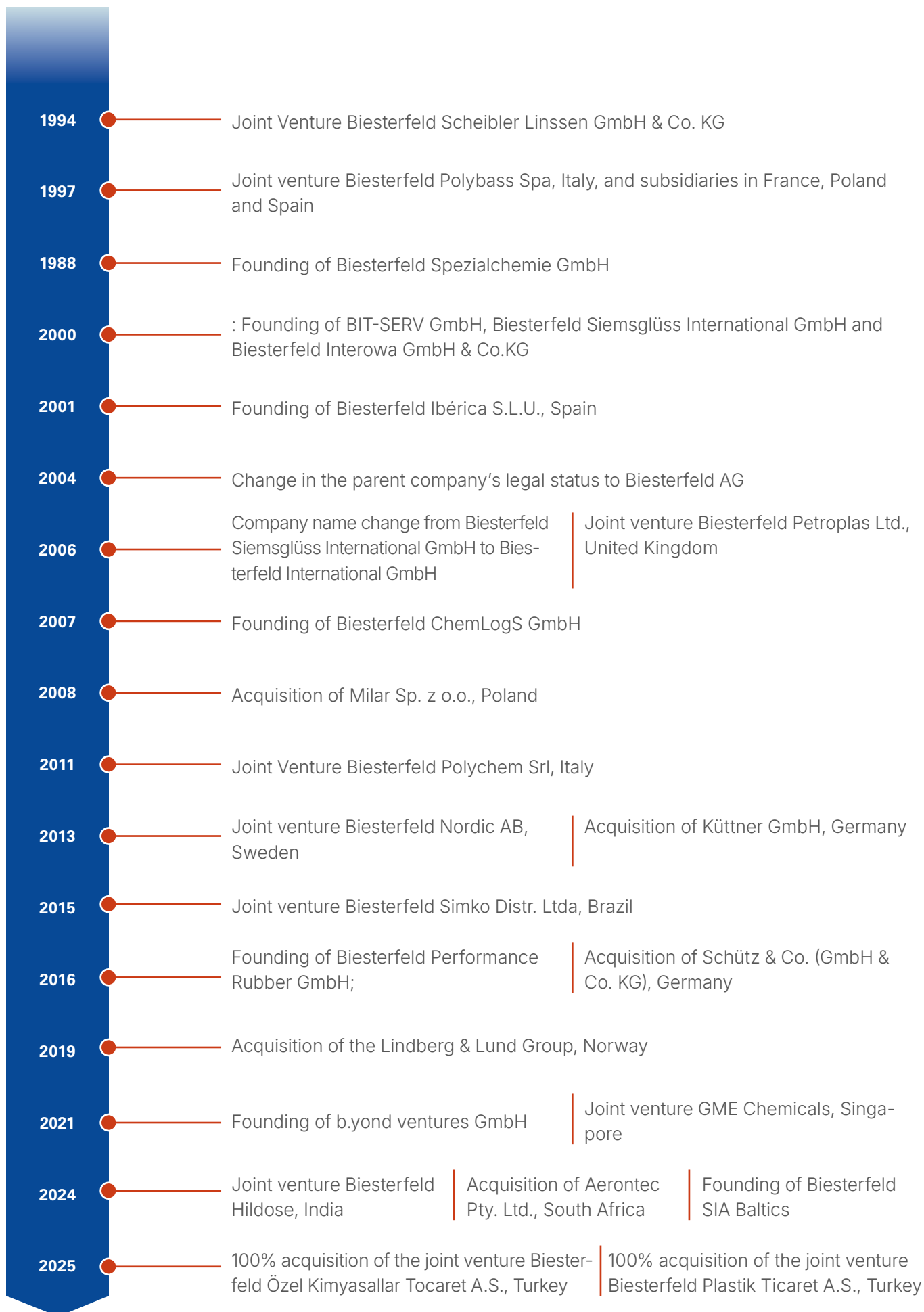
As of 2025

Our History

In 1906, wholesale and foreign trade merchant Wilhelm Ernst Hinrich Biesterfeld founded the company W. Biesterfeld & Co. in Hamburg. Initially, the focus was on the salt trade, later expanding to include chemicals and fertilizers as an additional pillar of the business. Own-brand products were also introduced, and international trade began. Over time, the Biesterfeld Group has steadily developed into an internationally operating corporation with more than 50 branches worldwide.

The company is wholly family-owned. The third and fourth generations of the family are represented on the Supervisory Board, with Dirk J. Biesterfeld serving as Chairman of the Supervisory Board of Biesterfeld SE, and his daughter Carola Biesterfeld as Deputy Chairwoman of the Supervisory Board





Facts and Figures 2025

In the 2025 financial year, the overall environment for the chemical and pharmaceutical industries remained challenging. The ongoing war in Ukraine, the conflict in the Middle East, as well as geopolitical tensions and protectionist measures continued to significantly impact the global economy and international demand. In many segments, economic activity did not experience a sustained recovery.

According to the German Chemical Industry Association (VCI), production in the chemical and pharmaceutical industry largely stagnated in 2025, while revenues tended to decline and price dynamics remained under pressure. For individual areas of the chemical sector, this meant that structural challenges – such as high operating costs, low utilisation of production capacities and weak demand in key customer industries – shaped the 2025 financial year, with no clear trend reversal emerging.

For chemical distribution, these macroeconomic developments meant that structural factors continued to outweigh cyclical effects in 2025:

- › Demand for distribution services remained subdued in many segments, as industrial customers acted cautiously with orders and inventory building.
- › Price and margin pressure placed a persistent strain on sales and trading activities, also because customers adapted their procurement strategies to global uncertainties.
- › At the same time, expectations around service quality, logistics processes and digital integration capabilities continued to rise, as companies sought to retain customers in a difficult market environment.

Biesterfeld could not remain unaffected by weak demand in international markets combined with declining production levels. Like many other companies in the industry, Biesterfeld recorded decreases in both revenue and earnings across nearly all business areas. Alongside ongoing geopolitical challenges, fluctuating raw material and energy prices also posed significant risks. As a result, Biesterfeld closely monitors not only the political landscape but also legislative developments – such as changes in tax and customs regulations – in its various markets.

Despite these persistently challenging conditions, Biesterfeld considers itself to be very well positioned for the future. The company remains financially robust and continues to pursue sustainable and profitable growth. This strategy is built on three pillars:

1. Organic growth through continuous expansion of the product portfolio and the transfer of additional distribution mandates
2. Growth through targeted acquisitions and partnerships in new areas and markets
3. Leveraging synergies and efficiency improvements

Key priorities for securing continued global and profitable growth include adapting the organisational structure, strengthening customer centric and market oriented business strategies across all divisions and optimising processes. With the expertise and problem solving skills of its employees, the company aims to take on more services for its suppliers and to advise its customers even more comprehensively – especially in the specialty chemicals business. This also includes continued expansion of the company's sustainability initiatives.

We continuously expand our service offerings and optimize our sales

Our aim is to always provide the best possible service to our customers and suppliers by developing tailored solutions and offering comprehensive application engineering advice. In 2025, we not only provided our customers with technical service and support in various product segments through our application laboratories in Hamburg, Norway, Turkey, and at three locations in South Africa, but we also jointly identified current market trends and developed specific solutions.

Our on-site experts work closely with customers and suppliers, offering services such as customer seminars, training sessions, and customized support. Beyond our own application laboratories, we also collaborate with external laboratories and institutes to develop individual solutions for our customers.

Internal organizational structures support our business

In 2025, we were once again able to consolidate and expand important existing sales partnerships, while also gaining new partners for close and trust-based cooperation. The newly acquired distribution rights strengthen our market positions, which are also supported by optimizations in our internal organizational structures. Not only have workflows been standardized in line with our corporate strategy One Biesterfeld, but new fields of activity have also been expanded.

Integrative Market Expansion & Organisational Restructuring

In 2025, we continued to consistently pursue our geographical expansion in global growth regions and acquired 100% ownership of the two Turkish joint ventures Biesterfeld Özel Kimyasallar Ticaret A.S. and Biesterfeld Plastik Ticaret A.S. Biesterfeld Plastik Ticaret A.S. had been part of the Biesterfeld Group since 2004, and Biesterfeld Özel Kimyasallar Ticaret A.S. since 2008.

The Group also continued its expansion course in the strongly growing Southeast Asian region, again with consistent and successful progress. Through our local subsidiary GME Chemicals Pte Ltd, which has been part of the international Biesterfeld Group

since 2021, we acquired the entire distribution business of Tat Lee Engineering Private Limited in Singapore. With this acquisition, GME Chemicals strengthened its position in this strategically important market and obtained the local distribution rights of our long-standing partners DuPont and DOW.

In addition, at the beginning of the year, the Executive Board decided to merge the two companies Biesterfeld ChemLogS GmbH and BIT-SERV GmbH into Biesterfeld SE. This merger created a clearer organizational structure. The services previously provided by BIT-SERV and ChemLogS – essential for our partners and customers – are now carried out under the umbrella of Biesterfeld SE.

Sales Segmentation by Region

25% Germany, 2% Americas, 2% Africa and Middle East, 7% Asia, 64% Europe without Germany

1,221 employees worldwide

€1.21 billion in revenue

Approximately 50 locations worldwide

Around 15,000 products in the portfolio

Key Financial Figures of the Biesterfeld Group 2023–2025

	2025	2024	2023
Revenue	1,205,139	1,287,294	1,389,258
Operating Costs	1,070,145	1,176,664	1,250,235
Wages and Other Employee Benefits	102,594	95,300	88,031
Payments to Capital Providers	12,987	25,349	10,448
Payments to Government	10,637	11,703	13,647

These figures are shown in thousand euros and do not represent a complete profit and loss account. Additional financial data is published in the Bundesanzeiger (German Federal Gazette).

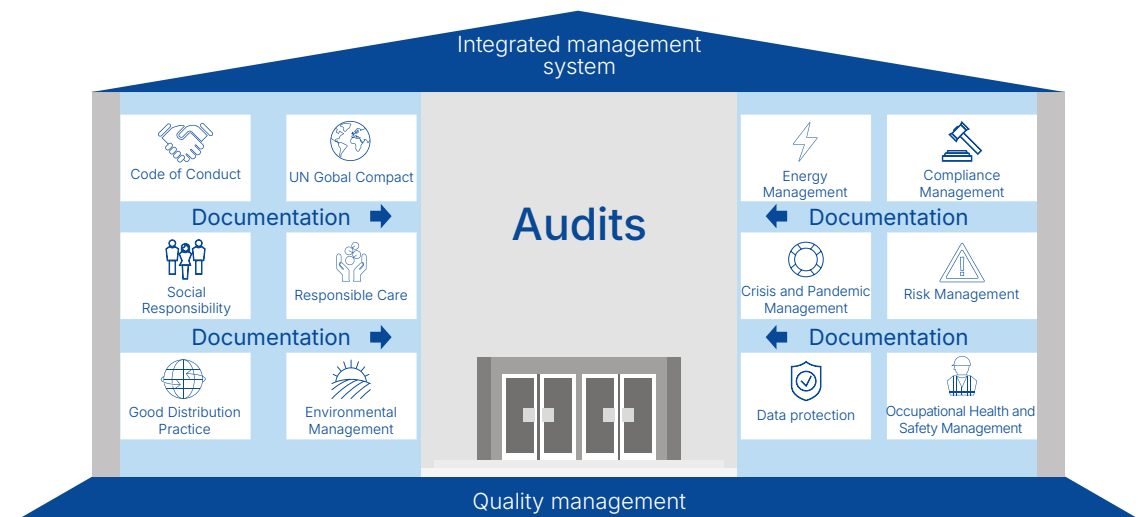
Compliance

We create a framework within which our employees can act with confidence and security.

For Biesterfeld, integrity is a central value of our compliance culture. Demonstrating integrity and remaining true to oneself are of particular importance for an internationally operating company. To ensure a trusting collaboration between employees, customers, and suppliers, it is essential to comply with both internal and external regulations and requirements, and to fulfil all legal obligations.

We strictly adhere to all legally binding requirements as well as voluntary commitments. Our central Compliance Department reports directly to the Executive

Board. This contributes to the implementation of voluntary undertakings and strengthens our integrity culture as an integral part of the Biesterfeld philosophy. Furthermore, the Compliance Department supports all subsidiaries in implementing local and global laws and guidelines, thereby acting in an advisory capacity to all relevant business units within the Biesterfeld Group. Our operations and processes are based on the Biesterfeld Group’s Code of Conduct and the integrated management system. This system covers all areas relevant to our company, including data protection, occupational safety and security, compliance, quality, environmental and health protection, risk management, and crisis management.



The fundamental principles and guidelines of our company are set out in the Biesterfeld Code of Conduct. This Code defines Group-wide standards and guidelines and thus forms the foundation of our daily interaction. In particular, it governs our dealings with business partners and serves as a key element of our preventive measures against conduct detrimental to the company, such as corruption.

The Code of Conduct is binding for all company activities and applies to the entire Biesterfeld Group and all employees worldwide. It specifically addresses topics such as compliance with competition and antitrust law, safety and social standards, and human rights. In cases of violations against one or more of these principles, immediate countermeasures are taken to proactively reduce the risk of further offences.

To ensure that all employees are familiar with the requirements of the Code of Conduct, training sessions are held at defined intervals. Through the Group-wide intranet, all employees have direct access to the current version of the Code in various languages. For distribution to customers and suppliers, our Code is available in German and English. In addition, our Code of Conduct is freely accessible to all stakeholders on our corporate website: www.biesterfeld.com.

In key thematic areas, we provide comprehensive training and information to the entire organisation via our Biesterfeld eCademy tool. This platform offers customised training tailored to individual roles, repeated at regular intervals. Employees receive reminders, complete exams and interactive self-learning modules, and are awarded certificates upon successful completion. Regardless of location and time, employees are obliged to complete these online courses within a defined timeframe, ensuring that training is both informative and flexibly accessible for effective knowledge transfer. Our aim is to raise awareness among all Biesterfeld employees about laws, rules, and internal company regulations.

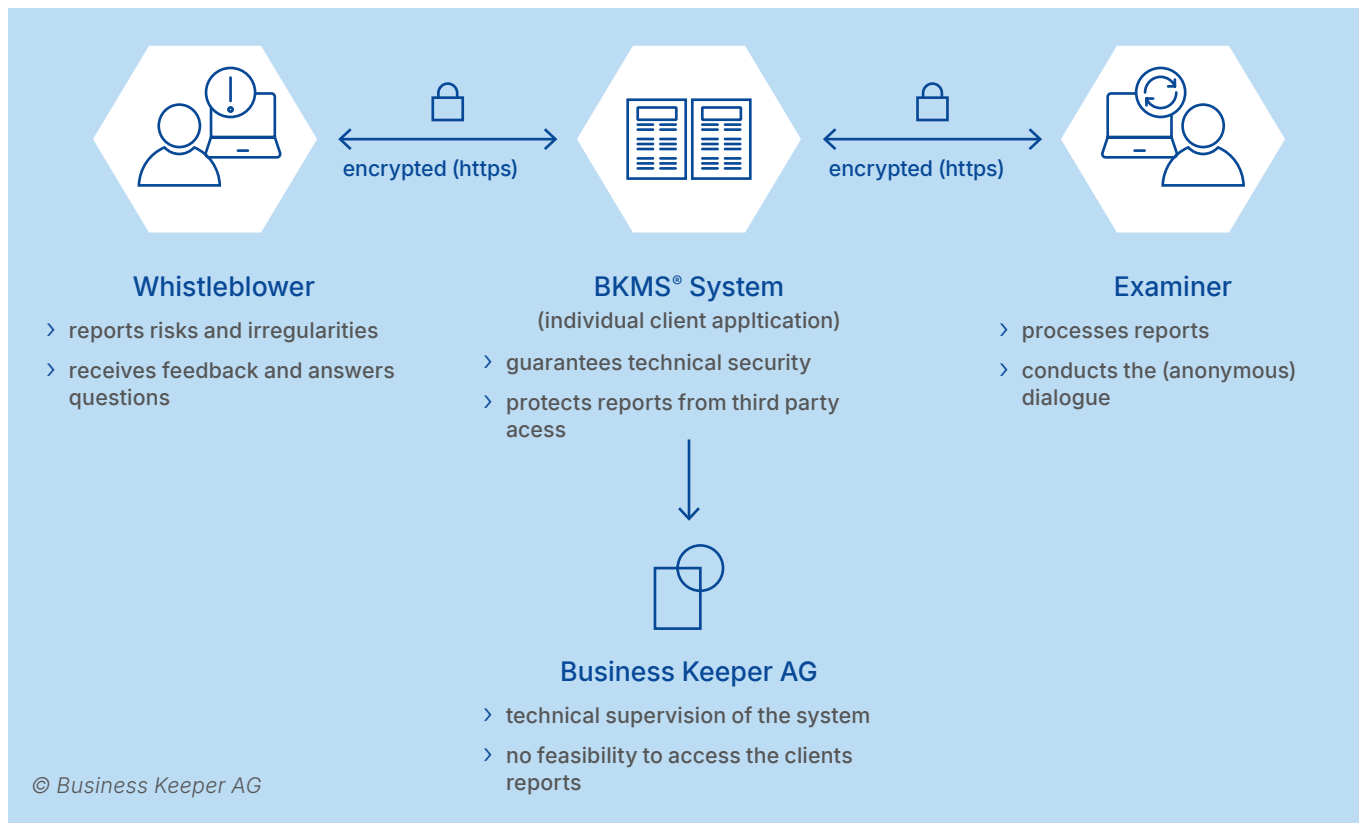
Our Compliance Management System monitors all business activities and processes to fulfil our commitment to responsible and sustainable corporate governance. Through this system, potentially harmful processes and behaviours are systematically identified and eliminated at an early stage, ensuring lawful and rule-compliant conduct. We regularly inform our employees about legislative amendments and legally relevant developments that are important to our company. Our goal is to guarantee transparent and legally compliant management that not only meets legal requirements but also contributes to a sustainable and ethically responsible corporate culture.

B Honest – the Biesterfeld Whistleblower System

The Biesterfeld whistleblower system, B Honest, was introduced in 2017 – well before any legal obligation – with the aim of minimising potential compliance risks within the company and protecting Biesterfeld from conduct detrimental to the business. All Biesterfeld employees, as well as external parties, can use the online reporting platform to anonymously point out grievances, criminal behaviour, or specific risks within or affecting the company. Each report is handled and managed centrally and confidentially by our Compliance Officers. Through this system, we aim to strengthen and continuously expand both our compliance framework and our complaint management processes.

Learn more on our website:

<https://www.biesterfeld.com/en/de/company/sustainability/whistle-blower-system/>



Digital & IT

Digital & IT

The Digital & IT division brings together all essential digital value creation and steering functions, ranging from the development of the digital strategy to process, SAP and application management, and extending to global infrastructure, IT security, as well as service, innovation and data management. It is therefore responsible for the continuous development of a secure, scalable and future oriented digital foundation for the Biesterfeld Group.

In recent years, this technological foundation has been systematically enhanced. The aim was to increase operational stability, address identified risks in a structured manner and strengthen the company's digital performance over the long term. To achieve this, governance and management structures were expanded, global processes were harmonised and key elements of the IT landscape were modernised. The transition to a cloud first architecture, the establishment of an information security management system and the expansion of data driven management tools

have improved transparency, resilience and scalability, thereby contributing significantly to efficiency, compliance and long term competitiveness.

Financial year 2025

In 2025, the focus was on further standardising, securing and scaling our digital platforms. The objective was to reduce complexity, use resources more efficiently and strengthen the company's ability to steer and manage its operations.

A key step was the modernisation of essential infrastructure components. Remaining legacy hardware in the data centre was replaced, and the data centre in Singapore was closed. Consolidation into a centrally managed hybrid cloud architecture improves availability and performance, reduces structural risks and increases resource efficiency.

At the same time, information security was further enhanced. In close collaboration with the global Se-

curity Operation Center, additional protection and monitoring mechanisms were implemented and group-wide awareness initiatives were carried out. This continuously increases the resilience of our systems and helps reduce cyber and compliance risks.

The harmonisation of our core processes was significantly advanced by the successful SAP S/4HANA implementation in Germany. Uniform system and process standards create transparency, efficiency and regulatory assurance. In parallel, Salesforce was further expanded to standardise sales processes worldwide and to sustainably improve the quality of business critical data.

In the area of data and analytics, we further advanced our platform based on Snowflake and expanded the business intelligence landscape with Qlik. Unified data models and consistent master data management enhance the reliability of key figures and

increase transparency for management and sustainability reporting. This establishes a solid basis for well founded, data driven decisions along the entire value chain.

To further reduce system discontinuities, the Bies-terfeld Integration Platform was expanded. Applications can now be linked with each other in near real time, which shortens processing times, improves data consistency and strengthens end to end processes.

With the rollout of B GPT 2.0, our generative AI platform was also further advanced. It combines automated research with controlled access to internal data and supports employees in analysis, documentation and knowledge workflows. This strengthens productivity, innovative capacity and digital competence across the company.

Biesterfeld's Sustainability Strategy

Implementation of the CSRD

We began implementing the Corporate Sustainability Reporting Directive (CSRD) at an early stage and will remain within its scope even after the Omnibus I Regulation. We already align with the structure of the European Sustainability Reporting Standards (ESRS) and apply them purposefully to continuously enhance our transparency and sustainability performance. We remain committed to these objectives regardless of regulatory requirements.

We have initiated reporting in accordance with the CSRD for the area S1 (own workforce) and intend to gradually expand our efforts to additional areas in the coming years. We have already collected

the quantitative indicators for E1, S1 and G1 globally and in full, as these are relevant to us based on the double materiality assessment. These indicators are presented in the following sections. For qualitative indicators, we are initially focusing on S1 and plan to expand this step by step.

Throughout this report, we refer to the CSRD and ESRS in their originally valid versions, meaning prior to Omnibus I and before the revised ESRS drafts, which were still in draft form at the time of publication of this report. As soon as the updated requirements are finalised, we will incorporate them as the basis for our reporting as quickly as possible.

Our Double Materiality Assessment

In preparation for the Corporate Sustainability Reporting Directive (CSRD), we revised our materiality assessment. At this stage, we were still working on the basis of the CSRD requirements prior to the Omnibus I Regulation and before the publication of the new ESRS drafts.

In line with the methodological guidance of the European Sustainability Reporting Standards (ESRS), we assessed both our impacts on the environment and society (impact materiality) and the impacts of environmental and societal developments on Biesterfeld (financial materiality). Using this double materiality assessment (DMA), we identified our material impacts, risks and opportunities. Our approach included the following steps:

Preparation

The starting point was the list of topics defined in ESRS 1 AR 16, supplemented by additional topics identified through an analysis of our business model and operating context. For each of these topics, we compiled a detailed list of potential impacts, risks and opportunities (IRO). In doing so, we considered our entire value chain and incorporated the expectations of our stakeholders. In close coordination with the Risk Management team, we established an evaluation system that is consistent with our internal risk assessment.

Assessment

During several workshops with internal experts, the IRO list was reviewed and expanded, information on the IROs was gathered, and an assessment was carried out. As the various stakeholder groups could be well represented through internal experts acting as proxies, direct involvement of external stakeholders was omitted for this DMA. Instead, we collaborated with colleagues from different departments as well as representatives of the works council to achieve the most comprehensive outcome possible.

The assessment was carried out using the system defined for Biesterfeld, considering all methodological requirements of the ESRS. Biesterfeld opted for a net consideration of the IROs, meaning that measures already implemented to mitigate negative impacts or risks were included in the respective evaluation.

Validation

The DMA results were presented to and approved by the Executive Board. In addition, the preparation of our DMA was accompanied by our external auditor in a review capacity.

Material Topics

The DMA identified the following material topics for Biesterfeld:

Topic	Description
E1 – Climate Change	The majority of our greenhouse gas emissions originate within our value chain. Our upstream supply chain, in particular, is influenced by the design of our product portfolio.
E2 – Pollution	Occurs during production in our supply chain. In addition, we distribute certain products that contain substances of concern / substances of very high concern (SOC / SVHC) or, due to the pellet size traded, fall under the EU definition of microplastics.
E5 – Resource Use and Circular Economy	Particularly relevant in the upstream value chain due to material use in production and the lack of recycling infrastructure for products.
S1 – Own Workforce	Employees are central to the company's success, and their health and well-being are a key focus.
S2 – Workers in the Value Chain	Relates in particular to the protection of rights in the upstream value chain.
G1 – Corporate Conduct	Fair business practices apply to all aspects of our corporate activities.

Our Sustainability Strategy

Sustainability is a central component of our business activities. Building on the results of our DMA, we developed our sustainability strategy. In it, the material topics for Biesterfeld are structured into five pillars (Environment – People – Supply Chain – Corporate Culture - Products) with concrete targets defined for each. The customer is the focal point and the connecting element, not only between the pillars but also linked to our corporate vision and mission. The responsible departments develop specific measures and take the lead in implementing the targets.



Strategic Pillar: Environment

At Biesterfeld, we are committed to consistently reducing greenhouse gas (GHG) emissions both in our own operations and along our supply chain. This commitment is a central element of our sustainability strategy and reflects our responsibility towards the environment.

able expertise that we continue to expand. This understanding helps us to better recognise the complex interrelationships and challenges of climate management. On this basis, we are able to develop ambitious targets and understand which steps are required to successfully achieve them.

Through in depth work on measuring and reducing our greenhouse gas emissions, we have built valu-

Overview of Targets

<p>Net zero target for greenhouse gas emissions (Scope 1+2) by 2040 We are continuously working on reducing our greenhouse gas emissions. Details on progress to date can be found in the chapter "E1 – Climate Change."</p>	<p>In progress</p>
<p>Net zero target for Scope 3 greenhouse gas emissions within our direct influence by 2045 We are continuously working on reducing our greenhouse gas emissions. Details on progress to date can be found in the chapter "E1 – Climate Change."</p>	<p>In progress</p>
<p>Quantitative targets for reducing all Scope 3 greenhouse gas emissions jointly with our suppliers and customers defined by 2028 We are working on a structured recording of all Scope 3 greenhouse gas emissions to identify the main drivers and jointly work on reduction measures.</p>	<p>In progress</p>
<p>100% renewable electricity by 2026 (if available at the site; otherwise purchase of guarantees of origin) We have already reached this target for 2025. Details can be found in the chapter "E1 – Climate Change."</p>	<p>Achieved</p>
<p>Commitment to science based climate targets by 2026 We are working on a structured recording of all Scope 3 greenhouse gas emissions. Based on this, we will commit to science based climate targets.</p>	<p>In progress</p>
<p>Own sites: At least 90% of (household) waste to be recycled by 2027</p>	<p>In progress</p>
<p>•Own sites: Reduction of paper consumption by 40% by 2027</p>	<p>In progress</p>

Strategic Pillar: People

Our employees are essential for achieving our goals and living our values. We are an attractive employer that attracts, retains, and develops highly qualified employees. We foster a culture characterised by trust

and appreciation, enabling people to grow, take responsibility, and contribute positively – based on global values, inclusive leadership, and targeted development.

Overview of Targets

<p>Zero workplace accidents (excluding commuting accidents) per year We have changed the previously one time target for 2026 into an annual target to ensure continuous commitment.</p>	Not achieved in 2025, ongoing
<p>100% of employees receive annual training on occupational health and safety 2025 result: 73%</p>	Partially achieved, ongoing
<p>All managers and recruiters complete DEI/Bias and Inclusive Leadership training by the end of 2026 (Target: ≥95% completion rate within the defined scope; onboarding training for new hires within 60 days; refresher at least every two years) The target was further specified and therefore revised in its wording.</p>	Partially achieved, ongoing
<p>40% of leadership positions in the company to be filled by women by 2030, and in top management by 2035 2025 result: 36% in leadership positions; 20% in top management</p>	In progress
<p>Qualified gender pay gap analysis conducted and action plan established by 2025 The action plan derived from the gender pay gap analysis will start implementation in 2026.</p>	In progress
<p>On average 50 hours of training per employee per year from 2026 onwards 2025 result: 47.6 hours (details in the chapter “S1 – Own Workforce”). In 2026, the focus is on further expanding needs based training opportunities for employees.</p>	In progress

Strategic Pillar: Supply Chain

As a distributor without our own production facilities, warehouses, or transport fleet, Biesterfeld relies on both the upstream and downstream value chain and its workforce. We source products from countries where high environmental and social standards are not always legally mandated. Through our procurement practices and by ensuring compliance with our due diligence obligations, we can exert a positive influence.

Our goal is to achieve the highest standards in human and labour rights, workplace health and safety, environmental protection, and ethical business practices. We are committed to responsible supplier relationships and place emphasis, when selecting partners, on fair business relationships, respect for human and labour rights, and the promotion of ethical working conditions.

In addition to our overarching supplier screening, we focus on the raw materials in our portfolio that are

associated with specific risks. We identify relevant products, define processes and measures to mitigate these risks, engage with our suppliers and provide training for relevant employees. The automation of our approach through the support of an IT tool and the further expansion of our data base remain key priorities.

In 2025, we participated in the UN Global Compact Accelerator programme on Business and Human Rights. Our human rights and environmental due diligence programme for the supply chain is based on the UN Guiding Principles on Business and Human Rights. We therefore aim to ensure that our implementation aligns with the highest current standards. Exchanging ideas and building networks with experts from other companies in this protected setting also helps us address the diverse challenges involved.

Overview of Targets

<p>From 2027 onward, all new and renewed logistics contracts will include the requirement that logistics service providers set sustainability targets</p> <p>The general contract template for logistics agreements has been adjusted accordingly and communicated to relevant employees worldwide. Since we rarely conclude such contracts, it was not used in 2025. Therefore, we extended the target date by two years to ensure practical implementation and continued follow up.</p>	<p>In progress</p>
<p>Logistics partners that handle 80% of our plastic products will have joined Operation Clean Sweep or been trained on it by 2028</p> <p>Target adjustment: To achieve the greatest possible impact, the target scope was expanded from the number of suppliers to volume (still 80%).</p>	<p>In progress</p>

Strategic Pillar: Corporate Culture

Our success demonstrates that our corporate philosophy, based on experience, expertise, and sustainable innovation, continues to guide the Biesterfeld Group in the right direction. Therefore, as part of our sustainability strategy, we aim to foster a corporate culture that promotes responsibility, integrity, and long-term thinking. We are committed to creating a values-based environment in which every employee is empowered to contribute to our environmental and social goals. Sustainability is not limited to a single

department – it is firmly embedded in our thinking, actions, and decisions at all levels of the company.

We actively promote fair business practices and ethical behaviour while meeting all legal requirements. We are committed to protecting whistleblowers both within and outside our company.

Overview of Targets

<p>100% of our employees receive annual training on our Code of Conduct, including conflicts of interest and anti money laundering 2025 result: 90% For administrative reasons, we did not achieve our target of 100% last year. Appropriate measures have been initiated.</p>	<p>Partially achieved, ongoing</p>
<p>100% of our employees receive annual training on anti corruption, fraud prevention and antitrust compliance 2025 result: 80% For administrative reasons, we did not achieve our target of 100% last year. Appropriate measures have been initiated.</p>	<p>Partially achieved, ongoing</p>
<p>100% of employees who use our IT infrastructure receive annual training on information security, IT emergencies and cybercrime 2025 result: 73% For administrative reasons, we did not achieve our target of 100% last year. Appropriate measures have been initiated.</p>	<p>Partially achieved, ongoing</p>
<p>Annual vulnerability scans of our IT infrastructure and the Biesterfeld.com website 2025: Target achieved</p>	<p>Achieved, ongoing</p>
<p>One day per year for each employee to engage in voluntary sustainability initiatives, starting in 2025 In 2025, the programme could only be offered to employees in Germany for organisational reasons (41% of the workforce). In 2026, it will be available globally for all employees. In the previous report, this target was listed under the "People" pillar.</p>	<p>Partially achieved, ongoing</p>

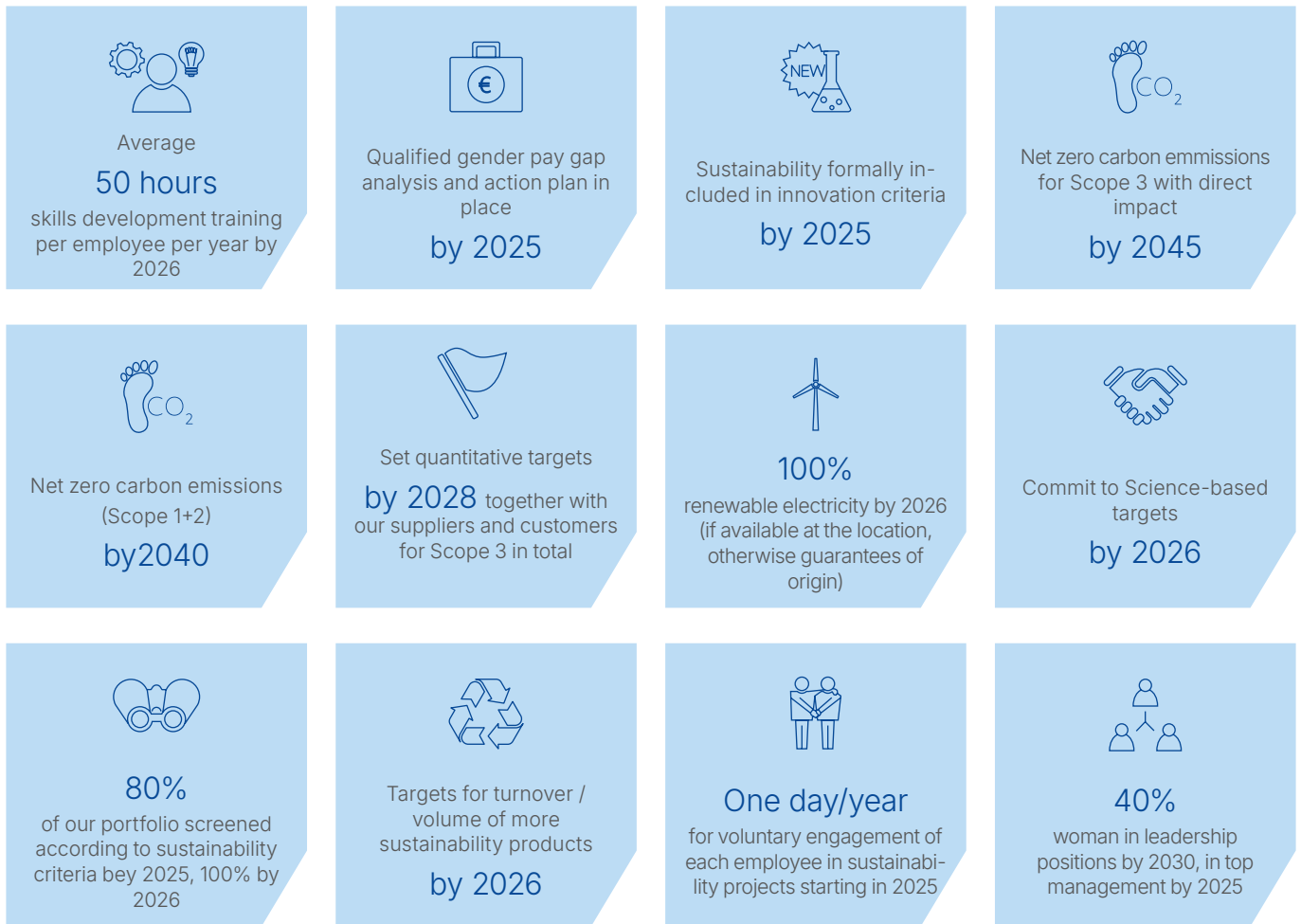
Strategic Pillar: Products

We are committed to advancing sustainable innovations across our entire portfolio and supporting our partners in all areas of sustainability and regulatory compliance. Our goal is to align environmental and social considerations with societal benefits. By reducing harmful substances, offering more sustainable

alternatives, and promoting circular economy principles, we aim to contribute to a more sustainable future. An outlook on how sustainability is already reflected in our operational business areas will follow in the next chapter.

Overview of Targets

<p>80% of our product portfolio screened against sustainability criteria by 2025, 100% by 2026 80% achieved with a slight delay (01/2026)</p>	In progress
<p>Sustainability integrated as an evaluation and selection criterion for innovations by 2025</p>	Achieved
<p>Targets for revenue and volume shares of more sustainable products defined by 2026</p>	In progress
<p>More sustainable product alternatives identified and marketed for 50% of our portfolio by 2030 The results of the portfolio screening showed that defining and systematically tracking this target is currently not sufficiently precise. Therefore, we are first focusing on measurable revenue and volume targets for more sustainable products to reliably manage our progress.</p>	Target suspended
<p>Product applications that deliver a societal benefit or contribute to sustainable transformation identified by 2026</p>	In progress
<p>From 2030 onward, particularly environmentally harmful products will only be sold for these specific applications Target year extended by 2 years due to longer lead times required to adjust business processes and contracts</p>	In progress



Contribution of Our Business Units to the Sustainability Strategy

Sustainability is a central element of our corporate strategy and shapes all business units, albeit with different priorities and characteristics. As the requirements and fields of activity of our business units vary, the specific implementation of sustainable practices in day-to-day operations also differs.

The following sections provide an introduction to our business units and illustrate how sustainability is embedded in their daily activities. They explain the role that sustainable business practices play for each unit, how these are reflected in their operations, and present a product example in each case that stands out for its more sustainable characteristics.

Biesterfeld Performance Rubber

In the rubber industry, various sustainability topics are increasingly coming into focus. Microplastics caused by rubber abrasion remain a relevant environmental issue, which is why low emission formulations and optimized processes are becoming ever more important. At the same time, pyrolysis is emerging as a promising option to recover valuable raw materials from end of life rubber and thus strengthen circular approaches.

The handling of PFAS is also gaining significance, as stricter regulations require new solutions and closer

collaboration along the supply chain. In addition, the durability of rubber products remains a key lever for greater sustainability. More robust materials extend product lifecycles, reduce resource consumption and minimize waste.

Overall, the industry is continuously working to align ecological requirements with technological advancement.

Hemplizit® – Bio-based filler derived from hemp shives

The rubber industry is continuously seeking innovations to improve processes, durability and sustainability. Especially carbon black, one of the most important fillers, is increasingly coming into focus due to its fossil origin and CO₂ intensive production. As a response, the company Solid Plant has developed a more sustainable alternative based on hemp shives.

Hemplizit® is a powdered, bio-based filler available in various particle sizes. The material has already been successfully tested in several polymers, including EPDM, SBR, BIIR and NR, achieving solid performance results. Depending on the application, up to 50 percent of silica or carbon black can be replaced.

The hemp plant itself makes an additional positive contribution to the environment. It captures CO₂ from the atmosphere and can absorb pollutants from the soil. Due to its plant based origin, Hemplizit® has a negative carbon footprint and actively supports more sustainable material concepts in the rubber industry.

Biesterfeld Standard Polymers

Sustainability in the field of standard polymers such as polyethylene (PE) and polypropylene (PP) is gaining increasing importance, as these plastics account for the largest production volumes worldwide and are used in almost all areas of life – from packaging to automotive parts to consumer goods. Their wide-ranging applications, however, also lead to significant environmental challenges, particularly in terms of resource consumption, CO₂ emissions, and waste management.

Precisely because PE and PP are “commodity plastics,” they offer enormous leverage: even small improvements in their sustainability have a strong global impact. Approaches such as bio-based raw

materials, the use of recyclates, and CO₂-based polymers contribute significantly to reducing their ecological footprint. At the same time, new opportunities arise for manufacturers to align with increasing regulatory requirements – such as the EU Green Deal or Extended Producer Responsibility (EPR) – and to meet brand owners’ growing demand for sustainable materials.

Sustainability in PE and PP is therefore not only an environmental responsibility but also a strategic success factor for long-term competitiveness.

An **ISCC PLUS mass-balanced bio-polyethylene based on tall oil**, a residue from the pulp industry, presents a significantly more sustainable alternative to fossil-based polyethylene. While conventional PE is entirely derived from finite fossil resources and directly contributes to greenhouse gas emissions, bio-PE produced under the mass balance approach uses renewable carbon sources already bound in the biological cycle.

Tall oil is particularly advantageous because it is not an additional raw material but rather a by-product of pulp production. Its use as a feedstock avoids competition with food or feed and ensures that existing biomass is utilised efficiently. Certification under ISCC PLUS ensures compliance with sustainability criteria and enables transparent tracking of the mass-balanced substitution of fossil resources.

The result: bio-PE from tall oil has a markedly lower CO₂ footprint, supports companies in meeting their climate targets, and fulfils growing regulatory and customer requirements for sustainable materials. It therefore combines environmental responsibility with economic benefit.

Biesterfeld Engineered Polymers

As a distributor of engineering polymers, we recognize that sustainability is no longer optional – it is essential. Our customers across packaging, healthcare, and consumer goods increasingly seek materials that combine high performance with lower environmental impact. By partnering with suppliers who prioritize bio-based solutions, recyclability, and reduced carbon footprints, we ensure that our portfolio supports the transition to a circular economy.

By supplying bio-based and recyclable polymers for instance, we help industries lower emissions, extend product lifecycles, and support circular economy practices. One clear example is in cosmetic packaging, where BPA-free, recyclable copolyesters provide the clarity and toughness required, while reducing environmental impact and ensuring safe storage for creams, lotions, and liquids. More sustainable polymers allow us to help manufacturers meet regulatory requirements, reduce waste, and design products with longer lifecycles.

SK Chemicals' **SKYGREEN® PETG and ECOZEN®** copolyesters exemplify the company's commitment to sustainable innovation. Both are BPA-free, recyclable, and designed for long product lifecycles, reducing waste compared to conventional plastics. SKYGREEN® offers safe, durable clarity for cosmetic packaging and other consumer applications, ensuring repeated use and compliance with global standards. ECOZEN® even goes a step further by incorporating renewable, plant-based monomers and enabling compatibility with PET recycling streams, which supports closed-loop material cycles. With their combination of resource efficiency, recyclability, and lower environmental impact, these materials represent a shift toward eco-conscious design while maintaining the performance demanded in medical, cosmetic, and consumer product applications.

LG Chem is dedicated to fostering a sustainable environment through the innovation of new sustainable products, including those that are mechanically and chemically recycled or bio-based. For instance, **ASA LI 941 M-F**, is a bio-based product and contains up to 67% bio-naphtha derived from used cooking oil or palm oil fatty acid distillates (PFAD). While maintaining its material properties, a CO₂ reduction of between 40% and 60% can be achieved compared to the virgin ASA-grade. For the mobility segment, ASA LI941 M-F offers exceptional weatherability and UV-resistance and is designed to meet the 2 cycles weathering test for Exterior according to ISO 4892-2. Thus, this product underscores Biesterfeld's and LG Chem's dedication to reduce environmental impact in demanding exterior applications such as mirror covers, radiator grills, pillars and various others in the automotive industry.

The company **CHIMEI** continues to pursue its "Clean & Green" sustainability strategy in 2026, focusing on CO₂ reduction, the circular economy and enhanced ESG reporting. Under the **Ecologue** brand, CHIMEI offers a clear portfolio of sustainable variants of its core plastics, grouped into mechanical PCR, chemical recycling and bio-based solutions. These materials retain the performance of virgin grades while providing a reduced carbon footprint. An example is the recycled polycarbonate **Ecologue PC 145K M90**, which contains 90 percent post consumer recycled content. The material is suitable for various applications, for example in the medical technology sector such as the production of medical test plates for diagnostics and laboratory analysis, due to its high dimensional stability. In this way, Biesterfeld and CHIMEI actively support a resource efficient circular economy and promote sustainable material solutions.

Biesterfeld Performance Polymers

Sustainability is increasingly shaping the future of the plastics industry, and performance polymers play a decisive role in this transformation. As high-performance materials, they enable lighter, more durable, and more energy-efficient applications in sectors such as automotive, construction, and electronics. By replacing heavier materials or extending product lifecycles, high-performance polymers help reduce resource consumption and lower CO₂ emissions.

At the same time, customers expect innovative materials that combine performance with environmental responsibility. It is therefore essential to integrate sustainability into product development and the supply chain to meet market demands and contribute to a circular, climate-friendly economy.

A compelling example of sustainability in our portfolio is the use of performance polymers in lightweight applications for the automotive industry. By replacing traditional metal components with high-performance polymer solutions, we achieve significant weight reduction, resulting in lower fuel consumption and reduced CO₂ emissions over the vehicle's entire lifetime. These materials retain their durability and safety while supporting the transition towards more energy-efficient mobility.

Furthermore, many of our solutions are compatible with mechanical recycling processes, ensuring valuable resources remain within the cycle. This combination of performance, efficiency, and recyclability illustrates how our products actively contribute to sustainable innovation.

Biesterfeld Healthcare

At Biesterfeld, sustainability in the healthcare unit is reflected through a holistic approach that combines innovation, responsibility, and long-term thinking. We actively promote environmentally friendly materials and solutions that meet the highest safety and regulatory standards. By collaborating with partners who share our values, we support the transition to greener healthcare technologies - whether through energy-efficient production processes or reducing the carbon footprint across the supply chain. Our goal is to contribute to a healthier future – not only for people, but for the planet as well.

4-(Dimethylamino)pyridine (4-DMAP) – Innovation Driving Sustainability

4-(Dimethylamino)pyridine (4-DMAP) from Jubilant Ingrevia represents an innovative and responsible approach to resource management. With a bio-based carbon content of over 58% - determined via radio-carbon dating in accordance with ISO 17025 - it reflects our commitment to sustainable practices and data-driven decision-making.

Production is based on ethanol derived from sugarcane molasses, a byproduct of sugar production. This renewable raw material ensures the responsible use of natural resources and reduces dependence on fossil sources. Moreover, DMAP complies with the principles of the Responsible-Care Initiative and meets the highest standards in environmental responsibility and occupational safety. By using more sustainable production methods, CO₂ emissions are significantly reduced compared to conventional, petroleum-based DMAP – an active contribution to lowering environmental impact.

Granulated Sugar N°1 600 from Tereos is widely used in the pharmaceutical industry as a high-purity excipient for solid and liquid oral formulations, serving as a diluent, binder, or sweetener in the manufacturing of tablets, syrups, or lozenges. Its sustainability

profile is based on several key initiatives.

Firstly, Tereos sources sugar from controlled and traceable agricultural supply chains, primarily from certified organic sugar beet cultivation in France. Secondly, the company's SUSTAIN 2030 roadmap includes targets to reduce CO₂ emissions by at least 30% (compared to 2015) and to decrease water consumption by 20% by 2030 – measures that help minimise the environmental footprint of sugar production. Furthermore, Tereos emphasises the complete utilisation of sugar beet biomass, recycling of washing water, and re-use of by-products to maximise resource efficiency and reduce waste. For pharmaceutical applications, Granulated Sugar N°1 600 benefits from stringent quality systems (cGMP, ISO 9001, Certificate of Analysis documentation) and production in France under strict pharmaceutical standards, ensuring ingredient consistency as well as environmental responsibility. In summary, Granulated Sugar N°1 600 is a sustainable pharmaceutical sucrose excipient that offers traceable origin, environmentally responsible cultivation and processing methods, and certified quality – making it an excellent choice for eco-friendlier pharmaceutical formulations with high compliance standards.

Biesterfeld Consumer

Sustainability has extremely high relevance in the personal care market. This is a sector that is close to the consumer, and today's customers scrutinise the origin and production of raw materials more closely than ever. There is a strong focus on raw material safety, with demands for transparent supply chains and fair, resource-efficient production conditions. Numerous certifications and regulations support this consumer expectation. In the personal care market, sustainability is not merely a trend, but a defining theme that is considered at all levels.

Carbonwave – Upcycled Emulsifier from the Macroalga Sargassum: SeaBalance® 2000

Carbonwave is a Public Benefit Corporation that develops biomaterials from Sargassum seaweed for various industries, in support of its mission to reduce carbon emissions. The company upcycles Sargassum algae – a resource long considered waste that requires neither land nor other inputs to grow – into biomaterials that can replace petroleum-based and other industrial

products.

Sargassum fluitans/natans is a floating macroalga that provides a habitat for fish and other species in the open ocean. It also absorbs carbon and excess nutrients. However, the Caribbean is now experiencing a "Sargassum crisis": the algae proliferate in massive mats, leading to biodiversity loss and methane emissions when decomposing in landfills. The influx of Sargassum onto beaches also disrupts local economies by reducing tourism. To address this, beaches must be cleared of the macroalga. Carbonwave intervenes at this point, using Sargassum to produce valuable biomaterials. The algae are collected from beaches via long-term partnerships with local stakeholders. Carbonwave also operates two production facilities with strong support from local communities.

One product made from Sargassum is **SeaBalance® 2000** (INCI: Sargassum Fluitans/Natans Extract, Xanthan Gum, Pentylene Glycol), an upcycled, multifunctional O/W emulsifier. Beyond its emulsifying properties, it strengthens the skin barrier, provides moisturising benefits, reduces whitening effects in sun care products, and imparts a pleasant, silicone-like sensory feel. Its NOC (ISO 16128-2) is 1. The product is COSMOS approved and readily biodegradable (OECD 301B method). SeaBalance® 2000 enables high-shear rate pickering emulsions in which the emulsifier encapsulates the oil droplet. A technology that differs from conventional surfactant-based emulsions.

Biesterfeld Industrial

Sustainability is becoming increasingly important in the field of industrial applications. New products must not only be environmentally friendly but also durable and high-performing. In addition, user safety plays a central role.

The focus is not only on bio-based raw materials that replace fossil resources and reduce the CO₂ footprint, but also on improving durability, as extended product lifecycles have a significant impact on resource requirements. At the same time, the circular economy is coming to the fore: materials should be recyclable or capable of being reintroduced into existing material cycles.

The development of solvent-free and low-emission formulations, as well as the use of sustainable raw materials such as vegetable oils, starch, or cellulose, is therefore gaining increasing significance. The future lies in innovative, environmentally compatible solutions that combine ecological responsibility with economic efficiency.

Evonik

Evonik Coating Additives offers biosurfactants that are specifically developed for waterborne paint, coating and printing ink formulations. The two products TEGO® Wet 570 Terra and TEGO® Wet 580 Terra set new standards by combining high performance with an outstanding sustainability profile.

The biosurfactants are produced through a unique fermentation process using microorganisms. Unlike fossil based surfactants, they are made entirely from natural raw materials. They have very low VOC content, are readily biodegradable, and show good compatibility with aquatic organisms. Due to the rapid wetting of pigments and fillers the grinding time of pigment concentrates is reduced, thereby also lowering energy consumption. As a result, users benefit from highly energy efficient and economical production processes.

Furthermore, with TEGO® Wet 270 eCO and TEGO® Foamex 812 eCO, Evonik Coating Additives is introducing its first mass balanced products. They provide customers with the same high performance of wetting and defoaming additives while reducing the carbon footprint.

Anomera

Anomera® Inc. is a Canadian manufacturer of sustainable cellulose based products and, in the industrial context, offers two product lines: DextraCel® and CellAno™.

The DextraCel® product line is based on crystalline nanocellulose, which is derived from sustainably grown and harvested Canadian black spruce, using environmentally friendly processes. The products are used in a wide range of applications, particularly in coatings, paints and leather and textile coatings. They enhance mechanical properties such as hardness and dirt repellency without compromising the flexibility of the coatings. Their pronounced shear

thinning properties allow precise control of sag resistance and sedimentation stability as well as targeted rheology adjustment in waterborne formulations.

The CellAno™ product line is also obtained from natural wood cellulose and provides surfaces with improved mechanical resistance to chemicals and abrasion, along with matting properties for various applications. The spherical powder is free of microplastics and multifunctional.

By continuously expanding our CASE portfolio with sustainable additives such as those listed above, we offer our customers a unique combination of environmental benefits and technical solutions that help drive the green transformation of the paint and coatings industry.

Strategy Meets Target: Focus on the SDGs

Our objective is to continuously reduce the consumption of natural resources and energy in order to protect the environment and avoid jeopardising it for future generations. In doing so, we support the statement of the Brundtland Commission:



“Sustainable development meets the needs of the present without compromising the ability of future generations to meet their own needs.”

(Brundtland Report Our Common Future, 1987.) By joining the UN Global Compact, we aim to underline our commitment to sustainability and to continuously improve our performance. We actively use this network to learn and to further develop our sustainability measures.

For us, this also means aligning with the Sustainable Development Goals (SDGs). Based on the results of our double materiality assessment, we have selected three SDGs that are particularly relevant to us, goals where we can exert direct influence and actively support through our business operations. In our sustainability strategy, we describe the targets derived from these SDGs as well as the measures for their implementation.



SDG 13: Climate Action

Climate change is a scientific fact. Its impacts are already being felt in many parts of the world and are affecting people’s lives. We are therefore committed to reducing greenhouse gas emissions both within our operations and across our supply chain – for example, by using regenerative energy sources and more environmentally friendly transport methods.



SDG 12: Responsible Consumption and Production

As a chemical distributor without our own production facilities, we have the greatest influence through the composition of our product portfolio. Our goal is to make our product range more sustainable, taking into account overall societal benefits. We ensure the safe handling of SOC and SVHC substances, as well as full compliance with all legal requirements. In addition, we actively advise our customers on product selection and the handling of critical substances. A resource-efficient circular economy, for instance through the use of recycled, recyclable, or second-generation renewable raw materials, and the sustainable, efficient use of raw materials overall, both contribute to achieving this SDG.



SDG 8: Decent Work and Economic Growth

We are committed to promoting fair and respectful working conditions worldwide and continually strive to improve them. Our employees are the driving force behind our success, which is why their needs and well-being are a high priority for us. Through innovation, more sustainable portfolio development, and advisory services for our customers, we aim to help decouple economic growth from resource consumption and environmental pollution.

E1 – Climate Change

Climate change presents enormous challenges worldwide. As a chemical distributor, our direct business activities generate emissions in Scope 1 and Scope 2, which contribute to climate change. However, by far the largest share of our climate impact arises within our value chain (Scope 3). Our suppliers produce various chemical products and substances, which our customers then process in diverse ways. During these processes, greenhouse gas (GHG) emissions are generated, further exacerbating climate change.

We are aware of our responsibility and have assessed our potential and actual negative and positive impacts, as well as risks and opportunities related to

climate change, within the framework of our double materiality analysis in accordance with the regulatory requirements of the CSRD. Below, we present in tabular form an overview of the impacts deemed material in relation to climate change, including the time horizons considered.

The evaluations of Impacts, Risks and Opportunities (IROs) were carried out using the so called net perspective. Under this approach, all IROs are assessed considering the measures already implemented. That means that actions and management practices already in place at Biesterfeld are taken into account. We have included all emissions (100%) of our joint ventures in this report.

Material Subtopic	Impact / Risk / Opportunity	Time Horizon	Description
Adaptation to Climate Change	Negative impact	Short term / ongoing	Operational activities generate greenhouse gas emissions (Scope 1 and Scope 2), contributing to climate change.
Adaptation to Climate Change	Negative impact	Short term / ongoing	Many products are based on fossil raw materials. This indirectly drives demand for crude oil, which is associated with high GHG emissions. Overall, significant greenhouse gas emissions are generated along the value chain (Scope 3).
Climate Change Mitigation	Positive impact	Short term / ongoing	The more sustainable product portfolio already has a positive impact on the climate, but its current scope limits the overall effect.
Climate Change Mitigation	Potential positive impact	Long term	With the long term expansion of the sustainable product portfolio, significant positive effects on climate protection can be achieved.

The identified material impacts related to climate change from a central basis for developing an effective strategy. In our strategy, climate change is part of the Environment pillar. The following measures and guidelines are directly linked to the material impacts identified.

The design of these measures and guidelines is carried out by the respective specialist departments. Responsibility for their approval lies with the Executive Board, while implementation falls within the remit of management and the individual responsibility of employees. The guidelines are accessible worldwide via internal communication channels and are available to all employees. They apply uniformly to all Biesterfeld employees across the globe.

The measures and guidelines presented are not based on specific external standards (unless explicitly stated in the respective section), but are derived from best practice experience. As part of local management systems, our subsidiaries Biesterfeld Norge AS and Biesterfeld Sweden AB each hold an ISO 14001 certification (environmental management system).

Communication on our efforts regarding Scope 1, Scope 2, and Scope 3 emissions, as well as portfolio transformation, takes place internally through training sessions and contributions on the company-wide intranet. We inform external stakeholders via our sustainability report, our sustainability self-disclosure, and in personal discussions – for example at trade fairs.

Policies related to Climate Change

The following chapter outlines Biesterfeld’s existing policies related to climate change. This report is aligned with the material impacts listed above.

Scope 1 and Scope 2 Emissions as well as Scope 3 Emissions

Biesterfeld aims to achieve net zero emissions in its own operational activities (Scope 1 and Scope 2) by

the year 2040. For Scope 3 emissions over which we have direct influence, we are also targeting net zero by 2045. By 2028, we will set quantitative targets, together with our suppliers and customers, for the reduction of all relevant Scope 3 emissions (see Environmental Targets).

This ambition is anchored in our Sustainability Policy and applies to the entire Biesterfeld Group. Responsibility for reducing greenhouse gas emissions lies with

the respective local entities. The creation, review, and further development of the underlying internal policies (e.g. fleet policy) are coordinated centrally by corporate headquarters.

Progress in reducing Scope 1 and Scope 2 emissions is monitored annually based on reported consumption data. Individual companies submit their consumption figures, which are then consolidated at headquarters for emission calculation. The calculation of GHG emissions and the reporting process follow the standards of the Greenhouse Gas Protocol, which includes regular review and, where appropriate, adjustment of the base year. An overarching climate transition plan, including a structured and dedicated decarbonisation programme with associated measures, is currently under development.

The process for calculating and reporting Scope 3 emissions is still being established. We currently capture Category 3.3 (Fuel and energy related activities) and Category 3.7 (Employee commuting) through a structured, global process. Emissions in Category 3.4 (Upstream transportation and distribution) and Category 3.6 (Business travel) are collected for the German entities. Work is ongoing to gradually expand Scope 3 reporting to additional categories and entities.

Climate Change Targets

As part of our sustainability strategy, Biesterfeld has publicly defined climate related sustainability targets. These include achieving net zero Scope 1 emissions and market-based Scope 2 emissions by 2040. Interim targets for Scope 1 and Scope 2 emissions are based on the

baseline year 2023. Achieving these goals applies to Biesterfeld Group's own business operations.

Furthermore, Scope 3 emissions over which we have direct influence will be reduced to net zero by 2045, and quantitative targets for the reduction of all relevant Scope 3 GHG emissions will be set jointly with our suppliers and customers by 2028.

Portfolio Transformation

Our responsibility does not end with the delivery of a product. We are committed to continuously expanding our product portfolio towards more sustainable solutions and to advising our partners on all aspects of sustainability and chemical compliance. We strive to align environmental and social considerations with societal benefits – for example, by avoiding Substances of Concern (SOC) and Substances of Very High Concern (SVHC) wherever possible, and by offering more sustainable alternatives.

We are committed to advancing a circular economy and aim to decouple economic growth from resource consumption, actively shaping the path towards a more sustainable future.

This ambition is embedded in our Sustainability Policy and applies to the entire Biesterfeld Group. Responsibility for actively shaping our product portfolio lies with the respective Business and Segment or Development Managers within the business units, supported by the Sustainability Department through various training programmes.

We have decided to divide Scope 3 emissions into categories with direct influence and indirect influence, as each requires a different reduction approach:

We regard Scope 3.5 (Waste generated in operations), Scope 3.6 (Business travel), Scope 3.7 (Employee commuting) as direct influence categories. These emissions arise directly from internal processes or employee behaviour and can be directly managed and reduced through company measures.

Scope 3.1 (Purchased goods and services), Scope 3.2 (Capital goods), Scope 3.3 (Fuel and energy related activities), Scope 3.4 (Upstream transportation

and distribution), Scope 3.9 (Downstream transportation and distribution), Scope 3.10 (Processing of sold products), Scope 3.11 (Use of sold products), Scope 3.12 (End of life treatment of sold products) are regarded as indirect influence categories. These require close collaboration with suppliers and customers to jointly reduce emissions. Our influence in this area is indirect, as meaningful decreases in our Scope 3 emissions depend on upstream and downstream partners successfully reducing their own Scope 1 and Scope 2 emissions.

Our targets are aligned with the Science Based Targets initiative (SBTi). We aim to commit to the SBTi in 2026, with the prerequisite of having a structured overview of our Scope 3 emissions, which we are currently developing.

Achieving these targets will enable Biesterfeld to reduce its negative impacts on climate change.

Measures to Achieve Targets

A structured climate transition plan, setting out in detail the measures required to achieve both interim targets and the main net zero target, is currently in development. In parallel, initial individual measures are already being implemented at our sites to contribute to emission reduction goals.

These measures include optimising our energy consumption, for example by expanding the purchase of green electricity. We are currently evaluating which locations can switch to renewable energy sources. By 2026, we aim to cover our total electricity consumption fully from renewable sources. Where such sources are not yet available locally, we will acquire Guarantees of Origin in equivalent volumes. In addition, we are implementing various energy efficiency measures. At several offices, automated lighting systems are in use, and staff are encouraged to switch off lights when leaving rooms. Employees are also made aware of the efficient use of air conditioning systems, such as ventilating thoroughly in the morning to lower room temperatures naturally before switching on cooling.

The transition to digital documents – for example through electronic invoicing and digitised files – significantly reduces paper use and office waste. Conscious handling of emails, printing, IT equipment, and inventory helps to lower energy consumption and electronic waste. Choosing resource friendly materials, such as biodegradable cleaning products or locally and sustainably produced goods, can further reduce the ecological footprint across the supply chain.

Certain sites, particularly in Latvia and Austria, actively promote recycling and landfill waste reduction. Waste separation, avoidance, and the use of recyclable packaging support sustainability efforts by conserving resources. Our subsidiary in Poland raises employee awareness of climate change through joint environmental initiatives, such as actively creating green spaces.

At several Biesterfeld sites, the use of public transport is promoted through financial support. The company also offers remote working options, both of which contribute to sustainably reducing everyday work-related emissions.

Key Figures Related to Climate Change

Gross Scope 1, Scope 2, Scope 3, and total greenhouse gas (GHG) emissions.

	Retrospective				Milestones and Target Year		
	Base year 2023	2024	2025	Δ previous year %	2025	2040	Annual % Target / Baseyear – Linear Reduction Rate
Combined Scope 1 and market-based Scope 2 GHG emissions							
Combined Scope 1 and market-based Scope 2 GHG emissions (t CO ₂ e)	4759	3773	2817	- 25,3 %	- 41 %	- 100 %	6,6 %

Definitions, assumptions and calculation method:

- Calculations are based on the same assumptions and methods outlined in the corresponding table for Scope 1 and Scope 2 GHG emissions.

	Baseline year 2023	2024	2025	Δ previous year %
Scope 1 GHG emissions				
Scope 1 GHG emissions (t CO ₂ e)	3876	2904	2656	- 8,5 %
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (in %)	0	0	0	0 %
Scope 2 GHG emissions				
Location-based Scope 2 GHG emissions (t CO ₂ e)	883	870	1089	+ 25,2 %
Market-based Scope 2 GHG emissions (t CO ₂ e)	948	919	161	- 82,5 %

Definitions, Assumptions and Calculation Method

- Calculations are carried out in accordance with the GHG Protocol Corporate Standard.
- 100 % of the emissions generated by our joint ventures are included in the calculations.
- For Scope 1 calculations, we take into account fuel consumption from our own vehicle fleet as well as the use of direct energy sources such as oil and gas for heating purposes.
- For Scope 2 calculations, we include electricity consumption and the use of district heating for heating purposes.
- Collection of activity data and local emission factors (where available) is carried out by the companies of the Biesterfeld Group.
- The calculation of activity data with the corresponding emission factors is performed by the corporate headquarters. For Scope 1 gross GHG emissions, emission factors from Ecolnvent are applied. For location-based Scope 2 gross GHG emissions, average national grid emission factors from Ecolnvent are used. For market-based Scope 2 gross GHG emissions, contract-specific emission factors are applied where available.
- Both the base year and the year 2024 were adjusted and recalculated due to corrections made to the activity data.
- The substantial reduction of 82.5% in our market-based Scope 2 GHG gross emissions is attributable to the fact that, wherever possible, we directly procure renewable energy at our sites. At all locations, we have acquired guarantees of origin corresponding to the amount of electricity consumed.
- The increase in our location-based Scope 2 GHG gross emissions is due, on the one hand, to higher electricity consumption (approx. 6%) and, on the other hand, to higher emission factors in the Ecolnvent database (v3.12) compared to the previous year.

	2023	2024	2025	Δ previous year %
Scope 3 GHG emissions (t CO₂e)				
1. Purchased goods and services				
2. Capital goods				
3. Fuel- and energy-related activities (not included in Scope 1 and Scope 2)		1627	1750	+ 7,6 %
4. Upstream transportation and distribution	13950	13309	22373	+ 68 %
5. Waste generated in operations				
6. Business travel	918	888	833	- 6 %
7. Employee commuting		1311	1225	- 7 %
8. Upstream leased assets				
9. Downstream transportation				
10. Processing of sold products				
11. Use of sold products				
12. End-of-life treatment of sold products				
13. Downstream leased assets				
14. Franchises				
15. Investments				

Definitions, Assumptions and Calculation Method

- Calculations are carried out in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard and the GHG Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0).
- For categories 3.1, 3.2, 3.5, 3.9, 3.10, 3.11, and 3.12, we are currently evaluating various calculation methodologies. A full calculation of GHG emissions for these categories is planned for the future.
- Categories 3.8, 3.13, 3.14, and 3.15 have been assessed through a materiality analysis and deemed not relevant to our business model. Emissions from leased offices are not reported under category 3.8 but are instead included within our Scope 1 and Scope 2 emissions.

Calculated Indirect Scope 3 GHG Emissions – Fuel- and Energy-Related Activities (not included in Scope 1 and Scope 2)

- Fuel- and energy-related activities are defined as the extraction, generation, transport, and transmission losses of purchased fuels and energy not covered under Scope 1 or Scope 2.
- Scope 3.3 GHG emissions are calculated for the global Biesterfeld Group.
- Specific emission factors from Ecolnvent are applied using the average data method.
- Activity data are identical to those used in calculating Scope 1 and Scope 2 GHG emissions.
- For transmission losses, country-specific factors from the International Energy Agency (IEA) are used.

Calculated Indirect Scope 3 GHG Emissions – Upstream Transportation and Distribution

- Upstream transportation and distribution are defined as the transport of goods from direct suppliers to Biesterfeld, and to customers where transport is paid for by Biesterfeld, using third-party vehicles and facilities, including emissions from transport services.
- Scope 3.4 GHG emissions are currently calculated only for the German companies of the Biesterfeld Group; expansion to other regions is planned.
- Calculations are based on average data using the distance-based method.
- The calculation is based on the average distance per transport and the total quantity of goods shipped for each transport mode (air, sea – inland or maritime vessel –, rail, road). These data are multiplied by specific emission factors from Ecolnvent.
- The figures for 2024 were updated as part of a revision of the calculation methodology.
- The values increased by 68% in 2025 compared to the previous year, driven by a higher volume of transported goods and a significant rise in deliveries over much longer distances.

Calculated Indirect Scope 3 GHG Emissions – Business Travel

- Business travel generates emissions. Currently, only emissions from employee air travel for business purposes are recorded; expansion to other modes of transport is planned.
- Scope 3.6 GHG emissions are calculated only for the German companies of the Biesterfeld Group; expansion is planned.
- Our travel booking provider supplies GHG emissions data for air travel.

Calculated Indirect Scope 3 GHG Emissions – Employee Commuting

- Commuting by employees between their place of residence and workplace generates emissions.
- Scope 3.7 GHG emissions are calculated for the global Biesterfeld Group.
- The distance-based method is applied.
- All Biesterfeld Group employees were asked to provide details of their commute (distance, number of days at the workplace, means of transport). The response rate was 24 %, which enabled extrapolation to the remainder of the workforce.
- For bus and subway use by employees in Germany, specific market-based emission factors (in g/passenger kilometre) from Hamburg Hochbahn (Sustainability Report 2024) are applied. For other modes of transport, specific emission factors from Ecolinvent are used.

Carbon Intensity

	2023	2024	2025
Total CO ₂ e emissions (location-based) per net revenue, in t CO ₂ e / Mio €	3,47	2,97	3,11
Total CO ₂ e emissions (marked-based) per net revenue, in t CO ₂ e / Mio €	3,43	2,93	2,34

Definitions, Assumptions and Calculation Method

- The sum of Scope 1 and Scope 2 GHG emissions is divided by the revenue figures presented in the first chapter.
- The calculation of total GHG emissions is carried out in accordance with the assumptions and methods outlined in the respective tables for Scope 1 and Scope 2 GHG emissions.

Energy Consumption and Mix

	2023	2024	2025	Δ previous year %
Energy consumption from purchased electricity, kWh	1608999	1550418	1642707	+ 6 %
Share of electricity from renewable sources	27 %	30 %	100 %	+ 212,5 %
Energy consumption from purchased district heating, kWh	1017613	1000930	984925	- 1,6 %
Fuel consumption from natural gas, kWh	375262	285368	334886	+ 17,4 %
Fuel consumption from crude oil and petroleum products, kWh	8443630	6260285	5691822	- 9,1 %

Definitions, Assumptions and Calculation Method

- Data collection is carried out by the companies of the Biesterfeld Group.
- Conversion factors are applied where necessary to convert fuel consumption into kilowatt-hours (kWh).
- Share of electricity from renewable sources includes the proportion of purchased electricity from renewable sources with guarantees of origin. The market-based approach is applied.
- Fuel consumption from natural gas refers to natural gas used for heating purposes.
- Fuel consumption from crude oil and petroleum products includes diesel, petrol, and heating oil usage. Consumption data are collected at each site.

Our Contribution to Climate Protection

Our Climate Protection Project in Nigeria and Kenya



Foto Credit: @Impact Water

We have reduced the emissions from our business travel activities as far as possible. However, this alone is not sufficient. We therefore take additional responsibility and leverage further opportunities. For the emissions generated by our travel activities, we purchased certificates from Climate First for 2025. Each certificate from a climate protection project represents the avoidance of one tonne of CO₂. Biesterfeld has retired certificates equivalent to a total of 833 t CO₂e, meaning that these certificates have been permanently withdrawn from the market.

Through our climate protection project, we aim to support people in need and improve their quality of life. This year, we selected a certified climate protection project in Kenya and Nigeria.

A lack of access to clean drinking water in schools is a central problem. Water treatment technologies are available but are often unaffordable for schools or their operators. By supporting Impact Water, we contribute to its Safe Water Program, which provides schools in Nigeria and Kenya with clean drinking water. The project delivers reliable, modern water treatment technologies that can be deployed even without electricity or a piped water connection. The project operates as a PoA (Programme of Activities), meaning it consists of multiple microprojects. Project activities are financed through the sale of emission reductions. These reductions are achieved because water no longer needs to be boiled to make it safe, saving firewood in the process. The initiative has already reached more than 40,000 schools and over 16 million children and adults.

S1 – Own Workforce

The own workforce plays a key role in Biesterfeld's success. As a chemical distributor, our employees shape the company's achievements through their motivation and expertise, thereby safeguarding our competitiveness. Our own workforce comprises all employees with an employment contract with Biesterfeld. We also report 100 % of all own employees from our joint ventures.

We have assessed our potential and actual negative and positive impacts as well as risks and opportunities related to our own workforce within the framework of the double materiality analysis in accordance with

regulatory requirements. Further details on this are provided in the chapter on Materiality Analysis. Below, we present a table summarising the impacts, risks, and opportunities (IROs) deemed material with regard to our own workforce, including the relevant time horizons considered.

The IRO assessments were conducted from the so called net perspective, meaning that all IROs were evaluated considering the measures already implemented. Therefore, in this method, existing actions and management approaches at Biesterfeld are factored into the assessment results.

Material sub-(sub)topic	Impact / Risk / Opportunity	Time horizon	Description
Health and Safety	Positive impact	Short-term and ongoing	Ensuring occupational safety and health protection increases the well-being, motivation, and innovative capacity of the workforce.
Training and skills development	Positive impact	Short-term and ongoing	Promoting training and enabling skills development enhances the qualification, motivation, and satisfaction of employees, who also benefit personally.
	Opportunity	Short-term and ongoing	Promoting training and skills development is a key priority for Biesterfeld. Well-trained and motivated employees are a central competitive advantage and enable portfolio transformation towards more sustainable products, which is essential for future success.
Working time	Positive impact	Short-term and ongoing	Attractive working time models can increase employee motivation and satisfaction.
Work-life balance	Positive impact	Short-term and ongoing	Attractive work-life balance offerings can increase employee motivation and satisfaction.
Protection of employee data	Positive impact	Short-term and ongoing	Safeguarding employees' privacy can improve their well-being.
Secure employment	Positive impact	Short-term and ongoing	Offering permanent employment contracts and building and maintaining a stable, qualified workforce can enhance employee motivation.
Social dialogue	Positive impact	Short-term and ongoing	Active participation in social dialogue can increase employees' motivation and well-being.
Works council	Positive impact	Short-term and ongoing	Enabling freedom of assembly and establishing and supporting works councils can enhance employee motivation.
Collective agreements	Positive impact	Short-term and ongoing	Enabling freedom of assembly and taking collective bargaining into account can improve employee motivation.
Diversity and gender equality	Positive impact	Short-term and ongoing	Promoting diversity, equal opportunities, and inclusion can boost employee motivation. Appreciation of diversity positively impacts employees by creating a respectful working environment.
Measures against violence and harassment in the workplace	Positive impact	Short-term and ongoing	A safe and respectful work environment increases the motivation and innovative capacity of the workforce and significantly impacts employee well-being.

The identified material impacts and opportunities relating to the own workforce form a central basis for the development of an appropriate strategy. As outlined in the preceding chapter, we have dedicated a strategic pillar to people, which also includes our own workforce. The following section presents the measures and policies that are directly linked to the material impacts. The drafting of these measures and policies is carried out by the respective specialist departments. Responsibility for their approval lies with the Executive Board, while implementation falls

within the remit of the management and the individual responsibility of employees. The policies are made available worldwide through internal communication channels and are accessible to all employees. They apply uniformly to the entire own workforce of Biesterfeld globally.

The policies and measures presented are not oriented toward specific external standards, unless explicitly stated in the relevant section, but are based on best practice in dealing with the own workforce.

Policies related to the Own Workforce

The following chapter presents the strategies pursued at Biesterfeld in relation to the own workforce, aligned with the material impacts and opportunities outlined above.

Health and Safety

Ensuring occupational safety and health protection is a high priority at Biesterfeld, as it helps to prevent workplace accidents and reduce illness. The occupational safety and health protection policy applies globally to all organisational units, all employees, and all functions within the Biesterfeld Group. For the German companies, the Occupational Safety Committee (ASA) is responsible for monitoring implementation.

The health and safety management system incorporates health and safety risks into the risk management programme and integrates them into the corporate strategy. Safety policies and procedures are developed, documented, and provided through training to ensure compliance with occupational safety regulations. Biesterfeld's health and safety management is based on two pillars: structural prevention, meaning the design of work processes and organisational structures to promote health; and behavioural prevention, which enables employees to adopt health conscious behaviours.

A culture of prevention is fostered and practised within Biesterfeld with the aim of preventing workplace accidents. Facilities are built and operated safely in accordance with the latest technical standards. Work is carefully prepared, safely designed, and carried out conscientiously. Strict compliance with national laws and regulations is a matter of course. The same standards are expected of contractors and other external personnel working for us; they are provided with the applicable regulations and are monitored for compliance.

Biesterfeld offers a wide range of programmes for employees. More information can be found in the following chapter "Health Benefits at Biesterfeld Hamburg".

In addition, Biesterfeld and its German subsidiaries actively participate in the Responsible Care initiative of the German Chemical Trade Association (Verband Chemiehandel). Beyond legal requirements, this initiative aims to ensure that member companies continuously improve their environmental and health performance and report regularly and openly on their progress. Compliance with these requirements is reviewed and certified by the association.

Training and skills development

Biesterfeld continuously invests in the training and skills development of its employees, as qualified professionals are a decisive success factor. Targeted qualification measures not only enhance the motivation and satisfaction of individual employees but also sustainably strengthen Biesterfeld's innovative capacity, representing a key driver for higher productivity. At the same time, training and skills development present a central opportunity, as they form the basis for transforming the product portfolio towards more sustainable solutions. This is an essential step to remain competitive and future-proof in the long term.

The training policy at Biesterfeld applies globally to all organisational units, all employees, and all functions within the Biesterfeld Group. Responsibility for the policy lies with Quality Management. The Human Resources department designs the internal training catalogue with the employee representatives providing support as needed. The framework for specific training is defined by the respective responsible functions (e.g., Compliance). Responsibility for the implementation of training measures lies with the relevant management and the leadership of the respective entities.

Training measures at Biesterfeld are structured into various areas to address different needs and requirements.

A central element is the structured onboarding of new employees. During this induction, new colleagues receive targeted training relevant to both their position and the company. This includes the Code of Conduct,

the principles of Responsible Care, general information on the working environment, and other internal regulations. Responsibility for onboarding lies with the relevant manager. Compliance-related training is repeated at regular intervals after the initial session to ensure that all employees remain up to date. These training sessions are delivered via a central online tool, which supports both implementation and administration efficiently.

In addition, there are specific training requirements for defined employee groups. Such training may be conducted internally or externally and is designed to ensure and update the knowledge required for the respective role. The need, selection, and implementation of these measures are determined by managers in close coordination with Human Resources.

Biesterfeld also offers all employees the opportunity for individual professional development through internal measures aimed at strengthening and expanding technical, methodological, and social skills. The central HR department compiles a training catalogue with courses available in both German and English, accessible to all employees worldwide. This training portfolio includes courses led by internal trainers, who share their expertise, and seminars with external instructors. Employees can freely select training based on their interests from a wide range of offerings via an online platform, with a focus on their individual development goals.

Another component of the training programme is the "b.sustainable" format, a specially developed training offering with a focus on sustainability. These compact, approximately 30-minute webinars give interested employees worldwide the opportunity to explore current sustainability topics and gain new perspectives beyond their day-to-day work. This format strengthens awareness of sustainable action and stimulates dialogue on sustainability issues.

Overall, employee interests are taken into account. Participants have the opportunity to provide feedback after training sessions and to propose specific ideas for the training portfolio. Individual interests and needs are also discussed during the regular Biesterfeld Dialogue, the annual meeting between employees and their managers.

Employees are regularly informed about the training portfolio via the intranet and the learning platform.

Working time and work-life balance

Biesterfeld aims to create favourable working conditions that allow employees to balance their professional and personal lives through attractive working time models. The goal is to enhance employee motivation and satisfaction while ensuring equal opportunities for all groups, including parents, caregivers, and individuals engaged in volunteer work, thereby enabling the full potential of all employees to be realised.

Working time arrangements are defined individually within each subsidiary in order to appropriately address local characteristics and legal requirements. Working hours are aligned with national standards.

In Germany, where 41 % of employees are based, Biesterfeld offers flexible working hours, various working time models, family-related leave including parental leave, and the option of remote working. These arrangements are set out in works agreements concluded between the Executive Board and the Works Council and apply to all employees in Germany. Responsibility for implementing and ensuring compliance with these agreements lies with the respective managers.

These measures promote mental health and support a better balance between professional and personal life. They also help reduce stress and enable more autonomous and independent work. Remote working can provide greater flexibility and control over individual work schedules while contributing to optimised workflows and organisational efficiency. For full-time employees, remote working is possible for up to three days per week. This ensures that workplace presence, which is important for communication and integration into company processes, is maintained.

The flexibility offered allows employees to better adapt their daily routines to personal needs, strengthening work-life balance and promoting well-being. The time saved by eliminating commuting and the easier fulfilment of personal responsibilities lead to greater satisfaction, health, and productivity.

To take employee interests into account, the Works Council and the Executive Board closely cooperate in reviewing and adjusting works agreements. The results are published through internal communication channels and made available to affected employees.

Protection of employee data

Safeguarding privacy and protecting personal data is important to Biesterfeld, as it can influence employee well-being. The data protection policy applies globally to all organisational units, all employees, and all functions of the Biesterfeld Group. It covers the processing of personal data and must be applied to data relating to employees as well as to contact persons at external stakeholders. Furthermore, data protection is an integral part of the Biesterfeld Code of Conduct for employees.

Binding regulations on the protection of personal data exist not only in the European Union but also in other countries. Compliance with applicable data protection laws is particularly important for Biesterfeld's overall compliance framework. Therefore, subsidiaries outside the European Union must also comply with European data protection law when they process data within the EU or offer goods or services to individuals located in the EU. Each company is required to identify the respective locally applicable data protection regulations and ensure compliance through a documented procedure.

Employees are informed via internal communication channels about the application of data protection regulations. In addition, specific training sessions are held for all employees. Employees can contact the Compliance or Legal department at any time with questions or uncertainties regarding data protection.

Secure employment and social dialogue

Biesterfeld regards secure employment, social dialogue and the establishment of work councils as of the utmost importance. Adherence to collective bargaining agreements is also ensured. These aspects significantly contribute to strengthening employee motivation.

Biesterfeld is committed to respecting human rights. Human rights are non-negotiable and a fundamental right for every individual. The company is committed to protecting human rights within its own operations, throughout its supply chain, and within its wider sphere of influence. Biesterfeld actively opposes any violation of human rights and implements measures to ensure compliance. This includes, in particular, rejecting child labour, forced labour, and slavery; ensuring occupational safety; respecting freedom of association and collective bargaining; paying minimum wages; prohibiting discrimination; and promoting equal opportunities. We expect the same from our business partners and provide support within our capabilities.

Employee-related matters and social dialogue are generally governed by labour law. Formal responsibility for these matters partly derives from national legislation and lies with the relevant governing bodies, such as the Supervisory Board, the Executive Board, company management, and the national and international works councils and employee representatives.

Social dialogue plays a central role at Biesterfeld. Works councils, as key bodies representing employee interests and participating in codetermination, are of particular importance. In Germany, where 41 % of employees are based, employees have the right to elect a works council to represent their interests. Many works' agreements, including those related to remote working, demonstrate both the determination of the works council and the willingness of the Executive Board to cooperate.

In the German subsidiaries, the outcomes of collective bargaining agreements are respected. Biesterfeld follows the collective agreement for wholesale and foreign trade in Hamburg and ensures that employees are paid above collectively agreed rates.

To promote secure employment, Biesterfeld works to build and maintain a stable, qualified workforce. Responsibility for this lies with the HR department and the relevant managers. Employment contracts focus on long-term arrangements. Flexible working hours, remote working options, and many other benefits are designed to help keep turnover low. With the various training opportunities described earlier, Biesterfeld strives to prepare employees for future

requirements. Job changes are also supported by an internal job market.

Diversity

Promoting diversity, equality, and inclusion has a positive impact on employees by fostering a respectful and safe working environment. This increases employee motivation and has a significant effect on their well-being. As a globally operating corporate group, Biesterfeld employs people from a wide range of cultural backgrounds, ethnic origins, genders, age groups, abilities, qualifications, and individual needs. This diversity enriches our company. The exchange of knowledge, ideas, and experiences makes a substantial contribution to our success. Biesterfeld actively promotes this global network to further strengthen workforce diversity and to foster an open-minded corporate culture and a dynamic working environment in which all employees can learn from each other and develop both personally and professionally.

Biesterfeld does not tolerate any discrimination, harassment, or bullying of employees based on personal characteristics such as age, gender, skin colour, ethnicity, sexual orientation, nationality, religion, disability, social background, or political views. These principles apply to all aspects of the employment relationship, including recruitment, development opportunities, promotion, and termination. Diversity, equal opportunity, and inclusion are embedded in our corporate culture and represent core values that make a fundamental contribution to our business success. These principles are set out in the Biesterfeld Code of Conduct and apply to all employees worldwide. They are made available to interested stakeholders through both internal and external communication channels.

The global anti-bullying and anti-discrimination policy applies to all organisational units, employees, and functions of the Biesterfeld Group. All our global social policies are based on our corporate values and on internationally agreed standards and UN conventions relating to human rights. We support the principles of the United Nations Global Compact relating to human rights, labour standards, environmental protection, and anti-corruption. We maintain a res-

pectful, dignified, and non-discriminatory approach towards one another and expect our employees to observe this every day. We respect the values of others.

Employees with questions or uncertainties can contact, in addition to their direct manager, the designated Biesterfeld confidant or the Compliance department. Furthermore, a whistleblowing system is available, which can be used anonymously worldwide by all employees as well as by external persons (stakeholders). Compliance with applicable laws and internal company policies, and the resulting lawful and ethical conduct, is of the highest priority within the Biesterfeld Group. The whistleblowing system is intended to enable the reporting of misconduct, criminal behaviour, or particular risks within the company. The aim is not only to prevent harm to the company but also to strengthen an open and responsible corporate culture.

In addition, Biesterfeld has an active representative body for severely disabled employees (SBV), which supports severely disabled, equivalently classified, and at-risk employees. It assists with applications for the degree of disability (GdB), provides information on specialised counselling services and rehabilitation measures, and issues formal statements. Together with the works council, the SBV monitors compliance with non-discrimination rules, supports recruitment and termination processes concerning severely disabled employees, and advises on increasing the employment rate of disabled persons. In cooperation with the inclusion officer, it identifies funding opportunities and actively contributes to creating an inclusive working environment.

Engagement with own workforce and employee representatives

As part of fulfilling our due diligence responsibilities with regard to material impacts, Biesterfeld actively involves its own workforce in the decision-making process. This is achieved both through direct communication with employees and through their employee representatives. Such dialogue ensures that the perspectives and concerns of the workforce are considered in all relevant decisions, supporting responsible and transparent corporate governance.

In 2025, employee representative bodies are active at Biesterfeld in Germany, Brazil, Vietnam, South Africa, Latvia, Czech Republic, Slovakia, Austria, Croatia, Thailand, Greece, Spain, Portugal, Norway and France. In Germany, the works council maintains close contact with company management and is involved in strategic decision-making on relevant topics. In addition, an international negotiation body, the so called SNB, consisting of employees from the many European subsidiaries, negotiated an employee involvement agreement with the company and signed it in November 2024. This agreement led to the establishment of a European Works Council in 2025. Its purpose is to ensure the involvement of the workforce in cross border projects and measures within the company for all member states covered by the agreement.

Employees can reach out to the works council with their concerns at any time, either in person during on site consultation hours or via email. The works council is involved in numerous projects addressing social and corporate responsibility issues. A more detailed description of these projects can be found in the chapter "Works Council – Promoting Social Responsibility."

Regular works meetings are held at the Hamburg headquarters, giving the Executive Board an opportunity to speak directly, while employees can present their questions and suggestions to senior management in person. Additional regular town hall meetings have been held for all employees worldwide to address specific topics. In these sessions, questions and requests can be submitted either in

advance or raised directly during the meeting.

Another key communication medium is our intranet, which is updated almost daily. It is open for continuous exchange, allowing employees to post comments and feedback directly, thereby contributing to processes. This channel fosters ongoing dialogue and enables employees worldwide to participate directly in discussions on important topics.

For marginalised groups such as employees with disabilities, Biesterfeld has a dedicated representative body for severely disabled employees (SBV). This body provides information and guidance and serves as the first point of contact for any concerns or questions. The SBV actively promotes an inclusive and supportive working environment.

To strengthen the exchange between subsidiaries, we have set up topic-specific working groups, each with a local representative. These groups allow the concerns and requests of individual subsidiaries to be directly addressed at headquarters, ensuring that diverse perspectives and needs are heard across all levels of the company.

Responsibility for specific topics lies with the relevant corporate unit at headquarters, which also coordinates the respective concerns. Overall responsibility for the communication channels, such as the intranet and town hall meetings, lies with the communications department. Operational responsibility for integrating outcomes into the corporate concept and implementing them rests with company management, in close collaboration with the relevant departments.

To monitor the effectiveness of workforce engagement, employees can provide feedback via the intranet as well as through targeted feedback forms distributed after events. In addition, the percentage of employees covered by an employee representative body serves as an indicator of the reach and effectiveness of social dialogue.

In Germany, a central employee survey on psychological stress is conducted every three years. The most recent round achieved a significantly above-average response rate of 73%. This high level of participation allows the results to be generalised across the entire Biesterfeld workforce. The aim of the survey is to assess workplace resources and stress factors at Biesterfeld, in order to identify potential measures for improving occupational health protection and thereby maintaining and promoting the health and job satisfaction of all employees.

Procedures for addressing negative impacts and channels for the workforce to raise concerns

Biesterfeld provides a whistleblowing system that enables all employees to report misconduct, unlawful behaviour, or specific risks within the company. The aim is to identify and prevent harmful conduct at an early stage. The whistleblowing system is called **"B Honest"** and can be used anonymously worldwide by all organisational units and employees of the Biesterfeld Group. The system is also available to external stakeholders who wish to raise concerns or submit complaints. The corresponding policy applies equally to internal and external stakeholders.

The hotline is managed by an external provider, who ensures the anonymity of whistleblowers but has no access to the content or to any log in data. A detailed description of our whistleblowing system is provided in the chapter Compliance – B Honest – The Biesterfeld Whistleblowing System.

Reports are handled on a case-by-case basis, depending on the nature and content of the case. Responsibility for assessing and processing reports lies with the Legal Compliance department, which is also in charge of follow-up and monitoring of reported incidents. The effectiveness of the whistleblowing hotline is reviewed regularly and adjusted where necessary to ensure efficient handling.

To guarantee broad accessibility of the whistleblowing system, guidance on its use is provided both on the company's internal intranet and on the public website. This ensures that all internal employees and external stakeholders have access to the available reporting channels at any time.

The whistleblowing process complies with the German Whistleblower Protection Act (Hinweisgeber-schutzgesetz).

Targets relating to the Own Workforce

Biesterfeld has set several goals in connection with its own workforce, which are also outlined in the presentation of the strategic pillar People.

We wish to emphasise once again our objective to ensure that at least 40% of leadership positions in our company are held by women by 2030. In top management, we aim to achieve this share by no later than 2035. In addition, we offer our employees continuous training opportunities to support their professional development and to empower them in implementing sustainable practices. Our goal is for each employee to invest an average of at least 50 working hours per year in training.

These goals were developed by the respective subject matter experts in close cooperation with the Sustainability department and finalised with the involvement

of the Executive Board. Prior to publication, feedback from the works council was obtained. Furthermore, employees have the opportunity at any time to submit suggestions to the Sustainability department via various channels.

Progress towards achieving these goals is reviewed and assessed annually on the basis of collected performance indicators. The results are published in the sustainability report, which also discusses the insights derived from the data and identifies areas where adjustments are necessary in order to meet the targets.

Key figures relating to the Own Workforce

Characteristics of Own Workforce

The following section presents selected key figures relating to our own employees.

Own employees by gender (headcount)

Own employees by gender (as of 31 December 2025)	Number of employees (headcount)
Female	617
Male	604
Other	0
Not Reported	0
Total	1221

Definitions, assumptions, and calculation method

- The data includes all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- The gender distribution is based on the employees' self-declared information in Biesterfeld's HR systems.
- Data collection is carried out by the individual companies within the Biesterfeld Group.

Countries in which Biesterfeld employs >10% of its total workforce

Country	Female	Male	Total employees (headcount)
Deutschland	250	247	497

Definitions, assumptions, and calculation method

- The data includes all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- The gender distribution is based on the employees' self-declared information in Biesterfeld's HR systems.
- Data collection is carried out by the individual companies within the Biesterfeld Group.

Own employees by type of contract

	Female	Male	Other	Not reported	Total
Employees (headcount)	617	604	0	0	1221
Employees with permanent contracts	594	588	0	0	1182
Employees with temporary contracts	13	7	0	0	20
Employees without guaranteed working hours	10	9	0	0	19

Definitions, assumptions, and calculation method

- The data includes all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- The gender distribution is based on the employees' self-declared information in Biesterfeld's HR systems.
- Data collection is carried out by the individual companies within the Biesterfeld Group.
- At Biesterfeld, employees without guaranteed working hours refers to working students.

Employee turnover

Reason for leaving	Headcount
Voluntary resignation	102
Dismissal	51
Retirement	15
Death in service	0
Total	167
Turnover rate	14

Definitions, assumptions, and calculation method

- The data includes all own employees of the Biesterfeld Group with a valid and active employment contract during the reporting year 2025.
- Data collection is carried out by the individual companies within the Biesterfeld Group.
- Turnover is defined as the number of employees leaving divided by the number of employees as of 31 December 2025.

Characteristics of non-employed workers in the own workforce

Non-Employees (headcount)
45

Definitions, assumptions, and calculation method

- Figures include non-employed workers in the own workforce with a valid and active contract with the Biesterfeld Group as of 31 December 2025.
- Data collection is carried out by the individual companies within the Biesterfeld Group.
- The most common form of non-employed workers are independent commercial agents acting on behalf of and for the account of Biesterfeld in various countries, serving as an additional sales channel in defined market segments and regions

Collective bargaining coverage and social dialogue

Employees covered by a collective bargaining agreement
281 (23 %)

Definitions, assumptions, and calculation method

- Figures include all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- Data collection is carried out by the individual companies within the Biesterfeld Group.

A significant number of employees (at least 10%) are employed exclusively in Germany. For the 497 employees in the German entities, Biesterfeld ensures that the results of collective bargaining agreements are taken into account, and guarantees remuneration above the level mandated in the collective agreement for wholesale and foreign trade in Hamburg.

Employees represented by employee bodies
823 (67 %)

Definitions, assumptions, and calculation method

- Figures include all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- Data collection is carried out by the individual companies within the Biesterfeld Group.

Coverage rate	Workplace representation (EEA only) (Countries accounting for >10% of the total workforce)
0-19 %	
20-39 %	
40-59 %	
60-79 %	
80-100 %	Germany

Definitions, assumptions, and calculation method

- Figures include all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- Data collection is carried out by the individual companies within the Biesterfeld Group.

Biesterfeld implemented the transformation of the European Works Council into a Works Council of a Societas Europaea (SE) in 2025. This enabled us to significantly increase the number of employees represented by employee representatives.

Diversity parameters

Gender diversity in the Executive Board and Supervisory Board

	2025	
	Headcount	Percentage
Female	1	10 %
Male	9	90 %

Definitions, assumptions, and calculation method

- Data collection is carried out by the corporate headquarters of the Biesterfeld Group.

Gender diversity in top management

	Headcount	Percentage
Female	3	20 %
Male	12	80 %

Definitions, assumptions, and calculation method

- Figures include all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- Gender distribution is based on employee self-declaration in Biesterfeld's HR systems.
- Data collection is carried out by the corporate headquarters of the Biesterfeld Group.
- Top management at Biesterfeld consists of the Executive Committee.

Gender diversity among managers

	Headcount	Prozentual
Female	66	36 %
Male	119	64 %

Definitions, assumptions, and calculation method

- Figures include all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- Gender distribution is based on employee self-declaration in Biesterfeld's HR systems.
- Data collection is carried out by the individual companies within the Biesterfeld Group.
- Managers are individuals with disciplinary and/or functional leadership responsibility for at least one employee.

Own employees by age group

	Headcount	Percentage
Under 30 years	153	13 %
30–50 years	693	57 %
Over 50 years	375	30 %

Definitions, assumptions, and calculation method

- Figures include all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- Data collection is carried out by the individual companies within the Biesterfeld Group.

Key figures for training and skills development

Participation in regular performance and career assessment

	Headcount	Percentage of employees of that gender
Female	303	49 %
Male	369	61 %

Definitions, assumptions, and calculation method

- A regular performance assessment is defined as a discussion based on criteria known to both the employee and their manager, conducted at least once a year. At Biesterfeld, this process is called the Biesterfeld Dialogue – Feedback in an open format.
- Data collection is carried out by the individual companies within the Biesterfeld Group.

Training Hours

	Absolut number of training hours	Average number of training hours per employee
Female	28,675	46
Male	31,367	52

Definitions, assumptions and calculation method:

- Counted are all employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- The data collection of training hours in the online tool is carried out by the individual companies of the Biesterfeld Group.
- In addition, individual training hours are recorded centrally by the People & Culture department. Detailed information on training hours could be obtained for 490 employees; these data were extrapolated. A further expansion of the individual training hour recording is planned.

Parameters for occupational health and safety

Coverage by occupational health and safety management systems

	Headcount	Percentage
Employees covered by the occupational health and safety management system, based on legal requirements and/or recognised standards or guidelines	1221	100 %

Definitions, assumptions, and calculation method

- Figures include all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- Data collection is carried out by the individual companies within the Biesterfeld Group.

Occupational health and safety

Deaths resulting from work-related injuries and work-related illnesses – own employees	0
Deaths resulting from work-related injuries and work-related illnesses – non employed workers	0
Deaths resulting from work-related injuries and work-related illnesses – workers of external companies at Biesterfeld sites	0
Recordable work-related injuries	6
Recordable work-related injury rate	2.84
Recordable work-related illnesses	2
Lost workdays due to work-related injuries, deaths from occupational accidents, work-related illnesses, or illnesses resulting in death	123

Definitions, assumptions, and calculation method

- Figures include all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- At locations without active time tracking systems, total hours worked were calculated based on average weekly working hours minus paid vacation days.
- The injury rate is calculated by multiplying the total number of work related injuries by 1,000,000 and dividing by the total hours worked; it therefore represents the number of cases per one million hours worked.
- Data collection is carried out by the individual companies within the Biesterfeld Group.

Parameters for work-life balance

	Headcount	Percentage of total
Employees entitled to family leave in 2025	57	5 %
Employees entitled to family leave based on socio-political agreements	1205	99 %

Definitions, assumptions, and calculation method

- Figures include all own employees of the Biesterfeld Group with a valid and active employment contract as of 31 December 2025.
- Only in our Indian subsidiary is family leave not yet established.
- Data collection is carried out by the individual companies within the Biesterfeld Group.

Employees entitled to and having taken family leave

	Headcount
Female	35
Male	17

Definitions, assumptions, and calculation method

- Data collection is carried out by the individual companies within the Biesterfeld Group.
- Five employees entitled to family leave did not make use of it in 2025.

Incidents, complaints, and severe impacts related to human rights

Complaints submitted via our whistleblower hotline	3
Reported cases of discrimination	0
Complaints lodged with national contact points for multinational enterprises (OECD)	0
Total amount of significant fines, sanctions, and compensation payments related to complaints	0 €

Definitions, assumptions, and calculation method

- Data collection for the first indicator is carried out by the Legal Compliance department at corporate headquarters of the Biesterfeld Group.
- Data collection for the latter three indicators is carried out by the individual companies within the Biesterfeld Group.

Beyond reporting in line with the ESRS, we would also like to share a number of additional success stories related to our own workforce at Biesterfeld.

International networking as an integral part of Biesterfeld

As an internationally active company, global networking plays an increasingly important role for us. We actively promote exchange across our locations to give colleagues the opportunity to take on new challenges at a different site, allowing them to grow through both professional tasks and cultural diversity.

Motivated colleagues from foreign sites who wish to assume product or project responsibility in Hamburg are regularly given the chance to apply for deliberately advertised positions with an international focus.

Erik Heidbrink spent three months at our subsidiary GME in Singapore.



"I truly appreciate working in a corporate environment where collaboration with colleagues from different cultures and geographical regions is part of everyday life. Having the opportunity to experience this firsthand in Singapore, beyond virtual meetings, was a fantastic experience. I took a great deal away from this time and look back on it fondly, both professionally and personally. In particular, collaborating closely with colleagues and our banking partners on site was something I genuinely enjoyed. I can feel how these personal relationships now make digital collaboration much easier and how they have strengthened my understanding of local requirements. Outside of work, it was of course a highlight to immerse myself in the vibrant city life of Singapore and its incredibly diverse cultures."

Since 2024, Christian Dammann has been active in India at Hildose as an Integration Manager.



"During my time in India, I was operationally involved in various processes and projects and experienced firsthand how sustainability is integrated into everyday work. The focus was particularly on structured processes, safety standards and the conscious use of resources. Many measures have now become an integral part of daily operations and continue to be further developed. At the same time, it was evident that a shift in thinking is also taking place within society. Topics such as resource conservation and sustainable economic activity are gaining increasing importance.

However, it also became clear that India, both in terms of its vast size and its enormous population, is an extremely large and diverse country. As a result, regional differences in infrastructure, economic development and approaches to sustainability are significant. During my stay, I also had the opportunity to travel within the country. These experiences were personally very enriching for me. The diversity of cultures, ways of life and perspectives broadened my view and once again showed me how important international cooperation is, especially when it comes to further developing and firmly anchoring sustainable solutions."

Cord Dankers began his journey in South Africa as our Integration Manager at Aerontec and has since become the Managing Director.



“International connectivity in a global company is especially a matter of philosophy when it comes to M&A activities: Do we impose everything on the target from Day Zero? Do we allow the company to remain completely independent? Or do we integrate step by step, bringing together the respective cultures? At Biesterfeld, the latter is particularly important to us as a family-owned company, which is why, after a successful acquisition, an Integration Manager is sent to the respective region for the post-merger integration.

In the case of Aerontec, I had the opportunity to take on this role in South Africa. For ten months, I worked as Integration Manager in Cape Town and was able to actively contribute to bringing both organisations together. This period was extremely formative for me, both professionally and personally. In addition to working closely with international teams, I was able to experience the local culture firsthand through my South African colleagues, for example during a relaxed Braai on Christmas Eve, which gave me a sense of the openness and community spirit on site.

What remains especially enriching for me today is the proximity to our customers. Being able to witness every production step during site visits and, for example, walk across catamarans manufactured with our materials makes our contribution directly visible. Equally exciting is the opportunity to help shape the expansion of our local production facility for foam processing, an experience through which I continue to learn every day.

Since July 2025, I have been working as Managing Director in South Africa and I am delighted to regularly welcome colleagues from the global Biesterfeld network here, learning from one another and benefiting together. I would like to express my sincere thanks to the Executive Board and the Biesterfeld family for this unique opportunity.”

The works council – Promoting social responsibility

The works council plays a central role in the cooperation between employees and the company at all German locations. The works council and company management maintain open and constructive communication and work together in a trusting manner in the best interests of both employees and the company. This was reflected in a wide range of topics in 2025.

Through close collaboration with the People and Culture department, the Legal department and the Occupational Safety Committee (ASA), the works council actively contributes to continuous improvements in areas such as health protection, occupational safety and data protection. The works council also serves as a competent point of contact for employees on all questions related to their professional situation within the company. Regular consultation hours ensure ongoing dialogue with employees. In the works assemblies that take place several times a year, the works council provides transparent information about completed and ongoing projects and gives employees the opportunity to submit questions or suggestions anonymously.

A key priority in 2025 was supporting Biesterfeld's restructuring and transformation projects. Through coordinated measures related to internal job placement, qualification and voluntary participation, compulsory redundancies were avoided. The works council also supported the development of socially responsible solutions during the closure of the pure sales offices in Germany and negotiated corresponding agreements. As part of these projects, the works council also provided individual counselling to affected employees and held numerous one to one discussions to support them during the transition.

Gründung eines europäischen SE-Betriebsrats und Betriebsratswahlen in Deutschland

A milestone for employee representation in the company was the reestablishment of the **European SE Works Council** in February 2025. It is responsible for cross border topics and measures within the company, which it discusses with management in regular meetings. The aim is to ensure that the interests

of employees from all member states are included in decision making and to promote transparent and sustainable international corporate governance.

There were also **extraordinary elections for the German works council** during the reporting year to strengthen the team after personnel departures in recent years and in light of the increasing number of projects, ensuring continued effective employee representation. The newly elected committee began its work in June 2025. **Since then, both committees have worked closely together.**

In the area of **work organisation and employee support**, employees were informed together with People and Culture about the requirements for working time recording and the importance of breaks and rest periods for health protection. Another essential task of the works council is supporting employees with personal concerns and complaints as part of the **complaint management** process. The majority of the cases received were successfully resolved.

In the field of **personnel development**, the works council contributed ideas for training programmes and supported the further development of key HR instruments, including the Biesterfeld Dialog with its focus on structured two way feedback, as well as the national and international Biesterfeld Exchange Programme. The works council also took an active role in the **Biesterfeld Social Day** by identifying partner organisations and supporting implementation. It also worked on harmonising organisational regulations.

Another major focus in 2025 was **workplace safety and health**. The works council accompanied the introduction of new workplace and space concepts as part of site adjustments. New team zones were created, additional meeting rooms and new call spaces were made available, bicycle parking spaces were expanded and preparations were made for the introduction of a B Balanced room intended primarily for employees with health related limitations or urgent childcare needs. The works council paid particular attention to ensuring transparent usage rules. It also advocated for revising and simplifying the rules for applying for screen work glasses to further improve access to ergonomic equipment.

The three member BEM team, **which consists of the People and Culture department**, the works council and the representative body for severely disabled employees, handled nine new cases of employees with long term illnesses in 2025, in addition to the eight cases still open from previous years. Three procedures were completed within the reporting year and eight additional cases were progressing promisingly toward successful and complete reintegration by the end of the year.

In 2025, the works council intensified its role as a review and control body for **IT systems**. In view of numerous digitalisation initiatives, a dedicated IT committee was established to accompany the implementation of new digitalisation projects closely. The

basis for IT codetermination continues to be an existing framework works agreement titled IT Systems and New Technologies, which was supplemented with consultation forms and an AI checklist to simplify processes. The focus was on ensuring data protection compliant procedures, limiting access to personal data to the necessary minimum and assessing training needs. Several digitalisation measures were approved after thorough review. In parallel, extensive consultations and assessments took place regarding larger ongoing IT projects. Corresponding works agreements are under negotiation and are expected to be completed in the following year.

Employee benefits in Germany

Promoting and enhancing the safety, health, and well-being of our employees is of central importance to us.

Team spirit, sport and well-being at Biesterfeld

To strengthen the sense of team spirit between different departments, we initiate a wide range of activities outside of the regular office routine. These measures encourage exchange and mutual understanding, while also providing a balance to potential workplace demands. Our employees demonstrate team spirit and tackle challenges together by regularly participating in various sporting events. Examples include running events at our headquarters in Hamburg such as the Hamburg MOPO Team Relay and the Hamburg City Cycling campaign (Stadtradeln). Since 2022, our employees have actively taken part in Hamburg's Stadtradeln initiative in support of environmental protection. Another measure has been the creation of the Biesterfeld Running Circle, which connects colleagues with a passion for running and encourages their athletic activity.

We are also pleased to support participation in regional sporting events, for example by providing professional sports equipment or covering event participation fees.

Health Benefits at Biesterfeld in Hamburg

At our corporate headquarters in Hamburg in cooperation with our occupational physician, we provide voluntary free influenza vaccinations for all employees. Furthermore, all workstations at the Hamburg site have been equipped with height adjustable desks and two monitors to ensure optimal workplace ergonomics.

To encourage sustainable commuting, Biesterfeld supports the Deutschlandticket. All employees in Germany can use the premium version of the Deutschlandticket as a subsidised job ticket. Additionally, supported by the company suggestion scheme and the works council, a bicycle leasing option was introduced in 2022 as a complement to using public transport. All German employees can lease up to two bicycles for three years and use them fully

for private purposes, with Biesterfeld covering the insurance costs. This not only motivates employees to be physically active but also promotes a shift towards cycling for daily routes, which can have a beneficial impact on the local environment.

Biesterfeld offers a wide range of sports activities, including monthly bowling evenings, football meet-ups and regular massage sessions, all of which are very well received. Additionally, the company provides subsidies for the corporate fitness network as well as for local and nationwide gym chains and swimming pools. With this membership, employees can access numerous sports facilities across Germany and Austria, such as fitness and yoga studios, swimming pools, and even CrossFit and bouldering gyms. They also benefit from a broad selection of online courses covering sports, nutrition and meditation.

An innovative way to meet and connect with colleagues worldwide – without packing a suitcase – has been realised through Coffee Pals. If colleagues are at the same location, they can meet in person, perhaps for lunch, a walk, or a coffee. When meeting in person is not possible, a “virtual coffee” can be arranged online across borders.

In addition to sports activities and benefits, employees at our Hamburg headquarters can make use of an

external cafeteria during lunch breaks. Located near our corporate headquarters, it offers fresh, healthy, and diverse meals at a low price – subsidised by Biesterfeld – allowing all employees to enjoy affordable, high-quality meals to start the afternoon well-nourished.

Biesterfeld #Healthforyou

To promote the health of our employees, we launched the #Healthforyou initiative. Articles published under #Healthforyou on our intranet address various focus topics, offering information and advice for a healthy lifestyle and are accessible to all employees worldwide. The monthly series provides practical tips, insights, and inspiration on topics such as nutrition, physical activity, mental health, and stress prevention.

In addition, we organize digital health days, workshops, and internal activities that are open to all employees globally and offer low-threshold access to health-related resources. Through #Healthforyou, we strengthen health literacy within the company, support a mindful approach to physical and mental wellbeing, and thus make an important contribution to a safe, healthy, and sustainable work environment.

Training and continuing education as a priority

Continuous learning and ongoing professional development are essential for progress and innovation. For this reason, Biesterfeld has developed a broad and diversified training portfolio for all employees worldwide, offering digital, hybrid, and in person formats. As outlined in the previous chapter, all employees are regularly informed about this offering and, where relevant, specifically invited to participate in certain topics. The programme goes far beyond the boundaries of individual professional fields and includes subjects such as media literacy as well as health promoting courses, for example on stress and time management. Both internal and external experts

lead these sessions, which are subsequently evaluated through surveys as part of our quality assurance process. Feedback is used to continuously optimise the programmes where necessary.

Learning together and sharing knowledge

The uniqueness of our company stems from the individual skills of each team member. For this reason, we place great importance on deliberately developing the potential of our employees. In addition to a comprehensive range of general training

opportunities for all employees, we also provide specialised training programmes. These are aimed at our skilled professionals, emerging talents, and leaders alike. Our goal is to strengthen existing competencies at all levels of the organisation.

Over the years, several formats have been created at Biesterfeld, which we successfully continued in 2025 as well.

The **“Meet the Manager”** event series was also held quarterly in 2025. Managers from the first leadership level introduced themselves to participating colleagues and answered their questions. This not only covered strategic and operational aspects but also provided insights into career paths and personal backgrounds.

The internal event **“Sustainable Innovation powered by Green Startups”** brought together Biesterfeld employees and leading sustainability-focused start-ups to jointly develop new impulses for sustainable product and market innovations. Through workshops, keynotes, and exchanges with venture and scientific partners, the format strengthened Biesterfeld’s innovative capacity and fostered concrete sustainability know-how for further developing the portfolio.

G1 – Business Conduct

A clear governance is essential to fostering a values based corporate culture and systematically embedding more sustainable practices. It establishes binding rules to protect whistleblowers and implements effective measures to prevent corruption and bribery. In doing so, it not only supports the adherence to ethical standards, but also strengthens trust among relevant stakeholders.

We have assessed our potential and actual negative and positive impacts, as well as risks and opportunities, related to our corporate policy within the framework of the double materiality analysis in accordance with regulatory requirements. Further details can be found in the chapter on the materiality analysis.

Below, we provide a tabular overview of the impacts in relation to corporate policy that have been assessed as material, including the respective time horizons considered.

The IRO (Impacts, Risks and Opportunities) assessments were carried out from the so-called "net perspective," meaning that all IROs were evaluated considering the measures already implemented. In this method, existing management approaches and actions already undertaken at Biesterfeld are credited in the assessment.

Material sub topics	Impacts, risks and opportunities	Time horizon	Description
Corporate culture	Positive impact	Short-term / ongoing	A respectful and positive corporate culture enhances employee well being and contributes to an attractive employer profile.
Protection of whistleblowers	Impact	Short-term / ongoing	Protecting whistleblowers promotes ethical behaviour within the company by enabling the early detection of misconduct.
Corruption and bribery	Positive impact	Short-term / ongoing	Preventing and detecting corruption and bribery promotes ethical conduct in the company and is fundamental to being an attractive business partner for suppliers and customers.

The identified material impacts related to corporate policy form a central basis for developing an appropriate strategy. As outlined in the previous chapter, we have established a strategic pillar dedicated to People, which also includes our own workforce. The following section outlines the measures and policies that are directly linked to the identified material impacts.

The development of these measures and policies is the responsibility of the relevant specialist departments. Approval lies with the Executive Board, while implementation falls within the remit of the manage-

ment and the personal responsibility of employees. The policies are made available worldwide through internal communication channels and are accessible to all employees. They apply uniformly to Biesterfeld's entire own workforce worldwide.

Unless otherwise explicitly stated in the respective section, the policies and measures presented are not based on specific external standards, but rather on best practice approaches in dealing with corporate policy.

Policies related to Business Conduct

In the following chapter, we present the policies established at Biesterfeld in connection with governance, aligned with the material impacts identified earlier.

Corporate culture

For the Biesterfeld Group, a written Code of Conduct has been established. Derived from the company's values, it sets out fundamental behavioural principles that guide employees in their daily work. These business conduct guidelines apply to all employees worldwide and define global standards and rules. They are designed to help address the diverse legal and cultural challenges encountered in everyday business and to meet our self-imposed standards. These principles are not static; they continuously evolve as societal conditions change.

Employees are the foundation of the Biesterfeld Group's success. Through their thoughts and actions, they embody and demonstrate our corporate culture to our partners. The Biesterfeld Group respects the personal dignity, privacy, and individual rights of all employees, as well as those of customers, service providers, and suppliers. Our interactions are characterised by mutual respect, professionalism, trust, and open communication. Team spirit and solidarity among employees are key contributors to company success. Performance and potential are the essential criteria for employee development.

Biesterfeld does not tolerate any discrimination, whether based on age, origin, gender, or other characteristics. Any form of human rights violations, forced labour, or child labour is firmly rejected. All employees are required to promptly disclose and actively address any irregularities observed.

This Code of Conduct is accessible to all employees and published both on the intranet and on the internet. The objectives associated with the Code can only be achieved through active participation by all involved. All employees are therefore encouraged to review their own behaviour against the standards outlined in the Code and to be aware of areas in which improvements can be made. Compliance with, implementation of, and updates to the Code are regularly monitored across the entire Biesterfeld Group.

Protection of whistleblowers

Compliance with applicable laws and internal company policies, and the resulting lawful and ethical conduct, are of the highest priority for the Biesterfeld Group. To this end, Biesterfeld provides a whistleblowing system that enables the reporting of misconduct, criminal acts, or specific risks within the company. This supports the prevention of behaviour that could harm the company.

The whistleblower protection policy applies globally to all organisational units and all employees of the Biesterfeld Group. It applies equally to internal and external parties.

The whistleblowing system can be used entirely anonymously. Using an external server operated by the software provider, anonymity is fully guaranteed and certified. It is technically impossible to trace reports via IP addresses or similar data.

The system is administered by the Compliance Manager, who processes and allocates reports for follow-up. The following issues can be reported through the system: corruption, faulty bookkeeping, money laundering, fraud / breach of trust / embezzlement, antitrust violations, discrimination or harassment, breaches of occupational health and safety regulations, or other legal infringements.

Corruption and bribery

At Biesterfeld, our commitment to responsible conduct requires transparent and legally compliant collaboration with our employees, suppliers, and customers, guided by clear principles of conduct. The Biesterfeld Group does not tolerate any form of corrupt or otherwise unlawful behaviour. All employees are therefore expected to comply with both legal requirements and internal policies, and to apply them in their daily work.

To reinforce this commitment, the Biesterfeld Group supports the world's largest sustainability initiative, the UN Global Compact, and implements its ten principles. These principles cover human rights, labour standards, environmental protection, and anti corruption. The anti corruption policy applies globally to all organisational units and all employees of the Biesterfeld Group.

Any form of corruption or bribery is strictly prohibited and will be sanctioned. Biesterfeld is fully committed to fair competition and complies with anti trust and competition laws in every country where it operates. Every employee receives annual training in fraud prevention, anti corruption, and competition law.

Key Figures related to Business Conduct

Reports via the whistleblower platform

	2023	2024	2025
Number of reports received via the whistleblower platform	3	6	3

Definitions, assumptions and calculation method:

- Data is collected by the Compliance Manager of the Biesterfeld Group.
- The figures demonstrate that the whistleblower platform is being accepted as a communication channel and is used for valuable exchange.
- All reports were processed.

Convictions for corruption and bribery

	2024	2025
Number of convictions for corruption and bribery	0	0

Definitions, assumptions and calculation method:

- Includes convictions involving Biesterfeld which are known to the company with verified evidence.
- Corruption is defined as the abuse of entrusted power for personal gain, which may be committed by individuals or organisations. This includes practices such as bribery payments, fraud, extortion, collusion, and money laundering. It also covers the offer or acceptance of gifts, loans, fees, rewards, or other advantages intended to induce a person to carry out an act that is dishonest, illegal, or violates trust in connection with the company's business activities. These may be monetary or in-kind benefits such as free goods, gifts, holidays, or special personal services granted to obtain an improper advantage or to exert moral pressure to accept such a benefit.
- Bribery is defined as engaging someone to act dishonestly in one's interest by offering money, gifts, or other incentives.
- Data is collected by the individual companies within the Group.

Fines related to convictions for corruption and bribery

	2024	2025
Total amount of fines for violations of anti corruption and anti bribery laws (€)	0	0

Definitions, assumptions and calculation method:

- Includes convictions involving Biesterfeld which result in a fine imposed on the Biesterfeld Group or its subsidiaries.
- Corruption is defined as the abuse of entrusted power for personal gain, which may be committed by individuals or organisations. This includes practices such as bribery payments, fraud, extortion, collusion, and money laundering. It also covers the offer or acceptance of gifts, loans, fees, rewards, or other advantages intended to induce a person to carry out an act that is dishonest, illegal, or violates trust in connection with the company's business activities. These may be monetary or in-kind benefits such as free goods, gifts, holidays, or special personal services granted to obtain an improper advantage or to exert moral pressure to accept such a benefit.
- Bribery is defined as engaging someone to act dishonestly in one's interest by offering money, gifts, or other incentives.
- Data is collected by the individual companies within the Group.

United for Sustainability

As a family owned company, trust and a sense of responsibility are deeply rooted in our corporate culture. We expect these values not only from ourselves but also from our business partners. That is why we place great importance on exchanging ideas within various networks. By collaborating with other companies, organisations, and initiatives, we can share valuable experiences and jointly develop innovative solutions that have a positive impact on society.

We are particularly pleased about the individual commitment of our employees. We are grateful and proud that some of them take on responsibility beyond their professional roles and engage in voluntary work. Their involvement in various charitable projects and organisations is an inspiring example of lived responsibility, social awareness, and sustainable action.

Sustainability Beyond Our Own Company



One day/year

for voluntary engagement of each employee in sustainability projects starting in 2025

At Biesterfeld, we think in generations. Sustainability is therefore an integral part of our business operations and embedded in our sustainability strategy. Within the People & Culture pillar, we pursue the goal of fostering a culture shaped by trust and appreciation, where employees can grow, take responsibility, and actively contribute. One concrete target of this pillar is: "One day per year for voluntary engagement in sustainability projects for every employee." This commitment led to the creation of the Biesterfeld Social Day, which has been established in Germany since October 2025 and globally from 2026 onwards.

As part of the Social Day, employees can take one paid day per calendar year to volunteer in charitable social, environmental, or cultural projects. Participation is voluntary and can take place either as a team event or individually.

In early December, brief online sessions within the b.sustainable series introduced interested employees to initial experiences from the Social Day rollout. During the pilot phase from October to December 2025, employees volunteered in activities such as:

- › Supporting a care center (Oktoberfest event)
- › Baking cookies and assembling Christmas gift bags in a shelter for refugees
- › Serving food at the food bank
- › Organizing the "Christmas Magic" event for senior citizens
- › Distributing breakfast and lunch to people experiencing homelessness

Feedback shows that the Social Day creates space for new perspectives, strengthens collaboration, and enables tangible support where it is needed. Many employees reported enriching experiences and expressed great appreciation for the work of volunteer organizations.

We seek to further evolve the Biesterfeld Social Day and to keep empowering our employees to make a positive impact in the community. We will share regular updates on activities and experiences and encourage ongoing exchange. We thank all colleagues who have already contributed and look forward to many more shared efforts and experiences.



Sustainability in Networks

Sustainability does not end at the company boundary. That is why we place great value on active exchange with other companies, organisations, and networks. Through collaboration and dialogue on proven solutions, we strengthen sustainable action across company and industry borders.

Our clear commitment to sustainable practices is reflected in our joining the **world's largest sustainability initiative, the UN Global Compact**, in 2014. The goals we have defined are aligned with the applicable ecological and social standards. Among other things, we have leveraged our membership to participate in the six-month Climate Ambition Accelerator programme. Within this programme, we took part in various webinars and live workshops, learning in detail how to calculate greenhouse gas emissions, and later exploring the tools and resources provided by Science Based Targets (SBT) to correctly define our objectives. As a result, we formulated carefully considered emission reduction targets that are aligned with scientific principles, which we are now pursuing with dedication. These targets have already been presented in the chapter on our Environmental strategic pillar.

Biesterfeld is also an active member of **Maschinenraum**, an initiative by family owned businesses for family owned businesses. As one of 70 member companies, we share experiences and knowledge and offer one another support across all core areas of transformation. This initiative enables cross-industry and cross-company collaboration in a protected environment, fostering successful development. In 2025, we actively contributed to sustainability topics such as preparing for upcoming EU legislation (e.g. CSRD, CSDDD), selecting ESG software, and managing sustainability ratings. In other thematic circles, many of our employees took advantage of diverse exchange and training formats, opening up another channel for personal development.

Regular exchange not only promotes knowledge transfer but also the development of common standards and future oriented solutions. In doing so, we actively contribute to sustainable progress beyond our own company.

In addition to these exchange networks and initiatives, we are engaged in the following associations, networks, and initiatives:

AGA Norddeutscher Unternehmensverband, AHK, Bildungswerk der Wirtschaft, Creditreform Hamburg, Deutsche Industrie und Handelskammer, DPRG (Deutsche Public Relations Gesellschaft), DSAG, EGN (Executives Global Network), FECC, Foundation for the Global Compact, Maschinenraum, Verband Chemiehandel, Berufsverband der Compliance Manager, IT Executive Club, VOICE – Bundesverband der IT Anwender, Kunststoff Institut Lüdenscheid, wdk – Wirtschaftsverband der deutschen Kautschukindustrie, Composites United, Drogen und Chemikalienverein, Foodactive, FSK Fachverband Schaumkunststoffe, Industrieverband Klebstoffe, Ipec Europe, RSPO – Roundtable on Sustainable Palm Oil, Sepawa, Swiss SCC, Verband für Schiffbau und Meerestechnik, VILF, Zukunftsnetzwerk BioFoN.

To support the global sustainability goals for protecting the climate and ensuring good living conditions, the Biesterfeld Group also commits to backing initiatives that reach beyond our company boundaries. In doing so, we aim to live up to our responsibility to support projects that generate a sustainable economic, environmental, and social impact, both locally and internationally.

Plastic should not end up in nature For this reason, our Biesterfeld Plastic business unit actively supports the objectives of the global **Operation Clean Sweep®** initiative. Through our voluntary commitment, we place particular emphasis on promoting the responsible and sustainable use of resources, as well as driving the proper disposal and recycling of plastic materials.

Our participation helps raise awareness of the importance of careful handling of plastics and aims to prevent plastic pellets, flakes, and powders from entering the marine environment. Concrete measures include ensuring thorough cleaning of floors and storage areas so that no excess plastic granules reach waterways or the natural environment. The collected raw material is then properly disposed of or, where possible, incorporated into a recycling process.

In addition, we inform our international logistics partners about our engagement and seek to encourage them to participate in the Operation Clean Sweep® initiative as well.

For further information, please visit:
www.opcleansweep.eu

RSPO stands for "Roundtable on Sustainable Palm Oil" and is an initiative of the World Wide Fund for Nature (WWF). Our Biesterfeld Spezialchemie business unit has been a licensed RSPO distributor for many years. This means we support the initiative's efforts to promote sustainable cultivation methods and to avoid direct environmental damage caused by palm oil production.

In essence, certified RSPO palm oil must meet criteria such as: no rainforest clearance during production, prohibition of child labour, and compliance with legal regulations. The certification is recognised worldwide as proof that the palm oil originates from sustainable sources.

Through our licence, we are able to purchase, store, and resell certified products. By participating in this initiative, we foster transparency and sustainability throughout the supply chain.

For further information, please visit:
<https://rspo.org/>

External validation

We view sustainability as a continuous process of improvement and regularly have our performance assessed through independent ratings and certifications. These external evaluations help us create transparency, make our progress measurable, and identify targeted opportunities for further development. This ensures that our sustainability goals are implemented in a credible and traceable manner.

As part of our sustainability efforts, we have successfully participated in the EcoVadis assessment, earning a Silver Medal for the entire Biesterfeld Group. This award confirms our commitment in the areas of environment, labour and human rights, ethics, and sustainable procurement. The EcoVadis assessment provides valuable insights into our sustainability performance and demonstrates that we are on the right track to continuously improve our processes and act responsibly.

<https://recognition.ecovadis.com/ZiHC4XJaF0qK0ix1-r1acw>



Our German companies Biesterfeld Performance Rubber, Biesterfeld Spezialchemie, and Biesterfeld Plastic Group participate in the Responsible Care programme of the Verband Chemiehandel (VCH) and are regularly certified for their performance. Responsible Care was launched as a voluntary initiative by the international chemical industry and provides a framework for safety and excellence in chemical management. Through this certification, we commit, among other things, to continuously improve the know how and performance of our technologies, processes, and products in the areas of environment, health, and safety along their entire life cycle. The aim is to prevent harm to people and the environment, to use resources efficiently, minimise waste, maintain open reporting, and actively support all those along the product chain who handle and use chemicals, promoting their responsible management.



Our companies Biesterfeld Norge AS and Biesterfeld Sweden AB are certified to **ISO 14001**. ISO 14001 is an internationally recognised standard for environmental management systems. This certification commits us to systematically measure, monitor, and improve our environmental impacts. In this way, we actively contribute to environmental protection and ensure that environmental considerations are firmly embedded in our business processes

Our companies in seven different countries are ISCC PLUS certified and can supply corresponding material to a wide range of regions. ISCC PLUS stands for International Sustainability and Carbon Certification and is the world's leading mass balance certification system for ensuring the sustainability of raw materials and materials throughout the entire supply chain. The certificate guarantees sustainable production under ecological, economic, and social criteria. As all parts of the supply chain must be ISCC PLUS certified, a transparent and controllable value chain is created, enabling our customers to make reliable sustainability claims about their products.



One major advantage of mass-balanced materials is that they offer the same quality and performance as conventional virgin materials, since the monomers used are identical regardless of feedstock origin (e.g. petroleum or biowaste gases). Even though not many of our customers are currently ISCC PLUS certified, interest is growing significantly. We deliberately chose to certify early so that we can work together with our suppliers to enable sustainable solutions based on mass-balanced materials. These complement our existing sustainability portfolio perfectly.

Methods and standards

Within our sustainability report, we explain to all interested stakeholders our core convictions – such as respect for and compliance with human rights, a responsible and respectful approach to our employees, and the efficient use of technology to meaningfully reduce our carbon footprint. We are firmly committed to the Sustainable Development Goals (SDGs) we pursue. However, we must note that the content of this publication has not been approved by the United Nations and does not reflect the views of the United Nations, its officials, or its member states.

This sustainability report has been internally validated and has not undergone external verification.

The Biesterfeld sustainability report has been prepared in alignment with the guidelines of the world's most widely recognised sustainability reporting

framework – the Global Reporting Initiative (GRI). The GRI Standards enables transparency through clearly defined disclosures and ensures the ongoing comparability of information by applying a globally acknowledged standard. Our chosen approach – reporting with reference to the GRI Standards – guarantees transparent presentation of the key elements a company must capture to ensure sustainable corporate governance. This includes the company's economic, environmental, social, and governance related performance.

In doing so, we also take into account the ten principles of the United Nations in the areas of human rights, labour standards, environmental protection, and anti corruption.

The Ten Principles of the UN Global Compact



GRI Content Index

Biesterfeld has reported the information cited in this GRI content index for the period 01.01.2025 - 31.12.2025 with reference to the GRI Standards.

For the Content Index – Essentials With Reference option Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting with reference to the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the German version of the report.



Statement of use	Biesterfeld has reported the information cited in this GRI content index for the period 01.01.2025 - 31.12.2025 with reference to the GRI Standards.
GRI 1: Foundation 2021	

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GRI 2: General Disclosures 2021	2-1 Organizational details	P. 3, P. 10
	2-2 Entities included in the organization’s sustainability reporting	P. 3, P. 10
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	2-7 Employees	P. 23, P. 42-62
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	2-9 Governance structure and composition	P. 6-7
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	3-2 List of material topics	P. 20-21, P. 34-35, P. 42-43, P. 63-64, P. 74
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GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	P. 15
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GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P. 38
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GRI 401: Employment 2016	401-1 New employee hires and employee turnover	P. 46-47, P. 51
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	P. 60-61
	401-3 Parental leave	P. 45-46, P. 55
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	P. 59-60

GRI STANDARD	DISCLOSURE	LOCATION
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	P. 15-17, P. 23, P. 44, P. 59-61
	403-2 Hazard identification, risk assessment, and incident investigation	P. 15-17
	403-3 Occupational health services	P. 59-61
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