



# Sustainable Development Report **2025**

## ABOUT THIS REPORT <sup>2-1-1</sup>

This document is published by Adisseo. Its purpose is to provide our stakeholders a good understanding of Adisseo Environmental, Social, and Governance contributions, initiatives and results towards the goal of sustainable development.

### REPORTING ENTITY AND ABBREVIATED TERMS

Bluestar Adisseo Company. For ease of expression, the said corporation is referred to by the terms "Adisseo", "the Company", or "we/our/us". Adisseo's parent Company, "China National Bluestar (Group) Co., Ltd." is referred to as "China Bluestar". <sup>2-1</sup>

### SCOPE OF REPORTING

Our reporting scope covers all the worldwide subsidiaries that were included in the scope of the consolidated financial statements of the Company for the period from January 1 to December 31, 2025. You can find details of our list of subsidiaries in our 2025 Annual report. Any exemptions or exclusions will be specified where relevant, if any. <sup>2-2</sup>

### REPORTING PERIOD AND FREQUENCY

Our Reporting time period is from 1 January to 31 December 2025, aligned with the period of the Company's Annual financial report. In order to maintain the consistency and completeness of information, the content of some items in this report might be out of the stated reporting period. Our SD Report publishing frequency is annual. You may access to Adisseo's official website ([www.adisseo.com](http://www.adisseo.com)) to browse the report online or download the digital version of the report. The report is published in simplified Chinese and English. <sup>2-3</sup>

### COMPILATION BASIS

This report has been prepared in accordance with the Global Sustainability Standards Board's (GSSB) GRI Sustainability Reporting Standards 2021 (GRI Standards 2021) and is also based on the Shanghai Stock Exchange's Listed Companies Self-Regulatory Guidelines No.1 - Standardized operation and Corporate Social Responsibility Report guidelines, and the United Nations' 2030 SDGs. The Double Materiality Matrix and associated Impacts, Risks and Opportunities disclosed in the report have been developed following the requirements of the CSRD (Corporate Sustainability Reporting Directive) and so, the ESRS (European Sustainability Reporting Standards). In addition, this report complies with the China Sustainability Disclosure Standards (CSDS), which constitute the Chinese framework for extra-financial (non-financial) reporting.

The structure of this report reflects a hybrid approach: while reporting in accordance with the GRI Standards, Adisseo has started its transition towards both the CSRD and CSDS reporting frameworks.

### DATA DESCRIPTION

Unless otherwise specified, the currencies stated in this report are all in CNY. Due to statistical reasons, appropriate corrections have been made in the report on related data from previous versions. In case of discrepancies, the data stated in this report shall prevail.

Adisseo is a signatory of the



**WOMEN'S  
EMPOWERMENT  
PRINCIPLES**

Adisseo is a signatory to the Responsible Care global charter and, as such, is committed to safe management of its products throughout their lifecycle, the promotion of their role in improving quality of life and their contribution to sustainability.



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**HAO Zhigang**

CEO and Chairman of Adisseo

## CHAIRMAN'S ADDRESS 2-1-2

Ladies and gentlemen,

**Feeding the world in a safe, high-quality, affordable, and sustainable way remains at the heart of Adisseo's vision. In 2025, this commitment translated into concrete progress across innovation, governance, environmental performance, and social impact.**

This year marks a major milestone in our sustainability journey. We successfully achieved our 2025 environmental targets, reaching a 21% reduction in absolute greenhouse gas emissions (Scope 1 & 2) compared to 2020. This achievement confirms our ability to turn ambition into measurable results. At the same time, we strengthened our long-term decarbonization roadmap and launched our Green Fund, taking our first concrete actions to address Scope 3 emissions.

On the product side, Life Cycle Assessments (LCA) now cover 95% of our portfolio, with an excellent Data Quality Rating between 1.5 and 2. This reinforces the robustness, transparency, and credibility of our environmental approach.

Sustainability is fully embedded in our innovation strategy. In 2025, 73% of our innovation investments were dedicated to low-carbon objective projects. Our teams also participated in 74 scientific congresses worldwide, reinforcing Adisseo's scientific leadership and commitment to knowledge sharing.

Adisseo reaffirmed its commitment to sustainability with the publication of two new policies: the Climate Change Policy and the Global Social Policy. These provide a clear framework for both operational and strategic ESG decision-making.

Governance has also taken a decisive step forward. Two new Executive Committee members now oversee Strategy and Sustainable Development, ensuring that ESG priorities remain at the highest level of decision-making.

In parallel, we advanced our alignment with CSRD requirements, strengthened our Double Materiality Assessment process, and enhanced the robustness of our ESG governance architecture.

Sustainability at Adisseo is no longer a standalone ambition — it is a performance driver, a risk management lever, and a strategic accelerator.

I would like to express my sincere gratitude to all Adisseo teams worldwide. Your engagement, expertise, and sense of responsibility continue to shape a company that actively leads the transformation of our industry.

**Together, we remain committed to building a resilient, innovative, and sustainable future for animal nutrition and for the communities we serve.**

**HAO Zhigang**

CEO and Chairman of Adisseo

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# 1

Adisseo's business model is fully aligned with its Vision, Mission and Values, which define its contribution to sustainable value creation.

# GROUP

# 1. ADISSEO IN FIGURES 2-13

Adisseo is an international company listed on the Shanghai stock exchange (stock code: 600299.SH) with core competitiveness in the fields of feed additives and servicing more than 4,200 customers over the world.

China National Bluestar (Group) Co.,Ltd. ("China Bluestar"), the main shareholder of Adisseo, is actually controlled by Sinochem Holdings Corporation: Ltd. ("Sinochem Holdings"). Sinochem Holdings is a leading state-owned enterprise under the supervision of State-owned Assets Supervision and Administration Commission of the State Council.

| Adisseo is a leader at the heart of the food chain, feeding the planet in a high-quality, affordable, safe and sustainable way. 2-6

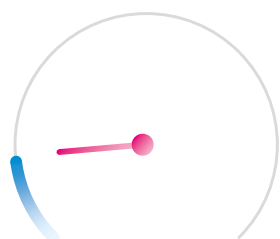
## 1.1. 2025 Financial Year

In 2025, we achieved resilient growth, particularly in the methionine business with significant increase in both sales volume and revenue.. The robust performance contributed to our strategic development throughout the year.

### REVENUE



**10.9%**  
From the prior year



**CNY 17,231 million**  
primarily driven  
by strong performance  
of methionine.

### TOTAL ASSETS



**CNY 27,796**  
million

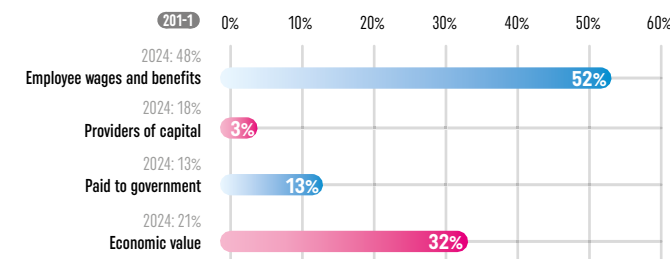


## 1.2. Economic Value added

Value added is on an accrual basis, calculated from sales and other revenues less the cost of materials, depreciation, amortization, and other expenses.

### OUR ECONOMIC VALUE ADDED INCREASED

**8.83%**  
to CNY 3,696 million in 2025.



IN CNY MILLION	2022	2023	2024	2025
Total Assets	21,343	21,513	22,257	<b>27,796</b>
Revenues	14,529	13,184	15,534	<b>17,231</b>
Operating costs	11,156	11,200	12,139	<b>13,535</b>
<b>Economic value added</b>	<b>3,373</b>	<b>1,984</b>	<b>3,396</b>	<b>3,696</b>
Employee wages and benefits	1,684	1,734	1,616	<b>1,945</b>
Payments to providers of capital	481	153	614	<b>104</b>
Payments to government	363	61	442	<b>490</b>
Community investments	1	-	1	<b>1</b>
<b>Economic value distributed</b>	<b>2,529</b>	<b>1,948</b>	<b>2,673</b>	<b>2,541</b>
<b>Economic value retained</b>	<b>845</b>	<b>36</b>	<b>723</b>	<b>1,156</b>

## 2. BUSINESS MODEL 2-1-4

### 2.1. Business Model Strategy

Adisseo's business model is fully aligned with its Vision, Mission and Values, which define its contribution to sustainable value creation. Guided by its vision of feeding the planet in a qualitative, affordable, safe and sustainable way, Adisseo delivers innovative products and services to the feed and food industry. The Group's business model aims to balance economic performance with environmental and social responsibilities, while ensuring a fair distribution of the value created among customers, employees and shareholders. Adisseo's values—team spirit, commitment, integrity, creativity and results orientation—support responsible operations, innovation and long-term resilience.

Adisseo's strategy describes how the Group's business model supports sustainable growth over the short, medium and long term while addressing its main impacts, risks and opportunities. Adisseo's strategic ambition is to become a global leading animal nutrition and health full-range solutions provider. The strategy is built on cost leadership, operational excellence and innovative process breakthroughs, combined with a continuous reduction of the carbon footprint to strengthen long-term business resilience. Adisseo relies on a diversified industrial platform (Europe and China) to ensure short supply chains, mitigate geopolitical, operational and financial risks, and respond to customer and regulatory expectations.

Adisseo's ambition is to continue using Sustainable Development as a lever for long-term resilience. In 2025, we initiated a structured analysis of sustainability-driven opportunities, building on our assessment of climate physical and transition risks and their implications across our operations and value chain. By continuously adapting our portfolio of products and services (methionine, specialties, vitamins and associated technical solutions), Adisseo aims to support a smooth transition toward a low-carbon industry and a more sustainable livestock sector, while strengthening the resilience and competitiveness of our business model over the short, medium and long term.

### 2.2. Business Model Organization

Growth is driven by a dual-play approach combining leadership in core businesses, notably methionine, and the development of specialty solutions as a second pillar, including ruminant nutrition, enzymes and emerging businesses.

Innovation, supported by dedicated research centers in France and China, and open innovation partnerships, is a key lever to address market needs, sustainability challenges and regulatory requirements. Strategic portfolio management and selective partnerships enables Adisseo to adapt its value chain, secure critical inputs and reinforce the robustness and sustainability of its business model.

Adisseo's strategy is deployed through three Strategic Business Units (SBUs), each contributing in a different way to value creation, sustainability performance and impact management across the value chain.

- **Methionine SBU** represents Adisseo's core business and a key pillar of its competitive advantage. Methionine is an essential amino acid for animal nutrition, supporting animal growth efficiency and feed optimization. Adisseo holds a worldwide key strategic position in the methionine sector. The SBU benefits from strong cost competitiveness, supported by industrial excellence and continuous process optimization. Through its strategy and operations, the Methionine SBU directly contributes to feed efficiency improvements and the reduction of resource use per unit of animal protein produced. As part of the methionine production chain, Adisseo develops and markets sulfur-based co-products, notably through sulfuric acid regeneration activities. Sulfuric acid is a key input for Adisseo's own operations and a critical compound for various industrial applications. In Europe, Adisseo plays a leading role in the recovery and regeneration of used sulfuric acid streams through its dedicated unit in Saint-Clair-du-Rhône, France. This industrial activity fully embodies a circular economy model by recovering sulfur from external waste sulfuric acid streams and internal effluents generated by the methionine production process, and converting them into concentrated sulfuric acid suitable for reuse. This approach contributes to waste reduction, secures Adisseo's supply of critical raw materials and reduces the consumption of virgin resources. It also enables customers to lower their environmental footprint by offering regenerated products with reduced upstream impacts. Co-product activities account for approximately 14% of Adisseo's global revenue and contribute to the overall environmental performance and resilience of the Methionine SBU.

- **Specialties SBU** contributes to Adisseo's growth strategy by delivering differentiated nutrition and health solutions aimed at improving the competitiveness and sustainability of animal farming. Its portfolio addresses key performance drivers such as lifetime animal performance, product quality (meat, milk and eggs), animal welfare and the reduction of the environmental footprint of feed and food production. Growth within this SBU is driven by in-house innovation, strategic partnerships and targeted M&A to strengthen capabilities, technologies and service offerings. The Specialties SBU is structured around four main categories: Feed Integrity and Quality, Feed Digestibility, Animal Resilience, and Product Quality and Value. The contribution of these solutions to animal health and welfare is further detailed in the dedicated report section.
- **Vitamins SBU** focuses on the supply of essential micronutrients required for proper animal metabolism, ensuring high standards of quality, safety and traceability. Adisseo produces Vitamins A and AD3 and complements its portfolio through specified sourcing from major global producers, mainly located in China, under the Microvit® brand. Quality assurance is ensured through the Microvit® Certification System (MCS), based on rigorous homologation processes, dedicated audits and continuous quality monitoring, supporting customer trust, regulatory compliance and supply chain transparency.

### 2.3. Adisseo's Global Industrial Organization: A competitive advantage through well-balanced manufacturing set up

In today's increasingly interconnected yet fragmented world, Adisseo has established a well-balanced and resilient industrial organization to deliver methionine and a diverse portfolio of products and services. This organization is designed to enhance the health, cost-efficiency, and sustainability of the global animal production supply chain. Adisseo considers the Methionine SBU production sites as our "Major Industrial sites".

- > **China Platform:** Centered on core industrial bases in Nanjing and Quanzhou (under construction), the China platform focuses on serving the growing demands of the China, Asia-Pacific, and Americas markets. This enables Adisseo to maintain proximity to one of the world's largest and fastest-developing regions for animal production, ensuring timely delivery and tailored solutions for local needs.
- > **European Platform:** Anchored by three production sites, two in France and one in Spain, the European platform serves as a critical hub for meeting the needs of customers across Europe, the Middle East, and Africa (EMEA). This setup allows Adisseo to deliver products efficiently to these regions while adhering to the highest production standards.

Adisseo's Specialties SBU operates a network of smaller production facilities to support specialized products and services. These include around 15 sites in the world. This diversified industrial footprint enhances Adisseo's ability to provide tailored and high-value solutions to customers around the globe.

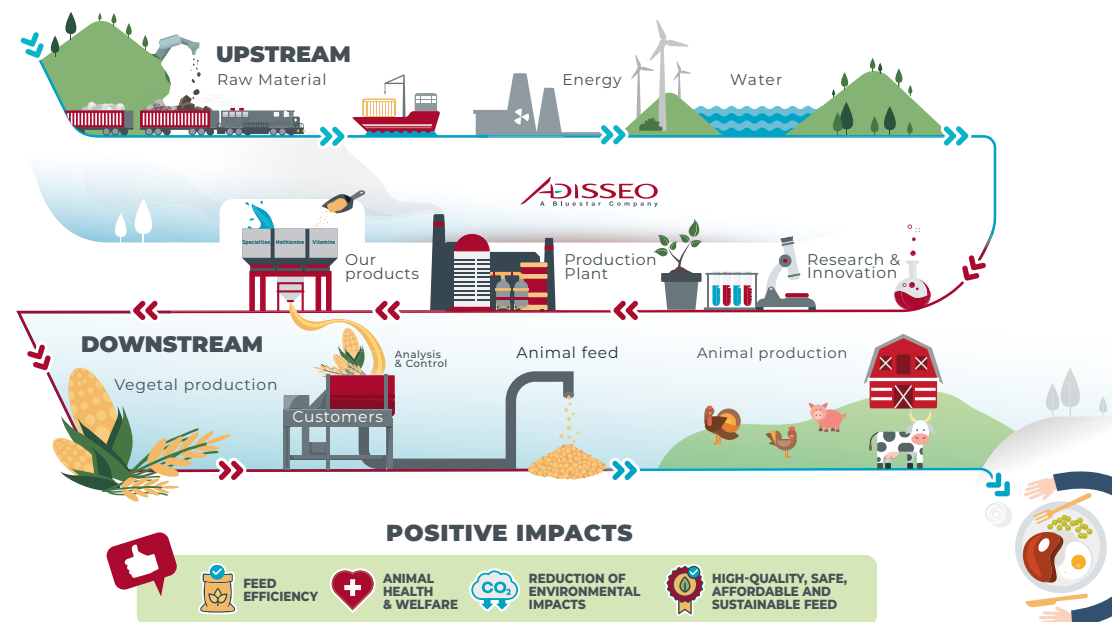
**This global presence empowers Adisseo to ensure reliable delivery anywhere in the world while contributing to the sustainability and productivity of the animal nutrition industry.**

## 2.4. Customer Centricity

We aim to maintain our key strategic position in the animal feed sector by meeting our customers' expectations. Consequently, we apply "Customer Centricity" programs to enhance our value proposition by developing an appropriate interactive mindset across the entire value chain, aiming for a deep understanding of customers' needs and product use in order to provide appropriate solutions, products and services.

- *Understand customers' strategy, challenges and key decision makers*
- *Identify critical business issues and needs linked to those strategy & challenges*
- *Build and offer solution to support customers to achieve their ambition, responding to their issues and needs*
- *Build long-lasting partnership with customers*
- *Measure and analyse customer satisfaction*

## A LEADER AT HEART OF THE FOOD CHAIN



## 2.5. Supporting customers with exclusive services

Adisseo offers its customers exclusive analytical predictive and formulation services designed to help them in using its products and give them greater nutritional control.

- **PNE** - A unique service based on NIR technology to predict the nutritional quality of the raw materials used in feed. Adisseo is able to analyze all main dietary ingredients to predict in real time the multiple characteristics impacting nutritional quality, using a reliable system based on in vivo data.
- **ADICT** - A "calculator" that transforms your analytical results into nutritional values ready to use in a formulation software. It gives you the opportunity to easily, quickly and precisely integrate the PNE data into a feed formulation software.

- **NESTOR** - The most recent nutritional recommendations for poultry & swine in net energy and nutritional values of raw materials in a unique platform: NESTOR. Net Energy system is the most appropriate energy system to formulate animal feed as close as possible to their nutritional requirements, reduce safety margins and improve sustainability.
- **E.LAB** - Reliable and specific analytical services in various fields of activity. It is directly accessible online through E.lab, a web platform that allows customers to submit analytical requests, follow the progress of samples from submission to results and directly access results including certificate of analysis and comments from Adisseo technical managers.
- **DIM** - A comprehensive liquid application service and assistance program was developed to enable our customers to benefit from all the benefits of Adisseo liquid methionine, Rhodimet® AT88, in total peace of mind.
- **PREDICTOR** - An accurate algorithm to predict the potential uplifts of nutrient value created by Adisseo enzyme range in a diet. The new interface was designed to be intuitive and user-friendly. This new functionality allows comparing the enzymatic potential under different feed programs, build your own customized matrix with Rovabio® products by taking into account the substrate quantity in the feed, and export simply the matrix created in pdf or Excel.
- **MYCOMAN** - From prediction of mycotoxin risk in key raw materials before harvest, to final analysis of raw materials and ingredients, Mycoman is your ally for practical management of the negative effects of mould and mycotoxins.

## 3. SUSTAINABILITY HIGHLIGHTS & AWARDS IN 2025 2-5

### 3.1. CSR Labels Ratings and Results

#### EcoVadis Performance: A Continuous Journey of Improvement

Adisseo has demonstrated continuous improvement in its sustainability performance, as evidenced by the evolution of its EcoVadis scores:

<b>2022: 61</b>	<b>2024: 70</b>
<b>2023: 68</b>	<b>2025: 74 ranking in the 89th percentile</b>

**This achievement places Adisseo among the top 4% of companies rated by EcoVadis in the Manufacture of Prepared Animal Feeds industry.**

Steady progress reflects our commitment to integrating sustainability into every facet of our operations. This includes enhancing our governance practices, improving environmental performance, fostering social responsibility, and strengthening our sustainable procurement practices.

Being recognized as a leader in our industry validates our efforts and inspires us to continue driving innovation and positive change in the animal production supply chain. Adisseo remains dedicated to maintaining its trajectory of improvement and contributing to a more sustainable future.

### 3.2. Climate Disclosure Project (CDP)

In 2025, Adisseo significantly improved its CDP performance, achieving a **B rating in Climate Change** and a **B rating in Water**, compared to a D rating in 2024, which corresponded to our first disclosure. This rapid progression reflects the strengthening of sustainability governance and improved execution across the organization. The improvement was supported by enhanced CSRD readiness, the closing of sustainability disclosure gaps identified during the initial assessment, and the reinforcement of site-level risk management through targeted production and environmental audits.

### 3.3. S&P Corporate Sustainability Assessment (CSA)

In 2025, Adisseo delivered one of the strongest improvements in our sector, reflecting sustained, cross-functional efforts and marking a major step forward in the S&P Global Corporate Sustainability Assessment (CSA). We reached an S&P Global ESG Score of **55/100**, up from 32/100 in 2024. This performance is driven by strong results in Environment (62 vs. industry average 38) and Social (59 vs. industry average 36), while Governance & Economic (42 vs. industry average 37) remains a priority area for further progress. Overall, the result positions Adisseo well above the sector maturity curve, where more than 85% of assessed companies score below 50, and only 6% reach 60 or above.

### 3.4. WIND ESG Label

For the past two years, Adisseo Group has responded to the WIND ESG Label assessment, strengthening the consistency and transparency of its ESG disclosures for external stakeholders. In 2025, this engagement was reflected in an improved outcome, with Adisseo achieving a **BBB** rating under the WIND ESG Label.

### 3.5. CSI ESG Rating: Adisseo Achieves "A" Grade

In 2026 (based on the 2025 performance), Adisseo received an "A" grade in the CSI ESG Evaluation conducted by China Securities Index (CSI) Co., Ltd., the ESG rating agency jointly established by the Shanghai and Shenzhen Stock Exchanges. This rating positions Adisseo among the top performers in its industry and recognizes our strong governance, environmental practices, and social responsibility. It reflects Adisseo's continued commitment to transparent sustainability disclosure and high ESG performance.

### 3.6. Sustainability Highlights/Key Actions in 2025

#### **2025 Environmental Targets Achieved !**

Adisseo Group has successfully achieved its key environmental targets set for the 2020–2025 period. Through sustained operational excellence, targeted investments, and strong mobilization across our sites, Adisseo delivered tangible progress on climate and resource efficiency.

As a result, we reached a 21% reduction in absolute greenhouse gas emissions compared to 2020, alongside a 20% decrease in energy intensity and water intensity versus 2015. These achievements demonstrate the effectiveness of our decarbonization roadmap and confirm our ability to translate long-term commitments into concrete, measurable results.

**GHG emissions Absolute Target: -21% versus 2020**

**Energy Intensity Target: -20% versus 2015**

**Water Intensity Target: -20% versus 2015**

#### 3.6.1. ESG Governance: New EXCOM Members & New ESG Policies

Adisseo also strengthened Executive leadership with two new EXCOM members dedicated to sustainability: Fabien Cohadon, Chief Strategy Officer, and Dr. Bingjing Ding, Vice President of Strategic Investments & Sustainable Development. Their combined expertise supports stronger cross-functional coordination and keeps sustainability firmly anchored in top-level. Adisseo has also reinforced its governance framework to embed Sustainable Development consistently across the organization. In 2025, three cornerstone Group policies were formally approved—EHS Policy, Climate Change Policy and Global Social Policy—providing a clear, shared foundation for ESG-related operational and strategic decisions.

#### 3.6.2. Green Fund

Beyond Scope 1 and 2, 2025 marked a first concrete step on Scope 3 emissions with the launch of a Green Fund. This fund of CNY2.5 million enabled targeted initiatives along the value chain, including the procurement of low-carbon ammonia with a 65% lower carbon footprint than conventional ammonia. As a direct consequence, a part of our production now benefits from an improved carbon footprint.

### 3.6.3. Biodiversity Study

Adisseo completed a biodiversity-impact diagnosis for all sites within the Adisseo group's perimeter and conducted an in-depth analysis of pressures and dependencies across the Methionine SBU value chain. The conclusions show that Adisseo's main dependencies and potential impacts are concentrated around water availability and quality, linked to the location of certain industrial assets, while biodiversity-related risks remain manageable and largely localized. No critical or systemic biodiversity risk was identified at Group level.

### 3.6.4. ESG awareness initiative : the SD Thursdays

In 2025, Adisseo continued the SD Thursdays program as a Group-wide internal awareness initiative designed to strengthen employees' understanding of SD topics and to accelerate the sharing of best practices across our operations. Across four online sessions, participation remained high and consistent. This sustained engagement reflects the strong commitment of teams across functions and regions to sustainability.

Each SD Thursday combined strategic direction and operational feedback, with internal speakers sharing concrete progress, challenges, and lessons learned from the field. Beyond awareness raising, the program helps connect colleagues across sites and regions, supports the replication of effective initiatives, and fosters constructive dialogue. Speakers remain available after each session to answer questions and provide additional insights, making SD Thursdays a practical lever to disseminate expertise and encourage continuous improvement across the Group.

#### Session highlights (2025)

- **Driving change: trajectories & water reduction plan** – A deep dive into Adisseo's long-term sustainability trajectories and the concrete actions already implemented to reduce water consumption in key sites.
- **SustainWay: testimony from the region** – A field-based testimonial from regional teams piloting the SustainWay service, illustrating how Adisseo is working toward the decarbonization of its value chain.
- **Social perspectives** – Internal testimonials highlighting how inclusion and diversity contribute to both business performance and collective wellbeing.
- **Scope 3 emissions, from insight to action** – A session dedicated to indirect emissions across the value chain, sharing data insights, strategy, and initiatives that have already delivered measurable results.

To ensure broad access and lasting impact, all session replays are available, enabling employees to rewatch sessions and share content within their teams to support local initiatives.

Overall, the 2025 SD Thursdays reinforced Adisseo's sustainability culture by combining knowledge-sharing, cross-site dialogue, and practical examples. By making expertise accessible and encouraging peer-to-peer exchange, the program helps turn shared insights into concrete actions across the Group.

## 4. CERTIFICATION & STANDARDS 2-6

Certifications are an acknowledgment by a third party of our compliance with recognized standards. Thus, they represent a certain level of maturity in the application of best practices with regard to governance, corporate performance management, and decision-making. They are sought by Adisseo when required by customers or because they are a source of improvement and a measure of trust for our stakeholders.

### 4.1. ISO certifications

ISO certification is a seal of approval from the International Organization for Standardization, indicating that a company's management systems, manufacturing processes, services, or documentation procedures meet all the requirements for standardization and quality assurance.

CERTIFICATIONS	OBJECTIVE	AREAS CERTIFIED
<b>ISO 9001</b> Quality	Ensure and improve the quality of our products and services to increase customer satisfaction.	<b>100%</b> of Major industrial sites / Marketing & Sales / R&I
<b>ISO 14001</b> Environment	Protect the environment by eliminating or attenuating the negative environmental impacts of our processes and products from inception and throughout their life cycle.	<b>100%</b> of Major industrial sites / R&I
<b>ISO 45001</b> Health & safety	Prevent and manage health and safety risks in all our activities.	<b>100%</b> of Major industrial sites/R&I
<b>ISO 50001</b> Energy	Manage energy and continuously improve energy efficiency	<b>100%</b> of Major industrial sites

## 4.2. FAMI-QS certification

FAMI-QS is a globally recognized Quality and Safety System certification specifically designed for specialty feed ingredients and their mixtures. Its primary objective is to ensure feed safety by minimizing unsafe practices and preventing hazardous ingredients from entering the food chain.

The FAMI-QS Code of Practice provides comprehensive requirements for implementing measures necessary to ensure the safety and quality of specialty feed ingredients.

- **Quality:** FAMI-QS certification enhances Adisseo's overall quality by mandating sustainable practices in waste management, water efficiency, pollution control and also, in Adisseo's feed safety and quality management system. It also ensures operational excellence through well-documented processes, regular audits, and continuous improvement mechanisms.
- **Risk analysis:** FAMI-QS certification strengthens Adisseo's HACCP, VACCP, TACCP programs by enforcing rigorous standards for feed safety, hazard identification, and risk control. This system ensures that all critical points in the production process are monitored and managed, preventing contamination and guaranteeing the safety of products delivered to customers.

CERTIFICATIONS	OBJECTIVE	AREAS CERTIFIED
<b>FAMI-QS</b> Health, Safety and Quality	Manage food safety and quality by implementing a code of best practices.	Manufacturing (Major industrial sites) / Marketing & Sales

*All animal feed products that Adisseo markets are covered, as it is a product certification. However, sulfur products (co-products: carbon disulfide, sulfuric acid), which are not for animal nutrition, are not included.*

Operationally, certification is managed centrally by Market Access and at industrial sites by the FAMI-QS guarantors/quality managers.

## 4.3. Internal control and reporting standards

STANDARDS	OBJECTIVE
<b>C-SOX</b> (internal control)	Improve internal controls over regulatory compliance for listed companies
<b>Global Reporting Initiative (GRI) standards</b> (extra-financial reporting) <b>ESRS</b> (European Sustainability Reporting Standard)	Measure, manage, and transparently disclose the Company's material economic, environmental, social, and governance performance, impacts, risks, and opportunities in line with stakeholder and regulatory expectations.

4.4. Adisseo also refers to other international standards in managing its operations:

STANDARD	OBJECTIVE	FUNCTIONS
<b>ISO 20400</b> (Responsible procurement)	Incorporate social responsibility in the procurement process	<b>Procurement</b>
<b>ISO 26000</b> (Social responsibility)	Access the vision, strategy and governance of corporate sustainability policies	<b>Sustainable Development</b>
<b>ISO 27001</b> (Information security management)	Implement an information security management system - Requirements	<b>Information Systems</b>
<b>ISO 31000</b> (Risk management)	Identify opportunities and threats, allocate and use resources efficiently to manage risks	<b>Governance</b>
<b>ISO 31001</b> (Anti-corruption)	Implement an anti-corruption management system - Requirements and recommendations	<b>Legal</b>

# 5. GOVERNANCE 2-21

During the reporting period, in accordance with applicable Corporate Law, Securities Law, the governance principles of listed companies and other relevant laws, rules, and related requirements of the CSRC and the SSE, the Company: complied with its information disclosure requirements and improved its corporate governance structure, with the aim to protect the interests of the Company and its shareholders.

The operation and management of the Company meets the requirements of the relevant documents on standardization of governance for listed companies issued by the CSRC.

Adisseo adheres to the principles of "the Chinese Code of Practice for Corporate Governance". The objective of this Code is to ensure that companies listed on regulated markets in China practice corporate

governance that regulates the division of roles between shareholders, the board of directors and executive management. 2-23

## 5.1. General Shareholders' Meetings

The Company managed to organize and convene an Annual General Meeting of shareholders and an Interim Meeting of shareholders, performed the proposals according to the requirements of applicable Corporate Law, the Articles of Association, and the Rules of Procedure of General Shareholders' Meetings. The Company published its announcements, including all notices, proposals and meeting resolutions via designated disclosure media and on the official website of the Shanghai Stock Exchange (www.sse.com.cn), The Company made such announcements on time.

The resolutions approved by General Shareholders' Meetings met the regulations, laws and rules, and complied with the lawful rights and interests of all shareholders, especially small and medium sized shareholders.

The General Shareholders' Meetings was witnessed by the Company's lawyers, which issued a legal opinion about the validity thereto.

## 5.2. Board of Supervisors (Dissolved in 2025 Pursuant to the Revised Company Law)

The Board of Supervisors carried out strictly their duties in accordance with applicable regulations of Corporate Law and the Articles of Association, met the requirements of laws and rules in terms of number of members and composition, could implement their own responsibilities according to the Rules of Procedure of the Board of Supervisors, and supervised the legality and compliance of the financial position of the Company as well as the performance of duties by directors and senior management. The Board of Supervisors was cancelled during the 2025 financial year with its supervision role being carried out by the Audit Risk and Compliance Committee. 2-9

### 5.3. Organization of the Board

The Board of Directors set up four special committees:

- Audit, Risk and Compliance Committee
- Nomination Committee
- Remuneration and Appraisal Committee
- Strategic and ESG Committee

Three of the committees are headed by independent directors, except for the Strategic & ESG Committee, headed by the Board Chairman. Committee Chairmen made their own working rules and fully performed their specialty functions in the supervising operational management of the Company. All the Directors can, based on the Rules of Procedure of the Meetings of the Board of Directors and other rules, attend the Board meetings earnestly and all independent directors may perform their duties in good faith and with diligence. The 9th Board of Directors comprises 9 directors, 3 of whom are independent directors. Where there is any conflict among shareholders or directors of the Company, thereby causing significant influence to the operation and management of the Company, independent directors shall actively fulfill the duties, and protect the overall interests of the Company. [2-9](#) [2-11](#) [2-15](#)

#### Audit, risk and compliance committee

Chaired by one independent director having professional accounting proficiency, this committee mainly:

- Reviews, assesses, manages and mitigates major risks of the Company and its subsidiaries;
- Examines major compliance issues of the Company and its subsidiaries and conduct compliance investigation when necessary;
- Guides the internal audit work and assess the effectiveness of internal control;
- Supervises and evaluates the work of external statutory auditors;
- Reviews and provides opinion on the financial and extra-financial reports of the Company;
- Coordinates the communication among the management, internal audit and external audit institutions;
- Review any part of the ESG report that is subject to audit by a third party.

#### Nomination committee

Composed with 50% of independent directors, this committee mainly:

- Proposes standards and procedures for the selection of BAC Board members & senior managers;
- Examines and proposes the appointment of qualified candidates for directors and senior managers positions.

The selection and appointment procedures of directors and Managers are published on our website. [2-10](#)

#### Remuneration and appraisal committee

Chaired by an independent director, this committee mainly:

- Proposes performance evaluation and compensation standards for the Company's directors and managers;
- Carries out the assessment of the performance of the Company's directors and senior managers;
- Supervises the implementation of the Company's compensation system.

#### Strategic & ESG committee

The Strategic & ESG Committee, which report to the Board of Directors, has various missions described below:

- Evaluate and make recommendations on the Company's ESG development strategic planning, ESG work system and ESG performance appraisal mechanism;
- Review the Adisseo's ESG development policy, objectives and measures, supervise the implementation and work progress of the company's ESG strategy, and regularly review the company's achievement of ESG goals;
- Supervise the Adisseo's ESG policies to ensure their compliance with applicable national policies, laws and regulations, international standards and mainstream ratings, etc;
- Supervise the Adisseo's commitments and performance in respect of ESG-related key topics, such as adaptation to climate change, safeguarding of health, safety and environment protection and fulfillment of social and governance responsibilities;
- Review the Adisseo's annual ESG Report and submit to the board of directors for review and approval to the board of directors;
- Deliberate other ESG-related major topics to and make recommendations to the Board as necessary.

### 5.4. Organization of the executive team

#### 5.4.1. CEO Executive Committee

Under the leadership of the CEO, the meetings of the CEO EXECUTIVE COMMITTEE are convened, when necessary, with the presence of COO, CFO, Deputy General Managers, Senior Executives and Board Secretary to decide on critical issues related to Investments, Nominations and Financings.

For more information related to the composition of the CEO Executive Committee and collective knowledge, skills and experience of its members, please revert to our Annual Report 2025.

#### 5.4.2. Executive Committee (EXCOM)

The ExCom is a CEO executive committee focusing on the Group's operational matters. Under the leadership of the CEO, the Deputy President & COO prepares and coordinates all topics to be examined by the ExCom. The ExCom meets and decides monthly on all major operational matters aiming at supporting the Group's operations. The ExCom is mainly in charge of deciding on all Group's operational matters notably in relation to human richness, sales, marketing, supply chain, procurement, production, sustainability and R&I, ensuring the implementation of such decisions. Every month, key financial & extra-financial performance indicators are reviewed at EXCOM level.

#### 5.4.3. Compliance and ESG Committee

At executive level, under the chairmanship of the CEO, a Compliance & ESG Committee examines and follows-up all Group's matters relating to Ethics, Compliance, Internal Control, Risk, Audit and Sustainable Development.

The Compliance & ESG Committee is chaired by the CEO and composed of the COO, the CFO, the EVP Human Richness, Ethics & Transformation, the EVP Strategic Investment and Sustainability and is coordinated by the Chief Compliance Officer. The ESG matters revert to the Strategic & ESG Committee while the Compliance revert to the Audit, Risk and Compliance Committee.

#### 5.4.4. Group Governing documents

Adisseo's governing documents define the principles on how the group's business should be conducted. The foundation for Adisseo's corporate governing documents consists of the Group's internal Management Book, Code of Ethics and Group Policies.

The Management Book (internal document) is a comprehensive guide developed for all Adisseo employees to understand the company's operations, standards and policies, providing a clear framework for decision-making and communication.

The Code of Ethics sets out the principles and rules of conduct that every Adisseo employee, regardless of their job title or position, commits to complying with and applying daily in the course of their duties. This Code reflects Adisseo's commitment to fostering fair and ethical relationships with its Business Partners, including suppliers, customers, and all other Third Parties.

The Code of Ethics encompasses group policies, procedures, and supporting documents, covering topics such as corruption, anti-competitive practices, bribery and corrupt payments, money laundering, fair competition and compliance with competition laws, conflicts of interest, personal data protection, proprietary information, respect for human rights and the environment, and whistleblowing.

Adisseo has established a set of Group Policies to effectively manage ESG matters across the organization. Group policies are approved by the Audit, Risk and Compliance committee. The key topics of these policies (and others group policies) will be presented in the relevant sections of the report.

### The main Group Policies are:

- **Environment & Safety:** EHS Policy and Climate Change Policy.
- **Social:** Global Social Policy
  - > **And a set of internal policies:** Inclusion & Care Policy Human Rights Policy; Social Policy; Compensation Policy for Equity and Global Learning Policy.
- **Business Conduct:** Code of Ethics and Anti-Corruption Code of Conduct.

The Code of Ethics, Global Social Policy, EHS & Climate Policy are publicly available on the Adisseo website while all our key (internal) policies and procedures are available on Adisseo intranet.

Over the past years, significant efforts were made in updating and improving the Group's governing documents to make them easily available to all employees. A global information campaign for all new employees ensures a common baseline knowledge of the governing documents. In addition, regular rehearsal programs are organized on key policies such as antitrust, anticorruption and anti-harassment policy.

**All Adisseo group companies and operational units, regardless of division and geography must comply with the requirements indicated in the group governing documents.**

## 5.5. Remuneration of senior executives

The compensation policy for senior executives at Adisseo is designed to:

- Help attract and retain "highly qualified" executives with expertise and experience that will lead to global growth.
- Provide compensation opportunities structured to motivate executives to create long-term shareholder value and achieve interim milestones.
- Deliver actual total compensation that reflects the Company's performance to goals and possibly relative to comparators, over time.

We implement a compensation structure consisting of a combination of salary, annual bonus, and long-term incentive (3-year incentive), which allows a significant portion of compensation being tied to performance completion.

The compensation policy for senior executives of the Company was deliberated and approved by the relevant committee at the board of directors. For more information on the compensation policy for senior executives, please revert to Annual Report 2025. [2-19](#) [2-20](#)

- **EXCOM Bonuses:** Adisseo EXCOM members have their annual variable remuneration structured as follows: 60% based on company goals, 40% based on individual goals.

**Within the company goals, 25% are specifically related to SD objectives, which include: 10% for Total Recordable Injury Rate (TRIR), 10% for GHG reduction Scope 1, 2 & 3 intensity and 5% for EcoVadis & CDP Labels Rating.**

By aligning our remuneration policies with these SD objectives, we ensure that our top management is not only aware of but also actively engaged in driving sustainable development. These incentives are instrumental in progressing toward long-term goals, such as achieving Adisseo's emissions targets and ensuring that the company maintains a leadership position in sustainability within the industry. This strategic alignment of goals and incentives fosters a culture of sustainability that permeates all levels of the organization, ultimately contributing to a more sustainable future for all.

## 5.6. Management incentive plan

In addition to the yearly bonus scheme, Adisseo has implemented a mid-term retention plan in order to retain, motivate key talents and secure the 3-year business plan execution. This Management Incentive Program (MIP) assigns a 3-year plan based on financial and sustainable objectives to all recipients. This discretionary variable cash settled compensation based on Adisseo performance is assigned in Year Y and paid based on the performance of years Y, Y+1 and Y+2 and paid Y+3. The list of beneficiaries as well as their respective percentages are reviewed every year by Adisseo Executive Committee and validated by BAC CEO Meeting. Each beneficiary is getting an attribution letter and the plan rules specifying the main conditions.

**The plan award is split between phantom shares (2/3 of the award) and cash (1/3). The Cash award includes SD objectives for 20% (10% on Safety, 5% on GHG emissions and 5% on EcoVadis and CDP ratings for the period). The Awards payment is subject to a strict respect of Adisseo Code of Ethics by the Employee granted.**

## 5.7. Information Disclosure and Investor Relations Management

According to related regulations of the Securities Law, Listing Rules of the Shanghai Stock Exchange, Articles of Association, and Measures for Management of Information Disclosure, the Company implemented the information disclosure obligation in an authentic, accurate, complete and timely way. The Company disclosed related information through the website of the Shanghai Stock Exchange and other designated disclosure media, and kept related confidential information secret before disclosure to the market, guaranteed publication, fairness, equality of the information disclosure, and maintained the lawful rights and interests of the Company, investors, and especially small and medium-sized shareholders.

During the reporting period, the Company was not criticized, condemned, or punished by any regulatory institution for violation of rules regarding information disclosure.

## 6. ESG GOVERNANCE

### 6.1. Board level : Strategic & ESG Committee

Adisseo's Environmental, Social, and Governance (ESG) governance structure is organized to ensure a robust and comprehensive approach to sustainability management. The governance system features key levels, demonstrating a seamless integration of sustainability into Adisseo's overall strategy and operations.

ESG and sustainability are fully embedded into Adisseo overall vision, mission and business strategy. The Board of Directors follows up and reviews our ESG strategy on an annual basis as part of the regular strategy process. Moreover, the board of directors oversees information about the ESG performance and projects through regular reporting and board meetings.

As presented in the previous section, the Strategic & ESG Committee evaluates and recommends Adisseo's ESG strategic planning, supervises policy implementation, and ensures compliance with relevant standards. It also oversees key ESG topics, reviews the annual ESG Report, and makes recommendations to the Board on major ESG issues. [2-12](#) [2-17](#)

### 6.2. Executive Level : Compliance & ESG Committee, EVP Strategic Investment and Sustainability, Chief Strategy Officer

The Executive team has established a Compliance & ESG Committee to ensure structured, consistent, and executive-level oversight of ESG and compliance matters. The Committee provides a formal forum to monitor progress against the sustainability strategy and targets, review key ESG risks and opportunities, validate major policies and action plans (including decarbonization roadmaps and related investment priorities), and ensure alignment with regulatory and stakeholder expectations (e.g., CSRD reporting readiness and key external assessments). It also supports escalation of material topics to the Executive Committee when needed, strengthening governance, accountability, and cross-functional coordination across the Group.

In 2025, following the retirement of the former EVP Strategy & Sustainable Development, Adisseo strengthened its executive-level sustainability governance by allocating ESG and sustainability responsibilities among two Executive Committee (EXCOM) members, ensuring both strategic direction and robust delivery.

The Chief Strategy Officer (CSO), reporting to the CEO, is responsible for defining and steering Adisseo's Sustainable Development strategy, including the development of long-term ambitions, targets, and other key strategic orientations linked to material ESG topics. In complement, the EVP Strategic Investment and Sustainability, also reporting to the CEO, is responsible for the operationalization of this strategy: translating priorities into actionable roadmaps, coordinating cross-functional execution, and leading the decarbonization investment plan and other major sustainability-related transformation programs. Together, they oversee a transversal sustainability organization representing key Group functions, which prepares and consolidates Adisseo's sustainable development roadmap for validation by the Executive Committee.

### 6.3. Operational level

#### 6.3.1. SD Core Team

Directly reporting to the EVP Strategic Investment and Sustainability, the SD Core Team is composed of the Global ESG Manager and the Sustainable Development Reporting Manager. This team plays a pivotal role in developing the ESG strategy, monitoring performance, and coordinating sustainability initiatives across the organization. The SD Core Team's strategic oversight ensures that Adisseo's ESG objectives align with industry best practices and international regulatory standards.

#### 6.3.2. Transversal SD Team

The Transversal SD Team operationalizes Adisseo's ESG strategy. This team's strength lies in its cross-functional composition, with high-level or director-level representatives from nearly every major department. Each member is responsible for integrating sustainability into their specific domain, ensuring a unified approach across the company. Moreover, this transversal team is responsible for coordination of interdepartmental measures and implementation of Adisseo sustainable development roadmap. [2-13](#) [2-24](#)

**The team includes the following department: SBU Methionine, SBU Specialties, HSE (Health, Safety, and Environment), Legal & Compliance, Purchasing, R&I, IT, Human Richness, production plants (one relevant person in charge at every plant).**

This decentralized yet cohesive structure allows tailored sustainability initiatives to be implemented efficiently while ensuring alignment with global ESG goals. This transversal team is responsible for coordination of interdepartmental measures and implementation of Adisseo sustainable development roadmap.

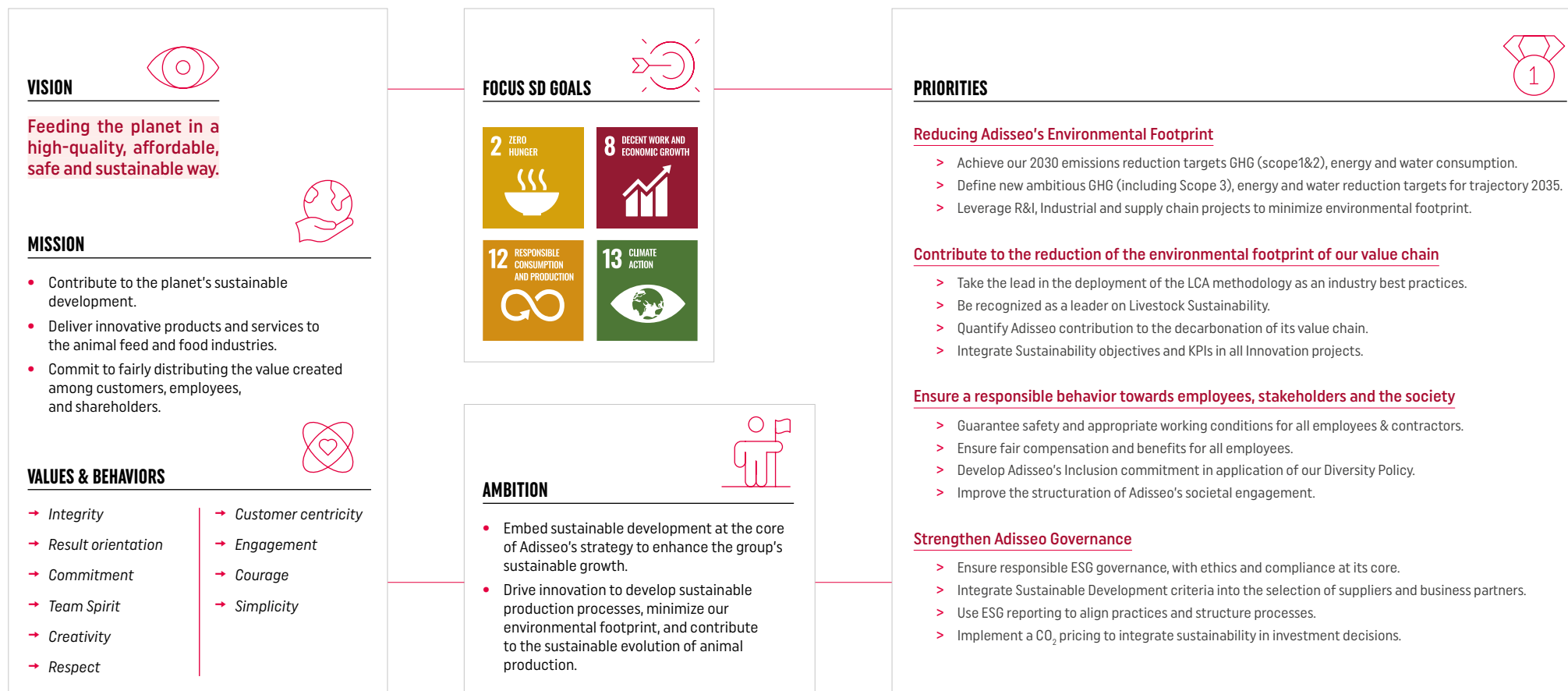
### 6.4. Adisseo's ESG Governance: a lever to accelerate

Adisseo's ESG governance is designed to position sustainability as an important pillar for current performance and long-term value creation. The Transversal SD Team brings together key functions to ensure ESG considerations are embedded in decision-making and execution—from research and innovation to industrial operations and site-level activities. In parallel, sustainability relays are in place at each plant to drive local deployment, adapt actions to site realities, and strengthen accountability through clear ownership.

The SD Core Team ensures structured coordination, reliable performance monitoring and consistent reporting, enabling transparent disclosure and continuous improvement. This transversal organization reinforces Adisseo's capacity to anticipate and respond to stakeholder expectations—customers, employees, investors, regulators and local communities—by ensuring consistent practices, robust data management, and clear governance of priorities. It also supports alignment with leading reporting and management frameworks (GRI, UN SDGs and CSRD), strengthening trust and credibility.

Overall, Adisseo relies on a multi-level governance architecture—from Board oversight and executive steering to operational deployment—to secure the implementation of ESG priorities and accelerate progress. By combining strategic direction, cross-functional leadership and disciplined performance follow-up, this model strengthens resilience, supports innovation and underpins sustainable value creation across the value chain.

## 7. SUSTAINABLE DEVELOPMENT ROADMAP - 2025/30 2-22







## 8. CONTRIBUTIONS TOWARDS THE UN SDGS 2-2-4

The 17 UN SDGs are intended to ensure sustainable development at economic, social and ecological level worldwide.

### 8.1. Our focus

Adisseo is particularly committed to acting responsibly and contributing to the following SDGs, which are closely linked to its vision, mission, and behaviors:

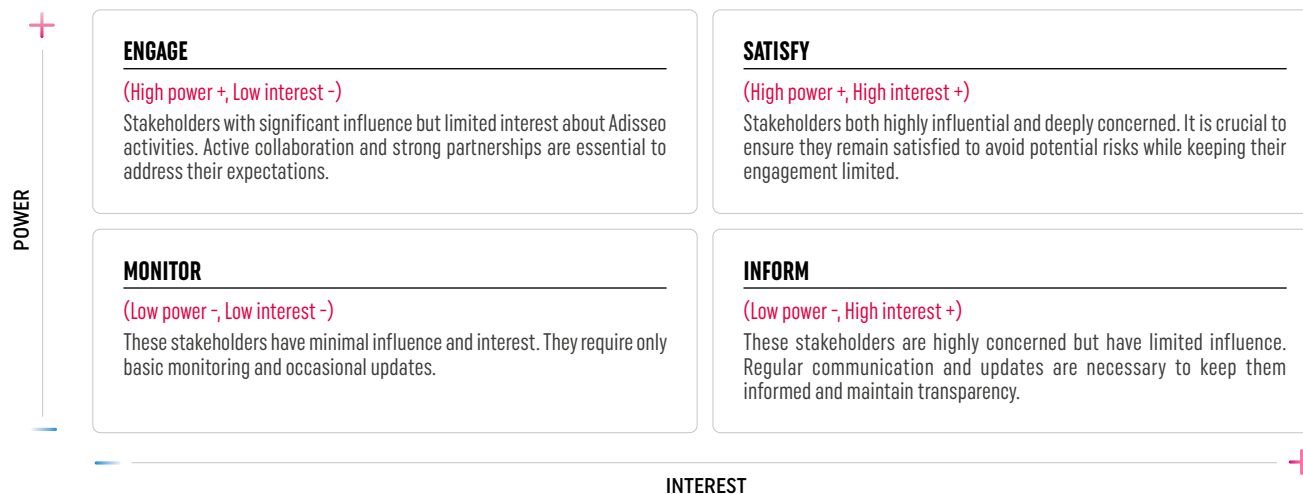
SDGS	COMITMENT	RATIONALE
 <b>2 ZERO HUNGER</b> End hunger, achieve food security and improved nutrition and promote sustainable agriculture	<b>Zero hunger:</b> Achieving food security and improved nutrition and promote sustainable agriculture. We contribute to the development of resilient agricultural practices that have a positive impact on food Availability, Quality, Affordability, Safety and Sustainability.	Global food systems must deliver more nutritious, safe and affordable animal proteins despite resource pressures. As a leader in animal nutrition and health, Adisseo supports more efficient and resilient livestock production through solutions that improve feed conversion, animal performance and product quality—enabling customers to produce more with fewer inputs. We invest in innovation and partnerships to meet evolving market needs and contribute to sustainable agriculture.
 <b>8 DECENT WORK AND ECONOMIC GROWTH</b> Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	<b>Decent work and economic growth:</b> protecting labor rights and guaranteeing fair treatment and motivating working environment for all employees	Delivering long-term performance depends on providing a safe, respectful and engaging workplace for all employees and contractors. We prioritize a strong safety culture, labor rights protection, fair employment practices, and continuous learning, while promoting inclusion and equal opportunities. These foundations support employee engagement, operational reliability and Adisseo's attractiveness as an employer.
 <b>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</b> Ensure sustainable consumption and production patterns	<b>Responsible consumption and production</b>	As an industrial player, we prioritize responsible consumption and production across our products' full lifecycle—from sourcing to manufacturing, logistics and use. We reduce our environmental footprint through process efficiency, pollution prevention, water and waste management, and responsible purchasing practices. We deploy Life Cycle Assessment (LCA) to improve transparency and steer action plans with customers and partners, supporting more sustainable value chains.
 <b>13 CLIMATE ACTION</b> Take urgent action to combat climate change and its impacts	<b>Climate action:</b> Contributing to reduce the Green House Gas (GHG) emissions in our production process	Climate change is material for our operations and value chain, requiring us to reduce our footprint and enable our customers' transition. Adisseo implements a decarbonization approach combining industrial innovation, energy efficiency, and progressive sourcing of lower-carbon inputs, including targeted Scope 3 initiatives. Our nutritional solutions help improve livestock efficiency and reduce nutrient losses, supporting lower-emission production models in the sector.

## 9. ENGAGING WITH OUR STAKEHOLDERS

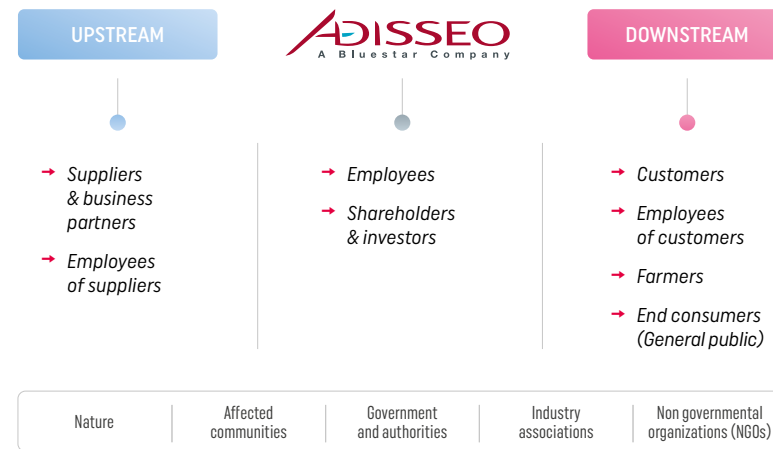
Stakeholders relevant to our organization are identified using the PESTEL method. This comprehensive approach evaluates the external environment across Political, Economic, Sociocultural, Technological, Environmental, and Legal dimensions.

**It enables us to map stakeholders by analyzing their influence and interaction within these key areas. Our stakeholders can be categorized into two main groups: internal and external.**

To effectively identify and engage stakeholders, we use a methodology based on their influence and interest in our organization's activities. This approach is illustrated through a stakeholder mapping matrix, which categorizes stakeholders into four key groups:



The result of this process is a stakeholder's map as represented in the figure below.



STAKEHOLDERS	CUSTOMERS & END-CONSUMERS	EMPLOYEES	SUPPLIERS & BUSINESS PARTNERS	COMMUNITIES	SHAREHOLDERS & INVESTORS	GOVERNMENT & AUTHORITIES	INDUSTRY PEERS
<b>MAIN CONCERNS</b>	<ul style="list-style-type: none"> <li>→ Product quality and safety.</li> <li>→ Customer information.</li> <li>→ Product Efficiency.</li> <li>→ Product ROI.</li> </ul>	<ul style="list-style-type: none"> <li>→ Health and safety. E</li> <li>→ employee rights protection.</li> <li>→ Employees benefits &amp; care.</li> <li>→ Diversity, inclusion &amp; people developement.</li> </ul>	<ul style="list-style-type: none"> <li>→ Safety.</li> <li>→ Accordance with local.</li> <li>→ Environmental laws.</li> <li>→ Promote and respect the ILO.</li> <li>→ Respect code of ethics</li> </ul>	<ul style="list-style-type: none"> <li>→ Community health and environmental protection.</li> </ul>	<ul style="list-style-type: none"> <li>→ Stable governance and operational risk control.</li> <li>→ Satisfactory ROI</li> </ul>	<ul style="list-style-type: none"> <li>→ Environment protection.</li> <li>→ Pollution prevention.</li> <li>→ Energy &amp; Water consumption.</li> <li>→ Waste &amp; emission management.</li> </ul>	<ul style="list-style-type: none"> <li>→ Convergence of practices in different parts of the world.</li> <li>→ Precompetitive Knowledge sharing.</li> </ul>
<b>KEY ENGAGEMENT</b>	<ul style="list-style-type: none"> <li>→ Quality management system.</li> <li>→ Customer centricity: safety, quality, on time in full.</li> </ul>	<ul style="list-style-type: none"> <li>→ FORUS system ensuring the health and safety of employees.</li> <li>→ Equal treatment &amp; opportunities for Adisseo employees.</li> <li>→ Fair compensation.</li> <li>→ Access to training programs.</li> </ul>	<ul style="list-style-type: none"> <li>→ Responsible &amp; Reliable purchasing practices.</li> <li>→ Procurement management system.</li> <li>→ Establish good cooperative relationships.</li> <li>→ Strengthen business ethics training and anti-corruption management.</li> </ul>	<ul style="list-style-type: none"> <li>→ Ensuring environmental protection and pollution control.</li> <li>→ Rural revitalization.</li> <li>→ Charity/ Local association donations.</li> </ul>	<ul style="list-style-type: none"> <li>→ Accelerate the integration of ESG into corporate strategy.</li> <li>→ Continuously strengthen investor relationship management and information disclosure</li> </ul>	<ul style="list-style-type: none"> <li>→ Compliance with local regulation.</li> <li>→ Openness and transparency.</li> <li>→ Environment &amp; Energy management systems.</li> <li>→ Continuously improving in own operations for reducing biodiversity impacts</li> </ul>	<ul style="list-style-type: none"> <li>→ Contribution to the establishment and alignment with the industry best practices.</li> <li>→ Adisseo leadership in integrating sustainability into its business operations.</li> </ul>
<b>COMMUNICATION CHANNEL</b>	<ul style="list-style-type: none"> <li>→ Face-to-face visits.</li> <li>→ Customer service feed back.</li> <li>→ Professional expos.</li> <li>→ Customer Complaints channel.</li> <li>→ Customers satisfaction survey.</li> <li>→ Whistleblower portal (linked to code of Ethics).</li> <li>→ Product after-sales hotline.</li> <li>→ Public email addresses, etc.</li> </ul>	<ul style="list-style-type: none"> <li>→ Employee satisfactions survey.</li> <li>→ Whistle-blower portal.</li> <li>→ Employee representative work council.</li> </ul>	<ul style="list-style-type: none"> <li>→ Self Assessments.</li> <li>→ Suppliers audits.</li> <li>→ Whistle-blower portal.</li> <li>→ Supplier communication meetings.</li> </ul>	<ul style="list-style-type: none"> <li>→ Local Events.</li> <li>→ Social media communication.</li> </ul>	<ul style="list-style-type: none"> <li>→ Annoncements and reports.</li> <li>→ Top management reviews: QBR, Committees, mid-annual report</li> </ul>	<ul style="list-style-type: none"> <li>→ Official communication channels.</li> <li>→ Supervision and inspection.</li> <li>→ Periodic communication &amp; report.</li> </ul>	<ul style="list-style-type: none"> <li>→ Industry associations.</li> <li>→ Local forums.</li> <li>→ Social media communication.</li> <li>→ Industry channel media communication.</li> </ul>

Each activity in Adisseo has its own Stakeholder map to ensure collaboration and communication at the appropriate level. These activities can range from ordinary dialogue, site visits, etc., to more structured methods such as questionnaires, surveys, and other forms of engagement. The objective is to tailor the communication approach to each stakeholder group, ensuring that information is shared in a way that is both effective and relevant.

**We actively make adjustments to our tactics and focus while responding rapidly and accurately to our stakeholders' concerns.**

At Adisseo, we place great importance on maintaining a trustful relationship with local authorities. To achieve this, we ensure compliance with current regulatory requirements. We communicate transparently about any identified discrepancies and work diligently to address them as quickly as possible.

By adopting this approach early in the project phases, we ensure proper consideration of regulatory requirements, environmental impacts, and effects on residents. This cooperative approach allows us to successfully address challenges encountered during project execution.

Stakeholder inputs are used to inform Adisseo's strategy and business model, notably on product quality and safety, responsible sourcing, workforce topics, community relations around industrial sites, and the integration of ESG considerations into strategic priorities. Insights gathered through stakeholder engagement also support the identification and prioritisation of material topics and related impacts, risks and opportunities (IROs) through the DMA and internal governance reviews.

To ensure appropriate oversight, key stakeholder interests and views are shared through management governance routines (e.g., top management reviews, QBRs and committees) and are integrated into Executive and Board-level discussions when relevant, including through DMA validation steps.

**Adisseo also prioritises transparent relationships with public authorities and local stakeholders around its sites.**

## 10. DOUBLE MATERIALITY ASSESSMENT 2-3-2

In 2024, Adisseo carried out a full Double Materiality Assessment (DMA) aligned with the CSRD requirements, supported by a specialized third-party addressing the dual dimensions of financial and impact materiality. This assessment encompasses environmental, social, and governance topics in accordance with the ESRS.

### 10.1. Scope

The analysis was conducted at the level of Bluestar Adisseo Company (BAC), Adisseo holding company, comprising all Adisseo's entities. It encompassed the entire value chain, segmented into three parts: **upstream, own operations, and downstream.**

### 10.2. Time Horizons & Frequency

Frequency is assessed on a five-level scale, ranging from very rare events occurring less than once every 10 years (>10 years), to events happening about once every 10 years, once every 3–10 years, once every 1–3 years, and finally recurring events occurring once or more per year (<1 year).

### 10.3. Principles of the DMA

The Double Materiality Assessment focused on identifying sustainability matters that are material for Adisseo, including risks, opportunities, and impacts across the value chain considering is two key dimensions:

- **Financial Materiality:** Evaluating risks and opportunities with potential financial effects on Adisseo due to acute or chronic external events.
- **Impact Materiality:** Assessing the potential and actual impacts, positive or negative, of Adisseo's activities and its value chain on society and the environment.

### 10.4. Financial Materiality

Financial materiality is assessed using Adisseo's Global risk evaluation framework, which combines severity and frequency to determine the potential financial effect of a sustainability matter. Severity reflects the magnitude of impact on EBITDA, regulatory penalties, and reputational consequences, scored from 1 (low) to 4 (very high). Given that our financial risk thresholds are confidential, we assessed exposure using qualitative scales: regulatory exposure ranges from isolated, low-severity non-compliance with no sanctions to major breaches leading to significant penalties and restrictions, while reputational impact ranges from limited internal concerns to sustained negative coverage across national or global media and stakeholder scrutiny. Frequency measures how often the risk or opportunity may occur, from very rare (over 10 years) to very common (annual or permanent).

### 10.5. Impact Materiality

Impacts are classified as actual or potential and as negative or positive. Actual negative impacts are proven harms to stakeholders and assessed by their magnitude, severity, and importance. Potential negative impacts are risks without historical precedent, evaluated using severity and frequency, except for human rights where severity prevails. Positive impacts follow the same logic: actual benefits are rated by magnitude and scope, while potential benefits also consider frequency. Severity is calculated as the average of scale, scope, and irremediability, each scored from 1 (low) to 4 (very high). Scale reflects the magnitude of harm or benefit, scope measures how widely stakeholders are affected, and irremediability captures the difficulty of repair.

### 10.6. A dedicated Team

The DMA process was led by Adisseo SD Core Team supported by a globally recognized consultancy firm in financial and extra-financial matters. This partnership ensured methodological rigor, alignment with industry best practices and compliance with the ESRS standards. The SD Core Team managed the process in collaboration with multiple departments experts, including Legal & Risk, Procurement, Environmental, Health & Safety (EHS), Sales, Human Resources, Market Access, Operations, and Supply Chain.

## 10.7. Construction of the universe of sustainability matters

Adisseo, with the support of the third-party, first built an initial list of potentially material ESG topics by starting from the 37 sustainability matters defined by ESRS and adding topics specific to Adisseo's activities and value chain.

Each sustainability matter was then screened to assess its relevance, considering (i) peer benchmarking in the chemical and animal nutrition sectors, (ii) the value chain geographies concerned, (iii) the company activities most impacted (and those not applicable), and (iv) recent controversies affecting Adisseo or its value chain and their severity. This preliminary analysis drew on internal documentation, industry and peer reporting, NGO publications, and media sources.

In line with CSRD/ESRS principles, Adisseo also added entity-specific topics not sufficiently covered by ESRS sub-topics, based on the SD Team's expertise (e.g., global risk mapping, non-EU regulatory expectations) and key reference frameworks (UN, OECD, ILO, sectoral guidance), also leveraging Adisseo's prior experience with GRI reporting.

## 10.8. Workshops and quotation

Adisseo conducted a series of interactive workshops with internal experts, each tailored to specific sustainability matters for the company's operations and covering a specific part of the value chain. During these workshops, Adisseo experts assessed and adjusted the formulation and the quotation of the IROs to ensure relevance and precision in the context of Adisseo's activities.

## 10.9. Update process

Adisseo updates its sustainability matters, related IROs and the materiality matrix scoring every year. In 2025, the SD Core Team held renewed workshops with material topic owners to reassess and refine the results with increased maturity, supported by a benchmark of first-wave CSRD reports from peer companies.

**Outside the annual cycle, the assessment is revisited if significant changes occur (e.g., major perimeter/operational changes, controversies or compliance issues, disruptive external events, strategic shifts, changes in CSRD/ESRS requirements, or material evolution in stakeholder expectations). The matrix is disclosed externally each year in line with CSRD and market practices.**

## 10.10. Validation process

Once the workshops were completed, the Double Materiality Matrix underwent a thorough review process. The EVP Strategy & Sustainable Development and the General Counsel of Adisseo reviewed the matrix twice to ensure accuracy and alignment with Adisseo's strategic priorities. Subsequently, the updated matrix was presented to the Executive Committee for review and feedback. Finally, it was submitted to the Board Strategic & ESG Committee, where it received formal validation.

## 10.11. Results

The Double Materiality Assessment represents a pivotal/strategic step in Adisseo's sustainability journey. By engaging internal experts, leveraging external consultancy, and aligning with high-level extra-financial reporting standards, Adisseo has set a strong foundation for impactful, transparent, and future-oriented sustainability reporting. This matrix highlights the material topics that will shape Adisseo's strategy and reporting:



The double materiality assessment conducted by Adisseo resulted in the identification of 17 material topics. These topics underpin the analysis of ESG-related impacts, risks and opportunities across the value chain and guide the deployment of corresponding action plans.

## 11. RISK MANAGEMENT 2-3-3

Adisseo's risk management aims to protect people, assets and business continuity while maintaining an appropriate balance between risks and value creation. Our approach is built on a structured identification and assessment of the main exposures affecting our activities, with mitigation measures designed to limit potential adverse impacts on operational performance and long-term resilience.

In line with this approach, Adisseo carried out a Global Risk Mapping in 2022 with the support of a third-party expert. This mapping is a key tool to identify, assess and prioritize risks across the Group. It is reviewed annually by designated Risk Owners, ensuring that the risk portfolio and associated action plans remain aligned with changes in operations, markets, regulations and stakeholder expectations. Building on this foundation, Adisseo plans to update and reinforce its risk mapping work in 2026, to further strengthen the robustness of its risk identification and mitigation framework.

In parallel, Adisseo conducted in 2025 a dedicated qualitative assessment of Biodiversity Impacts, Risks, Opportunities and Dependencies, supported by a specialized third party, covering all production sites, R&I centers and other buildings, complemented by a more comprehensive analysis focused on the methionine value chain. This work supports our understanding of nature-related dependencies and vulnerabilities and also provides insights into certain climate-related drivers that can affect operational resilience.

**The Company has disclosed the main categories of business and production risks, along with corresponding mitigation measures.**

For further details on Adisseo's risk management practices, please refer to the Annual Report 2025.

### 11.1. Climate risk

Adisseo recognizes the growing importance of addressing climate-related risks, which can have significant impacts on supply chains, energy production, and infrastructures. Rising temperatures, water scarcity, extreme weather events, are just a few of the factors that could affect business continuity. In response to these challenges, Adisseo has nominated an EVP Strategic Investment & Sustainability and a Chief Strategy Officer who are leading a transversal ESG team in charge of the establishment and the deployment of the Sustainable Development roadmap of the group: for more information regarding the ESG governance bodies, please revert to the ESG Governance part. This high-level leadership ensures the company remains resilient, adapting to potential risks while pursuing long-term sustainability goals.

### 11.2. Transitional climate risk and opportunities

Adisseo acknowledges the transition risks associated with operating energy-intensive industrial sites, including evolving carbon and energy regulations, energy price volatility, and increasing expectations from customers and financial stakeholders. In response, the Group continues to reduce its carbon footprint through operational efficiency programs, investments in cleaner technologies and process optimization, and the progressive integration of lower-carbon energy and raw materials where feasible.

At the same time, Adisseo views the low-carbon transition as a significant opportunity: our feed additives, services and digital solutions contribute to improving resource efficiency in animal nutrition and reducing the environmental footprint of livestock production (e.g., improved feed efficiency and reduced nitrogen excretion). By supporting our customers' sustainability pathways, Adisseo positions itself as a key enabler of the sector's transition and reinforces its role in creating sustainable value across the livestock industry. Further details are provided in the Adisseo's Portfolio Sustainable Impact section.

### 11.3. Physical climate risk

Physical climate risks are addressed through site-level risk assessments and operational management processes, enabling local teams to identify relevant hazards and implement adaptation measures where needed to protect people, assets and continuity of operations. While the biodiversity assessment described above strengthens our understanding of site and value-chain vulnerabilities that may overlap with physical climate drivers,

**Adisseo recognizes the need to further deepen and structure its climate risk analysis. To that end, the Group plans to conduct a TCFD-aligned climate risk assessment in 2026, covering both physical and transition risks, to refine risk knowledge, improve the robustness of the resilience strategy and better inform future priorities.**

# 2

Ensure the Transition  
of our business and the  
Animal Nutrition Industry

# ENVIRONMENT-

# MENT

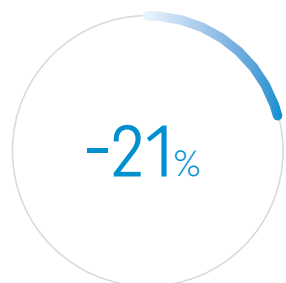


# 1. 2025 TARGETS ACHIEVED

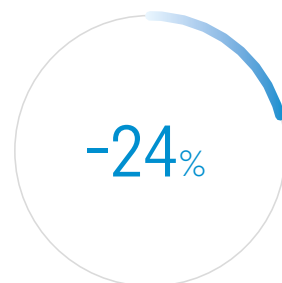
Adisseo has reached – and in several areas exceeded – the environmental commitments set for the 2020–2025 period, demonstrating the effectiveness of its climate and resource strategy across global operations.



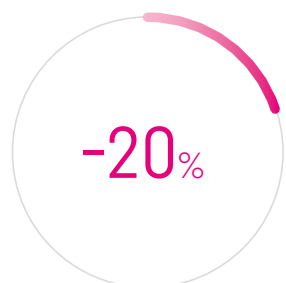
## KEY ACHIEVEMENTS INCLUDE:



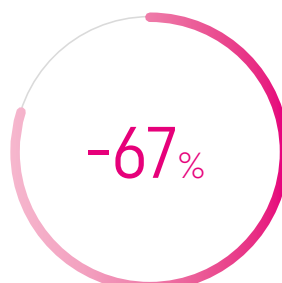
**Climate action**  
absolute Scope 1 & 2 GHG emissions vs. 2020  
**Target achieved**



**Water stewardship**  
water consumption intensity vs 2015  
**Target achieved**



**Energy efficiency**  
energy consumption intensity vs. 2015  
**Target achieved**



**Waste & circularity**  
waste per ton of product between 2015 and 2025, reflecting long-term operational transformation

## INVESTING TO DECARBONIZE

In 2025, Adisseo reinforced its environmental ambition through



**372 million**

**RMB of CAPEX dedicated to climate change mitigation and environmental performance.**

### Pâques Project

Estimated impact per year:

**-45 kt CO<sub>2</sub>e**

**contributing structurally to emissions reduction across Chinese operations**

## BIODIVERSITY: FROM FOOTPRINT TO UNDERSTANDING



Adisseo has taken a structured, science-based approach to biodiversity by launching a Group-wide biodiversity study, covering:

- Pressures and dependencies across all Adisseo operations
- An in-depth analysis of the Methionine value chain, identifying Impacts, Risks, Opportunities and Dependencies (IRODs)

This work strengthens Adisseo's ability to integrate biodiversity considerations into decision-making, risk management, and long-term strategy.

## 2. CLIMATE CHANGE – STRATEGIC CONTEXT, SCOPE AND COMMITMENTS ET-1

### 2.1. Global Strategy

In 2020, Adisseo established its first five-year Climate and Energy Roadmap covering the period 2020–2025, as part of its broader Sustainable Development strategy. Building on this initial roadmap, Adisseo updated and refreshed its approach in 2024 through a new Roadmap for 2025–2030.

**This roadmap is structured around two strategic pillars:**

- **Reducing Adisseo's environmental footprint** through structured action plans, investments, and operational targets;
- **Supporting the sustainable transition of the livestock sector**, notably by participating, at industry-level, to the development of methodologies, guidelines, and best practices in terms of Sustainability (including LCA).

These pillars remain valid in 2025 and form the foundation of Adisseo's climate transition.

### 2.2. Policy & Commitments

Adisseo disclosed publicly, in 2025, a new Climate Change Policy, signed by our CEO, presenting 8 commitments:

- Reducing GHG emissions and optimizing energy use to support operational excellence, competitiveness, and environmental stewardship.
- A clear decarbonization pathway on Scope 1 & 2 emissions with a 2030 reduction target in intensity.
- Scope 3 emissions progressive counting and 2030 absolute-based reduction trajectory.
- Energy performance improvement across all sites by prioritizing energy efficiency at the source, leveraging both operational improvements and targeted investments.
- Minimize losses, actively contributing to the reduction of our consumption and emissions impact.
- Integration of low-carbon technologies and circular economy principles
- Promotion of sustainable energy sources and embedment of energy optimization.
- At every level of the organization, climate and energy performance is the responsibility of all employees, suppliers, and stakeholders.

Our performance is assessed through monitoring key performance indicators (KPIs), and reported via recognized frameworks (e.g., CDP, GHG Protocol, CSRD). Progress is regularly reviewed by our Group management and dedicated ESG committees to ensure alignment with our roadmap. This policy applies to all Adisseo entities and operations worldwide. Compliance is mandatory, and all organizational actions must support this policy.

### 2.3. Governance approval and financial planning

Oversight and validation of ESG, environment and climate-related matters are organized across three governance levels.

- > **At Board level**, the Strategic & ESG Committee provides strategic oversight and final validation.
- > **At Executive level**, governance is ensured through the Compliance & ESG Committee, under the sponsorship of the EVP Strategic Investments & Sustainable Development together with the Chief Strategy Officer.
- > **At corporate level**, the SD Core Team—led by the Global ESG Manager and the SD Reporting Manager—coordinates preparation work and is supported by a transversal SD network with a representative in each department.

In practice, any new ESG policies, as well as new GHG and energy reduction targets, are drafted by the corporate SD team, reviewed by the two VPs in charge of Sustainable Development, submitted to the Compliance & ESG Committee for executive review, and ultimately validated by the Board's Strategic & ESG Committee.

**Significant decarbonization-related capital expenditures (CAPEX) are integrated into the Group's financial planning process, with investment needs identified and prioritized as part of the roadmap and reviewed through the same governance channels to ensure alignment between targets, funding and delivery.**

This governance process ensures that the Group's new policies and its decarbonization plan are approved by the highest governing bodies.

### 2.4. Reporting boundaries

The reporting boundary for this Report covers both Adisseo's own operations and relevant value chain elements where material IR0s have been identified. Unless stated otherwise, information is presented on a consolidated basis, reflecting the Group perimeter used for sustainability reporting; any exclusion/deviation (e.g., disclosures provided at individual entity or site level) are explicitly identified.

For climate-related disclosures in particular, the report clarifies the extent of upstream and downstream coverage for targets, decarbonization levers and action plans, and specifies, for the Scope 3 reporting, including which categories are covered, the methodological approach applied, and any limitations or planned improvements in perimeter coverage.

### 2.5. 2025 Climate Targets – Results and Landing

Adisseo set the following climate and energy targets for the 2020–2025 period:

**Scope 1 + Scope 2 absolute GHG emissions: –21% vs. 2020 Achieved**

**Energy consumption intensity: –20% vs. 2015 Achieved**

Except for the 2025 energy absolute target, all 2025 climate and energy targets were achieved by the end of the reporting period, confirming the effectiveness of the decarbonization roadmap and governance framework.

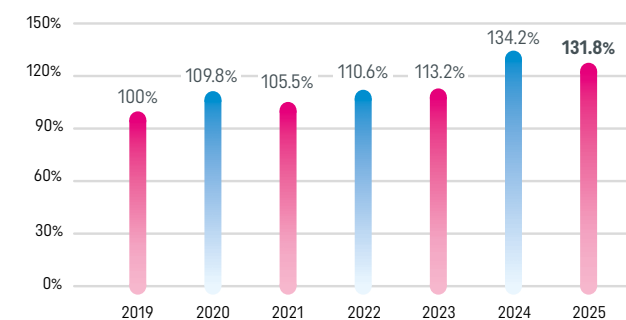
For the 2025 absolute energy consumption target, despite the significant efforts deployed to optimize energy use across operations—as demonstrated by the achievement of the energy intensity target, with less energy required per ton produced in 2025 compared to 2015—the absolute target was not fully reached.

This outcome is primarily explained by the strong increase in business activity since 2020 (+22% activity index), which mechanically led to higher overall energy demand.

In parallel, Adisseo continued to progress on the development of green electricity projects, contributing to the reduction of the carbon intensity of energy consumed.

The postponement of several key energy consumption reduction projects, initially planned within the 2020–2025 trajectory, also partly explains the gap versus the absolute energy target. The 2025 targets were designed to be aligned with the objectives of the Paris Agreement, considering Adisseo's industrial profile and geographic footprint

Activity index



## 2.6. 2030 Reduction Targets

Adisseo has defined new 2030 GHG and Energy targets, reflecting changes in business scale, geographic expansion outside Europe, and market conditions.



### 2030 TARGETS

Energy intensity reduction target (all operation)

**-20%**  
compared to 2020

Intensity Scope 1+2 (market-based) reduction target (all operation)

**-55%**  
compared to 2020

A Global Scope 3 Absolute reduction target

**-2.5%**  
compared to 2024

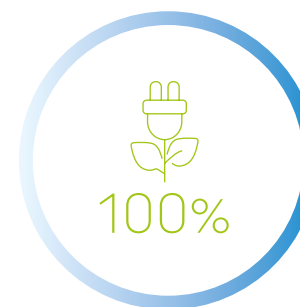
#### At the reporting date:

- The global Scope 1+2 2030 target is not aligned with the Paris Agreement, due to strong growth in non-EU regions and structural competitiveness constraints in commodity markets;
- Scope 3 2030 target is not aligned with the Paris Agreement;
- The company explicitly recognizes the challenge of combining growth and decarbonization, particularly in energy- and material-intensive processes.

## 2.7. Certifications and best practices



of Adisseo major Industrial Sites are covered by **Environmental Management System (ISO14001)**



of Adisseo major Industrial Sites are covered by **Energy Management System (ISO 50001)**



of Adisseo major Industrial Sites covered by **environmental risk assessments (FORUS Annual Assessment)**

## 2.8. Material impacts, risks and opportunities (IROs) related to Climate Change

Climate change is a material topic for Adisseo due to both the environmental impacts generated by its industrial activities and the financial risks and opportunities associated with the transition to a low-carbon economy and the increasing frequency of physical climate hazards. The materiality of climate change mitigation and adaptation has been confirmed through Adisseo's Double Materiality Assessment, covering own operations and the upstream and downstream value chain.

### 2.8.1. IROs related to Climate Change Mitigation

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>FINANCIAL RISK (M1)</b>	<b>Increased purchasing costs</b>	<b>UPSTREAM</b>	Increase in costs of goods purchased (raw materials, energy) due to an increase in suppliers' selling price due to climate change mitigation actions (energy transition, carbon taxes, low emission zones (LEZ), compliance costs etc.)
<b>FINANCIAL RISK (M2)</b>	<b>Cost of facilities improvement</b>	<b>OWN OPERATION</b>	Increase in capital expenditures for Adisseo to adapt facilities to reduce GHG emissions and improve energy efficiency.
<b>NEGATIVE IMPACT (M3)</b>	<b>Scopes 1, 2 &amp; 3</b>	<b>UPSTREAM &amp; OWN OPERATION</b>	Climate change intensification caused 1/ caused by GHG emissions from Adisseo's Scope 3 activities (upstream), including raw material procurement, service purchases, capital goods like machinery, transportation; 2/ by GHG emissions from Adisseo's Scope 1 and 2 chemical processing and energy consumption, including burning fossil fuels for electricity, heat, and cooling generation.
<b>FINANCIAL RISK (M4)</b>	<b>Decreased market demand (Transition-revenue risk)</b>	<b>DOWNSTREAM</b>	Decrease in revenue due to client demand for low-carbon or green products, changes in consumer behavior, products not adapted to climate change, and/or market bans (transition risk).

### 2.8.2. Mitigation actions – Own Operation

ACTION / PROGRAM	VALUE CHAIN LOCATION	MAIN IRO(S) ADDRESSED	HOW IT MITIGATES / MANAGES THE IRO (MORE DETAIL)	TARGETS / KPIS ASSOCIATED
<b>Paques project – Nanjing (CN): fermentation process treating liquid effluents instead of burning in furnace (~45,000 tCO<sub>2</sub> direct reduction)</b>	<b>OWN OPERATIONS</b>	<b>M3, M2</b>	Directly reduces Scope 1 emissions by replacing a combustion step with a lower-carbon treatment route; also improves resilience to carbon cost exposure under EU ETS-type schemes. Requires investment and industrial modification (CAPEX), therefore linked to M2.	<b>Supports 2025 targets: Scope 1+2 absolute -21% vs 2020 (achieved); Scope 1+2 intensity -20% vs 2015 (overachieved).</b>
<b>Off-gas preheater – Les Roches (FR) (~2,500 tCO<sub>2</sub> reduction)</b>	<b>OWN OPERATIONS</b>	<b>M3, M2</b>	Cuts fuel demand through heat integration efficiency; reduces Scope 1 emissions and contributes to energy efficiency trajectory; requires equipment CAPEX/retrofit.	<b>Supports 2025 targets: Scope 1+2 and energy (absolute -13% vs 2020; intensity -20% vs 2015).</b>
<b>Steam reduction task force – Commentry (FR) (Vitamins)</b>	<b>OWN OPERATIONS</b>	<b>M3, M2</b>	Operational improvements to reduce steam usage, improving energy performance and reducing Scope 1/2 depending on steam generation boundary (on-site vs purchased). Often delivers quick wins and strengthens operational control.	<b>Supports 2025 energy targets: Energy absolute -13% vs 2020; Energy intensity -20% vs 2015 (achieved).</b>
<b>Waste heat recovery / heat integration program (VENUS, preheaters, steam turbine, etc. across sites)</b>	<b>OWN OPERATIONS</b>	<b>M3, M2</b>	Structural reduction of energy input per ton produced; reduces Scope 1 (fuel) and/or Scope 2 (purchased energy) depending on configuration; supports long-term efficiency and emissions resilience.	<b>Supports 2025: Scope 1+2 &amp; energy targets (same as above).</b>
<b>Low-carbon electricity sourcing (e.g., renewable electricity contracts in Burgos &amp; Nanjing; low-carbon mix in Nanjing)</b>	<b>OWN OPERATIONS (and upstream electricity supply)</b>	<b>M3, M1</b>	Reduces Scope 2 market-based emissions and lowers exposure to carbon-intensity premiums over time; helps manage cost volatility and supplier pass-through effects (transition-induced cost increases).	<b>Supports 2025: Scope 1+2 absolute/intensity targets.</b>
<b>DECLYC (France) – CCUS/CCU roadmap participation</b>	<b>OWN OPERATIONS / INDUSTRIAL ECOSYSTEM</b>	<b>M3, M2, M4</b>	Develops medium/long-term abatement lever for hard-to-abate process emissions; can reduce future transition risk, support long-term competitiveness with low-carbon product expectations. Requires material future CAPEX if deployed.	<b>Long-term lever supporting 2035 pathway (no quantified 2035 target disclosed as final).</b>
<b>Internal carbon pricing (Europe + China; integrated in investment decisions; extension to Scope 3 planned)</b>	<b>OWN OPERATIONS + (future) value chain</b>	<b>M2, M1, M3, M4</b>	Drives capital allocation toward low-carbon options by monetising emissions in project appraisal; strengthens preparedness for regulatory carbon pricing; improves strategic resilience and competitiveness.	<b>Governance KPI/Target: internal carbon price validated and applied for CAPEX decisions Also supports CAPEX share ambition.</b>

## 2.8.3. Mitigation Actions – Upstream

ACTION / PROGRAM	VALUE CHAIN LOCATION	MAIN IRO(S) ADDRESSED	HOW IT MITIGATES / MANAGES THE IRO (MORE DETAIL)	TARGETS / KPIS ASSOCIATED
<b>Green Fund (CNY 2.5 million) for Scope 3 reduction initiatives</b>	<b>UPSTREAM / VALUE CHAIN</b>	<b>M3, M1, A1 (INDIRECT)</b>	Creates funding mechanism to pilot/value-chain decarbonization options, reduce dependency on high-footprint inputs and improve supplier collaboration; supports resilience against upstream disruptions and transition cost pass-through.	KPI: Green Fund amount; Target: Scope 3 intensity target mentioned as developing ambition.
<b>Low-carbon ammonia procurement (≈65% lower footprint) for methionine powder production</b>	<b>UPSTREAM</b>	<b>M3, M1, M4</b>	Direct reduction of Category 1 Scope 3 intensity of key input; also anticipates customer demand for lower-carbon products while demonstrating competitiveness (no cash cost increase reported).	KPI: Green Fund amount; Target: Scope 3 intensity target mentioned as developing ambition.
<b>Supplier collaboration (e.g., suppliers on low-carbon ammonia)</b>	<b>UPSTREAM</b>	<b>M1, A1, M3</b>	Strengthens supply security for transition inputs, reduces disruption risk, and improves ability to negotiate/shape decarbonization cost curves with suppliers.	KPI: Green Fund amount; Target: Scope 3 intensity target mentioned as developing ambition.

## 2.8.4. Mitigation Actions – Downstream

ACTION / PROGRAM	VALUE CHAIN LOCATION	MAIN IRO(S) ADDRESSED	HOW IT MITIGATES / MANAGES THE IRO (MORE DETAIL)	TARGETS / KPIS ASSOCIATED
<b>LCA coverage ~95% of portfolio; DQR 1.5–2; methodology certification planned</b>	<b>DOWNSTREAM ENABLING (products)</b>	<b>M4, M3</b>	Reduces transition revenue risk by enabling credible product footprint disclosure and customer decision-making; supports downstream decarbonization claims governance and comparability.	KPI: 95% coverage; DQR 1.5–2; Target: methodology certification planned Jan 2026.
<b>SUSTAIN Way offer (6 co-projects with key accounts)</b>	<b>DOWNSTREAM</b>	<b>M4, M3</b>	Improves customer retention and market access by delivering measurable environmental impact; supports demand shift toward low-carbon solutions.	KPI: # co-projects ongoing; Target: expand/deploy regionally on-demand (2026 plan).
<b>Commercial upskilling: &gt;80% GTSS trained on Sustainability/LCA</b>	<b>DOWNSTREAM</b>	<b>M4</b>	Builds internal capability to respond to customer requirements, sustainability tenders, and technical proof points; reduces risk of losing competitiveness due to lack of expertise.	KPI: % team trained; no additional numeric target disclosed.
<b>Eco-Design (Eco-Conception) framework embedded into R&amp;I</b>	<b>OWN OPS &gt; downstream outcomes</b>	<b>M4, M3</b>	Systematizes low-impact design in innovation pipeline; increases likelihood future products meet low-carbon market constraints and reduce footprint across lifecycle.	No numeric eco-design target disclosed.

### 3. ADISSEO DECARBONIZATION PLAN – CLIMATE CHANGE MITIGATION E1-2

#### 3.1. 2020–2025 Decarbonization Journey E1-2-1

Since 2020, Adisseo has been implementing a structured and progressive decarbonization journey aimed at reducing its greenhouse gas emissions while strengthening industrial efficiency and operational robustness. This journey is built on concrete industrial projects deployed across production sites, primarily targeting Scope 1 and Scope 2 emissions through process optimization, energy efficiency improvements, waste heat recovery, and the transition toward low-carbon energy sources.

**Decarbonization actions are integrated into Adisseo's operational excellence strategy and industrial investment planning, ensuring that climate performance goes hand in hand with long-term competitiveness.**

The first phase of this journey focused on optimizing existing processes.

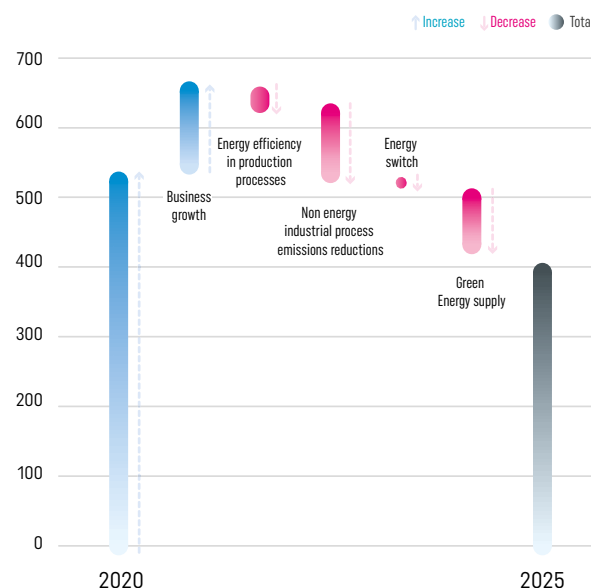
- In **2020**, at the Les Roches site in France, Adisseo implemented a project at Roches plant on furnace looking to reduce O<sub>2</sub> concentration, reducing the natural gas consumption. This initiative reduced direct fuel consumption and Scope 1 emissions while maintaining production performance, illustrating the company's approach of embedding climate objectives directly into core industrial processes. In Spain, the Burgos site adopted green electricity through certified low-carbon energy contracts, further reducing indirect emissions.
- In **2021**, Adisseo accelerated its efforts by deploying larger-scale structural projects. At the Commeny site, the VENUS waste heat recovery system was commissioned, enabling the reuse of thermal energy from industrial processes and significantly reducing primary energy demand and direct emissions. In parallel, Adisseo's Nanjing site transitioned to a low-carbon electricity supply largely based on nuclear energy, marking a major milestone in reducing Scope 2 emissions through a cleaner energy mix.
- The momentum continued in **2022** with the continuous expansion of waste heat recovery solutions. At the Roussillon site in France, the VENUS waste heat recovery concept was extended to additional processes, reinforcing the role of energy recovery as a key decarbonization lever within Adisseo's industrial footprint.
- In **2023**, Adisseo deepened its focus on energy efficiency by deploying additional recovery and optimization projects. At Les Roches, recovered thermal energy was used to preheat process water, lowering electricity consumption and associated Scope 2 emissions. At Roussillon, the ARES project combined process improvements and energy optimization measures, contributing to further reductions in indirect emissions while improving operational performance.

- The year **2024** marked a significant acceleration in both energy efficiency and low-carbon energy sourcing. At Les Roches, hydrogen enrichment techniques were introduced to optimize combustion processes, improving energy efficiency and reducing electricity-related emissions. In Nanjing, the installation of a steam turbine enabled the recovery of energy from industrial processes, reducing overall electricity demand. In parallel, the site completed its transition to green electricity, resulting in an estimated avoidance of approximately 7,000 tons of CO<sub>2</sub> equivalent per year for Scope 2 emissions.

Together, these projects represent some of the most impactful levers in Adisseo's recent decarbonization trajectory.

- In **2025**, several new projects will further contribute to emission reductions. At the Nanjing site, the PAQUES project will modify waste treatment processes to reduce Scope 1 emissions. At Les Roches, the CS2 flare has been modified, leading to lower direct emissions. An off-gas preheater has been implemented at Les Roches and will deliver an additional reduction of around 2,500 tons of CO<sub>2</sub> of the Scope 1.

#### 2020-2025 Scope 1+2 Reduction (tCO<sub>2</sub>e)



#### 3.2. 2025–2030 Decarbonization Plan E1-2-2

**Building on the achievements of the 2020–2025 period, Adisseo is preparing the next phase of its decarbonization roadmap toward 2030.**

For the 2025–2030 period, Adisseo is developing additional decarbonization projects. These initiatives are expected to include further process transformations, energy efficiency investments, and low-carbon technologies, subject to technical validation, economic feasibility, and alignment with long-term industrial strategy.

**As part of Adisseo Group's climate change mitigation roadmap, the Green Fund is a key internal mechanism to accelerate decarbonization without creating disincentives at business level.** Structured as a central cost pool. In 2025, CNY 2.5 million were allocated through this fund, enabling a Scope 3 reduction of 0.8% by financing through targeted procurement decisions the purchase of energy certificates and the sourcing of low-carbon (greener) raw materials. Beyond emissions reduction, the Green Fund has contributed to the production of powder methionine with a lower environmental footprint, reducing climate impacts across the value chain.

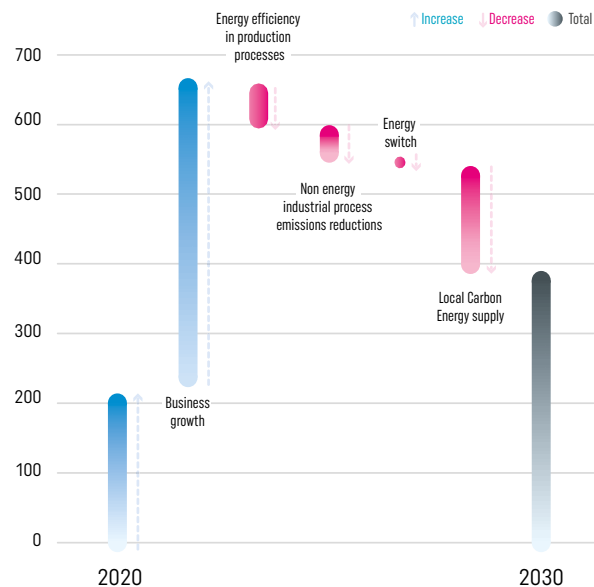
Decarbonization investments are fully embedded in Adisseo's financial planning processes, covering both CAPEX and OPEX. Investment decisions are validated through existing governance bodies to ensure consistency with business strategy and climate objectives.

In 2025 Adisseo has invested 372 MRMB in CAPEX regarding Climate Change and environmental initiatives.

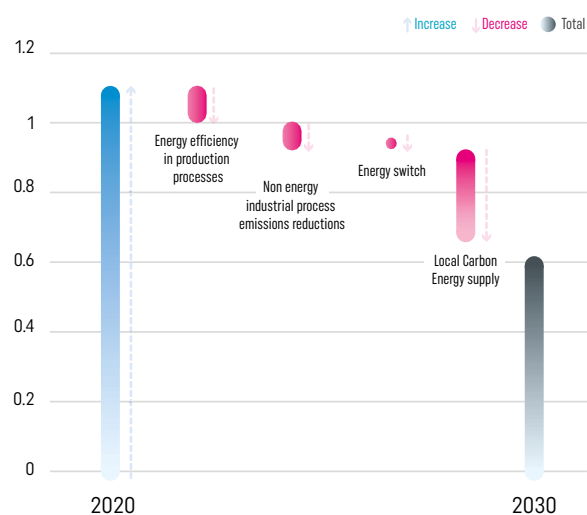
The CNY 2.5 million of the Green Fund should be considered a conservative estimate of Adisseo's climate-related OPEX, as it does not include personnel costs and internal resources mobilized across the Group, such as sustainability leadership, the SD Core Team, R&I teams, and operational project resources contributing to climate-related initiatives.

In line with its climate strategy, Adisseo prioritizes gross emission reductions over the use of carbon credits or offsets. When offsets are used, they remain limited, verified, and transparently disclosed, and they do not substitute for structural emission reduction efforts.

## 2020-2030 RoW Absolute Scope 1&2 (tCO<sub>2</sub>e)



## 2020-2030 RoW Intensity Scope 1&2 (tCO<sub>2</sub>e/t)



## 3.3. Other Details

### 3.3.1. Locked-in emissions

Adisseo defines locked-in emissions as the emissions expected over the remaining technical lifetime of existing industrial assets and technologies, under the assumption of no early asset retirement or major structural retrofit.

These emissions are structurally embedded in current production infrastructures, process design choices and feedstock dependencies, notably for energy- and carbon-intensive chemical processes such as methionine synthesis, which relies on petrochemical inputs.

Based on available 2024 operational data, Adisseo has initiated a preliminary assessment and partial quantification of its locked-in emissions. This analysis remains subject to methodological limitations and ongoing refinements, notably regarding asset lifetime assumptions, future utilization rates, and technology evolution scenarios.

### 3.3.2. Internal Carbon Pricing

For the current reporting year, Adisseo has adopted the CEFIC CO<sub>2</sub> price curve as the central reference for its projections. This curve will be applied with a temporal adjustment between Europe and the rest of the world and will be updated annually in line with the latest CEFIC forecasts. This methodology ensures financial prudence and supports the prioritization and planning of our sustainability investments.

The results are therefore used as indicative estimates and have been progressively integrated into Adisseo's climate transition planning to support strategic decision-making rather than as a definitive emissions forecast. Miti To progressively reduce exposure to locked-in emissions, Adisseo's mitigation levers include:

- electrification and energy efficiency (incl. heat recovery systems) supported by ISO 50001 energy management;
- CCU initiatives including DECLYC project;
- circularity and raw material innovation;
- internal carbon pricing signals (Europe and China).

## Energy KPIs

### Total energy consumption <sup>E-5</sup>

ENERGY CONSUMPTION AND MIX		2023	2024	2025
E1-5_10	(1) Fuel consumption from coal and coal products (MWh)	N/A	N/A	N/A
E1-5_11	(2) Fuel consumption from crude oil and petroleum products (MWh)	N/A	N/A	N/A
E1-5_12	(3) Fuel consumption from natural gas (MWh)	1,062,277	1,123,292	1,080,972
E1-5_13	(4) Fuel consumption from other fossil sources (MWh)	N/A	N/A	N/A
E1-5_14	(5) Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	160,899	182,631	181,824
E1-5_02	(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	1,223,176	1,305,923	1,262,796
E1-5_15	Share of fossil sources in total energy consumption (%)	37%	37%	36%
E1-5_03	(7) Consumption from nuclear sources (MWh)	303,489	234,260	205,184
E1-5_04	Share of consumption from nuclear sources in total energy consumption (%)	9%	7%	6%
E1-5_06	(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen etc) (MWh)	N/A	N/A	N/A
E1-5_07	(9) Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	167,467	165,180	135,836
E1-5_08	(10) The consumption of self-generated non-fuel renewable energy (MWh)	1,602,464	1,835,464	1,910,312
E1-5_05	(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	1,769,931	2,000,644	2,046,148
	Share of renewable sources in total energy consumption (%)	54%	57%	58%
E1-5_01	Total energy consumption (MWh) (calculated as the sum of the lines 6,7 and 11)	3,296,596	3,540,827	3,514,136

## GHG KPIs

Total GHG emissions <sup>E-6</sup>

		RETROSPECTIVE				
		2020 BASE YEAR	2023	2024	2025	2025/2024
<b>SCOPE 1 GHG EMISSIONS</b>						
<sup>E1-6_07</sup>	Gross Scope 1 GHG emissions (tCO <sub>2</sub> eq)	425,576	398,864	434,252	<b>410,752</b>	<b>94%</b>
<sup>E1-6_08</sup>	Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	72%	47%	48%	<b>49%</b>	<b>104%</b>
<b>SCOPE 2 GHG EMISSIONS</b>						
<sup>E1-6_09</sup>	Gross location-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	130,880	225,633	151,429	<b>124,648</b>	<b>82%</b>
<sup>E1-6_10</sup>	Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	120,047	48,359	21,376	<b>16,473</b>	<b>77%</b>
<b>SCOPE 3 GHG EMISSIONS</b>						
<sup>E1-6_11</sup>	Total Gross indirect (Scope 3) GHG emissions (tCO <sub>2</sub> eq)	1,472,327	1,334,894	1,543,518	<b>1,582,612</b>	<b>103%</b>
	(1) Purchased goods and services	1,177,000	1,067,133	1,233,911	<b>1,265,164</b>	<b>103%</b>
	[Optional sub-category: Cloud computing and data center services]	N/A	N/A	N/A	N/A	N/A
	(2) Capital goods	32,915	29,843	34,507	<b>35,381</b>	<b>103%</b>
	(3) Fuel and energy-related Activities (not included in Scope 1 or Scope 2)	35,423	32,116	37,136	<b>38,076</b>	<b>103%</b>
	(4) Upstream transportation and distribution	204,000	184,958	213,864	<b>219,281</b>	<b>103%</b>
	(5) Waste generated in operations	13,329	12,085	13,973	<b>14,327</b>	<b>103%</b>
	(6) Business traveling	1,140	1,034	1,195	<b>1,225</b>	<b>103%</b>
	(7) Employee commuting	2,568	2,328	2,692	<b>2,760</b>	<b>103%</b>
	(8) Upstream leased assets	N/A	N/A	N/A	N/A	N/A
	(9) Downstream transportation	N/A	N/A	N/A	N/A	N/A
	(10) Processing of sold products	3,389	3,073	3,553	<b>3,643</b>	<b>103%</b>
	(11) Use of sold products	N/A	N/A	N/A	N/A	N/A
	(12) End-of-life treatment of sold products	2,563	2,324	2,687	<b>2,755</b>	<b>103%</b>
	(13) Downstream leased assets	N/A	N/A	N/A	N/A	N/A
	(14) Franchises	N/A	N/A	N/A	N/A	N/A
	(15) Investments	N/A	N/A	N/A	N/A	N/A
<b>TOTAL GHG EMISSIONS</b>						
	Total GHG emissions (location-based) (tCO <sub>2</sub> eq)	2,028,783	1,959,391	2,129,199	2,118,012	
	Total GHG emissions (market-based) (tCO <sub>2</sub> eq)	2,017,950	1,782,117	1,999,146	2,009,837	

Adisseo applies the operational control approach to consolidate Scope 1 and Scope 2 emissions across 100% of entities in the BAC perimeter. This approach is aligned with: GHG Protocol Corporate Standard, CSRD requirements, SBTi expectations

#### Scope 1:

→ Scope 1 emissions include all direct greenhouse gas emissions from activities under Adisseo's operational control, covering stationary combustion, mobile combustion, process emissions and fugitive emissions. Scope 1 data are collected directly at site level using actual measured activity data (meters, fuel logs, monitoring systems and maintenance records). No modeled or estimated data are used. Emissions are calculated using an activity-based approach (activity data × emission factors), with emission factors sourced from recognized databases (e.g. ADEME, EcoInvent) and Adisseo-specific process analyses. Data are consolidated at Group level with internal quality checks and year-on-year variance analysis. Biogenic CO<sub>2</sub> from biomass combustion is disclosed separately and excluded from Scope 1 totals.

#### Scope 2:

→ Scope 2 emissions cover indirect emissions from purchased electricity, steam, heat and cooling. Calculations rely exclusively on actual metered energy consumption. Scope 2 emissions are reported using both the location-based approach, applying national or grid-average emission factors, and the market-based approach, reflecting electricity procurement choices through contractual instruments such as supplier-specific factors, power purchase agreements and guarantees of origin, with residual mix factors applied where relevant. Both approaches are disclosed consistently to ensure transparency and comparability.

#### Scope 3

- Scope 3 emissions are calculated in line with the GHG Protocol Corporate Value Chain (Scope 3) Standard and cover all 15 Scope 3 categories. A screening analysis based on Adisseo's 2020 carbon footprint was used to identify the most material categories and determine the appropriate calculation methods. Purchased goods and services (Category 1) represent the main source of Scope 3 emissions (79.5%) and are calculated using an average-data method, based on the volumes of raw materials purchased multiplied by cradle-to-gate emission factors. These emission factors are sourced from primary data provided by suppliers when available, and complemented by secondary data from recognized databases such as EcoInvent or ADEME.
- Upstream transportation and distribution (Category 4) accounts for 13.2% of Scope 3 emissions and is currently estimated using the 2020 baseline calculation, reflecting transport activity assumptions and emission factors available at that time. Given its materiality (above the 5% threshold), Adisseo plans to refine this category by recalculating emissions on an annual basis using a distance-based method, relying on transport distances, modes, and associated emission factors.
- Other Scope 3 categories—including capital goods (Category 2), fuel- and energy-related activities (Category 3), waste generated in operations (Category 5), business travel (Category 6), employee commuting (Category 7), processing of sold products (Category 10), and end-of-life treatment of sold products (Category 12)—each represent less than 5% of total Scope 3 emissions. These categories are estimated using baseline shares derived from the 2020 carbon footprint, applying activity proxies and secondary emission factors in accordance with GHG Protocol guidance.
- The remaining Scope 3 categories were assessed as not material based on the 2020 EcoCert carbon footprint and are therefore not included in detailed calculations at this stage. Adisseo applies a progressive improvement approach, prioritizing data refinement efforts on the most significant emission sources while ensuring transparency on assumptions and methodological limitations.

#### GHG emissions intensity KPIs <sup>E1</sup>

	2023	2024	2025
<b>E1-6_11</b> ADISSEO ENTITY SPECIFIC KPI CSRD	Scope 1+2 GHG emissions intensity per ton of products		
	0.407	0.339	0.305
<b>GDP</b>	Total Scope 1+2 GHG emissions intensity per net revenue (tCO <sub>2</sub> e/kCNY)		
	0.034	0.029	0.025

#### Energy intensity <sup>E1-5</sup>

	2023	2024	2025
<b>E1-5_10</b>	CSRD: Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/kCNY)		
	0.247	0.223	0.195
<b>ADISSEO ENTITY SPECIFIC KPI</b>	Adisseo entity specific KPI: Energy intensity per ton of product		
	2.969	2.584	2.393

→ **2030 Energy Intensity target (per ton of product)= -30% (baseline: 2015)**

## 4. CONTRIBUTING TO THE DECARBONIZATION OF THE LIVESTOCK INDUSTRY E1-3

Adisseo contributes to climate change mitigation through the downstream impacts of its products, services, and technologies, supporting more efficient and lower-emission livestock production systems at feed and farm levels. These contributions result mainly from improvements in feed efficiency, nutrient utilization, animal performance, and resource optimization, which help reduce greenhouse gas emissions intensity per unit of animal production.

To ensure scientific credibility and avoid overstated claims, Adisseo's approach to downstream climate mitigation is based on robust and recognized methodologies, with clearly defined transparent boundaries.

### The Group therefore focuses on:

- Product-level Life Cycle Assessments (LCAs) to quantify environmental impacts, covering 95% of the portfolio by 2025;
- LCA from cradle to feed and farm, with dedicated multi-species models (poultry, swine, ruminant, aquaculture);
- Customer-specific sustainability projects delivered through the SUSTAIN Way approach, assessing mitigation benefits under real farming conditions.

### Within this framework, Adisseo's contribution to climate mitigation is articulated through:

- the identification of key sustainable livestock enablers embedded in its product portfolio,
- product-specific mitigation effects across its Strategic Business Units,
- collaborative sustainability services with customers, and
- active participation in industry initiatives aimed at accelerating the decarbonization of the livestock sector.

The following sections detail how these levers translate into concrete contributions to climate mitigation across the value chain.

### 4.1. Portfolio Sustainable Impacts

In line with Adisseo vision and mission, we are engaged in innovation to provide sustainable solutions, including products, services and technologies contributing to the reduction of the environmental footprint of livestock production. Adisseo product range improves the sustainability of livestock farming in different ways. Ensuring sustainability within the animal nutrition industry requires a multifaceted approach as described below.

#### Adisseo 4 key sustainable livestock enablers:

- **1. Reformulation of the feed:** Enabling the use of less impactful ingredients like byproducts (enzymes, amino acids, palatants, nutritional services...)
- **2. Improving feed efficiency:** Better feed conversion (Enzymes, feed preservatives).
- **3. Reducing soil and water pollution from manure:** Less nitrogen and phosphorus emission (Enzymes, amino acids, sodium sulfate).
- **4. Improving animal health status:** Reinforce immunity and gut health; improve fertility, longevity and/or performance (Probiotics, selenium, vitamins, butyrate, mycotoxin deactivators, amino acids).

#### 4.1.1. Some products effects

#### Environmental Return on Investment

Environmental Return on Investment (EROI) is a new indicator developed by Adisseo allowing to simply understand what the "carbon" payback of a feed additive is, in the same manner than economical return on investment. It was calculated as the ratio of the carbon footprint avoided at the animal product level to the impact generated by additive production at the plant level and is described in the picture below.

$$\text{EROI} = \frac{\text{Carbon footprint saved at farm gate}}{\text{Carbon footprint emitted from production at plant gate}}$$

$$\text{EROI} = \frac{\text{Impact Control} - \text{Impact Tested at farm gate}}{\text{impact at plant gate} \times \text{inclusion rate in diet} \times \text{feed intake} / \text{liveweight}}$$

Unlike conventional LCA indicators, which express the impact per unit of product, EROI relates environmental costs and benefits, offering intuitive reading. For example, an EROI of 100 means that, for every tCO<sub>2</sub>e emitted in the production of an additive, 100 tCO<sub>2</sub>e are avoided along the animal

supply chain. This approach allows nutritionists and decision makers to assess the overall contribution of feed additives to value chain sustainability.

After performing LCA from cradle to plant gate (corresponding to the environmental impacts of the production) and from cradle to farm gate (environmental benefits at usage) of different products, we managed to calculate EROI for different R&D trials.

#### SBU Methionine

**1/ Rhodimet AT88 is a methionine source that contributes to balancing the supply of digestible amino acids and prevents unnecessary nitrogen losses.**

Methionine is an essential amino acid for all animal species and must therefore be provided through the diet. Although some feed ingredients naturally contain methionine, designing balanced, economical, and sustainable diets requires the inclusion of synthetic methionine along with other complementary amino acids such as lysine and threonine. Using synthetic amino acids supports more accurate nutritional formulation, enabling a reduction in overall dietary protein, minimizing protein wastage, and ultimately lowering nitrogen excretion from animals.

**2/ Rhodimet AT88 is a methionine source that delivers additional nitrogen excretion savings:**

Rhodimet® AT88 is a methionine precursor known as hydroxy methionine (HMTBa), distinguished by the absence of nitrogen in its molecular structure. After ingestion, HMTBa is biologically converted into L methionine—the metabolically active form—through a process that relies on surplus nitrogen already available in the animal's body. This conversion supports a positive nitrogen balance. In contrast, methionine sources that contain nitrogen within their chemical structure typically result in a neutral nitrogen balance. This specific mechanism therefore contributes to a reduction in nitrogen excretion—uric acid in poultry or urea in swine—compared with methionine sources containing nitrogen. These effects were confirmed through controlled scientific studies at Adisseo's research center (CERN), where broilers were fed nutritionally balanced diets supplemented with either DL methionine or Rhodimet® AT88 at iso-equimolar levels. The findings showed an average decrease of about 2% in nitrogen excretion (approximately 0.65 g per bird) in birds receiving Rhodimet® AT88 compared with those receiving DL methionine, indicating better nitrogen recycling and reduced uric acid formation. Although modest for an individual animal, this improvement becomes meaningful at commercial scale.

## SBU specialties

### Rovabio (enzymes)

For monogastric species, feed production typically represents between 60% and 80% of the overall carbon footprint of animal production systems, making feed formulation a critical lever for environmental performance. Reducing the footprint of animal production therefore requires both the selection of lower-impact raw materials and continuous improvements in feed efficiency to limit resource losses. Feed additives play a key role in this optimization process by enhancing nutrient utilization and, in certain cases, enabling the reformulation of diets. In this context, a university-led study carried out in Brazil on broiler chickens evaluated the environmental and zootechnical benefits of integrating Adisseo's Rovabio® enzyme complex into feed optimization strategies. The results showed that the enzymatic solution supported adjustments in feed formulation, allowing a decrease in the use of ingredients associated with higher environmental and economic burdens. These dietary optimizations led to improved animal performance, notably through a better feed conversion ratio (FCR), while simultaneously reducing the carbon footprint of the feed by up to 9% and improving overall farm profitability. In addition, the gains in feed efficiency translated into a significant reduction in nitrogen and phosphorus excretions, thereby limiting nutrient releases to the environment.

Feed accounts for 60–80% of the carbon footprint of monogastric animals, making diet optimization critical. Adisseo's Rovabio enzymes enable reformulation with lower-impact raw materials while maintaining animal performance, delivering measurable environmental benefits across several trials performed in 2025 and before:

- **Rovabio PhyPlus:** A French trial (LCA until feed mill gate) showed -2.3% climate change impact (kg CO<sub>2</sub>e/kg feed) thanks to reformulation and 90% less inorganic phosphorus, preserving non-renewable phosphate resources.
  - > When combined with a low-protein diet, reductions ranged from -4% to -12% climate change per kg liveweight broiler, depending on soybean origin, plus -14% acidification, -7% freshwater eutrophication, -3% marine eutrophication, and -2% water use compared to standard diets.
- **Rovabio Advance Phy:** A French trial showed -11% climate change per kg liveweight broiler, with improvements in acidification (-3%), freshwater eutrophication (-9%), and water use (-8%). A pig trial in China demonstrated -3.5% climate change reduction per kg liveweight pig.
- **Rovabio Advance:** A Polish trial achieved -4.2% climate change reduction per kg broiler through diet reformulation while maintaining performance.

**These studies confirm that Rovabio enzymes improve feed efficiency, reduce nutrient excretion, and significantly lower environmental impacts across multiple categories, supporting sustainable animal production.**

### SmartLine™ in ruminants

SmartLine™ plays a key role in lowering nitrogen excretion and reducing the carbon footprint, while supporting better health and reproductive performance in ruminants, ultimately helping to cut greenhouse gas emissions. In the pursuit of sustainable dairy farming, the goal is to make the most efficient use of available resources, especially feed, to achieve two priorities: minimizing environmental impact and sustaining high productivity. Adding rumen-protected methionine to diets ensures proper nutrient balance, improves nitrogen utilization, and decreases nitrogen losses to the environment, which translates into greater efficiency in milk production. Enhanced health and fertility, driven by SmartLine™, allow cows to produce more by shortening calving intervals, extending herd longevity, and reducing the carbon footprint per kilogram of milk. A Life Cycle Assessment (LCA) based on research in France confirmed that reformulating diets with Smartamine® M can cut climate change impacts by 15% and freshwater eutrophication by 22%. With an 80% bioavailability rate, Smartamine® M also supports higher protein levels and milk yield, making dairy production more sustainable and efficient.

### Aquaculture (Sanacore & Aqualyso)

Adisseo's range of aquaculture solutions provides functional feed additives designed to tackle key challenges in the industry, such as rising raw material costs and disease threats. Research conducted in Indonesia on shrimp has confirmed the benefits of the GM Sanacore® additive in supporting animal health, significantly boosting survival rates and harvested biomass. Meanwhile, Aqualyso® acts as a digestive enhancer, improving feed conversion efficiency and promoting growth. Using these two functional additives enhances shrimp farm productivity while lowering the environmental impact of production. Specifically, Sanacore® GM has been shown to reduce the carbon footprint by 16–39%, while Aqualyso® achieves reductions of 7–20%.

## 4.2. SBU Vitamins

Adisseo offers a full range of vitamins to the feed industry. Vitamins are the foundation of balanced animal nutrition. They are essential, irreplaceable micronutrients that are required for normal physiological functions including growth, body development and reproduction, as well as animal well-being and general health status. To ensure that the Microvit® product not only meets specifications but does so consistently and is stable, easy to use and traceable, a selection method, Microvit Certification System (MCS), has been developed by Adisseo. MCS is a process practiced all along the vitamin supply chain, including production, purchase, quality control, transport and sale stages of Microvit® products, whether they are produced by Adisseo® or by a producer partner. By providing vitamins with consistent quality and safety, MCS builds confidence and trust with our customers.

## 4.3. Engaging with business partners

### Sustainability Premium Services – SustainWay

Through its SustainWay service, Adisseo supports customers managing feed and livestock Sustainable Development. Thanks to 4 different steps (from basic to more advanced level), Adisseo can answer the diverse needs raised by its customers.

- **SustainBeginner:** On request, Adisseo provides the LCA of its solutions and presents how the calculation is done. This basic approach enables the raising of awareness on LCA methodology.
- **SustainGrower:** On request of our customers, Adisseo experts propose trainings on Sustainability, with several levels: "Basic of Sustainability", "What is an LCA?", "Sustainability in feed formulation", "LCA from cradle to farm gate", and others.
- **SustainPioneer:** Adisseo has integrated into its ADICT tool, the environmental values coming from GFLI database (climate change, eutrophication, acidification, water use) for several ingredients, according to their origin. Thanks to ADICT, customers can easily know the most impactful ingredients in their diets on various environmental indicators. This will help them to work on optimizing their environmental impact in the future, while managing nutrition and economy.
- **SustainMaster:** Adisseo can conduct an LCA from "cradle to feed gate" or from "cradle to farm gate" for customers who are looking for a certified study on that topic, on which they could communicate. This is organized as a co-project between Adisseo and its customer, since the amount of data needed to do it is substantial.

**As a pioneer in nutrition, Adisseo offers various tools that are part of the solution for more sustainable food production (precise nutrition, waste decrease, etc.) as described in the Business Model section. Three of them have a specific role in helping our customers to improve their sustainability performance and goals:**

- **PNE and Adict:** Management of feedstuffs quality and variability from Raw Material sample to feed formulation software.
- **Nestor:** Management of animal requirements, based on species, physiological stages, performances, etc.
- **Mycoman:** Management of mycotoxins risks and contamination of feedstuffs.

### SustainWay Project examples

An increasing number of customers worldwide are now requesting Life Cycle Assessments (LCAs) for the feed additives they purchase. In 2025, Adisseo responded positively to dozens of such requests, while also dedicating time to explain the scientific methodology and quality-driven processes underpinning these calculations. This transparent approach aims to ensure a robust understanding of LCA results and their appropriate use in sustainability decision-making.

In parallel, Adisseo delivered several targeted training sessions for customers, covering topics such as "How to conduct an LCA for premix production," "How to perform an LCA at feed mill gate," and "The role of premixers in driving sustainability improvements across the value chain."

In this context, several customers across different geographies have started to adopt Adisseo's SustainPioneer service, particularly in Latin America (LATAM) and the Asia-Pacific (APAC) region. Some customers use this service to assess the environmental impacts of feed formulation choices, including the integration of feed additives such as enzymes, at feed level.

Beyond advisory services, Adisseo is also engaged in concrete, on-the-ground projects with customers in these regions. In Thailand, a project was launched to reduce the carbon footprint of broiler production, beginning with an LCA of the baseline situation, followed by the recommendation of nutritional strategies designed to improve environmental performance without compromising animal performance or profitability. In Vietnam, Adisseo is working with a dairy integrator to calculate the environmental footprint of its production system. In Argentina, Adisseo supported customers in conducting premix LCAs and demonstrated the sustainability benefits of enzyme use in swine production; this work contributed to the inclusion of Rovabio® (multicarbonylase) in the "Manual de Buenas Prácticas Ambientales para el sector Porcinos" under the Programa Argentino Carbono Neutro. In Colombia, Adisseo supported a broiler producer in carrying out a cradle-to-farm-gate LCA.

#### External communication & Rising Awareness

In 2025, Adisseo further strengthened its external communication on sustainability by actively contributing to scientific, technical, and industry forums. Adisseo experts participated in the 2025 EAAP Congress held in Innsbruck, Austria, delivering an oral presentation on the concept of Environmental Return on Investment (EROI). The presentation was based on experimental trials conducted with Rovabio® and Aqualyso® in broiler and shrimp production systems. It generated strong interest and extensive discussions among feed industry stakeholders and academic researchers, notably due to its original focus beyond the predominant conference themes on ruminant methane emissions.

In parallel, an article highlighting the environmental benefits of Adisseo's solutions in aquaculture was published in the technical press Aquafeed, further reinforcing the Group's thought leadership on sustainability in aquatic production systems. Sustainability considerations were also integrated into Adisseo's marketing campaigns on feed optimization, combining feed formulation studies with the assessment of associated environmental impacts to support customers in improving both performance and sustainability outcomes.

In addition, Adisseo organized two dedicated webinars during the year. The first focused on the Life Cycle Assessment (LCA) of Adisseo products, providing a detailed explanation of LCA principles, applicable guidelines and standards for the feed industry, and a practical case study based on Rhodimet® AT88. The second webinar addressed LCA application

across the value chain, with a specific focus on the SustainPioneer service, illustrating how environmental data can be integrated into feed formulation software and used in practice through concrete, operational examples.

Looking ahead, Adisseo plans to continue expanding its sustainability-related communications in 2026 through additional publications in technical journals and conference contributions presenting LCA results across different products from its portfolio.

#### 4.4. Participating in Industry Association to lead in Sustainability

In addition to its own products, services, and customer-level initiatives, Adisseo supports the adoption of shared standards and best practices across the livestock and feed value chain through active engagement in industry associations. These collective platforms play a key role in aligning methodologies, sharing scientific knowledge, and supporting the development of sector-wide roadmaps consistent with climate and sustainability objectives.

**Through its participation in selected international and regional organizations, Adisseo contributes to collaborative efforts aimed at improving environmental performance, promoting responsible practices, and supporting the long-term transition of the livestock sector toward lower-emission production systems. These engagements complement Adisseo's internal actions by fostering harmonized approaches, common standards, and collective ambition across the industry.**

#### 4.5. IFIF – Road to 2050

Adisseo participated to the strategic project of IFIF's "Road to 2050". This IFIF's initiative aims to provide the global feed industry with a unified vision and credible evidence for its long-term contribution to climate action, food security, and sustainable livestock transformation. This project is expected to deliver a strong foundation of aligned, science-based messaging for the feed sector, showcasing the industry's contribution to sustainable livestock transformation and climate action to stakeholders and policymakers.

The case study submitted by Adisseo highlights the environmental and profitability benefits of implementing precise nutrition strategy of amino acid balancing in dairy cows. It will be presented alongside other industry case studies in a clear, schematic format for easy understanding of the audience.

#### 4.6. FEFANA

The FEFANA, which is the European Union trade association of the animal feed additives industry, started this year to share sustainability case-studies from its member companies. This initiative allows the industry to show the efforts to improve sustainable production and outcomes of feed additives.

Adisseo's case-study was the first to be shared by the association at the end of 2025. The case study highlighted the recent concept developed by the company regarding Environmental Return On Investment of feed additives, developed in another section of the SD report. The results, also highlighted by FEFANA, from different studies indicate that for every ton of CO<sub>2</sub> equivalent invested in additive production, up to 115 tons of CO<sub>2</sub> equivalent can be saved in the value chain, depending on the context.

The case study of Adisseo is available in here, and a LinkedIn post was made directly on FEFANA's page:  
<https://fefana.org/app/uploads/2025/11/Adisseo-Case-Study.pdf>

#### 4.7. GFLI

The Global Feed LCA Institute is an institute consisting of several players of the feed industry and provides an environmental database of over 1800 LCA datasets for major feed ingredients worldwide. The GFLI database is the most complete LCA database for feed ingredients and is widely acknowledged in the feed sector. Adisseo has been a long-standing member and sponsor of GFLI, but in 2025 it strengthened its commitment to the institute by taking a significant step forward. At the beginning of 2025, Adisseo's candidature was accepted to be part of the Technical Management Committee of the Global Feed LCA Institute. This group, appointed by the Board of GFLI, consists of different LCA experts serving two-year terms. Its main tasks are to:

- Validate technical outputs, methodologies, and frameworks of the database
- Ensure database quality and guide tool development
- Recommend future improvements of the database

**By being part of the TMC, Adisseo can ensure that its expertise in nutrition and life cycle assessment is reflected in the database and frameworks, safeguarding data quality and driving continuous improvement aligned with industry needs.**

## 5. LIFE CYCLE ASSESSMENT (LCA) AS A CLIMATE TRANSPARENCY TOOL E1-4

In the 2023 Adisseo Sustainable Development roadmap, one of the priorities set was to contribute to the reduction of the environmental footprint of the feed and food value chain. The objective of the TRACE project, is to address this priority.

### The 3-years pathway of TRACE project has been cut into two stages:

- **From cradle to plant gate:** Evaluate the environmental impacts of the production of Adisseo feed additives.
- **From cradle to grave:** Evaluate the final environmental impacts including the entire livestock production value chain, including feed impacts as an intermediate step and on-farm emissions.

### 5.1. LCAs Management System

Driven by Adisseo's Sustainable Development roadmap and growing customer demand for product LCAs to support Scope 3 calculations, the Group is strengthening its sustainability approach across innovation and customer support. Adisseo is preparing the future through the development of more environmentally friendly feed additives, with environmental assessments systematically integrated at each stage of the innovation process under the 2023–2025 R&I roadmap.

LCA approach is one tool among others used to evaluate the environmental impacts of ongoing innovation projects from the R&I department. It is well integrated in the eco-design process that has been launched at the end of 2025 and will be pursued in 2026. For that ambition, Adisseo is using European framework Safe & Sustainable by Design (SSbD) that will guide the development and implementation of the eco-design process in the innovation process of the R&I department.

To ensure methodological consistency, the TRACE project is supported by external experts, including EVEA for standard LCA methodologies and BLONK (Mérieux NutriSciences) for agri-food cradle-to-grave approaches. Adisseo also actively engages with the Global Feed LCA Institute (GFLI), which aims to develop a publicly available feed LCA database and tools.

### 5.2. Managing Environmental Impacts of Adisseo Products

Based on the external support and experiences, Adisseo is now able to make internally Cradle-to-Plant Gate LCAs, following standards (ISO 14040/44) and following guidelines of feed additives:

- **PEFCR:** Product Environmental Footprint. Category Rules from European Commission
- **FAO LEAP:** Food and Agriculture Organization Livestock Environmental Assessment and Performance for Feed additives.

Adisseo is now able to provide a LCA report products covering 95% of our turnover. This report contains confidential and essential information to understand the results of the LCA:

- *Standards Guidelines*
- *Scope and environmental methodology*
- *Databases*
- *Validity of the LCA*
- *Data Quality Rate*
- *Environmental categories results*

**Since beginning of 2024, in the LCA report provided by Adisseo, the Data Quality Rate (DQR) is available. This standard evaluates the results based on the PEF methodology. Adisseo believes that this information is a proof of credibility and accuracy of the results. On Adisseo feed additives LCAs, the DQR varies between "Excellent" to "Very good quality".**

### 5.3. Adisseo LCA Methodological Guide

To ensure methodological robustness and consistency in the management and calculation of Life Cycle Assessments (LCAs), Adisseo has been supported by a specialized partner, EVEA, to develop a dedicated methodological guide governing its LCA practices. This guide defines common principles, calculation rules, data requirements, quality management and governance processes for LCAs across Adisseo's product portfolio, following standards ISO 14040/44 and international frameworks such as PEF CR Feed for Animal and the Tfs (Together for Sustainability).

To further strengthen the credibility of this approach, the methodological guide has been reviewed and audited by APAVE company. This process reinforces Adisseo's LCA best practices, supports transparent and reliable sustainability assessments, and contributes to positioning the Group as a responsible industry player supporting the decarbonization of the livestock industry.

### 5.4. Engaging with our business partners

**Adisseo collaborates with value chain stakeholders to promote Life Cycle Assessment (LCA) as a best practice within the feed and food industry, in line with guidelines from the FAO and the European Commission. Upstream, Adisseo works closely with selected suppliers to improve the quality and robustness of LCA data by supporting the implementation of appropriate LCA methodologies and refining data accuracy for the products supplied.**

A similar approach is implemented downstream with customers through dedicated sustainability services (SustainWay), supporting environmental impact assessments of products and solutions. By providing customers with detailed and product-specific LCA data, Adisseo enables them to better understand the environmental footprint of their feed formulations and farming systems, notably their Scope 3 emissions. LCAs allow customers to identify environmental "hotspots" along the value chain—such as feed composition, raw material sourcing, or nutrient inefficiencies—and to prioritize mitigation actions where the greatest impact can be achieved.

This data-driven approach supports more informed decision-making, including feed reformulation, ingredient substitution, performance optimization, and eco-design strategies, ultimately contributing to measurable reductions in greenhouse gas emissions and other environmental pressures.

Beyond improving data quality, these collaborative projects also contribute to guiding business partners—particularly suppliers—towards a more sustainable transition of the animal production industry. By actively engaging with them and promoting science-based sustainability practices, Adisseo supports the reduction of environmental impacts across the value chain and reinforces its commitment to driving positive change and supporting the decarbonization of the livestock sector.

## 5.5. KPIs & Targets

2030 Target : Stay at 95% coverage + Data Quality Rate between 1.0-1,5 (Excellent Quality) & 1,5-2,0 (Very Good Quality)

	2023	2024	2025
Turnover Coverage	75%	95%	>95%
Numbers of products covered by LCA	17	56	60
Product LCA with DQR	53%	43%	60%
Data Quality Rate between 1.0 & 2	100%	100%	97%



MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>FINANCIAL RISK (A1)</b>	<b>Decreased revenue from supply chain disruption</b>	<b>UPSTREAM</b>	Disruption in upstream value chain due to climate change, impacting transportation, agriculture, forestry, and mineral production. This can lead to increased purchasing and transport costs (OPEX), raw material shortages, business continuity issues, backorders, loss of business, and decreased competitiveness (REVENUE).
<b>FINANCIAL RISK (A2)</b>	<b>Increased costs for adaptation solutions</b>	<b>OWN OPERATION</b>	Increase in capital expenditures for Adisseo for climate adaptation solutions, including necessary maintenance and repairs due to the deterioration of production facilities and equipment caused by climate-related physical risks, combined with higher insurance costs or inability to insure vulnerable assets due to insurance companies' climate risk assessments (OPEX/CAPEX).
<b>NEGATIVE IMPACT (A3)</b>	<b>Detriments to workers and society</b>	<b>OWN OPERATION</b>	Deterioration in the working/health conditions of employees and the living conditions of local communities due to the failure of Adisseo's activities to adapt to climate change during extreme weather events (floods, fires, heatwaves, etc.).

## 6. CLIMATE CHANGE ADAPTATION E1-5

Climate change is expected to increase the frequency and severity of physical hazards that may affect Adisseo's operations, supply chains, employees, and logistics networks. Adisseo's approach to climate change adaptation aims to anticipate these risks, strengthen the resilience of its assets and value chain, and safeguard business continuity over the long term. Climate adaptation considerations are progressively integrated into risk management.

### 6.1. Policies and Commitments

#### Adisseo EHS Policy

Oversight of climate change adaptation is embedded within Adisseo's existing governance framework. Executive responsibility is shared between the EVP Strategic Investments & Sustainability and the Chief Strategy Officer, ensuring alignment with long-term strategy and capital allocation.

- We recognize that EHS supports and enhances productivity, business continuity, and financial performance. EHS is highly considered in every decision-making process.
- Our EHS performance is driven by strategic vision, technological innovation, and the full implementation of loss control methodologies, positioning EHS as a competitive advantage.
- We ensure proactive compliance with all applicable local and international regulations, continuously striving to exceed mandatory requirements.

### 6.2. IROs Management

Climate change adaptation E1(B) has been identified as a material topic through Adisseo's Double Materiality Assessment. The main climate-related physical risks and impacts identified include:

Adisseo addresses the IRO E1-5 Climate Change Adaptation through a structured resilience strategy that integrates climate risk considerations into governance, operational planning, and investment decisions. Guided by its EHS Policy, Adisseo conducts comprehensive risk assessments. These assessments inform adaptation measures including supplier risk analysis using AMDEC methodology. A specific study was conducted by a third-party on all operations in 2025. A TCFD-aligned scenario analysis is scheduled for 2026 to refine adaptation strategies and investment priorities. By embedding climate adaptation into risk management and operational processes, Adisseo safeguards business continuity, protects employees and communities, and reinforces its commitment to sustainable growth in a changing climate.

### 6.3. Actions

#### 6.3.1. Climate Risk Analysis

Climate change introduces a range of physical hazards that can disrupt Adisseo's operations and supply chain. Adisseo carried out, in 2025, with the support of a specialized third party, a biodiversity assessment that also incorporated the identification of selected climate-related hazards and physical risk drivers. The assessment was conducted in two successive phases. The first phase covered all Adisseo production and R&I sites worldwide, enabling a high-level screening of biodiversity sensitivities and associated climate-related risks across the Group's operations. The second phase focused specifically on the Methionine Business Unit, covering upstream activities (procurement of petrochemical and chemical inputs, energy and water sourcing, and transportation), direct operations, and downstream activities (distribution, international transport, and feed preparation). The outcomes of this assessment provide a key analytical basis for Adisseo's climate adaptation and resilience strategy, while supporting a consistent approach across regions and value chain segments.

#### Water Stress and Drought

Water availability is critical for our production processes, particularly for methionine synthesis and associated chemical reactions. Our diagnostic revealed that approximately 75% of direct-operation sites face high risks related to water quality, and nearly 50% are exposed to drought conditions. These risks are amplified in regions where water scarcity is already a structural issue, such as parts of Asia. Drought and water stress can lead to restrictions on water abstraction, increased costs for treatment and recycling, and potential production curtailment. Regulatory tightening, such as the EU Water Framework Directive and China's Water Conservation Regulations (2024), further increases the strategic importance of water stewardship.

### Fluvial Flooding

Flooding represents a major acute hazard for our operations and logistics. The diagnostic identified five sites with high or very high flood risk, notably in China.

### Extreme Heat

Extreme heat events are becoming more frequent and intense, posing risks to both infrastructure and workforce safety. Six of our 24 direct-operation sites have been classified as high-risk for extreme heat, including facilities in Asia.

### Storms and Tropical Cyclones

Storms and cyclones are acute hazards that can cause severe damage to facilities and disrupt logistics. Three sites are located in regions with elevated cyclone risk.

## 6.3.2. Climate Adaptation Actions

Our adaptation strategy is structured around upstream supplier resilience, operational site resilience, and logistics continuity.

### Upstream Suppliers

In 2025, we introduced a comprehensive supplier risk analysis based on the AMDEC methodology. One of the main criteria is the geographical proximity of strategic suppliers. We consider that there is a significant risk if two strategic suppliers are located less than 100 kilometers from each other, as this increases vulnerability to localized climate events such as flooding or cyclones. This analysis enables us to diversify sourcing and reduce systemic risk in our supply chain.

### Own Operations

Climate-related physical risks are assessed using analyses provided by Adisseo's insurers. These insurer-led assessments identify potential acute and chronic climate hazards affecting production sites, including risks to infrastructure and operational continuity. The results of these external risk analyses are reviewed at site level and used as an input to evaluate exposure, vulnerability, and priority risk areas, supporting the identification of relevant prevention and adaptation measures in line with recognized market practices.

## Logistics and Distribution

We are implementing measures to strengthen resilience in transportation and storage, including diversified routing, port selection strategies, and seasonal buffer stocks to mitigate disruption risks from coastal flooding, sea-level rise, and storm surge.

### 6.3.3. Financial Effects

The anticipated financial effects of climate adaptation have been estimated based on the risk analysis conducted with a specialized third party, and complemented by insights from our insurer's Climate and Nature Risk Report. These estimates were validated during the Double Materiality Assessment (DMA) and aligned with financial thresholds defined in the Group's Global Risk Mapping, coordinated by the Legal & Compliance department.

### Scenario Analysis and Future Work

To strengthen our resilience planning, Adisseo will conduct a TCFD-aligned scenario analysis in 2026. This exercise will stress-test our adaptation strategy against multiple climate pathways, including high-warming scenarios, and will refine our financial-effect estimates and investment priorities. The results will be integrated into our risk management framework and disclosed in future sustainability reports.

## Climate Change Adaptation Actions

ACTION / PROGRAM	VALUE CHAIN LOCATION	MAIN IRO(S) ADDRESSED	HOW IT MITIGATES / MANAGES THE IRO (MORE DETAIL)	TARGETS / KPIS ASSOCIATED
<b>Procurement risk analysis tool AMDEC (includes climate physical risk changes)</b>	<b>Upstream</b>	<b>A1</b>	Systematically identifies and prioritizes supplier/material logistics failure modes considering climate-related hazards; supports prevention/mitigation plans (alternative suppliers, stock strategies, contractual terms). Reduces likelihood/severity of upstream disruptions impacting revenue and continuity.	<b>No targets for now</b>
<b>Insurer Analysis Report –risks analysis including physical risks for production plants.</b>	<b>Own operations</b>	<b>A2, A3</b>	Climate-related physical risks affecting production plants and workers are assessed based on insurer-provided risk analyses. These analyses identify exposure to acute and chronic climate hazards (such as extreme weather events, flooding, and heatwaves) and highlight potential impacts on site infrastructure, operational continuity, and worker health and safety. The insurer insights are used to identify site-specific vulnerabilities and to inform the prioritization of preventive and protective measures, including emergency preparedness and resilience actions.	<b>No targets for now</b>
<b>Planned 2026 comprehensive assessment of transition + physical climate risks &amp; opportunities (TCFD-aligned)</b>	<b>Upstream Own operations Downstream</b>	<b>A1, A2, A3 (+ M4)</b>	Deepens scenario-based understanding of climate hazards and transition pathways; improves prioritization of resilience investments and strategic response, and strengthens E1-11 financial effects capability.	<b>Target: assessment launched/completed in 2026; outputs integrated into risk mapping + transition plan refinement.</b>
<b>Integration with 2026 Global Risk Mapping (Legal &amp; Compliance)</b>	<b>Enterprise-wide</b>	<b>ALL</b>	Ensures climate risks are treated consistently in Enterprise Risk Management and aligned with DMA; supports governance of both physical and transition risks.	<b>No targets for now</b>
<b>EHS Management System – annual evaluation for all sites including physical risks for production plants</b>	<b>Own operations</b>	<b>A2</b>	Annual site-level EHS evaluation integrates physical climate risks affecting production plants (e.g., extreme weather, flooding/heat). Identifies vulnerabilities and drives corrective action plans and CAPEX/OPEX prioritization for resilience.	<b>No targets for now</b>

## 7. POLLUTION OF AIR, WATER & SOIL <sup>E2</sup>

### 7.1. Policies & commitments

The EHS Policy sets out Adisseo's targets and principles to prevent and control pollution across all operations. Aligned with the SINOCEM Group HSE management system, the policy defines a structured governance framework and assigns responsibilities to ensure proactive compliance with applicable local and international environmental regulations, with the objective of exceeding mandatory requirements. It establishes targets to reduce pollution risks at source, monitor environmental performance, and reduce emissions to air, water, and soil. The policy also integrates sustainable water management and circular economy principles, including the reduction of freshwater withdrawals, increased recycling and reuse, waste minimization, material recovery, and waste-to-energy initiatives for non-recyclable materials.

Adisseo ensures compliance with applicable chemical regulations, including REACH, GHS-CLP requirements, and transportation standards, ensuring that products meet all legal obligations.

The policy promotes the identification of safer alternatives and the substitution or minimization of hazardous substances wherever feasible, with specific attention to substances of very high concern (SVHC).

**To operationalize these commitments, Adisseo has implemented dedicated SVHC management practices combining internal expertise, continuous regulatory monitoring supported by an external certification body (Bureau Veritas), and close coordination with suppliers and the purchasing function.**

### 7.2. Impacts, risks & opportunities

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>FINANCIAL RISK</b>	<b>Risks for demand of reduction of chronic contaminated emissions</b>	<b>OWN OPERATION</b>	Legal risk and increased of OpEx and CapEx due to new regulatory requirements, demanding investments in R&D, equipment and resources to reduce chronic contaminated release to the environment.
<b>NEGATIVE IMPACT</b>	<b>Intensive practices (water &amp; soil)</b>	<b>UPSTREAM (SUPPLIERS)</b>	Degradation of nature (oceans, water, land) through water and soil pollution caused by excessive use of industrial chemicals, pesticides, fertilizers, substances of concern and heavy machinery by Adisseo's suppliers.
<b>FINANCIAL RISK</b>	<b>Decreased revenue due to misalignment with client demands</b>	<b>DOWNSTREAM</b>	Decrease in revenue (market share) for Adisseo from current products that do not meet market demands for less-polluting products (e.g., without certifications or labels related to quality).
<b>POSITIVE IMPACT</b>	<b>Adisseo's product reduce downstream pollution</b>	<b>DOWNSTREAM (CUSTOMERS)</b>	Some Adisseo's products enhance nutrient efficiency in livestock farming, reducing nitrogen and phosphorus excretion. This helps limit soil and water pollution from manure runoff, supporting more sustainable agricultural practices and protecting ecosystems.

#### Substances of Concern and of Very High Concern <sup>E2(B)</sup>

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>FINANCIAL RISK</b>	<b>Substances of (Very High) Concern</b>	<b>OWN OPERATION</b>	Increased costs as legal fees, fines, or penalties for Adisseo due to non-compliance with the use of substances of (very high) concern in Adisseo's own operations.
<b>NEGATIVE IMPACT</b>	<b>Substances of (Very High) Concern</b>	<b>ACROSS VALUE CHAIN</b>	Degradation of ecosystems through the contamination of water bodies and soil from the release of substances of concern and very high concern that are mismanaged throughout Adisseo's own and downstream operations.

### 7.3. Management of associated IROs in terms of Pollutions of soils, water, air & SVHC.

To manage pollution-related risks and impacts identified across its value chain, Adisseo relies on a robust environmental management framework covering its own operations, upstream suppliers, and downstream uses of its products. For its own operations of major industrial sites, Adisseo operates under ISO 14001-certified environmental management systems, ensuring structured governance, operational control, and continuous improvement. Aqueous and atmospheric effluents are continuously monitored in accordance with regulatory requirements and operating permits, with mandatory declarations to competent authorities. Key parameters such as pH, temperature, chemical oxygen demand (COD), and other site-specific parameters are tracked, supported by defined alert thresholds and associated action plans designed to prevent harm to the natural

environment and human health. Compliance is further ensured through regular internal controls and unannounced inspections by regulatory authorities. Where actions require significant investment, Adisseo allocates dedicated operating and capital expenditure through site investment, operation and maintenance; related expenditures are tracked through the internal investment governance process.

Upstream, Adisseo addresses pollution-related risks associated with intensive practices by engaging suppliers through purchasing coordination and regulatory expectations, promoting responsible use of chemicals and resources.

Downstream, Adisseo mitigates financial and market risks related to customer expectations by developing products aligned with lower environmental impact requirements. Life Cycle Assessments (LCAs),

covering up to 16 environmental parameters, are used to assess and demonstrate product performance and support informed decision-making. Beyond risk mitigation, Adisseo generates positive downstream impacts through products and services that contribute to more sustainable livestock and aquaculture practices. By improving feed efficiency, enabling feed reformulation, reducing nitrogen and phosphorus excretion, and supporting animal health, Adisseo's solutions help limit soil and water pollution, reduce waste, and lower the environmental footprint of animal production systems.

These contributions support resource efficiency, pollution reduction, and alignment with global sustainability objectives, including the UN Sustainable Development Goals. For more information revert to the "Portfolio Sustainable Impacts" part.

**Adisseo operates in compliance with applicable chemical regulations governing substance registration, classification, and transport, including REACH requirements, GHS-CLP rules, and associated logistics standards, ensuring that products placed on the market meet all legal obligations.**

Adisseo's governance framework enables the early identification of substances that may be included in the SVHC candidate list, the assessment of their relevance to Adisseo's activities, and the evaluation of potential substitution options or exposure-reduction measures.

Where substitution is not feasible, appropriate action plans are defined, including the preparation of authorization processes when required. This framework is supported by continuous regulatory monitoring carried out in collaboration with an external compliance desk operated by Bureau Veritas, combined with close coordination between purchasing, suppliers, and industrial teams.

## 7.4. Actions

### Pollution of air, water and soil

Adisseo has implemented a series of concrete actions to prevent and reduce emissions, nuisances, and pollution in line with regulatory obligations.

Hydrogen dosing has been optimized to minimize the production of CS<sub>2</sub>, a co-product that, if not sold, would otherwise be incinerated, generating CO<sub>2</sub> and sulfates in aqueous effluents. Fine-mesh filters have been installed on aqueous effluents after washing operations to prevent particulate pollution in water discharges.

During planned technical shutdowns, targeted action plans were executed to prevent SO<sub>2</sub> emissions at the start-up of the H<sub>2</sub>SO<sub>4</sub> unit. Additionally, a soil protection plan is implemented annually in the sulfuric

acid unit to improve soil impermeability and prevent contamination in the event of a leak.

A dedicated working group was established this year to analyze peaks observed in biochemical oxygen demand (DBO<sub>2</sub>) measurements, even when within regulatory limits, to better understand and prevent potential water pollution at Les Roches plant (FR).

**In 2025, trials were conducted to reduce the environmental impact of incinerating secondary mother liquors by changing the treatment process, for approximately 10% of the flow which could be now treated biologically.**

Noise measurements are conducted systematically around the sites in compliance with regulatory requirements. Noise management is addressed through both regular measurement campaigns and mitigation actions, such as equipment maintenance, operational adjustments, and, where necessary, the installation of noise-reducing devices or physical barriers to limit disturbance to neighboring areas.

Odor risks are assessed as part of site environmental reviews. Where odor generation is identified as a potential issue, operational controls, containment measures and adapted ventilation or treatment solutions are studied. Biofiltration or equivalent odor-abatement technologies may be deployed when relevant to the nature of operations.

To limit indirect air pollution and nuisance linked to logistics, Adisseo also implements site-specific traffic and logistics management measures, including the optimization of internal traffic flows and coordination with transport providers to reduce congestion and emissions around production sites.

Other preventive measures are ongoing or under evaluation, and continuous improvement plans are in place to further mitigate air and water pollution beyond the actions described above.

### Substances of (very high) concern

In accordance with REACH obligations, Adisseo does not manufacture or intentionally emit SVHCs. Limited and controlled uses may nevertheless occur at specific sites. These include the use of N-methyl-2-pyrrolidone (NMP, CAS No. 872-50-4), a substance subject to authorization, and pentane-1,5-dial, currently listed as a candidate SVHC. Both substances are closely monitored to ensure regulatory compliance, controlled use conditions, and effective risk management.


Beyond regulatory compliance, Adisseo applies a structured and precautionary approach to hazardous substance management. The Group actively seeks to reduce the use of substances presenting higher risk profiles and, where feasible, promotes their substitution by safer alternatives. When substitution is not technically or economically achievable, measures are implemented to limit exposure and control associated risks in line with regulatory expectations for substances of very high concern (SVHCs).

**In conclusion, to prevent and reduce atmospheric pollutants and other local environmental nuisances, Adisseo continuously improves its industrial processes and deploys dedicated emission-control measures at its production sites, including process optimization at source, installation and maintenance of treatment equipments, regular monitoring of stack emissions, and operational procedures aimed at limiting dust, pollutants, odors and noise, in line with regulatory requirements and the environmental management framework.**

## 7.5. KPI

### 7.5.1. Pollution KPIs <sup>E2</sup>

#### Pollution of air <sup>E2-4</sup>



Releases to air (kg/year) <sup>E2-4_02</sup>	2023	2024	2025
<b>Nitrogen oxides (NOx/NO<sub>2</sub>)</b>	341,000	428,000	<b>406,344</b>
<b>Sulphur oxides (SOx/SO<sub>2</sub>)</b>	340,000	401,000	<b>331,951</b>
<b>TOTAL</b>	<b>681,000</b>	<b>829,000</b>	<b>738,295</b>

#### Pollution of water <sup>E2-4</sup>

Releases to water (kg/year) <sup>E2-4_02</sup>	2023	2024	2025
<b>Total nitrogen</b>	39,000	47,000	<b>44,000</b>
<b>Total phosphorus</b>	3,500	6,600	<b>1,900</b>
<b>TOTAL</b>	<b>42,500</b>	<b>53,600</b>	<b>45,900</b>



### 7.5.2. Substances of high and very concern KPIs

Adisseo monitors substances of concern and SVHC applicable to its activities and value chain, anticipating regulatory changes and assessing potential impacts on operations, product compliance and market access.

Where relevant to Adisseo's chemical activities, the Group consolidates and discloses the total quantities (by mass) of substances of concern and, separately, SVHC that are procured, manufactured, placed on the market, and directly released into the environment (air, water or soil), including unintentional releases from leaks or spills.

Adisseo also monitors SVHC use during production and service delivery where applicable and reports direct releases accordingly.

**In addition, for articles/components placed on the market or procured that contain SVHC above 0.1% w/w, Adisseo identifies the relevant substances in line with REACH Article 33 requirements and ensures that regulatory information is available to downstream users and customers as required.**

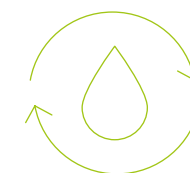
## 8. WATER MANAGEMENT ES

### 8.1. Policies & commitments:

Through the EHS policy, Adisseo endorses the principles and commitments of the SINOCEM Group dedicated EHS management system implanting particularly the optimization of the use of the resources.

We integrate sustainable water management across all our operations, aiming to reduce freshwater withdrawals, increase recycling, and promote water reuse.

**2030 Water intensity target: -30% compared to 2015.**



### 8.2. Impacts, risks & opportunities:

MATERIALITY	TOPIC	VALUE CHAIN	IRIs DESCRIPTION
<b>FINANCIAL RISK</b>	<b>Controversies from water conflicts</b>	<b>OWN OPERATION</b>	Controversies related to potential conflicts over water use for Adisseo, especially during drought conditions affecting direct operations.
<b>NEGATIVE IMPACT</b>	<b>Increased CapEx &amp; OpEx for efficiency measures</b>	<b>OWN OPERATION</b>	Increase in CapEx & OpEx for Adisseo due to investments in R&I or equipment for improved water efficiency.
<b>FINANCIAL RISK</b>	<b>Reduction in quality and availability of freshwater</b>	<b>UPSTREAM</b>	Reduction in the quality and availability of freshwater due to excessive water consumption and improper wastewater treatment in Adisseo suppliers' operations.
<b>NEGATIVE IMPACT</b>	<b>Reduction in quality and availability of freshwater</b>	<b>OWN OPERATION</b>	Reduction in the quality and availability of freshwater due to excessive water consumption and improper wastewater treatment in Adisseo's operations.

For the 2026–2030 period, the Group maintains an intensity-based water-use reduction target, with 2020 as the reference year.

The trajectory follows the same linear reduction slope as the previous period, corresponding to a 10% reduction on the period, ensuring consistency, comparability, and continuity of performance monitoring over time.

**This objective is reviewed regularly and adjusted based on site diagnostics, risk assessments and investment planning.**

### 8.3. Management of associated IROs in terms of water resources and consumption.

Adisseo manages water-related impacts, risks and opportunities through a comprehensive and operational water stewardship approach covering risk assessment, monitoring, efficiency, reuse and infrastructure integrity. The Group has established structured processes to identify, assess and manage exposure to water stress, scarcity, drought, and flooding across its sites. Water risks assessments and site-level water audits are regularly conducted to monitor water withdrawals, consumption, losses and wastewater flows, while wastewater quality is systematically assessed to ensure regulatory compliance and to identify opportunities for reuse and process optimization.

Adisseo's water management strategy and related action plans are grounded in structured diagnostics based on recognized methodologies and external data sources. As part of the Water Sobriety Plan, in-depth water diagnostics have been conducted for key production activities, notably Methionine production, combining internal operational data with external water stress indicators. These assessments integrate geographic location, water withdrawal and discharge data, local hydrological conditions, and regulatory context, using standardized analytical frameworks developed in collaboration with industry reference tools. This approach enables the identification of sites located in areas exposed to water stress or drought and supports the prioritization of risks related to water availability and operational continuity. While water-related challenges exist at site level, they are currently not classified as critical but require continuous monitoring and targeted mitigation measures to prevent future exposure.

In addition, selected sites have performed water maturity self-assessments using the methodology developed by France Chimie, based on a structured questionnaire covering water governance, data and flow knowledge, risk management, technical performance, measurement systems and organizational practices. The outcomes of these assessments are used to identify strengths and priority areas for improvement, particularly regarding physical water flows, technical infrastructure and organizational aspects. The results directly feed into the Water Sobriety Plan and guide the prioritization of operational actions and capital expenditures, including water network rehabilitation, enhanced monitoring and control, process optimization and water reuse projects, ensuring alignment between identified water-related risks, impacts and opportunities and the measures implemented.

Adisseo's EU Research & Innovation Center (ELISE) was developed, in 2023, in accordance with the BREEAM International New Construction 2016 – Shell and Core certification framework, achieving a "Very Good" performance level. Water management measures include the implementation of rainwater recovery systems supplying sanitary facilities, thereby reducing reliance on potable water. In addition, the installation of a green roof contributes to rainwater retention, runoff regulation and local microclimate regulation.

This structured approach ensures that capital expenditures and operational measures are aligned with identified water-related risks, impacts and opportunities

### 8.4. Actions

To reduce dependency on freshwater resources, Adisseo deploys water recycling and reuse technologies, notably there has been deployed in China through a large-scale reuse project based on pretreatment, ultrafiltration and primary reverse osmosis, targeting a 65% recycling rate of inlet water (excluding acrylic acid treatment water) and ensuring stable and reliable recycled water quality from mixed and clean sewage streams.

At operational level, Adisseo maintains and upgrades water distribution networks to prevent losses, including refurbishment of water networks at the Commentry (FR) site and repairs on identified leaking zones at

the Les Roches (FR) site, supported by enhanced monitoring through conductivity meters, temperature probes and flow meters. Process optimization actions, such as improved cooling management, adaptive exchanger operation, and control of industrial water temperatures, further contribute to reducing water consumption. Where relevant, alternative water sourcing solutions are studied to limit the use of potable water, and additional responsible water management measures are implemented to strengthen resilience, reduce environmental impacts and mitigate financial and operational risks related to water scarcity and declining freshwater availability.

**Based on approved capital expenditure commitments and projects implemented or under implementation, Adisseo's consolidated Group water-related capital expenditures amounted to approximately 32,4 MRMB over the 2024–2025 period, covering investments fully or partially dedicated to water efficiency, water reuse, wastewater management and water infrastructure resilience.**

### 8.5. Metrics

#### Total water consumption <sup>E3-4</sup>



	WATER KPIS	UNIT	2020	2023	2024	2025	COMPARATIVE
<sup>E3-4_01</sup>	<b>TOTAL WATER CONSUMPTION</b>	Mm <sup>3</sup>	5.51	6.92	6.96	<b>6.76</b>	<b>97%</b>
	→ Water withdrawal	Mm <sup>3</sup>	23.47	24.31	28.10	<b>25.98</b>	<b>92%</b>
	→ Water discharge	Mm <sup>3</sup>	19.30	19.16	22.94	<b>20.66</b>	<b>90%</b>
<sup>E3-4_02</sup>	<b>TOTAL WATER CONSUMPTION IN AREAS OF HIGH WATER STRESS</b>	Mm <sup>3</sup>	0.64	0.53	0.62	<b>0.78</b>	<b>126%</b>
<sup>E3-4_08</sup>	→ Water intensity ratio (CSR: net revenue)	m <sup>3</sup> /mCNY	379	525	448	<b>392</b>	<b>88%</b>
<b>ADISSEO ENTITY SPECIFIC KPI</b>	→ Water intensity ratio (Adisseo: per ton of product)	m <sup>3</sup> /t	6.98	8.19	7.05	<b>6.70</b>	<b>95%</b>

## 9. BIODIVERSITY E4

Adisseo manages biodiversity-related impacts, risks and dependencies through a structured approach designed to identify, assess and prioritize material topics across our operations and value chain. This approach reflects our interdependence with ecosystem services (including water availability and quality, soil functions, and natural resources) and our responsibility to prevent and reduce adverse impacts on ecosystems resulting from industrial activities, raw material sourcing, and the use of our products.

Our objective is to avoid significant adverse impacts where feasible, and otherwise to minimize and manage residual impacts through appropriate operational controls and continuous improvement.

In practice, Adisseo applies a mitigation logic consistent with good environmental management principles, and ensures compliance with applicable biodiversity-related legal and regulatory requirements, including those related to protected areas and environmental permitting. Where relevant, biodiversity considerations are progressively integrated into operational management, supplier engagement and product stewardship, to strengthen prevention and risk mitigation across the value chain.

### 9.1. Management of associated IROs to Biodiversity

Adisseo manages biodiversity-related impacts, risks and dependencies through a structured approach aimed at identifying, assessing and prioritizing material impacts, risks and opportunities across its own operations and its value chain. This approach takes into account Adisseo's interdependencies with ecosystem services, including water availability and quality, soil functions, natural resources and biodiversity, as well as potential impacts on ecosystems resulting from industrial activities, raw material sourcing and product use.

Adisseo identifies a potential negative impact on biodiversity and ecosystem services across its upstream, own operations and downstream activities. Within its own operations, pressures on local ecosystems may

arise from land use, water consumption and site-related activities that can contribute to habitat disturbance or ecosystem degradation if not properly managed. Upstream, biodiversity risks are mainly associated with raw material sourcing, including the overexploitation of natural resources and habitat degradation linked to agricultural and industrial practices. Downstream, Adisseo acknowledges that intensive agricultural practices and land management, to which its products contribute as part of the broader food and feed value chain, may indirectly contribute to biodiversity loss and ecosystem pressure.

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>POTENTIAL NEGATIVE IMPACT</b>	Biodiversity	<b>UPSTREAM, OWN OPERATION, DOWNSTREAM</b>	Disturbance and deterioration of biodiversity and ecosystem services across Adisseo's value chain, arising from land-use change, water consumption and local ecosystem pressures at production sites, the overexploitation of natural resources and habitat degradation in upstream raw material sourcing, and biodiversity loss linked to agricultural practices and land management downstream.

### 9.2. Actions

To support the management of biodiversity-related impacts, risks and opportunities, Adisseo has conducted in 2025 structured biodiversity diagnostics covering both its own operations and its value chain.

A first qualitative biodiversity assessment was carried out across Adisseo's own operations to identify potential interactions with local ecosystems, including impacts related to land use, water consumption, effluents, noise, traffic and proximity to sensitive natural environments. This assessment provides a qualitative understanding of site-level biodiversity sensitivities and supports the identification of areas requiring enhanced monitoring or mitigation measures.

In addition, Adisseo conducted an in-depth biodiversity diagnostic covering the entire Methionine value chain, from raw material sourcing upstream to downstream product use. This assessment aimed to identify dependencies on ecosystem services and potential biodiversity impacts associated with raw material production, including risks related to overexploitation of natural resources, agricultural practices, land-use change and pressures on ecosystems. It also considered downstream risks linked to the use of Adisseo's products and their potential effects on soils, water bodies, and ecosystem services.

The biodiversity-dedicated OPEX and CAPEX are included in Climate Change budget disclosed in the part E1-Climate Mitigation.

The results of these diagnostics will be used to prioritize actions and feed Adisseo's biodiversity strategy, including the integration of biodiversity considerations into supplier engagement, sourcing practices, operational management and product stewardship.

#### No deforestation

Adisseo's approach to deforestation is compliance-driven and focused on forest-risk commodities and derived products that may be present in our upstream supply chains (directly or indirectly). We commit to strengthening supplier requirements and due diligence to support deforestation-free sourcing for relevant purchases, in line with applicable regulatory expectations (including the EU Deforestation Regulation, where and when applicable).

### 9.3. Biodiversity metrics

	ADISSEO GROUP*	COMMENTS
<b>IUCN Red List</b>	<b>0</b>	Adisseo sites are not located in areas rich in species classified on the IUCN Red List. Only 1 Adisseo site is in an area with a moderate number of species classified on the IUCN Red List. This is the site in Thailand.
<b>IUCN Range Weighted Rarity (High &gt;2 and Very High ≥ 0,2)</b>	<b>5</b>	2 Adisseo sites are in areas that are particularly rich in endangered species that are extremely rare (found in few other places in the world). 3 Adisseo sites are in areas that are rich in endangered species that are particularly rare.
<b>Protected Areas</b>	<b>0</b>	3 Adisseo sites are located less than 500 meters from a globally protected area. They are all located in France (Europe), on the Atlantic coast.
<b>Next to Ramsar sites (wetlands of international importance)</b>	<b>0</b>	Adisseo sites are not located near RAMSAR sites.
<b>Next to UNESCO Man and the Biosphere Reserves</b>	<b>0</b>	Adisseo sites are not located near UNESCO Man and the Biosphere Reserves.
<b>Next to UNESCO Man and the Biosphere Reserves</b>	<b>0</b>	Key Biodiversity Areas (KBAs) are not included in the scoring, as the underlying data are subject to a paid access.

\*This study has been conducted by a third-party specialized in biodiversity-impact analysis.



## 10. RESOURCE USE AND CIRCULAR ECONOMY ES

### 10.1. Policies & commitments

The EHS Policy defines Adisseo's commitments, principles, and governance framework to address circularity- and waste-related matters. Through alignment with the Sinochem Group EHS management system, the policy establishes clear responsibilities and a structured approach to ensure proactive compliance with all applicable local and international waste and resource management regulations.

It sets overarching commitments to minimize waste generation at source, promote reuse, recycling and material recovery, reduce landfill disposal, and integrate circular economy principles across operations and the value chain, thereby providing a consistent policy framework for responsible resource use and waste management.

#### Targets

**Over the past decade, Adisseo has significantly reduced the intensity of waste generation across its operations, achieving a reduction of approximately 70% in waste generated per ton of product between 2015 and 2025. Building on this trajectory, the policy sets a forward-looking ambition to maintain waste intensity at around 30 kg per ton of product and to progressively align all sites above this level toward this benchmark by 2030.**

### 10.2. Impacts, risks & opportunities

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>NEGATIVE IMPACT</b>	<b>Deterioration of environment due to non-recycled waste</b>	<b>UPSTREAM &amp; DOWNSTREAM</b>	Degradation of natural areas and habitats due to waste buildup and inadequate waste management, caused by the use of non-recyclable, non-recycled, and non-reusable materials (including packaging) by Adisseo's suppliers and customers.
<b>NEGATIVE IMPACT</b>	<b>Deterioration of environment due to non-recycled waste</b>	<b>OWN OPERATION</b>	Degradation of natural areas and habitats due to waste buildup and inadequate waste management, caused by the use of non-recyclable, non-recycled, and non-reusable materials (including packaging) by Adisseo's activities.

### 10.3. Management of associated IROs in terms of resource use and circular economy

The management of risks, opportunities and impacts related to resource use and circular economy is embedded within Adisseo's EHS governance framework and overseen by the EHS Director, with supervision at Executive Committee level. These topics are integrated into the Group's EHS management system and are reviewed annually through EHS management reviews, supported by regular exchanges with waste management partners to assess waste streams, treatment routes and valorization performance.

Dedicated HSE teams at site level are responsible for operational waste management, ensuring alignment with Group principles and regulatory requirements. Circularity and waste-related IROs are considered in the design of processes, industrial modifications and investment decisions, with a preference for waste prevention and energy recovery solutions, even when associated with higher operating costs. Performance is monitored using quantitative indicators, including waste generation intensity per ton of product, consolidated at Group level to support risk management, cost control, and continuous improvement.

### 10.4. Actions

#### Waste

In 2025, Adisseo focuses on waste prevention at source through targeted initiatives within its industrial operations, particularly in the Vitamins SBU. Ongoing work includes the reduction of super fines in Vitamin A production and waste minimization in "Smartamine" manufacturing, driven by dedicated task forces and process optimization efforts. These actions aim to reduce waste generation linked to manufacturing choices and raw material usage.

As part of its waste management framework, Adisseo conducts waste stream mapping across its industrial operations to identify, quantify and track the different types of waste generated, from the point of generation to their final treatment (reuse, recycling, recovery or disposal). This structured analysis supports operational monitoring, helps assess the efficiency of waste management practices, enables the identification of improvement opportunities, puts in place action plan to reduce waste generation and increase circularity.

In parallel, Adisseo continues to limit landfill disposal by reassessing waste streams currently sent to disposal and identifying alternative treatment or recovery routes. This includes work on specific waste types such as contaminated insulation materials and acid catalysts, with the

objective of progressively reducing landfill volumes, subject to regulatory constraints and the availability of qualified treatment solutions. Several industrial projects support improved circularity and waste valorization. Studies are underway to optimize the treatment of condensates currently managed externally, while a major project on the Roussillon platform aims to eliminate the generation of sodium sulfate previously landfilled, significantly reducing disposal volumes. Additional partnership-based initiatives enable the use of secondary process streams as raw materials within on-site treatment processes, thereby reducing reliance on external waste treatment.

#### Packaging

Adisseo has identified packaging as a material topic under Waste and Circularity and is progressively strengthening its actions to reduce packaging-related impacts across its operations.

The Group is deploying initiatives to improve the recyclability and reusability of its packaging and to increase the use of recycled content, notably for plastic packaging, while optimizing packaging design and logistics flows.

Reuse schemes are in place for intermediate bulk containers and big bags, supported by supplier-led collection and recovery systems, enabling multiple use cycles and integration into dedicated reuse or recycling circuits. Based on operational feedback, Adisseo knows that intermediate bulk containers (IBCs) and pallets are effectively reused by customers or other downstream business operators within the value chain; however, the Group is currently working on refining its data collection and reporting processes in order to disclose more precise and quantified information on these reuse practices in the future.

In line with its product stewardship and responsible packaging approach, Adisseo ensures that packaging materials used for its products comply with applicable chemical safety regulations and are designed to avoid the intentional use of substances of concern, including toxic chemicals such as Bisphenol-A (BPA) and PFAS.

**These actions contribute to reducing waste generation, limiting virgin material consumption, and ensuring progressive alignment with the requirements of the EU Packaging and Packaging Waste Regulation (PPWR). In addition, Adisseo will launch a dedicated packaging optimization project focused on packaging minimization across its European operations starting in January 2026.**

## 10.5. Metrics

### 10.5.1. WASTE <sup>ES</sup>

in tons	2022			2023			2024			2025		
	HAZARDOUS	NON-HAZARDOUS	TOTAL	HAZARDOUS	NON-HAZARDOUS	TOTAL	HAZARDOUS	NON-HAZARDOUS	TOTAL	HAZARDOUS	NON-HAZARDOUS	TOTAL
<b>Total waste generated</b>	16,356	9,295	25,651	15,492	6,333	21,824	18,453	9,730	28,183	<b>20,835</b>	<b>11,319</b>	<b>32,154</b>
<b>DIVERTED FROM DISPOSAL</b>												
Preparation for reuse	23	0	23	16	0	16	17	0	17	<b>11</b>	<b>0</b>	<b>11</b>
Recycling	3,155	397	3,553	3,187	359	3,546	3,296	3,637	6,933	<b>1,908</b>	<b>1,676</b>	<b>3,584</b>
Other recovery operations	530	6,042	6,572	779	5,333	6,112	749	5,004	5,753	<b>1,211</b>	<b>7,778</b>	<b>8,989</b>
<b>Total waste diverted from disposal</b>	<b>3,708</b>	<b>6,439</b>	<b>10,148</b>	<b>3,982</b>	<b>5,692</b>	<b>9,674</b>	<b>4,062</b>	<b>8,641</b>	<b>12,703</b>	<b>3,130</b>	<b>9,454</b>	<b>12,584</b>
<b>DIVERTED TO DISPOSAL</b>												
Incineration	12,090	18	12,107	10,738	29	10,767	14,170	0	14,170	<b>14,519</b>	<b>0</b>	<b>14,519</b>
Landfill	150	439	589	111	234	345	56	307	363	<b>271</b>	<b>870</b>	<b>1,142</b>
Other disposal operations	408	2,399	2,807	661	377	1,038	166	782	948	<b>2,915</b>	<b>995</b>	<b>3,910</b>
<b>Total diverted to disposal</b>	<b>12,647</b>	<b>2,856</b>	<b>15,503</b>	<b>11,510</b>	<b>640</b>	<b>12,150</b>	<b>14,392</b>	<b>1,089</b>	<b>15,481</b>	<b>17,705</b>	<b>1,865</b>	<b>19,570</b>
Non-recycled waste	13,200	8,898	22,098	12,305	5,974	18,279	15,158	6,093	21,251	<b>18,927</b>	<b>9,643</b>	<b>28,571</b>
Percentage of non-recycled waste	81%	96%	86%	79%	94%	84%	82%	63%	75%	<b>91%</b>	<b>85%</b>	<b>89%</b>



# 3

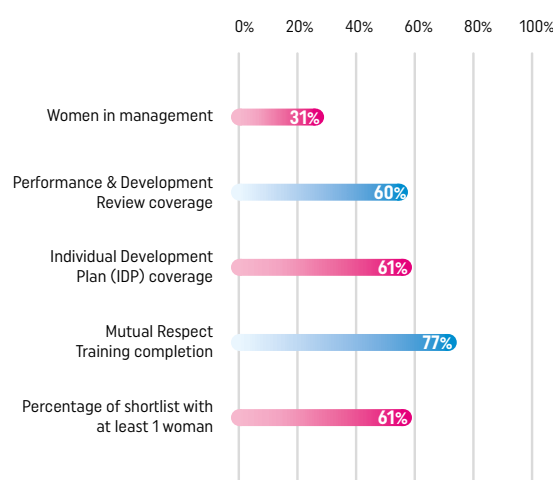
At Adisseo, people are valued for their unique richness, with talent development at the heart of our vision.

# SOCIAL

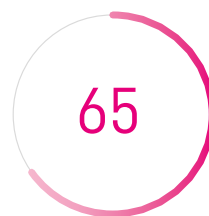
# 1. KEY FIGURES

## KPIS & TRAININGS

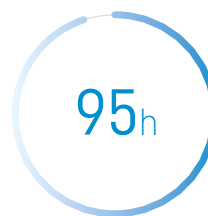
### Results 2025



Nationalities represented



Training hours per employee



Adisseo has set up academies (e-learnings, webinars and on-site trainings) designed to professionalize its employees:

- the Sales Academy;
- the Project Management Academy;
- the Sustainable and Development Academy;
- the HR Academy.

## POVERTY ALLEVIATION & CHILDREN SUPPORT (CHINA)

 **1.28**  
millions RMB

invested (2024–2025) in agricultural & livestock purchasing from disadvantaged regions

 **150**  
pairs of shoes and books

donated to rural schools

 **Partnership**

supporting children with heart disease

## WORLD MILK DAY – GLOBAL IMPACT WITH LOCAL ANCHORING

### One of the strongest and most visible initiatives

 **3,800** liters  
of milk collected globally (more than double previous year)



Distributed to:

Schools, Orphanages,  
Care facilities, Food banks.

 **€10k**

donation to the World Food Program

**Adisseo Advanced Management Program**

(tailormade with ESSEC Business School) is designed for high potentials talents.



## 2. ADISSEO'S COMMITMENTS TO HUMAN RICHNESS S1-1-1

First and foremost, Adisseo endorses the International Declaration of Human Rights and the Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work as stated in our Code of Ethics and in our Group HR Policies. Adisseo has operations all over the world and is committed to complying with the laws applicable in the countries where it operates.

Adisseo Human Richness and Transformation Department has an ambitious vision. Humans can't be considered as a resource. They are people with specific and unique richness.

We have implemented a Human Richness organization with a first mission of identifying talent and developing Adisseo women and men to support Adisseo's sustainable development.

Adisseo HR vision is to Lead Company transformation and resilience to make business evolution a success for Adisseo and its employees through a great people experience & individual care for a more sustainable world.

We invest in the development of our employees, offer them career development and mobility opportunities, implement a motivating compensation scheme, and develop quality workplaces.

## 3. POLICIES S1-1-2

Adisseo's commitments toward its own workforce are formalized through a structured set of public and internal governing documents, applicable across the full Bluestar Adisseo Company (BAC) perimeter.

At the Group level, Adisseo has adopted a **Global Social Policy**, signed by the EVP HR & Transformation, publicly available and aligned with the **Code of Ethics**, which defines the Company's overarching social and human rights commitments. This policy establishes the minimum social standards applicable to all operations and employees worldwide and is anchored in internationally recognized frameworks, including the UN Guiding Principles on Business and Human Rights, OECD Guidelines for Multinational Enterprises, and The International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, including its eight core conventions.

Adisseo's CEO signed in 2025 the United Nations Women's Empowerment Principles (WEPs). This illustrates the commitment of Adisseo to advancing gender equality, fostering inclusive leadership, and ensuring fair access to opportunities, development, and remuneration across all functions and geographies.

To operationalize these commitments, Adisseo has complemented the Global Social Policy with a set of **internal Group policies**, applicable across all entities and activities, which detail the principles, rules, and expectations governing employment practices and people management. These internal policies ensure consistent implementation of commitments and support concrete actions at operational level.

The main internal policies covering Own Workforce topics are:

- *Human Rights Policy*
- *Compensation, Benefits & Care Policy*
- *Inclusion and Care Policy*
- *Social Policy*
- *Group Learning Policy*

## 4. MANAGEMENT ORGANIZATION S1-1-3

To ensure that Adisseo's commitments to Human Richness are effectively implemented across nearly 40 countries, we rely on a combination of global governance and local ownership, so that Group standards are applied consistently while respecting local legal and cultural contexts. These commitments are anchored in Adisseo's **Code of Ethics** and **Global Social Policy** (and other internal HR policies), which reflect our adherence to internationally recognized human rights and labor principles.

### Global HR coordination & continuous improvement

To maintain alignment across regions and accelerate best-practice sharing, HR teams meet globally once a month to review priorities, discuss key people topics (including employee relations and prevention matters), and ensure consistent deployment of Group commitments throughout the organization.

### Local HR organization (deployment & day-to-day management)

Across all our locations, Adisseo relies on an HR network close to the field to manage people-related topics and ensure the proper application of our commitments:

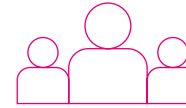
- **Local HRBPs and HR Managers** support management teams and employees, deploy Group HR policies locally, and monitor fair and consistent people-management practices (including inclusion).

### Ethics & compliance organization (oversight & controls)

Human rights, ethical conduct and compliance commitments (including those linked to the Code of Ethics and related policies) are supported by Adisseo's compliance framework:

- A community of **Local Compliance Officers** covers all geographical zones where Adisseo operates and is in charge of monitoring compliance risks and issues under the supervision of compliance and ethics governance bodies.
- A local **HR referent** for ethics and HR issues is identified in each entity, serving as the clear point of contact for discrimination/harassment topics, ensuring appropriate handling of alerts, and supporting prevention actions (e.g., awareness and training such as "Mutual Respect"), while helping align HR practices with Adisseo's ethics and compliance principles.
- Finally, beyond standard reporting and escalation channels (HR, managers, General Management), Adisseo provides **confidential whistleblowing channels** to report serious concerns, including harassment, discrimination, or human rights-related breaches.
- More broadly, Adisseo's governance model relies on policies, procedures and controls designed to prevent operational risks and protect the Company's reputation.

## 5. EMPLOYEES CHARACTERISTICS S1-1-4



### 5.1. Total number of employees – by gender and country S1-6 S1-6-01 S1-6-02 S1-6-04

	2023					2024					2025				
	FRANCE	SPAIN	CHINA	OTHERS	TOTAL	FRANCE	SPAIN	CHINA	OTHERS	TOTAL	FRANCE	SPAIN	CHINA	OTHERS	TOTAL
Female (headcount)	341	55	115	170	681	339	69	143	173	724	384	78	183	188	833
Male (headcount)	1,015	196	553	289	2,053	1,026	242	647	290	2,205	1,033	264	853	312	2,462
<b>Total employees</b>	<b>1,356</b>	<b>251</b>	<b>668</b>	<b>459</b>	<b>2,734</b>	<b>1,365</b>	<b>311</b>	<b>790</b>	<b>463</b>	<b>2,929</b>	<b>1,417</b>	<b>342</b>	<b>1,036</b>	<b>500</b>	<b>3,295</b>

### 5.2. Employees by contract type – by gender and region S1-6 S1-6-07

		2023							2024							2025						
		NAM	LATAM	EUROPE & CIS	IMEA	APAC	CHINA	TOTAL	NAM	LATAM	EUROPE & CIS	IMEA	APAC	CHINA	TOTAL	NAM	LATAM	EUROPE & CIS	IMEA	APAC	CHINA	TOTAL
Employees headcount	Female	30	29	451	10	46	115	681	30	33	459	10	49	143	724	33	34	517	13	53	183	833
	Male	57	57	1,311	29	46	553	2,053	53	59	1,363	30	53	647	2,205	59	61	1,371	68	50	853	2,462
	<b>Total</b>	<b>87</b>	<b>86</b>	<b>1,762</b>	<b>39</b>	<b>92</b>	<b>668</b>	<b>2,734</b>	<b>83</b>	<b>92</b>	<b>1,822</b>	<b>40</b>	<b>102</b>	<b>790</b>	<b>2,929</b>	<b>92</b>	<b>95</b>	<b>1,888</b>	<b>81</b>	<b>103</b>	<b>1,036</b>	<b>3,295</b>
Permanent employees headcount	Female	30	28	412	9	46	83	608	30	33	421	10	49	33	576	33	32	468	14	53	33	627
	Male	57	56	1,239	29	46	494	1,921	53	59	1,270	30	51	236	1,699	59	59	1,285	71	49	236	1,755
	<b>Total</b>	<b>87</b>	<b>84</b>	<b>1,651</b>	<b>38</b>	<b>92</b>	<b>577</b>	<b>2,529</b>	<b>83</b>	<b>92</b>	<b>1,691</b>	<b>40</b>	<b>100</b>	<b>269</b>	<b>2,275</b>	<b>92</b>	<b>91</b>	<b>1,753</b>	<b>80</b>	<b>102</b>	<b>269</b>	<b>2,392</b>
Temporary employees headcount	Female	-	1	39	1	-	32	73	-	-	38	-	-	110	148	-	2	49	-	-	150	201
	Male	-	1	72	-	-	59	132	-	-	93	-	2	411	506	-	2	81	1	1	617	702
	<b>Total</b>	<b>-</b>	<b>2</b>	<b>111</b>	<b>1</b>	<b>-</b>	<b>91</b>	<b>205</b>	<b>-</b>	<b>-</b>	<b>131</b>	<b>0</b>	<b>2</b>	<b>521</b>	<b>654</b>	<b>-</b>	<b>4</b>	<b>130</b>	<b>1</b>	<b>1</b>	<b>767</b>	<b>903</b>

### 5.3. Adisseo's employees full-time/part-time distribution

GRI / Adisseo entity specific <span>S1</span>		2024	2025
		PART-TIME	3%
	FULL-TIME	97%	96%

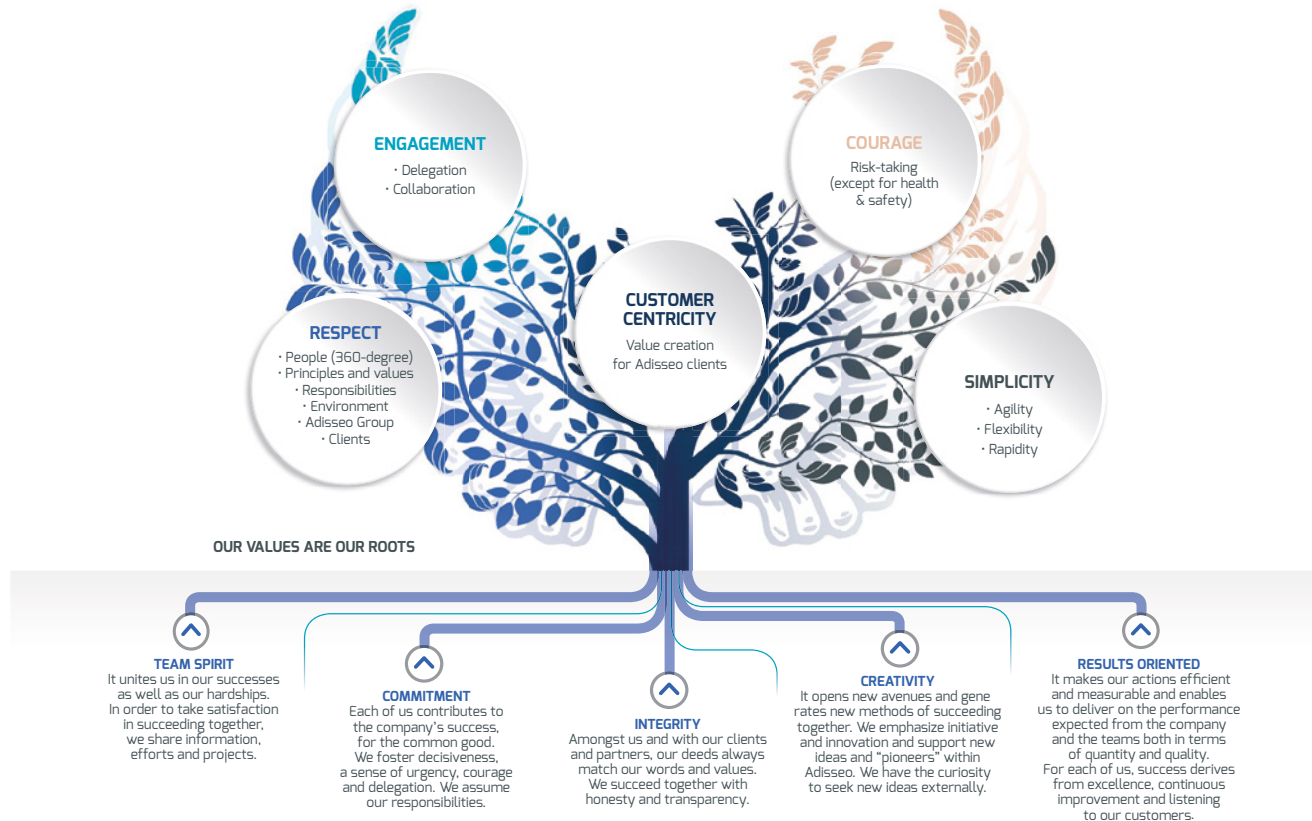
- **Adisseo employees definition:** Adisseo employees are employees who have a direct contractual link with Adisseo (open ended, fix-term contract, apprentice, etc...).
- **Part-time employees' definition:** A part-time employee is someone whose working hours are less than the legal working hours or if they are less than the working hours fixed by agreement.

## 6. VALUES & BEHAVIORS S1-1-2

### 6.1. Policies & Commitments

Our values are Adisseo's strong roots; these values exist since the creation of Adisseo. They are part of our identity. Our five behaviors are our "wings" to put our values into concrete actions to achieve Adisseo's strategy.

Adisseo Code of Ethics presents our Values and Behaviors:



### 6.2. Adisseo Global Social Policy Commitment

This material topic addresses Adisseo's material risk related to ethical conduct, corporate culture, and employee behavior, which may affect employee trust, engagement, and the Company's social license to operate. Clear values and expected behaviors are essential to prevent misconduct and support responsible decision-making across the organization. Other related policies include the Human Rights Policy (internal).

### 6.3. Adisseo Global Social Policy links to material IROs

Adisseo promotes a culture of integrity, respect, responsibility, and trust across all its operations. Expected behaviors are grounded in respect for human dignity, ethical conduct, and compliance with applicable laws and internal rules. These values guide management practices, employee relations, and decision-making at all levels of the organization.

Values and Behaviors are one of the **key pillars of Adisseo roadmap** with the vision, the mission and strategy.

## 6.4. IROs Management

### Values & Behaviors G1-1

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>FINANCIAL RISK</b>	Higher expenses linked to decreasing attractiveness and weak corporate culture	<b>OWN OPERATION</b>	Increased operating expenses for Adisseo due to recruitment costs and lost productivity resulting from reputational damage and employee disengagement caused by an inadequate corporate culture.

Adisseo mitigates the financial risk of higher expenses linked to decreasing attractiveness and weak corporate culture by embedding its Values and Behaviors into core management practices and employee engagement initiatives. Through annual Performance & Development Reviews, employees are assessed not only on individual performance and job capabilities but also on their alignment with expected behaviors, reinforcing a culture of integrity, respect, and responsibility.

Each new employee is immersed in Adisseo Values & Behaviors through the onboarding program, which includes a dedicated session specifically focused on these principles.

In 2025, the Performance Review coverage reached 60%, demonstrating our commitment to systematically integrating these principles across the organization. Additionally, the biennial "Adisseo & I" survey monitors satisfaction and commitment, enabling proactive measures to sustain engagement and trust. These actions strengthen corporate culture, reduce voluntary attrition, and maintain employee loyalty, thereby limiting recruitment costs and productivity losses associated with disengagement and reputational damage. By promoting ethical conduct and shared values across all operations, Adisseo safeguards its social license to operate and supports long-term organizational resilience.

## 6.5. Actions

### Performance Review:

- At Adisseo, all employees are expected to act in accordance with our Values and Behaviors. The consistency of each Adisseo employees' actions is discussed with their manager and assessed during the yearly Performance & Development review. Indeed, the three aspects are taking into account during the Performance Review: the Individual performance, the Ability to do the job and Behaviors during the period (for more information on compensation scheme and performance review, please revert to the Own Workforce part).
- Link with KPIs: Performance Review Coverage (revert to People & Talent Development part)

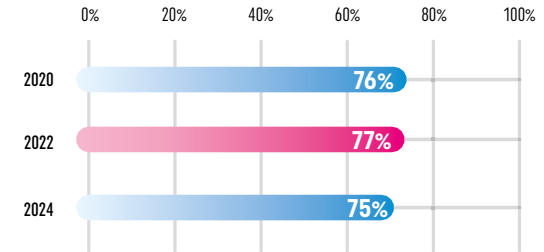
### Adisseo & I: to measure the employees' satisfaction and commitment

- Every two years, Adisseo organizes a global internal survey, "Adisseo & I", among its employees to assess their satisfaction and commitment. The 2024 survey shows a high sustainable employee commitment rate compared to similar industry benchmark. Adisseo & I is a global employee satisfaction survey complemented by a third-party worker voice survey, designed to assess engagement and commitment across the organization.
- The overall Commitment Rate of the Adisseo Group is 75%, two point less than in 2022, and the well-being at work index is 74%, an increase of one point compared to 2022. Overall, our sustainable engagement rate is stable. We see an increase of 4 points on two specific topics: your "feeling of being treated with respect" and the "ability to maintain a good level of energy".

## 6.6. KPIs<sup>1</sup>

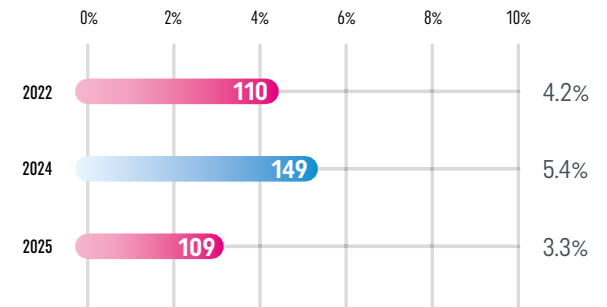


### COMMITMENT RATE



### VOLUNTARY ATTRITION RATE S1-6.11 (CSRD)

Adisseo Employees turnover (voluntary attrition) rate (%)



1. Performance Review Coverage (revert to People & Talent Development part)

# 7. EMPLOYEE RIGHTS, BENEFITS AND CARE

## 7.1. Policies and Commitments

### 7.1.1. Adisseo Global Social Policy commitment

Adisseo's Global Social Policy sets out our commitment to fair, safe and dignified work for all employees, ensuring compliance with national laws while maintaining a common social base across the Group.

Employees' rights, benefits and care: Adisseo upholds every employee's right to fair, safe, and dignified work, ensuring compliance with national laws and a common social base across the Group. Complementing our EHS Policy, we are committed to providing safe and healthy working conditions through prevention, training, and monitoring to protect the physical and mental well-being of all employees.

Living wages and adequate wages: Adisseo is committed to ensuring that all employees receive fair and adequate remuneration, in line with applicable legal requirements, local market practices, and internal equity principles.

### 7.1.2. Adisseo's Compensation, Benefits and Care Policy

These commitments are implemented through complementary internal policies, including Adisseo's Compensation, Benefits and Care Policy.

We are taking a social, caring and supportive approach to our Group policy, including inclusiveness while respecting the individual needs of our employees.

**The Adisseo Compensation and Benefits policy is based on two key principles:**

1. The international dimension with the ambition to support the sustainable development of the business
2. The willingness to attract, motivate and retain talents.

We are committed to being a socially responsible Company that cares about the well-being of its employees, and we want to affirm our desire to progress in this direction.

We ensure that all remuneration processes and policies are clearly explained and communicated to all our employees through our website and intranet, awareness sessions, and training and e-learning to ensure comprehensive understanding among all employees.

### 7.1.3. IROs Management

#### Employee benefits and care S1+2

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>FINANCIAL RISK</b>	<b>Poor rights, benefits and care threatening reputation</b>	<b>OWN OPERATION</b>	Reputational damage due to employee dissatisfaction with rights, benefits and care, leading to deterioration of Adisseo's employer brand image, employees' retention and its relationship with partners and consumers.
<b>NEGATIVE IMPACT</b>	<b>Employment insecurity</b>	<b>OWN OPERATION</b>	Insecure employment for Adisseo's own workforce due to rupture in operations (e.g. geopolitical crisis, challenging economic conditions or lack of regulations/sector standards).

#### Actions linked to IROs management

Adisseo addresses the risk of reputational damage and employment insecurity by implementing a comprehensive Compensation, Benefits and Care policy that prioritizes fairness, transparency, and employee well-being. Our remuneration framework ensures all employees receive adequate wages aligned with local regulations and market standards, complemented by recognition schemes such as profit sharing and performance-based bonuses to reinforce motivation and retention. Social protection measures, including health and family coverage for 87% of employees globally, safeguard financial security and well-being, while flexible work arrangements and parental leave promote work-life balance.

Through constructive social dialogue and respect for freedom of association, we maintain trust-based relationships with employee representatives, reducing the risk of social conflict and strengthening our employer brand.

These actions collectively mitigate financial and operational risks linked to poor benefits or insecure employment, while supporting a resilient and engaged workforce.

### 7.1.4. Management and Actions

This sub-topic addresses material impacts on employees' standard of living and financial security, as well as risks related to inadequate remuneration, which could affect employee retention, motivation, and social equity.

**Our approach to total compensation is multifaceted, encompassing:**

- 1/ **Remuneration: Fix salary and Annual bonus, Exceptional bonuses and profit sharing, MIP (Management Incentive Plan) based on the achievement of company long term targets,**
- 2/ **Social Protection: Care program Health and Family Protection,**
- 3/ **Working conditions: Balance and well-being, flex office, remote work, long-term vision as clearly stated Values and behaviors.**

#### 1/ Remuneration

By prioritizing recognition schemes such as profit sharing and exceptional bonuses, we ensure that employee contributions are valued both in times of growth and during challenges.

Adisseo offers defined benefit plans in many countries where it is customary to do so. In some countries, new defined contribution plans are generally based on mandatory or voluntary contributions by employees. Since the structure of pension plans differs by country, there are also differences in the level of contributions made by the employer and employees.

#### 2/ Social Protection

Comprehensive health care coverage is in place for all eligible employees, particularly in key locations such as China, France, Spain, and other regions, encompassing 87% (92% in 2024) of all Adisseo's employees worldwide. This ensures that our workforce is supported across diverse regions.

### 3/ Working conditions

#### Flexibility and Remote

Adisseo is committed to fostering a flexible work environment and work-life balance, in line with local laws and regulations.

The company supports flexible hours and remote work upon request, if it does not prevent or hinder the employee from performing his job tasks. This reflects Adisseo's dedication to a healthy and sustainable workplace culture.

#### Work-life balance and Parental leave

Adisseo promotes a supportive work environment that recognizes individual needs and key life events. In line with local regulations, Adisseo supports family-related entitlements (e.g., parental leave arrangements) and, where compatible with job requirements, fosters flexible work organization, including flexible hours and remote work upon request when it does not hinder job performance.

#### Adisseo's commitment for contractors

Contractors, which were approximately 3,261 in 2025, are subject to the exact same Health and Safety rules as our own employees, and all contractors receive full training and follow-up to ensure that they work in a safe and healthy environment (for more information on the contractor's management, please revert to the EHS section).

Adisseo conducts on-site audits to assess working conditions for contractors at our sites and to ensure alignment with our expectations and standards; for more information, please refer to the Responsible Purchasing section.

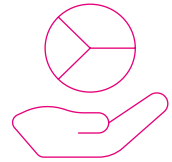
### 7.2. KPIs and Targets

**TARGETS 2030 Remuneration:** 100% of Adisseo's employees above adequate wage

#### 7.2.1. KPIs

#### Compensation Metrics - Compensation ratio <sup>S1-16</sup>

	2023	2024	2025*
<sup>S1-16_02</sup> Annual total compensation ratio (Annual total compensation ratio for the organization's highest-paid individual to the median annual total)	10.37%	9.79%	8.56%
Adisseo / GRI Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highestpaid individual)	2.08%	3.80%	16%



#### Health Care Program Coverage

	2024	2025
Percentage of Adisseo population	92%	87%

#### Adequate and Minimum Wage

	2025						TOTAL
	FRANCE	CHINA	SPAIN	BRAZIL	USA	OTHER	
Minimum adequate wage (in RMB)	175,648	29,750	134,659	34,623	267,187	N/A (11%)	Based on local legal requirements
Are employees paid above minimal legal salary ?	Yes	Yes	Yes	Yes	Yes	N/A (11%)	100% of the targeted population
Number of employees	1,417	1,036	342	62	86	344	100% of the targeted population
Percentage of employees paid above the minimum adequate/legal	100%	100%	100%	100%	100%	N/A (11%)	100% of the targeted population

Adisseo defines "Adequate Wage" as a wage level above the minimum salary determined by local law or collective agreements. To ensure compliance with CSRD requirements, our benchmarks are based on official sources such as collective bargaining agreements in France and Spain, union agreements in Brazil, statutory minimum wage regulations published by local governmental authorities in China, and federal or provincial minimum wage requirements in the USA and Canada. These sources cover over 90% of Adisseo's global workforce, ensuring that our compensation practices align with legal and ethical standards across all major operating regions.

\*In 2025, the calculation methodology changed. Following the CSRD (S1-15 AR 35) requirements, we included the "profit-sharing" and "extra-profit sharing".

# 8. COLLECTIVE BARGAINING, SOCIAL DIALOG AND FREEDOM OF SPEECH S1-2-2

## 8.1. Policies and Commitment

Adisseo strives to have a good, regular and constructive dialogue between employees and the management. Therefore, Adisseo complies with local statutory requirements regarding freedom of association and freedom of speech in all countries where we are present.

### Adisseo Global Social Policy commitment

**Freedom of Association and Collective Bargaining:** Adisseo respects the rights of employees to lawfully and freely associate, join trade unions, and bargain collectively. A trust-based and constructive social dialogue with employee representatives is recognized as a key component of responsible employment practices and is actively promoted across the Group.

#### Internal policies related: Human Rights Policy + Social Policy

Our relationships with our Unions and employees are based on our fundamental principles as described in Adisseo Global Social Policy (+internal Social Policy). The Human Resources department and local management are responsible for ensuring full compliance with local laws guaranteeing employment rights.

**Link to material IROs:** This sub-topic addresses material impacts and risks related to freedom of association, employee representation, and labor relations, including the risk of social conflict or loss of employee trust in the absence of effective dialogue mechanisms

## 8.2. KPIs

### Collective bargaining coverage

2023	2024	2025
58%	54%	50%

### Percentage of employees covered by collective bargaining agreements and by workers' representatives

Coverage rate	Collective bargaining coverage		Social dialogue
	EMPLOYEES - EEA for countries with > 50 employees representing > 10% total employees	EMPLOYEES - NON-EEA estimate for regions with > 50 employees representing > 10% total employees	WORKPLACE REPRESENTATION (EEA ONLY) for country with > 50 employees representing > 10% total employees
0-19%	Spain (ANA)	China (the rest), Brazil, USA	Spain (ANA)
20-39%			
40-59%			
60-79%	Spain (BGS)	China (BANC only)	
80-100%	France (AFSAS+Innov'ia)		France (AFSAS) + Spain (BGS)

## 8.3. Actions

### 8.3.1. Structured social dialogue and employee representation

Adisseo aims to maintain a regular, constructive and trust-based social dialogue, in compliance with local statutory requirements on freedom of association and freedom of speech. Social dialogue is supported through employee representation systems where applicable and through recurring communication and feedback formats (e.g., regular team meetings, Q&A sessions, and annual "Talk and Share" sessions with top management).

### 8.3.2. Collective bargaining agreements

Across the Group, collective bargaining agreements and/or equivalent employee representation and dialogue frameworks are in place to address core employment conditions. Where such agreements apply, they typically cover, at a minimum, employee health and safety, working time arrangements (including overtime and leave), wages and remuneration, career management and training, and prevention of discrimination and harassment.

In locations where collective bargaining is not established or is legally restricted, these topics are addressed through other formal mechanisms for employee information, consultation and engagement, ensuring consistent coverage of fundamental working conditions across geographies.

Collective bargaining agreements and/or equivalent frameworks are used to address key employment topics. In 2025, around 50% of Adisseo employees globally were covered by collective bargaining agreements (54% in 2024, 58% in 2023).

#### In particular:

**French collective bargaining agreements cover employees' health and safety, working conditions, and diversity / discrimination / harassment (including gender equality, right to disconnect, and prevention of psychosocial risks).**

**Spanish collective bargaining agreements cover career management and training, as well as diversity / discrimination / harassment. Where certain topics are not covered within agreements, Adisseo maintains complementary mechanisms such as a Health and Safety Committee meeting regularly and a voluntary Psychosocial Risks Committee.**

### 8.3.3. Operating contexts where freedom of association may be restricted

Adisseo assesses whether any operations are located in regions where freedom of association is restricted by law. Where restrictions exist, Adisseo seeks to maintain meaningful worker representation and dialogue through lawful alternative mechanisms (e.g., structured direct engagement formats, consultative committees where permitted, and confidential reporting channels), ensuring employees can raise concerns and receive responses without fear of retaliation.

# 9. ILLEGAL AND ABUSIVE LABOR PRACTICES S1-3

At a general level, Adisseo defines illegal and abusive labor practices as practices that constitute a violation of internationally recognized human rights in the employment context, including child labor, forced or compulsory labor, discrimination, harassment, and other work-related human rights infringements.

## 9.1. Policies & Commitments

### 9.1.1. Adisseo Global Social Policy commitment

Adisseo has operations all over the world and is committed to complying with the laws applicable in the countries where it operates. Our Code of Ethics and Global Social Policy are designed to meet the needs and values of our business and demonstrates our commitment to respecting human rights on a global scale.

- **No child labor, slavery, forced labor or human trafficking:** Adisseo strictly prohibits all forms of illegal and abusive labor practices including child labor, slavery, forced or compulsory labor, and human trafficking. These prohibitions apply to all employees and are enforced through all operations.
- **Non-Discrimination and Equal Opportunities (Inclusion):** Adisseo ensures equal opportunity and fair treatment for all employees, regardless of personal or legal status. We promote equity, inclusion, and accessibility at every level of the organization.

Adisseo is committed to:

- respecting internationally recognized human rights, including the ILO Declaration on Fundamental Principles and Rights at Work,
- ensuring equal treatment and non-discrimination in employment,
- maintaining a work environment free from harassment, intimidation, and abuse, and
- preventing, identifying, and addressing any human rights incidents affecting its workforce.

These commitments are publicly formalized in Adisseo's Global Social Policy, which complement the Code of Ethics (in addition of Human Rights Policy and Inclusion and Care Policy) and apply across all geographies where the Group operates.

## 9.2. IROs Management

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>FINANCIAL RISK</b>	<b>Altered reputation &amp; legal sanctions linked to illegal work.</b>	<b>OWN OPERATION</b>	Deterioration of Adisseo's employer brand image and its relations with its partners as a result of sanctions due to illegal work within its own operations such as non-respect of fundamental rights and the use of illegal or abusive labor practices.

### 9.2.1. Link to material IROs

This material topic addresses severe actual and potential negative impacts on people, notably violations of fundamental human rights, which may arise from illegal or abusive labor practices. From a risk perspective, such practices expose Adisseo to legal, regulatory, reputational, and operational risks, including sanctions, litigation, loss of employee trust, and disruption of business activities. Preventing these practices also supports workforce stability, employee engagement, and long-term organizational resilience.

## 9.3. Management & Actions

**We take the risks of child labor and forced labor seriously, and we do not tolerate the use of child or forced labor in any of our operations and facilities.**

We expect the suppliers and customers with whom we do business to uphold the same standards (for more information, please revert to the Value Chain Workers section).

To ensure that our above commitments are properly implemented, we have appointed **Group Ethics and Compliance Officers** to oversee the implementation and monitoring of this policy and to provide ongoing training for our employees. In 2023, 2024 and 2025 there were no reported incidents of child or forced labor in our operations.

### 9.3.1. Actions

To prevent and address illegal and abusive labor practices, Adisseo implements the following actions across the Group:

- deployment of a Code of Ethics, the Global Social Policy and the Human Rights Policy (internal), communicated to all employees;
- availability of confidential grievance and whistleblowing mechanisms, enabling employees to report concerns without fear of retaliation (for more information, revert to the Whistleblowing Part);

- investigation and remediation processes for substantiated incidents, including disciplinary measures where appropriate;
- awareness-raising and training initiatives on ethics, non-discrimination, and respectful behaviors;
- monitoring of reported incidents and regular internal reviews to assess the effectiveness of controls and preventive measures.

These actions are embedded within Adisseo's broader human rights due diligence framework.

In both 2024 and 2025, there were no reported incidents of child or forced labor in our operations.

To ensure compliance and best practices, Adisseo has implemented the following measures:

- **Awareness & Training:** All employees undergo an awareness session or training on the Code of Ethics,
- **Protection of Minors:** While Adisseo never employed minors, we are committed to implementing strict measures to protect them in the future. These measures include full compliance with relevant national and international laws, as well as the application of global safety standards specifically tailored to the needs of minor workers.

### 9.3.2. Minimum Working Age

The minimum working age in Adisseo is set at 18 years, with two exceptions aligned with local laws:

- > Vacation substitutes and vocational students aged 16 and above may perform light, nonhazardous tasks that do not interfere with school attendance.
- > Learning or educational programs involving individuals under the age of 16 are permitted only if they demonstrably enhance the child's education and adhere to strict safety guidelines.

Age Verification: Robust hiring practices, ensure all candidates meet the minimum age requirements as defined by local legislation and Adisseo policies.

### 9.3.3. Prevention of ID Retention & Freedom of Movement

Adisseo strictly prohibits the retention of employees' identity documents, passports, or work permits and ensures that all workers retain full control over their personal documentation at all times. The Group also prohibits any form of restriction on freedom of movement, including coercion, confinement, or the use of force by security personnel, in line with international human rights standards.

# 10. EMPLOYEE OCCUPATIONAL H&S S1-4

## 10.1. Adisseo Commitment

At Adisseo we endorse the principle upon which there can be no performance for a Company if it has accidents in its operations, nor is it conceivable that people could be injured or put their lives at risk at work. This is supported by systematic and in-depth analyses of risks and losses, and the implementation of the best prevention techniques by associating all stakeholders with a commitment to Sustainable Development.

**Ensuring the safety of people, facilities, products, transportation and the environment is a priority for Adisseo. Weak points have been identified and, where needed, action plans have been deployed to improve safety, through innovative systems and ongoing awareness-raising activities.**

Dealing with chemicals, we never compromise, whether in our production plants or their local environment, in the transportation of our products, or in their use by our customers. Adisseo is committed to an ambitious safety and environmental protection policy.

Attention is paid to the malicious threats, especially in our most sensitive plants. These principles and objectives are shared by all Adisseo entities, regardless of country or specialization.

## 10.2. Adisseo Health and Safety Policy

### 10.2.1. EHS Policy Commitments

Adisseo disclosed a new EHS (Environment, Health & Safety) Policy in 2025, signed by our CEO. This EHS Policy is the key to ensuring the sustainability of the Company and covers our full range of activities. Moreover, the EHS Policy is based on a continuous improvement commitment, which shapes the policy's fundamental principles and collective goals.

**Here are 4 of the 8 commitments of the EHS Policy:**

- We recognize that EHS supports and enhances productivity, business continuity, and financial performance. EHS is highly considered in every decision-making process.
- Our EHS performance is driven by strategic vision, technological innovation, and the full implementation of loss control methodologies, positioning EHS as a competitive advantage.

- We ensure proactive compliance with all applicable local and international regulations, continuously striving to exceed mandatory requirements.
- We work to eliminate risks at their sources and provide a safe and healthy working environment.

Our EHS performance is continuously assessed through monitoring and key performance indicators (KPIs), which are regularly reviewed by our Group management and dedicated ESG committees to ensure alignment with our targets.

### 10.2.2. Global Social Policy Commitments

- **Employees' rights, benefits and care:** Adisseo upholds every employee's right to fair, safe, and dignified work, ensuring compliance with national laws and a common social base across the Group. Complementing our EHS Policy, we are committed to providing safe and healthy working conditions through prevention, training, and monitoring to protect the physical and mental well-being of all employees.

## 10.3. IROs Management

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>OPEX RISKS</b>	Costs and reputational damage from insufficient safety measures	<b>OWN OPERATION</b>	Increased operating expenses and reputational damage due to occupational health and safety issues, including diseases, accidents, compensation costs, absenteeism, production stoppages, and difficulties in employee retention and recruitment.
<b>NEGATIVE IMPACT</b>	Occupational health deterioration, disease, or injury due to inadequate safety and health management	<b>OWN OPERATION</b>	Risk of adverse health outcomes for Adisseo's employees, including occupational diseases, injuries, or fatalities, resulting from insufficient safety and health procedures, inadequate training, or lack of appropriate technical measures.

Adisseo addresses the dual risks of increased operating expenses and reputational damage, as well as adverse health outcomes for employees, through a robust Health & Safety framework anchored in our FORUS management system and EHS Policy. These actions ensure systematic risk identification, prevention, and continuous improvement across all operations, reducing the likelihood of accidents, occupational diseases, and associated costs such as compensation, absenteeism, and production stoppages.

**Periodic EHS evaluations, targeted improvement plans, and risk-based rollouts supported by task forces strengthen operational resilience, while ISO 45001 certification of major sites demonstrates adherence to international standards.**

Competence development is a key lever, with relevant occupational safety and process safety training programs aiming for **90% coverage of relevant employees** and 100% for process safety specialists. Complementary initiatives such as Safety Day, emergency preparedness drills, and ergonomic risk prevention foster engagement and embed a "no compromise on safety" culture. These measures collectively mitigate financial and human risks by preventing injuries, fatalities, and reputational damage, ensuring operational continuity and supporting Adisseo's social license to operate.

## 10.4. EHS Management System : FORUS

EHS management is based on the management system FORUS of Sinochem holdings. Based on a continuous improvement approach, the ten elements of FORUS cover Leadership, Planning, Risk Identification/Control/Monitoring, Competence Development, Compliance, Communication, Learning from events and Continual improvement. All these elements are described in a dedicated Manual and Guidelines.

**FORUS addresses all our employees and contractors. Our Golden Rules, which are a direct emanation of FORUS, apply to everyone in the Group, including our visitors.**

A dedicated booklet for employees and contractors and a video for visitors describes the rules. The Group EHS director reports to the COO and is responsible for promoting Health and Safety, and Environmental protection. Monthly EHS reports follow up on the implementation of major EHS initiatives and key indicators within the different organizations; the EHS information system supports well EHS data collection (such as Process Safety events, Occupational incidents, Pollutant emissions, etc.).

In addition to the monthly Executive EHS Council Chaired by our CEO and COO, performance, events and action plans are monitored by each organizational structure (Quarterly Business Reviews, Global Sales and Marketing committee, Research and Innovation committee, Strategic Business Unit committees, local entities committees...).

The EHS organization relies on a network of EHS managers and representatives covering 100% of our locations. Monthly EHS Forum led by the Group EHS Director gives opportunity to share return on experiences and work as a group on different topics and documents related to EHS. A similar Forum dedicated to Process Safety is also in place.

## 10.5. Actions

### 10.5.1. FORUS implementation & action plans (continuous improvement)

Adisseo's EHS actions are primarily deployed through the FORUS EHS management system, which structures our prevention and continuous improvement approach across the Group. FORUS deployment is monitored through regular reporting and governance (Executive EHS Council, monthly EHS reporting, local committees) and relies on a network of EHS managers and representatives covering 100% of Adisseo locations.

- **Annual EHS evaluations and action plans:** all industrial sites are assessed every year through dedicated surveys/audits. Improvement plans are defined, tracked and updated based on results and lessons learned.
- **Risk-based rollout supported by task forces:** FORUS deployment is supported by task forces on major EU platforms. In China, Sinochem teams support and audit our plants.
- **Key prevention processes ensured by FORUS:** workplace risks are systematically reviewed; Process Risk Analyses are performed using a dedicated procedure; Management of Change is managed through a specific directive; major industrial projects are reviewed by Corporate EHS; cross-site learning is reinforced through forums and governance bodies.

Thanks to the FORUS management system, the key actions and processes regarding EHS are considered:

- Risks at workplace are reviewed and workers are trained adequately,
- Process Risk Analyses are performed using dedicated methodologies,
- Risk due to changes are managed according to a specific Directive,
- All significant industrial projects are reviewed by EHS corporate,
- All significant developments/innovations are reviewed by SD Corporate with EHS support when needed,
- Communications around EHS rules and return on experiences is rolled out on all industrial sites,
- Communication of EHS directives and return of experience is ensured through the Executive EHS Council that gather Top Management, , and during the monthly EHS and Process Safety Forums that gather EHS managers and Process Safety managers.

Adisseo complies with various specific mandatory local safety regulations on all sites. On top of that, the ISO 45001 certifications (EHS management) of our major industrial sites, cover around 78% of Adisseo's production employees.

In addition, FORUS also covers other operational prevention requirements (emergency preparedness, reporting, inspections and exposure prevention), including:

- **Emergency action plan:** All industrial sites maintain a EHS emergency response plan (e.g., fire, chemical release, major incident), proportionate to the site risk profile, and conduct periodic drills/exercises.
- **Complaints / reporting procedure for EHS incidents, risks and concerns:** Employees and contractors can report EHS incidents, near-misses, unsafe situations and concerns through line management, local EHS teams and the EHS reporting tools; reported cases are investigated and lead to corrective and preventive actions.
- **Equipment safety inspections / audits:** sites perform periodic inspections and audits of critical equipment and safety barriers, and track findings through corrective action plans.
- **Repetitive Strain Injury / ergonomics prevention:** Where relevant, Adisseo implements ergonomic risk prevention (including repetitive strain injuries), through workstation assessments and adapted prevention actions (workstation adjustments, tools, and good practices).
- **Noise exposure prevention:** Where noise exposure is identified as a risk, sites deploy noise prevention measures (risk assessments, exposure monitoring, engineering/organizational controls and PPE where required).

### 10.5.2. Competence development & training

Adisseo strengthens HSE performance by developing competencies for relevant populations, ensuring that people exposed to occupational risks, process risks and critical tasks are trained and refreshed regularly.

- **Occupational HSE training for relevant populations:** training is deployed at local level and managed through Group and site processes to ensure that employees and contractors performing risk-exposed activities have the required competencies. The objective is to reach 90% of relevant/identified employees trained on occupational HSE requirements applicable to their roles.
- **Process safety training for process specialists:** dedicated training paths are deployed for process safety specialists and key operational roles. These include training modules and internal programs such as in NANJING, ROR, ELISE, BGS and ANA, aimed at reinforcing skills on process risk prevention, barrier management, learning from events and operational discipline. The objective is to reach 100% of relevant/identified employees trained for process safety.

### 10.5.3. Global awareness and engagement: Safety Day

To reinforce a shared safety culture and embed "no compromise on safety" into everyday practices, Adisseo organizes global engagement actions in addition to routine training and audits. These include a Safety Day initiative, used as a Group-wide awareness moment to promote key messages (Golden Rules, risk prevention, reporting culture and learning from events) and to mobilize management and teams across sites.

## 10.6. KPIs & Targets

After 2024, during which Adisseo recovered good performance, dividing by more than 4 the recordable injuries rates, conducting to a TRIR of 0.1, actions taken to reinforce our policies and EHS networks helps to achieve a TRIR at 0.05 per 200 000 worked hours for a target set at 0.3.

Change in the mindset of the company from the very top management to the first line was the main driver of this performance. The evolution of the organization and newcomers in the past two years at key positions have strongly supported this change.

The challenge for 2026 is to make this performance sustainable. In addition, considering numerous new activities in 2026 like new platforms construction and start up, the 2026 target is set at 0.25.

		2024		2025	
		EMPLOYEES	CONTRACTORS	EMPLOYEES	CONTRACTORS
S1-14_01	Covered by EHS management system	100%	100%	100%	100%
EcoVadis	Covered by EHS management system that has been internally audited	75%	90%	100%	100%
EcoVadis	Covered by EHS management system audited or certified 3rd party	35%	50%	78%	78%

100% of industrial sites have conducted an employee health and safety risk assessment

S1-14_05	TRIR	0.12	0.06	0.07	0.03
S1-14_04	Number of recordable incident	3	1	2	1
EcoVadis/GRI	Number of fatalities	0	0	0	0
EcoVadis/GRI	Number of workdays lost due to work-related injuries	25	0	46	28
EcoVadis	Number of hours worked	5 MH	3.25 MH	5.7 MH	7.1 MH

# 11. SOCIAL INCLUSION AND EQUALITY S1-5

Through our Policies, Adisseo expresses its desire to recognize and promote all talents, regardless of their beliefs, age, disability, parenthood, ethnic origin, nationality, sexual or gender identity, sexual orientation, religion, minority group, or any other characteristic that could lead to discrimination. This policy emphasizes that Adisseo promotes equal opportunities for all, strengthens awareness of inclusion and inclusive recruitment Policies & Commitments

## 11.1. Adisseo Global Social Policy

→ **Non-Discrimination and Equal Opportunities (Inclusion):** Adisseo ensures equal opportunity and fair treatment for all employees, regardless of personal or legal status. We promote equity, inclusion, and accessibility at every level of the organization.

## 11.2. Code of Ethics

→ **Diversity and equal opportunity :** the Company affords equal opportunity for employment, including equal treatment in hiring, promotion, training, compensation, termination and disciplinary action, to all employees regardless of race, color, religion, national origin, sex, sexual preference, marital status, veteran status, physical or mental disability, or any other status protected by law. All employees should conduct their activities with due regard to this policy.

## 11.3. IROs Management

### Social Inclusion and equality S1-5

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>POSITIVE IMPACT</b>	<b>Equity and Inclusion in the Workplace</b>	<b>OWN OPERATION</b>	Adisseo promotes an inclusive and equitable work environment through fair recruitment practices and inclusion policies. This fosters employee well-being, equal opportunities, and a culture of respect across the organization.

**Adisseo actively addresses the IRO S1-5 Social Inclusion and Equality through a comprehensive framework of policies, commitments, and actions that foster diversity, equity, and inclusion across its global operations.**

Guided by the Adisseo Global Social Policy and Code of Ethics, the company ensures non-discrimination and equal opportunities in all aspects of employment, from recruitment to career development. Inclusive recruitment practices require gender diversity in shortlists, while dedicated working groups on Women in Management and gender equality drive structural improvements aligned with the Women's Empowerment Principles.

Accessibility measures and reasonable accommodations support employees with disabilities, and harassment prevention is reinforced through clear behavioral standards, grievance mechanisms, and confidential whistleblowing channels that allow employees to report discrimination or harassment without fear of retaliation.

Training programs such as "Mutual Respect" and awareness initiatives like Sustainable Development Thursdays engage employees in building an inclusive culture, with measurable progress tracked through KPIs on training completion, gender representation, and pay equity. By embedding these principles into governance, talent pipelines, and workplace practices, Adisseo creates a respectful, equitable environment that values diversity as a driver of collaboration and innovation.

## 11.4. Management & Actions

Our managers and Global/Local HRBPs are responsible for ensuring that these principles are respected and applied fairly in the management and monitoring of our employees, wherever they are in the world.

**We are committed to making our workspaces, tools and communications accessible to all employees, paying particular attention to the needs of people with disabilities. We facilitate reasonable accommodation to enable all employees to participate fully in their roles, recognizing the diversity of abilities and challenges associated with disability.**

Adisseo aims to ensure gender diversity in its hiring practices by including at least one woman in all recruitment processes. Moreover, during the final session of the Sustainable Development Thursdays, employees engaged in meaningful discussions on fostering an inclusive workplace that values diversity as a driver of collaboration and some local HR shared actions at plant level on this topic.

## 11.5. Actions

To prevent discrimination and harassment and to promote equality and inclusion, Adisseo implements the following measures:

### 11.5.1. Inclusive recruitment and equal opportunity practices

Recruitment decisions are based solely on skills, experience, and qualifications. As of 2025, Adisseo has strengthened its commitment to gender equality in recruitment by requiring that **at least one woman is included in recruitment shortlists**, particularly for management and key positions. This requirement is embedded in HR recruitment practices and monitored by HR teams to ensure consistent application.

In parallel, Adisseo aims to promote diversity in talent pipelines and to remove barriers that could limit access to employment opportunities.

### 11.5.2. Career development, promotion and leadership equality

Adisseo ensures equal access to career development, promotion, and training opportunities for all employees. In 2025, the Group reinforced its governance on gender equality through the creation of a **Working Group on Women in Management**, tasked with identifying structural barriers, proposing corrective actions, and monitoring progress on gender balance in leadership and management positions.

More broadly, a Working Group / Task Force on Women and Men Equality has been launched in 2025 to define and deploy a structured action plan aligned with the Women's Empowerment Principles (WEPs), covering recruitment, career progression, leadership representation, and workplace culture.

### 11.5.3. Alignment with international initiatives and talent pipeline actions

Adisseo encourages the development of employee support and affinity initiatives that promote inclusion across its operations. These initiatives are open to all employees and aim to support underrepresented groups while fostering an inclusive workplace culture. In parallel, Adisseo supports external initiatives that promote gender diversity and inclusion in scientific and technical careers in order to strengthen future talent pipelines in STEM functions over the long term.

For example, in France, Adisseo maintains a dedicated partnership with the association Elles bougent, supported internally by a network of women employees ("marraines") who volunteer to mentor, promote STEM careers to young women, and participate in awareness and outreach activities. Similarly, in Spain, Adisseo teams actively contribute to initiatives such as STEM Girls, encouraging female representation in scientific and technical fields through employee engagement and educational outreach.

### 11.5.4. Prevention of discrimination and workplace harassment

Adisseo promotes a working environment free from harassment, intimidation, and abusive behavior. Clear behavioral expectations are defined in the Code of Ethics, and managers are accountable for fostering respectful working relationships and preventing inappropriate conduct. Training, awareness initiatives, and internal procedures support early identification, prevention, and proper handling of harassment or discrimination cases. Confirmed cases may lead to corrective or disciplinary measures in line with internal rules and applicable laws.

In 2025, our regional teams strengthened **inclusion** through concrete measures. In LATAM, the legally mandated **CIPA** (Internal Commission for Accident and Harassment Prevention) continued to train elected and appointed members and broadened its remit to Life Quality and People Development, while promoting actions on **mental health** and **ergonomics** to support a safer, more inclusive workplace for all colleagues.

### 11.5.5. Training, awareness and employee engagement

Adisseo provides dedicated training on mutual respect, diversity and inclusion, discrimination, and harassment prevention through its **"Mutual Respect" training program**, which is deployed across regions and monitored through completion rates. In addition, awareness-raising initiatives, including **SD Thursdays** and targeted internal sessions, encourage dialogue and shared understanding of inclusion and equality challenges. In 2025, numerous employees participated in discussions on fostering an inclusive workplace and sharing local HR initiatives implemented at site level.

### 11.5.6. Accessibility and inclusion of employees with disabilities

**Adisseo is committed to making its workplaces, tools, and internal communications accessible to all employees. Reasonable accommodations are facilitated to enable employees with disabilities to fully participate in their roles, taking into account the diversity of abilities and individual needs, in line with local regulations and internal standards.**

Across its European operations, Adisseo has structured its approach to social inclusion through the designation of dedicated HR and Disability Referents at site level. These referents act as key points of contact for employees, supporting the identification of individual needs, facilitating workplace adaptations, and contributing to the integration, retention and inclusion of employees with disabilities. This local HR governance ensures a consistent deployment of Adisseo's inclusion commitments while allowing site-specific implementation aligned with local regulations and social dialogue frameworks.

In 2025, Adisseo organized a Disability Week across its EU operations, aligned with the French *Semaine du Handicap*. Coordinated by HR teams and Disability Referents, this initiative combined internal communication, awareness-raising actions and dedicated exchanges aimed at increasing understanding of disability, challenging stereotypes and fostering an inclusive workplace culture.

By embedding this initiative within a recognized national awareness framework, Adisseo reinforces the credibility, coherence and impact of its actions on disability inclusion.

Through this combination of structured HR governance, alignment with recognized disability awareness initiatives, and local societal engagement, Adisseo demonstrates its commitment to promoting social inclusion, supporting people with disabilities, and embedding diversity and inclusion principles both within its operations and in the communities where it operates.

**In 2025, Adisseo partners with Agefiph to promote inclusion in recruitment by sharing all job offers with candidates with disabilities and enabling direct sourcing from Agefiph's talent pool.**

This initiative strengthens Adisseo's employer brand and supports its Diversity, Inclusion & Care policy, fostering equal opportunities and diverse, high-performing teams.»

### 11.5.7. Gender Equality

In China, we advanced gender inclusion and employee well being with policies on equal employment and equal remuneration, protections during pregnancy, maternity and breastfeeding, parental leave, and women's health programs (annual breast and cervical cancer screenings).

### 11.5.8. Grievance mechanisms and remediation

Employees have access to confidential grievance and whistleblowing mechanisms to report any situation of discrimination or harassment without fear of retaliation. All reported cases are duly examined and addressed in compliance with Adisseo policies, with appropriate corrective actions implemented where necessary.

### 11.5.9. Monitoring and effectiveness of actions

The effectiveness of Adisseo's non-discrimination and harassment prevention measures is monitored through a combination of indicators, including training completion rates, HR reviews, and analysis of reported cases and trends. These reviews inform continuous improvement actions and support management oversight of equality, inclusion, and respectful workplace practices.

## 11.6. KPIs &amp; Targets

MUTUAL RESPECT TRAINING	2024			2025		
	ASSIGNED	COMPLETED	COMPLETION RATE	ASSIGNED	COMPLETED	COMPLETION RATE
APAC	9	7	78%	31	12	39%
CHINA	28	28	100%	401	401	100%
EU	115	96	83%	350	202	58%
IMEA	7	5	71%	35	22	63%
LATAM	5	5	100%	24	10	42%
NAM	15	12	80%	26	17	65%
<b>TOTAL</b>	<b>179</b>	<b>153</b>	<b>85%</b>	<b>867</b>	<b>664</b>	<b>77%</b>

→ **Mutual Respect training:** Adisseo offers comprehensive training on "Mutual Respect", with specific modules dedicated to fostering understanding and promoting Diversity and Inclusion within the workplace but also discrimination and harassment issues.

→ In 2023, the completion rate was 91%.

Employees at top management level by gender\* <sup>S1-9</sup>

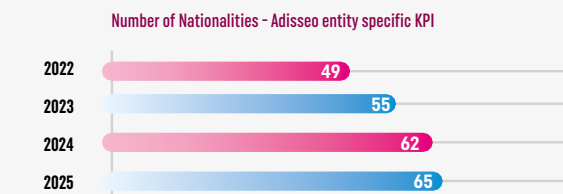
	2023		2024		2025	
	%	%	NUMBER	%	NUMBER	%
<b>TOP MANGEMENT LEVEL (HEADCOUNT)</b>			<b>12</b>			
Female	9%	9%	1	8%		
Male	91%	91%	11	92%		
<b>MANAGEMENT LEVEL (HEADCOUNT)</b>			<b>70</b>			
Female	31%	39%**	22	31%		
Male	69%	61%	48	69%		
<b>COMPANY LEVEL (HEADCOUNT)</b>			<b>3,295</b>			
Female	25%	25%	829	25%		
Male	75%	75%	2,466	75%		

\* Starting from December 2025, a female director have been added to the BOD

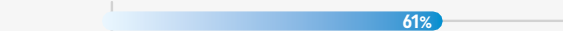
\*\*The KPI definition and calculation is now aligned with CSRD requirements.

Number of employees by age and gender <sup>S1-9</sup>

	2022		2023		2024		2025	
	%	%	%	NUMBER	%	NUMBER	%	
<b>EMPLOYEES UNDER 30 YEARS OLD</b>								
Female				141	4%			
Male				343	10%			
<b>EMPLOYEES BETWEEN 30 AND 50 YEARS OLD</b>								
Female				490	15%			
Male				1,569	48%			
<b>EMPLOYEES OVER 50 YEARS OLD</b>								
Female				198	6%			
Male				554	17%			

Number of Nationalities <sup>S1</sup>

## Percentage of shortlist with at least 1 woman



→ **Target (every year): 100%**

Female new hires & leavers (GRI / Adisseo entity specific) <sup>S1</sup>

	2022	2023	2024	2025
<b>FEMALE SHARE OF NEW HIRES (open-ended contract)</b>	31%	35%	28%	33%
<b>FEMALE SHARE OF LEAVERS (open-ended contract)</b>	30%	32%	33%	32%

# 12. TALENT AND PEOPLE DEVELOPMENT FOR HUMAN RICHNESS S1-6

## 12.1. Policies and Commitments

The Talent management for Adisseo is sensitive and critical to the organization's success particularly due to the high level of competencies required in our business at each level of the organization.

Attracting talents is becoming increasingly complex, given the tight market for very specific skills. We must be more demanding in retaining talents by offering them development paths and internal career opportunities and grow the best talents (leaders and experts) to support transformations required by our sector.

From this reality and critical facts, we have built a "Talent and HR development strategy".

### 12.1.1. Adisseo Global Social Policy

→ **Talent and people development for Human Richness:** fosters life-long employability by offering training and development opportunities to all employees. We believe that continuous learning drives both individual fulfillment and collective success, nurturing a culture of responsibility, innovation, and collaboration.

### 12.1.2. Code of Ethics

→ **Educational program:** The career growth and professional training of employees are determining factors for the success of Adisseo. The quality of work done by Adisseo employees is crucial for the growth of the Company. The selection of any employee and his/her appointment to a position are based exclusively on the employee's qualifications and skills in compliance with the applicable legal provisions. The Company aims to provide employees with communications and training to allow the employees and the Company to maximize their competencies and high standards. The Company will provide specific compliance training, on a regular basis, to designated employees.

## 12.2. IROs Management

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>REPUTATION OPPORTUNITY</b>	<b>Better reputation thanks to strong training programs/ talent management</b>	<b>OWN OPERATION</b>	Enhanced Adisseo's employer brand image and its relations with its partners as a result of strong training program and people development.

Adisseo addresses the IRO S1-6 Talent and People Development for Human Richness through a robust talent management and learning strategy designed to foster lifelong employability and strengthen organizational resilience.

**Guided by the Adisseo Global Social Policy, the Code of Ethics, and the internal Global Learning Policy, the company ensures that career growth and professional training are central to its success.**

Key processes such as Individual Development Plans (IDPs), People Reviews, and Succession Planning enable continuous skills development, identification of high-potential employees, and leadership continuity. Development paths tailored to Professional, Leadership, and Expert tracks provide targeted learning opportunities through academies, digital platforms, and partnerships with leading institutions like ESSEC Business School.

Adisseo invests in a digital learning ecosystem to deliver accessible, multilingual training programs, including compliance, technical, and leadership modules, ensuring adaptability in a rapidly changing industrial environment.

Employees benefit from structured performance reviews, career mobility opportunities, and transparent internal job postings, supported by grievance and whistleblowing mechanisms that guarantee fairness and accountability in talent processes. By embedding these actions into its governance and culture, Adisseo nurtures human richness, strengthens its employer brand, and builds a workforce equipped to drive innovation and transformation.

## 12.3. Actions

### 12.3.1. Development and performance of our employees

We have set up performance and development reviews for all. We encourage everyone to adopt a "continuous feedback" approach starting with the annual review to discuss the year's achievements and future objectives. During this key moment, other subjects are addressed: the ability to do the job, key behaviors for Adisseo, career mobility/international wishes, individual development, well-being and work life balance.

Adisseo promotes internal mobility as a key driver for career development and talent retention. Employees are encouraged to explore new roles across departments and geographies, fostering growth and knowledge sharing. This policy supports individual aspirations while strengthening organizational agility, ensuring the right skills are in the right place. Moreover, in 2025 Adisseo launched a new TA tool named «WeRecruit». That tool systematizes the internal publication of any job offer in a job center accessible to all employees.

**To guarantee optimal monitoring of our talent management, we rely on 3 major Talent processes (digitalized in a digital platform and at all levels of the hierarchy):**

#### Individual Development Plan (IDP)

- Its main objective is to develop employees' competencies throughout:
  - > Learning by doing, through assignments and developmental tasks.
  - > Learn from others through exposure to professionals within Adisseo and external professional networks as well as individual and team coaching.
  - > Learning from content through training.

#### People Review:

- To detect high potentials and the most promising talents, this people review process, which takes place once a year and is updated quarterly, is essential to support Adisseo in its development and in the face of its commercial challenges.

#### Succession Planning:

- To ensure the continuity of the company, particularly in the key positions identified, and to open up opportunities for development through career paths. All job offers are published on Adisseo Job center and employees can apply directly on the platform.

## 12.4. People development and learning strategy

Enabling our employees to keep their positions and achieve their goals as effectively as possible, or helping them move towards new opportunities, is a priority. We have set up development paths focusing on 3 major axes:



PROFESSIONAL



LEADERSHIP



EXPERT

These respond to very specific needs and challenges.

### The Professional path

Adisseo has set up academies (e-learnings, webinars and on-site trainings) designed to professionalize its employees:

- the Sales Academy;
- the Project Management Academy;
- the Sustainable and Development Academy;
- the HR Academy.

These academies have been developed to meet the needs of our employees and our customers. As part of our approach to developing the skills of our employees, since 2022 we have set up a digital learning platform that will allow us to build professional training courses. We went from 10 ambassadors (internal content developers) in 2022 to more than 20 ambassadors in 2024. This platform is accessible to all our employees (with internal and external learning content).

### The Leadership path

The industrial sector is changing faster and faster, the number of competitors with even more aggressive competitive approaches is increasing and consumers are becoming more demanding. Faced with these business challenges, we are committed to identifying and developing our Key Leaders capable of imagining and anticipating changes, through the development of soft skills, to lead the necessary changes in a moving world.

Throughout **3 main leadership levels**, each year, Adisseo develops exemplary leaders aligned on leadership and management framework and the Company's Values and Behaviors.

- **First level:** The Core Management Program aims to get managers groomed for a management role within Adisseo and using effectively Adisseo's management tools and processes.
- **Second level:** Adisseo Advanced Management Program (tailormade with ESSEC Business School) is designed for high potentials talents, lasting 6 to 9 months.
- **Third level:** Strategic Leadership Program: The goal of this program is to prepare ExCom members (current and future) to think, act and influence strategically, to build trust and trigger change in the organization.

### Expert path

The main objectives are to: secure scientific and technical expertise, ensure transfer of critical knowledge and skills, retain highly skilled employees, propose career development, play an ambassador role for our brand for customers, authorities, potential partners and candidates. These experts are identified through a selection process carried out by representatives of different entities and the ExCom. **In 2025, the community of Experts consists of 22 members (including 5 new experts this year) around the world.**

## 12.5. People development and Training strategy

Adisseo's learning and training strategy extends to all areas and addresses all employees; these are directly linked to the needs of the business. Adisseo develops a learning culture by continuously expanding learning opportunities. Our employees' development paths are designed to help them navigate a highly uncertain environment, which requires capacity and resilience, empathy and attention, adaptability, transparency and intuition.

To strengthen, develop and transmit key skills (mainly scientific, technical and soft skills) to secure our activity in the medium and long term, we decided, in 2022, to invest in a Digital Learning platform. The use of this digital learning platform has allowed us to strengthen and develop internal training carried out internally (Ambassadors) and to offer off-the-shelf training.

Since 2023, Adisseo employees benefit from:

- A digital learning platform linked with the Individual Development Plans (IDP),
- Embedded digital learning programs such as Sales Academy modules, Cybersecurity, Leadership,
- Home-made learning programs suited for Adisseo specific needs,
- Off-the-shelf training on several items.

**Mandatory training categories include: Compliance, Leadership Development, Technical Security and Regulatory Certification, HSE, IT Security, Values and Behaviors, AI.**

Those global training programs aim at maintaining and developing the employability of our employees, as well as supporting them while facing major business evolutions (societal changes, technological disruptions, new ways of working...). Training content is available in several languages to all our employees worldwide, from operators to the highest levels of the organization. As part of our ambitions to develop key skills, we invest in employee training, for all, to meet the needs of businesses: **2% of the total payroll is dedicated to training each year.**

## 12.6. KPIs

### Career development <sup>(S1-13)</sup>

	2023	2024	2025
<b>PERCENTAGE OF EMPLOYEES THAT PARTICIPATED IN REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS</b>			
Female	75%	67%	<b>63%</b>
Male	74%	50%	<b>48%</b>
<b>Total</b>	<b>74%</b>	<b>54%</b>	<b>60%</b>
<b>PERCENTAGE OF EMPLOYEES THAT HAD AN INDIVIDUAL DEVELOPMENT PLAN (IDP)</b>			
Female	32%	25%	<b>33%</b>
Male	68%	75%	<b>67%</b>
<b>Total</b>	<b>75%</b>	<b>72%</b>	<b>61%</b>
<b>→ TARGET (every year): 100%</b>			

### Training hours (Adisseo entity specific KPI) <sup>(S1-13)</sup>

	2023	2024	2025
<b>AVERAGE NUMBER OF TRAINING HOURS PER EMPLOYEE</b>	48h	79h	<b>95h</b>
<b>PERCENTAGE OF TRAINING HOURS IN CLASSROOM*</b>	80%	81%	<b>73%</b>
<b>PERCENTAGE OF TRAINING HOURS DIGITAL*</b>	20%	19%	<b>23%</b>

\*The KPIs "classroom/digital" covers 80% of the total population

# 13. LABOR RIGHTS FOR VALUE CHAIN WORKERS S2

## 13.1. Policies & Commitments

Adisseo is committed to ensuring the health, safety, human rights, and ethical treatment of all workers throughout its value chain—upstream, within its own operations, and downstream. This commitment reflects the company's dedication to fostering responsible practices across its operations and beyond. By embedding ethical and sustainable principles into its value chain management, Adisseo ensures compliance with international labor standards and regulation while promoting a resilient and fair value chain.

### 13.1.1. Code of Ethics

→ *Respecting human rights: Human rights and the safety of our workers and business partners are of the utmost importance to Adisseo; therefore, anyone who suspects violations of human rights must speak up, knowing that Adisseo protects against any potential acts of retaliation. Adisseo is committed to comply with the laws applicable in the countries where it operates. Adisseo applies the international conventions of the International Labor Organization, especially those relating to the protection of workers, the prohibition of forced labor and child labor.*

### 13.1.2. Responsible Purchasing Charter

→ *Adisseo is committed to promoting fundamental labour rights throughout its value chain and integrates these principles into its supplier selection and relationship management processes. Through its Responsible Purchasing Charter, Adisseo expects its suppliers to comply with international human rights standards and the International Labour Organization (ILO) Fundamental Principles and Rights at Work, including the prohibition of child and forced labour, respect for freedom of association and collective bargaining, non-discrimination and fair treatment, and compliance with applicable laws on wages, benefits and working hours. Adisseo ensures that its purchasing practices do not create pressure leading to labour rights violations and monitors compliance through evaluations, audits and corrective action plans, making respect for these commitments a condition for maintaining business relationships.*

## 13.2. IROs Management

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>POTENTIAL NEGATIVE IMPACT</b>	<b>Violated (fundamental &amp; labor) rights, financial insecurity and damaged health due inadequate working conditions</b>	<b>UPSTREAM &amp; DOWNSTREAM</b>	Risks to the health, safety, and fundamental rights of workers across Adisseo's upstream and downstream value chain, including exposure to hazardous or unsafe working conditions (leading to damaged health, occupational diseases, accidents, and potential fatalities...), violations of labor rights such as child or forced labor, precarious (e.g., short-term or seasonal contracts) or insecure employment, and insufficient enforcement of fair remuneration and decent working practices

Adisseo's actions comprehensively address the risks associated with labor rights across its value chain, ensuring alignment with international standards and mitigating potential negative impacts identified in the IRO.

Through its Responsible Purchasing Charter, Adisseo embeds the International Labour Organization's Fundamental Principles and Rights at Work into supplier selection and contractual obligations, prohibiting child and forced labor, promoting fair treatment, and safeguarding health and safety.

Compliance is monitored through CSR and HSE audits, supplier self-assessments, and corrective action plans, reducing exposure to unsafe working conditions and labor rights violations upstream. Within its own operations, Adisseo enforces rigorous health and safety protocols, provides continuous training, and guarantees fair remuneration and respect for human rights for all employees, subcontractors, and temporary workers. Downstream, ethical principles are extended to customers via standardized contractual clauses requiring adherence to Adisseo's Code of Ethics, with global harmonization underway to ensure consistency.

**These measures collectively prevent precarious employment, occupational hazards, and rights violations, reinforcing Adisseo's commitment to a resilient, fair, and responsible value chain.**

## 13.3. Actions

### 13.3.1. Upstream

Adisseo upholds stringent standards for its suppliers by requiring them to comply with the principles outlined in its Responsible Purchasing Charter. This charter explicitly mandates respect to the Adisseo Code of Ethics and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

**Compliance with principles outlined in the Responsible Purchasing Charter is to be integrated into all supplier contracts to ensure alignment with Adisseo's ethical standards.**

To ensure compliance with these commitments, Adisseo conducts on-site and virtual audits, mapping and assessing suppliers' adherence to health, safety, and ethical standards. Additionally, suppliers participate in self-assessments, providing further visibility into their operations and allowing Adisseo to identify and address risks proactively.

Through ongoing evaluations and partnerships, Adisseo drives continuous improvement, prioritizing the wellbeing and safety of workers in its upstream value chain.

For more details on Purchasing practices, please revert to the "Reliable & Responsible Purchasing" part.

### 13.3.2. Own Activities

Within its own operations, Adisseo ensures that all employees, subcontractors, and temporary workers are subject to rigorous health, safety, and human rights policies.

**Every individual entering an Adisseo site, whether it is a production plant, research center, or administrative office, must adhere to the company's safety standards, fostering a culture of zero accidents.**

In addition, Adisseo's purchasing teams regularly conduct on-site audits at Adisseo locations to assess contractors and subcontractors working on site, verifying compliance with health, safety, and labor-rights requirements, and ensuring that working conditions meet Adisseo's ethical standards.

Adisseo respects and protects the human rights of all its workers within its operations (Adisseo employees, sub-contractor working on Adisseo's sites and interim/ temporary workers), ensuring fair treatment, freedom from forced labor, and wages that meet or exceed applicable legal requirements.

Employees benefit from comprehensive health and safety training, equipping them to identify and mitigate workplace risks effectively.

These measures collectively underscore Adisseo's dedication to maintaining a safe and equitable workplace across all its entities.

### 13.3.3. Downstream

Adisseo extends its ethical principles to its customer relationships through its General Terms and Conditions of Sale or specific sales agreements. These agreements require customers to adhere and comply with the Adisseo Code of Ethics, ensuring that ethical practices and human rights compliance are upheld throughout the downstream value chain.

In Europe, Adisseo has already standardized its agreements & General Terms and Conditions of Sale to include these requirements (Code of Ethics compliance). Recognizing, recognizing the need for a global approach, the company is actively working to harmonize its conditions of sales worldwide in 2026.

**By implementing a global framework, Adisseo aims to ensure that its principles of human rights, ethics, and safety are consistently applied across all markets and customer partnerships/business partners.**

## 14. COMMUNITIES S3

### 14.1. Policies & Commitments

Adisseo considers "communities" to be the local residents living near its production plants. Operational activities involve interactions with these neighbors through dedicated communication channels, with the frequency varying by platform. Adisseo engages with communities surrounding its operations through regular and structured dialogue with local stakeholders, including authorities, residents' associations and local organizations.

These exchanges enable the identification of community expectations and concerns and support the management of community-related impacts, risks and opportunities in a transparent and responsible manner.

#### 14.1.1. Global Social Policy Commitments

→ **Communities:** *We strive to act responsibly toward the communities around our locations, respecting local rights, engaging in dialogue, and contributing positively to social and economic development.*

#### 14.1.2. Code of Ethics Commitments

→ *We apply our knowledge and expertise to help meet economic, environmental and social challenges in communities where we live and work. This is an important part of our commitment to be a responsible global citizen and to that end, we hold ourselves to highest standards and encourage others to do the same. We make every effort to ensure that our sites are well integrated into the surrounding communities and to avoid any neighborhood nuisance or impact of our operations.*



### 14.2. IROs Management

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>POSITIVE IMPACT</b>	<b>Social development through dedicated programs</b>	<b>OWN OPERATION</b>	Contribution to the social development (mainly on the fight against malnutrition and the improvement of quality of life) of communities due to the deployment of Adisseo's "WeCare" program.
<b>POTENTIAL NEGATIVE IMPACT</b>	<b>Pollution effects on communities' health</b>	<b>OWN OPERATION</b>	Risk of poor health and/or diseases for communities due to major pollution (air, soil, water) and/or local pollution (noise, odors...) linked with the existence of Adisseo sites.
<b>NEGATIVE IMPACT</b>	<b>Land use/ occupation negative impacts</b>	<b>UPSTREAM &amp; DOWNSTREAM</b>	Economic, social, and cultural impacts on local communities, including displacement, restricted access to resources, and deterioration of cultural integrity, due to land and resource use by Adisseo's suppliers and Adisseo's clients (and other downstream actors).

Adisseo's management of community-related impacts, risks and opportunities is based on a structured stakeholder engagement framework and on locally anchored actions tailored to the specific contexts of its operations. The positive impact related to social development and quality of life is primarily addressed through dedicated community programs, nutrition-focused initiatives including World Milk Day, educational outreach, and targeted support to vulnerable populations.

These actions directly contribute to the fight against malnutrition, food insecurity and social exclusion, while reinforcing local development through employee volunteering, partnerships with NGOs, schools and care facilities, and financial and in-kind donations.

Potential and actual negative impacts on community health linked to pollution, nuisance or industrial activities are mitigated through continuous dialogue with local stakeholders, regular exchanges with residents, local authorities and associations, and the implementation of environmental management systems, safety measures and transparent communication channels around Adisseo's sites.

This approach is complemented by formal consultation mechanisms, such as periodic meetings with authorities, residents' associations and industrial park stakeholders, ensuring early identification and management of community concerns.

**Risks related to land use and resource occupation across the value chain are addressed through responsible purchasing practices, monitoring of local supplier spend to support local economic development, and engagement with suppliers and partners on social and environmental expectations.**

Stakeholder input collected through these engagement channels are integrated into Adisseo's governance processes, including the Double Materiality Assessment, enabling the prioritization of community-related IROs and the alignment of actions with identified risks and opportunities.

## 14.3. Actions

### 14.3.1. Relations with communities

At our **Nanjing plant**, we engage with the local community through quarterly discussions and exchanges covering topics such as safety, environmental protection, and economic developments. These meetings, held in the conference room of the Nanjing Chemical Industry Park (NCIP), bring together company representatives and government officials to ensure transparent communication and collaboration.

In **France**, local residents, elected officials, and associations are invited to annual events such as the "Sustainable Development Day" at the Roussillon platform. These events provide an opportunity to discuss topics relevant to the surrounding communities and strengthen ties with stakeholders. Additionally, interactions with municipal offices near our operational sites serve as another channel for dialogue.

In **Latin America**, our teams have gone beyond regulatory requirements to foster a culture of safety, well-being, and social responsibility. Starting with the establishment of CIPA (Internal Commission for Accident and Harassment Prevention) in Brazil (a legal mandate aimed at preventing accidents and harassment) we expanded its scope to include societal actions, life quality, and people development.

Over the years, CIPA has driven initiatives such as Safety Lectures, Safe Driving practices, and programs addressing physical, mental, and emotional health. We also promoted ergonomics, financial well-being, and environmental sustainability.

**Social sustainability has been a key focus, with impactful actions like blood donation campaigns and support for NGOs addressing urgent needs.**

In 2024, during the devastating floods in **Rio Grande do Sul**, our team mobilized resources to assist affected employees, customers, and communities, donating over 3.5 metric tons of food.

Adisseo has integrated social responsibility into its sustainable development strategy through diverse initiatives that support children, women, and vulnerable communities.

For children, we organize annual activities on Children's Day to promote sustainability awareness, focusing on topics like waste sorting and recycling. In 2025, we partnered with Starbright Voluntary Work to launch the campaign "Across Mountains and Rivers: The Journey of a Soccer Boot", donating 150 pairs of shoes and books to schools in poverty-stricken areas. Additionally, through our long-standing collaboration with Heart-to-Heart, we help children with congenital heart disease access life-saving surgeries and provide milk donations during recovery.

Our poverty alleviation efforts include purchasing agricultural and livestock products from disadvantaged regions, with a total investment of 1.28 million RMB between 2024 and 2025. We also collaborate with social workers to visit families in need, distribute essentials, and share festive gifts. Voluntary engagement remains strong, with over 60 employees donating blood and more than 150 clothing items contributed to the Nanjing Red Cross Society.

These actions reflect our commitment to creating shared value and fostering a positive impact on society, aligned with our sustainable development goals.

Beyond these initiatives, we are also active in other local engagement efforts. In **Spain**, as members of an Industrial Park, we participate in projects promoting sustainability, such as waste reduction, recycling, and worker well-being. Moreover, we maintain direct relationships with key local institutions, such as the Burgos City Strategic Plan Council and the regional government of Castilla y Leon, to facilitate exchanges on industrial, regulatory, and environmental matters. We also contribute to discussions on efficiency and sustainability within the FAE Industrial Council (Federation of Business Associations). Finally, we conduct annual meetings with Residents' Associations to address local concerns related to our activities.

In November 2025, Adisseo's headquarters in **Antony** took part in France's Industry Week by welcoming a class of middle-school students for an educational visit. Organized within the framework of this national initiative, the visit aimed to raise awareness among younger generations about today's industry, its role in society and its sustainability challenges. During the session, students were introduced to Adisseo's activities, products and services, and engaged in discussions on industrial innovation and sustainable development.

**By opening its doors to students, Adisseo seeks to contribute to career awareness, foster interest in scientific and industrial fields, and support a better understanding of the essential role industry plays in addressing societal and environmental challenges.**

Capsulae employees (Adisseo R&I center) contributed to the "Blue Forest" initiative by planting around 500 trees in **Dompierre-sur-Mer** in December 2025. This project was carried out in collaboration with Coopérative Carbone, a Social and Solidarity Economy (SSE) organization committed to carbon sequestration and biodiversity.

Through this partnership, Adisseo reinforces its engagement for the local territory and supports sustainable development goals.

Adisseo monitors the proportion of spend directed to local suppliers through a dedicated KPI, reflecting its contribution to local economic development. Local suppliers are defined based on their registered address. For further details on governance, methodology and related actions, please refer to the "Responsible Purchasing" section of the report. Through these multiple channels, we ensure continuous engagement with communities surrounding our operations, fostering transparency, sustainability, and local development.

### 14.3.2. World Milk Day and World Egg Day

#### World Milk Day

In June 2025, Adisseo reaffirmed its commitment to nutrition and community support through its participation in World Milk Day, an initiative launched by the Food and Agriculture Organization (FAO) to promote the importance of milk as a global food source. Across our sites worldwide, employees engaged in meaningful activities including milk collection campaigns, educational sessions, and creative contests designed to raise awareness of milk's nutritional benefits.

Despite logistical challenges in certain regions, Adisseo successfully collected 3,800 liters of milk, more than double the previous year's achievement. These contributions were distributed to local charities, schools, orphanages, and food banks, providing essential nutrition to vulnerable communities. Complementing these local efforts, Adisseo extended its global impact by donating €10,000 to the World Food Program, supporting its mission to combat hunger and enhance food security worldwide.

**This initiative illustrates our dedication to social responsibility and sustainable development, combining employee engagement with tangible community benefits. By leveraging our global presence and collaborative spirit, we continue to create shared values for society while advancing our corporate purpose.**

In October 2025, Adisseo reinforced its commitment to sustainable nutrition and employee engagement through its participation in World Egg Day, a global initiative led by the World Egg Organisation. This event aims to raise awareness of the nutritional value, accessibility, and essential role of eggs in supporting food security and healthy diets worldwide.

To mark the occasion, Adisseo launched the "Eggstraordinary Recipes" community on its internal platform, engaging employees across regions in a two-week campaign from October 7 to 24. Colleagues were invited to share their favorite egg-based recipes and showcase homemade creations, creating a space for cross-cultural exchange, creativity, and collective learning around food.

The initiative generated strong participation and enthusiasm, reflecting employees' alignment with Adisseo's purpose. The campaign concluded with a friendly competition, recognizing the most appreciated recipe and further strengthening team spirit and global connection across the Group.

Beyond engagement, this initiative contributed to promoting awareness of nutrient-dense and accessible protein sources, in line with global food security challenges and sustainable consumption patterns. Eggs, as a natural and versatile ingredient, provide essential nutrients across all life stages, supporting health while remaining widely accessible.

Over the two-week campaign, the initiative mobilized employees across multiple regions, generating a high level of interaction and content sharing on the internal platform (number of contributors, recipes shared, and engagement rate to be consolidated).

**By combining employee engagement with awareness on sustainable nutrition, Adisseo continues to create shared value, contributing to broader societal challenges while reinforcing a culture of collaboration and responsibility.**

In parallel, Adisseo strengthened the global reach of this initiative through a €10,000 donation to the World Food Program, supporting its mission to combat hunger and enhance food security worldwide.

At regional level, the initiative was adapted to local community needs. In the IMEA region, employees from several countries actively participated in the distribution of milk and complementary food products to orphanages, schools and care facilities, including Blessing Children Home Orphanage and Anganwadi School in India, Face for Children in Need in **Egypt**, and care homes supporting elderly and vulnerable children. In **Kenya**, the donation was carried out in partnership with Animix and the Rotary Club, combining milk distribution with the donation of 2,000 books to Dr Kraft School. These actions were often complemented by the sharing of dairy products and food items such as yogurt, cheese, fruits and sweets, reinforcing the educational and social dimension of the initiative.

Other actions activities were notably carried out in **South Africa**, where local teams ensured the distribution of milk to community beneficiaries, marking the final regional contribution to the 2025 campaign.

In **Latin America**, World Milk Day also served as a catalyst to launch a new community engagement campaign, with the identification and support of non-governmental organizations in **Brazil** and **Mexico**, selected based on local social needs and relevance.

Employees from the Antony HQ led an educational and interactive workshop at the Foyer de l'Alliance in **Verrières-le-Buisson**, a care facility supporting people with disabilities. The workshop focused on nutrition, milk production and the positive contribution of Adisseo's solutions to food quality, and was complemented by a €1,000 donation to support the organization's missions.

Through this coordinated yet locally tailored approach, Adisseo demonstrates its commitment to supporting affected communities, promoting access to nutrition, and contributing to food security beyond its direct operations.

**By combining employee engagement, partnerships with local organizations and targeted donations, World Milk Day has become a recurring lever for creating tangible social impact aligned with Adisseo's purpose and values.**

## 15. MARKET ACCESS & ENGAGEMENTS WITH CUSTOMERS S4

### 15.1. Policies

#### 15.1.1. Code of Ethics

- > **Feed safety:** Adisseo's goal is to provide safe feed every time, everywhere to all our customers. We use internal systems and only those external suppliers that ensure our products meet our own strict Feed Safety and Regulatory Affairs requirements, as well as all applicable laws. To improve feed safety across Adisseo and within our industries, we share information on feed safety matters both internally and externally and encourage our employees to bring forward ideas that can improve our efforts. All Adisseo employees are responsible for making sure the feed products and processes they work with, meet our feed safety requirements and for informing their manager if they see a problem in our operations that could compromise food safety.

### 15.2. Commitments

#### 15.2.1. Market Access Commitments

As a global feed additive company, Adisseo is committed to a proactive management of the use of feed ingredients and the safety for the environment, the workers, the customers and the animals are a pre-requisite for conducting our business and securing our license to operate.

**With a portfolio representing a large variety of products that supports and promotes ingestion, absorption, assimilation of nutrients, growth, and health in livestock and aquaculture, in more than a hundred countries, product regulatory, safety and trade compliance is key for Adisseo.**

The Market Access Department deploys the activities required to facilitate market access and to remove any trade barriers for the company's products and services throughout their lifecycle at global level.

Its mission is to ensure compliance with regulatory and feed safety requirements as well as anticipating emerging regulatory developments in key jurisdictions to support our competitiveness.

Adisseo is committed **to comply with international regulatory requirements and standards**, such as the Global Harmonized System of classification and labelling of chemicals (GHS), the CODEX Alimentarius, Customs Regulation, Sanitary measures on feed safety and animal health, Chemical substances registration and Hazardous Goods Transport regulation.

### 15.2.2. Engaging with customers Commitments

In the context of market constraints and pressure on prices, we are pursuing the ambition to enhance our value proposition in response to customer needs and to place customers at the core of our business. We, Adisseo, implement this business model and by developing an appropriate interactive mindset across the entire value chain, aiming for a deep understanding of customers' needs and product use to provide appropriate solutions, products and services.

- Understand customer's strategy and challenges and key decision makers.
- Identify critical business issues and need linked to those strategy and challenges.
- Build and offer solution to support customers to achieve their ambition, responding to their issues and needs.
- Measure and analyze customer satisfaction.
- Build long-lasting partnership with customers



### 15.3. IROs Management

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
FINANCIAL	Damages due to inadequate information/communication	DOWNSTREAM	Reputational damage, loss of revenue, and potential penalties for Adisseo due to inadequate or inaccurate information provided to customers.
FINANCIAL	Damages due to inadequate product quality	DOWNSTREAM	Reputational damage, loss of revenue, and potential penalties for Adisseo due to inadequate product quality that poses a safety risk for customers.

Adisseo's integrated approach to market access and customer engagement ensures the coverage of the IROs identified, mitigating risks of reputational damage, revenue loss, and regulatory penalties.

Through robust compliance processes embedded in its Product Lifecycle Management (PLM) system, Adisseo guarantees accurate, transparent, and up-to-date product information, including labeling, safe use guidelines, and environmental impact data, in line with international standards such as GHS, Codex Alimentarius, and FAMI-QS.

Systematic product safety risk assessments and rigorous quality controls throughout the lifecycle prevent inadequate product quality and safety issues, while internal and external audits reinforce compliance and traceability. Furthermore, Adisseo's structured Customer Claims Handling Procedure, supported by SAP and ACE/Salesforce, ensures timely resolution of customer concerns, root cause analysis, and corrective actions to avoid recurrence. Continuous improvement initiatives, ISO-certified management systems, and regular customer satisfaction surveys strengthen trust and responsiveness, while proactive training programs equip employees to maintain excellence in communication and compliance. Collectively, these actions safeguard market access, uphold product integrity, and foster long-term partnerships, effectively neutralizing the financial and reputational risks identified.

### 15.4. Actions

#### 15.4.1. Market Access Actions

Compliance with chemical and feed products regulations include product registrations, product authorizations, safety data sheet, product labels. There are as well, industry specific sanitary standards that Adisseo complies with, aimed at ensuring feed & food safety.

Adisseo manages its market access processes and documentation through the integrated Product Lifecycle Management (PLM) Adisseo tool. This system centralizes all product-related information, including certifications, standards, regulatory statements, and technical documentation.

The PLM platform supports key processes such as product creation, specific customer requests, and product registration, while enabling efficient monitoring through defined indicators and ensuring alignment with Adisseo's business objectives.

The **FAMI-QS** certification ensures that Adisseo meets stringent requirements for product and service information and labeling. It encompasses key aspects such as the sourcing of components, providing detailed documentation to ensure transparency and traceability within the supply chain. It mandates clear identification of product content, particularly substances that might have environmental or social impacts, aligning with sustainability and safety standards.

The certification also emphasizes guidelines for the safe use of products, ensuring that comprehensive information is available for handling and application throughout the product's lifecycle.

Adisseo conducts systematic product safety risk assessments throughout the product lifecycle, covering human health, animal health, environmental safety and regulatory compliance. These assessments are performed prior to product registration and market entry, and are continuously updated to reflect regulatory changes, scientific advances and customer use conditions.

**Risk assessments are embedded in Adisseo's Product Lifecycle Management (PLM) system and aligned with international standards such as GHS, Codex Alimentarius and FAMI-QS requirements.**

**100%** of Adisseo products is compliant with the types of information that need to be communicated and labelled (sourcing of components of the product, substances that might produce an environmental or social impact, safe use of the product, disposal of the product and environmental or social impacts). Moreover, Adisseo ensures compliance in terms of information and labelling of our products with country specific regulations by preparing both standard and specialized labels tailored to adapt seamlessly to local requirements.

Adisseo regularly conducts internal and external audits and product safety tests to ensure compliance with feed safety, regulatory and quality requirements. These audits are performed as part of FAMI-QS certification, ISO management systems and regulatory inspections.

Product testing and quality controls are implemented throughout production and before market release to ensure product safety, conformity and traceability for customers.

Adisseo provides regular product safety and regulatory compliance training to employees involved in product development, manufacturing, quality, market access, sales and customer support. These trainings cover feed safety regulations, product labelling requirements, safe use instructions, customer communication obligations and claim management procedures. Training programs are aligned with FAMI-QS and ISO standards and are regularly updated to reflect regulatory and market developments.

## 15.4.2. Engaging with Customers Actions

### Customer Claims Handling Procedure

Our Customer Claims Handling Procedure (Standard Operating Procedure) is designed to address and resolve customers' requests through a structured, efficient, and standardized approach. The scope of application of this Procedure covers all Adisseo group entities ensuring consistency and alignment in customer satisfaction practices globally. This includes Production Sites led by Strategic Business Units (SBUs), the Global Supply Chain, and regional teams under Sales and Marketing leadership. Each concerned department in the scope is responsible for the good application of the procedure.

**By following these standard operating procedures, Adisseo not only resolves immediate concerns but also fosters long-term trust and collaboration with its customers, reinforcing our position as the preferred partner in the animal nutrition industry.**

#### How do we treat customers' claims ?

- **Investigation and Root Cause Analysis:** Every customer claim is investigated to identify the cause. Statistical analysis allows identification of root causes ensuring that the underlying issue is fully understood and addressed.
- **Timely Compensation:** We are committed to resolving customer dissatisfaction within two weeks, with compensation or other remedies delivered promptly to maintain customer trust.
- **Corrective Action Plans:** Based on the findings of the root cause analysis, corrective action plans are implemented to prevent recurrence, enhance operational excellence, and improve product and service quality.
- **Measuring Action Efficiency:** The effectiveness of corrective actions or action plans are tracked through performance metrics and dashboards, ensuring continuous improvement and accountability.

### Management system in place

The pilot of the Customers Claims Process is the Leader of the Quality System for Sales and Marketing. The pilot owns the Procedure, maintains the Claims Dashboard and reference documents, sets KPIs and global annual targets on KPIs, organizes Quarterly Customer Satisfaction Reviews, for the Quality Community to communicate directly with stakeholders. Production and Order Preparation are owned by SBUs, Supply Chain and Sales are owned by Sales & Marketing.

Change management and communication are led by the Claims Process Pilot: full claims data are made accessible to all Adisseo's employees permanently (via the Power BI Dashboard) allowing each stakeholder to analyze evolution and main trends to improve. Monthly report is made to Supply Chain manager. Top management is invited to the Quarterly Customer Satisfaction Reviews. SAP is the main tool to record and treat customers' claims and ACE/Salesforce (Adisseo's CRM) allows the sales team to have a view on the current claims from a specific customer.

### Ensuring quality & customer's satisfaction

#### Continuous improvement

Adisseo's Sales Management System and Customer Request Management System are ISO 9001 certified, showcasing our commitment to Quality and Operational Excellence.

- **We spread out Good Practices:** once proven the efficiency of a specific action, we develop the concept and apply it to other locations, for other products or other sites of the Group.
- **We act:** we aim to improve with a permanent view on cost optimization. We implement Quality methods to obtain improvement Process improvement (Lean method), Operational Excellence (Six Sigma method) and Data flows optimization.
- **We measure efficiency:** our claims dashboard allows analysis of Claims Frequency evolution, showing efficiency (or non-efficiency) of actions.

Adisseo, guided by its core value of "Customer Centricity", prioritizes seamless and effective communication with its global customer base.

Our dedicated Sales and Customer Support teams operate across six strategic regions, ensuring a robust global presence while tailoring interactions to local markets and specific customer needs. Adisseo's commitment to excellence in service delivery is reflected in its diverse communication channels, fostering trust and collaboration with over 4,200 customers worldwide.

### Global Customer satisfaction Surveys

Being a customer centric organization, auditing our Sales and Marketing processes regularly, we are organizing a global customer survey every 2 years to consolidate feedback and identify areas of improvements to constantly progress in satisfying our customers. This survey performed by our regions, and operated by our central marketing department, is an addition to our constant review of OTIF performance and claims management process. It screens various angles of customer satisfaction consolidating a NPS score, but also identifying our performance in: Customer service, Relationship with our staff, After sales and product quality, Commercial policy, Marketing, Sustainable development, Customer journey.

**Our teams review these results thoroughly to feed the organization with areas of improvements to constantly increase our customer support excellence.**

Beyond regulatory compliance, Adisseo supports customer health and safety through transparent and comprehensive product information, including safe use guidelines, disposal instructions and environmental impact data.

Digital tools such as PLM, SAP, Salesforce and Track & Trace systems ensure reliable product traceability, accurate documentation and secure data management. Adisseo also provides technical support, analytical services and sustainability data (including LCAs) to help customers use products safely, efficiently and responsibly across the value chain.

## 15.5. KPIs & Targets

### 15.5.1. Market Access KPIs & Targets

Adisseo's commitment to regulatory compliance and safety, supported by FAMI-QS certification, ISO certification and LCAs, ensures transparent communication on product information, including sourcing, content, usage, and environmental impact. By proactively managing feed ingredients and adhering to international standards, Adisseo prevents issues and ensures compliance while safeguarding the environment, workers, and animals.

**NUMBER OF SANITARY CRISIS**  
Adisseo entity specific



### Assessment of the health and safety impacts of product and service categories



### Requirements for product and service information and labeling



Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:

- **i.** The sourcing of components of the product or service;
- **ii.** Content, particularly with regard to substances that might produce an environmental or social impact;
- **iii.** Safe use of the product or service;
- **iv.** Disposal of the product and environmental or social impacts;
- **v.** Other (explain)

	GRI 416-2 CONCERNING THE HEALTH AND SAFETY IMPACTS OF PRODUCTS AND SERVICES	GRI 417-2 CONCERNING PRODUCT AND SERVICE INFORMATION AND LABELING	GRI 417-3 CONCERNING MARKETING COMMUNICATIONS	GRI 418-1 CONCERNING BREACHES OF CUSTOMER PRIVACY AND LOSSES OF CUSTOMER
TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH REGULATIONS RESULTING IN A FINE OR PENALTY	0	0	0	0
TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH REGULATIONS RESULTING IN A WARNING	0	0	0	0
TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH VOLUNTARY CODES.	0	0	0	0

**Definition of non-compliance:** Non-compliance refers to a confirmed breach of applicable laws, regulations, or voluntary codes related to product health and safety, product information and labeling, marketing communications, or customer data protection, resulting in a formal regulatory or judicial action (e.g. fine, penalty, warning, or decision by a competent authority).

**Performance:** During the reporting period, no such incidents of non-compliance were identified. Adisseo did not face any fines, penalties, warnings, judicial actions, or confirmed breaches of voluntary codes, and no leaks, thefts, or losses of customer data were reported.

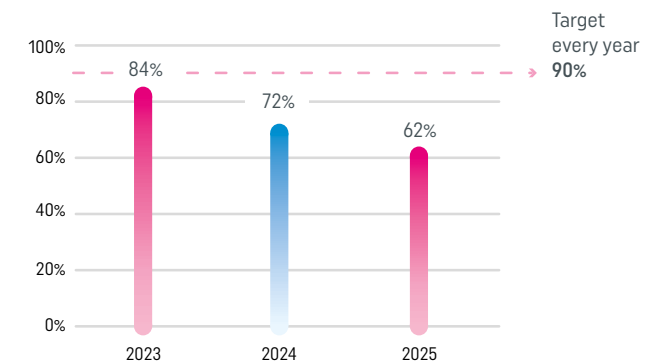
### 15.5.2. Engaging with Customers Targets & KPIs

Measuring customer satisfaction is a priority for us. This step is key to developing a truly customer centric business model. ACE/Salesforce (Adisseo CRM system) is the unique tool to share customer insights, problems and opportunities, to ensure customer retention and new business development. Using a selected set of KPI, we measure customer satisfaction.

**TOTAL NUMBER OF IDENTIFIED LEAKS, THEFTS, OR LOSSES OF CUSTOMER DATA**  
Adisseo entity specific



**COMMERCIAL RESPONSE WITHIN 15 CALENDAR DAYS**  
Adisseo entity specific



The share of customer responses delivered within the 15-day standard has declined over the 2023–2025 period. This trend is primarily explained by an increase in highly specific and complex customer claims, for which Adisseo deliberately prioritizes response quality over speed in order to ensure the highest level of customer support and satisfaction. This approach is reflected in the consistently strong "after-claims customer satisfaction" score, which has remained equal to or above 4.5/5 over the past four years, demonstrating that extended response times in certain cases contribute to more effective and satisfactory resolutions.

		2024	2025
Adisseo entity specific	<b>TIME TO SET UP SPECIFIC CUSTOMERS REQUESTS</b>	8.1 days	2.1 days

We measure and follow-up Customer Claims Frequency\* and report to Adisseo Top Management monthly, quarterly and annually, This KPI covers all Adisseo entities, products and activities.

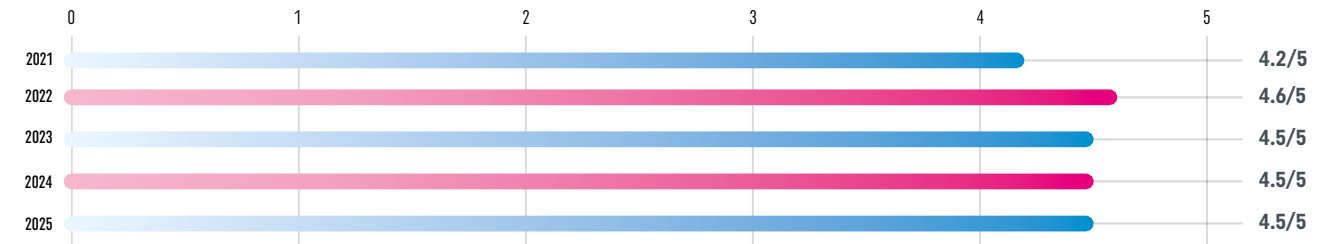
		2021	2022	2023	2024	2025
Adisseo entity specific	<b>CUSTOMER CLAIMS FREQUENCY*</b>	10.1	10.2	8.4	6.4	<b>8.0</b>

\* Number of customer's claims/1000 invoices

After each customer's claim, we send an individual survey, asking our customer if our answer to their claim was satisfactory.

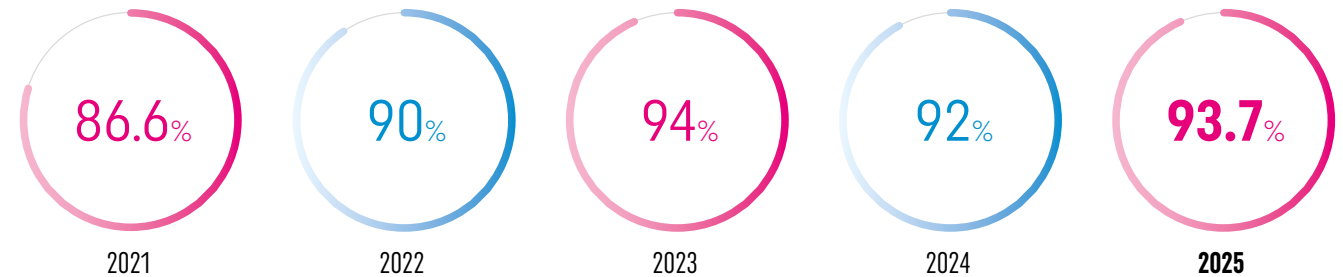
**AFTER CLAIM CUSTOMER SATISFACTION (GLOBAL AVERAGE)**

Adisseo entity specific



**OTIF (%)**

Adisseo entity specific



OTIF (On Time In Full) measures the frequency with which customers receive their orders on the requested date and in the expected quantities.

Thanks to our Track and Trace tool<sup>1</sup>, we have the possibility to compare the actual time of arrival for sea freight or when available, for route flows as well. This allows us to guarantee a precise calculation of OTIF Rate (not a calculation of an estimated date of arrival). Our Track and Trace tool follows the deliveries or anticipate delays with in-house ETAs (Expected Time Arrivals) powered by machine learning and hundreds of data points.

<sup>1</sup> The Track and Trace tool (SAP) takes into consideration all the local rules on this matter and makes the calculation based on it. This KPIs covers all Adisseo entities and activities.

# 4

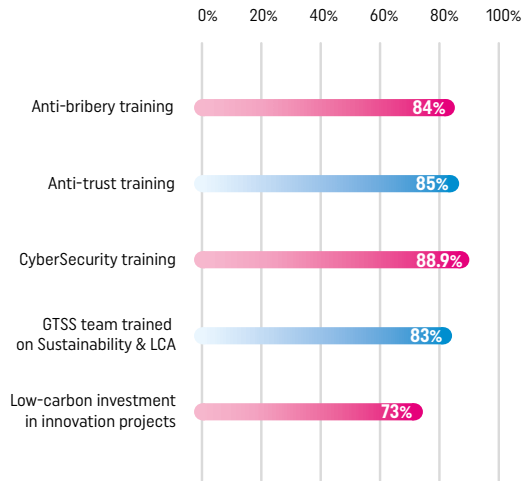
We uphold integrity at our core, ensuring ethical and compliant business practices to sustainably nourish the planet.

# GOVERNANCE

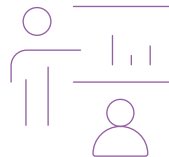
# 1. KEY FIGURES

## KPIS & TRAININGS

### Results 2025



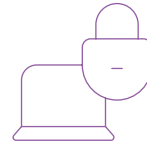
Scientific congresses attended



## CYBERSECURITY & AI GOVERNANCE

### AI Charter published (2025)

Defines clear rules for responsible and secure use of AI technologies.



### Dedicated AI awareness & training module deployed

- Reinforces secure AI usage across the Group
- Integrates GDPR & data protection principles

### 2025 Cybersecurity Training Campaign launched

Updated e-learning modules on:

- Personal data management,
- Access control,
- Information security best practices

## SUSTAINABILITY EMBEDDED AT EXECUTIVE LEVEL



### Two new EXCOM members dedicated to sustainability

Governance architecture aligned with CSRD & international best practices.

### Local Compliance Officer Network

- Structured network of local compliance representatives across regions and sites
- Coordination with Legal & Compliance at Group level
- Whistleblower channels accessible globally to any stakeholders.

## INNOVATION 2025



CNY 15.4M

committed over 3 years through the Adisseo Research Grant 2025, funding 5 university research projects.

## 2. CORRUPTION & UNFAIR BUSINESS PRACTICES G1-1

Ethics and compliance are at the heart of the way Adisseo manages its activities, to feed the planet with quality, affordability, safety and sustainability. This strong commitment is based on one of Adisseo's fundamental values: integrity. Adisseo's Code of Ethics and other compliance policies describe our commitment to complying with applicable laws and regulations, as well as our commitment to sharing values and ethical standards for conducting business worldwide and guiding the actions of each and every one of us.

We uphold integrity at our core, ensuring **ethical and compliant business practices** to sustainably nourish the planet.

### 2.1. Policies & Commitments

#### 2.1.1. Corruption Commitments

In accordance with the Group Code of Ethics and other compliance policies, Adisseo has a zero-tolerance policy against any corruption acts. Adisseo carries out multiple operations across several jurisdictions and may interact with government officials for permits and other administrative topics. Adisseo's compliance monitoring work is carried out on a risk-based approach and its regular risk assessments as well as training sessions provide important information to maintain and improve its antibribery and corruption program.

#### 2.1.2. Anti-competitive Practices Commitments

Adisseo is committed to comply with applicable competition laws. According to Adisseo rules, any entities of Adisseo is committed to refrain from any activities that might restrain fair competition or raise competition law concerns. The Code of Ethics and the Anticorruption Code of Conduct presented above covers these subjects. Specifically, it is forbidden to collude with competitors in cartels, engage in price-fixing, market sharing or bid-rigging. Similarly, no exchange of sensitive business data with competitors is permitted.

#### 2.1.3. The Code of Ethics Commitments

- **Bribery and Corrupt Payments:** All Adisseo employees, as well as any party acting on behalf of Adisseo, are prohibited from making or accepting, offering to make or accept, or promising to make or accept any bribery whether or not any benefit is actually received.
- **Money Laundering:** Adisseo prohibits any persons or entities acting on its behalf from engaging or assisting in money laundering. There should be no attempt to conceal or disguise the nature, location, source, ownership or control of money through financial transactions or the movement of funds from one financial institution or jurisdiction to another.
- **Economic Sanctions and Embargoes:** Adisseo complies with all national and international sanctions applicable to its business. Employees must not transact with individuals and entities on sanctions lists or otherwise breach applicable sanctions.
- **Compliance with Competition Laws:** Adisseo supports and strives for fair competition and is committed to comply with applicable competition laws. Adisseo refrains from any activities that might restrain fair competition or raise competition law concerns.

#### 2.1.4. Governing Documents

Along with Code of Ethics and Management Book, Adisseo has adopted and implemented other policies related to "Ethics & Compliance in business":

- **The Anti-Corruption Code of Conduct** aims to raise all of our employees' awareness about the risks of corruption, reduce those risks by means of internal control processes and prevention efforts. It especially focuses on specific at-risk situations related to gifts and invitations, conflicts of interest, relationships with public officials and facilitating payments, donations and sponsorships or use of intermediaries. The Code explains what is expected from each director, officer or employee, aims at helping to make the right decisions and earn and maintain the trust of our group's shareholders, clients, business partners and employees.
- **The Know Your Customers Procedure** is part of the third-party due diligence process designed to prevent the Adisseo Group from being used by criminal organizations for money laundering activities and is part of the due diligence process aiming at verifying the third party's compliance profile, notably with regards to international sanctions, bribery or antitrust laws
- **The Gifts and Entertainment Policy** aims to ensure that Adisseo conducts business with customers, suppliers, and contractors, in an environment where decisions are made with independence and integrity.
- **The Anti-Money Laundering Policy** aims to ensure compliance with anti-money laundering laws by outlining employees' responsibilities and providing guidelines for third party due diligence and identifying suspicious transactions.
- **The Payment Management Policy** outlines the procedures and guidelines for managing payments within the organization to ensure financial control, risk of fraud prevention, and efficiency.

### 2.2. IROs Management

#### Corruption & Unfair business practices G1-2

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>MULTI RISK</b>	<b>Reputational damage and penalties</b>	<b>OWN OPERATION</b>	Reputational damage and regulatory penalties for Adisseo due to anti-trust and unfair competitive practices or corruption within its own operations.
<b>POTENTIAL NEGATIVE IMPACT</b>	<b>At the expense of stakeholders</b>	<b>ALL VALUE CHAIN</b>	Interest infringement of Adisseo or its suppliers, consumers, employees, business partners and local authorities due to potential fraud or corruption, potential anti-trust violations or unfair competitive practices by Adisseo or its above mentioned stakeholders.

Adisseo addresses the IRO G1-2 Corruption & Unfair Business Practices through a comprehensive Ethics & Compliance framework grounded in its Code of Ethics and reinforced by dedicated policies such as the Anti-Corruption Code of Conduct, Anti-Money Laundering Policy, Gifts & Entertainment Policy, and Know Your Customer Procedure.

The company applies a zero-tolerance approach to bribery, corruption, fraud, and anti-competitive practices, supported by risk-based third-party due diligence, internal controls, and mandatory training programs for employees in high-risk roles.

Regular risk assessments, C-SOX audits, and monitoring of sensitive transactions ensure robust prevention and detection mechanisms.

Employees receive regular anti-bribery and antitrust training, complemented by clear guidance on conflicts of interest and other compliance policies. A confidential whistleblowing channel is also available to report any breaches without fear of retaliation, ensuring transparency and accountability. By embedding these measures into governance and operations, Adisseo mitigates legal, financial, and reputational risks while upholding integrity and fair competition across its global value chain.

## 2.3. Management System

Adisseo Compliance program and framework are designed towards the notion of sustainability and their implementation relies on a community of Local Compliance Officers, covering all geographical zones in which Adisseo carries out its operations, in charge of monitoring compliance risks and issues under the supervision of the compliance and ethics governance bodies.

**The community of Local Compliance Officers is made up of the Regional Finance directors and the SBU Finance directors.**

In addition, for each entity of the Company, there is an HR referent for ethics and human resources related topics, as well as referents for Antitrust topics, covering all geographical zones in which Adisseo carries out its operations, who are most often Regional Sales Managers.

In addition to standard reporting channels, involving HR managers, direct managers or the General Management, Adisseo has set up a confidential whistleblowing procedure to report any serious breach of the public interest or of the provisions of its Code of Ethics and other compliance policies. For more information, please revert to the Whistleblowing section.

## 2.4. Actions

### 2.4.1. Corruption Actions

Adisseo maintains an anti-corruption and anti-bribery policy framework designed to prevent, detect and address corruption risks across all jurisdictions in which the Group operates. This framework is aligned with internationally recognized principles and standards for combating corruption.

A global risk corruption assessment has been performed in December 2022 with the assistance of an independent consulting firm. Each risk has been evaluated regarding its potential impact, probability of occurrence, level of control. Furthermore, a country risk rating has been taken into consideration.

There were none significant risks related to corruption reported (205-1) in 2023, 2024 and 2025.

In this regard, the output of the Global Risk Corruption Assessment is embedded in the anti-bribery framework and policies, procedures, and compliance programs to reduce the level of risks identified.

In terms of ethical risks, the main risks identified are discriminations, harassments, corruption, non-compliance with competition rules, fraud, infringements to Code of Ethics and breaches of personal data (privacy).

**Any breach of any ethical principles of Adisseo in its operations or through its supply chain could constitute a legal, judicial and reputational risk.**

Adisseo carries out due diligence on its customers and suppliers through independent and reliance source of documents, data or information. It involves conducting sanctions and compliance checks, performing third-party due diligence, assessing risk profiles, obtaining necessary good standing certificates, and ongoing monitoring of transactions.

These measures ensure regulatory compliance, mitigate risks, and maintain the integrity of business operations.

- **Risk-based third-party due diligence:** Adisseo applies a risk-based third-party due diligence approach prior to onboarding and throughout the relationship lifecycle, proportionate to the nature of the third party, the country risk context and the services provided. This due diligence may cover, where relevant, commercial intermediaries (agents, distributors, consultants and other representatives), key suppliers, and other business partners. Checks may include sanctions screening, assessment of reputational and compliance risk indicators, verification of corporate information and, where appropriate, enhanced due diligence and contractual commitments to Adisseo's ethics standards.
- **Roles most exposed to corruption and bribery risks :** Given the nature of our activities, the roles considered most exposed to corruption and bribery risks include functions interacting with public authorities (e.g., permits, customs and regulatory matters), commercial and business development roles (including the management of intermediaries), procurement and third-party onboarding, and selected finance roles involved in payment processing and approvals.

Adisseo also requires all employees to comply with applicable laws and regulations in the countries where they operate, as well as with the values and behaviors of Adisseo as described in our Code of Ethics and governing documents.

To prevent any risk of corruption or bribery, Adisseo has set up an online training program to help our employees and senior management achieve a better understanding of corruption and how to avoid it.

**The training program is available in multiple languages and is mandatory for all Adisseo employees most exposed to the risk of corruption.**

On a yearly basis, Adisseo performs a C-SOX audit to ensure that internal controls are effective and compliant with regulations, thereby enhancing the reliability of financial reporting and safeguarding against fraud.

- **Testing of internal controls:** Adisseo tests key internal controls designed to prevent and detect fraud and improper payments, including controls related to approvals, segregation of duties, and payment processing. These controls are tested through the Company's internal control and audit processes (including periodic control testing), and remediation actions are tracked until closure.
- **Approval requirements for sensitive transactions:** Specific procedures apply to transactions with heightened corruption risk, including gifts and hospitality, donations and sponsorships, engagement of intermediaries, and other high-risk payments. These procedures define prohibitions (e.g., facilitation payments), approval requirements (including pre-approval where applicable), documentation and recordkeeping expectations, and escalation to Compliance/Legal for advice in case of uncertainty.
- **Monitoring of programme effectiveness:** Adisseo monitors the effectiveness of its ethics and compliance programme using a set of internal indicators, which may include training completion rates for in-scope populations, due diligence coverage for third parties in scope, the number and status of compliance alerts and investigations, and the completion rate of corrective actions. The compliance programme is reviewed periodically to incorporate learnings from cases, audit outcomes and evolving regulatory expectations, and policies and controls are updated accordingly.

### Conflicts of interest

In accordance with our Code of Ethics, our employees must immediately report any conflict of interest to their direct supervisor, so that appropriate measures can be put in place in conjunction with the Legal and Compliance Department. Information about conflicts of interest must be set out in writing and kept by the concerned employee, its direct supervisor and the Legal and Compliance Department. Adisseo employees must also withdraw from any and all processes involving decisions, recommendations or opinions that could be affected by a conflict of interest.

### Money Laundering

In accordance with our Code of Ethics and our Anti-money laundering policy, Adisseo prohibits the persons or entities acting on its behalf from engaging or assisting in money laundering. There should be no attempt to conceal or disguise the nature, location, source, ownership or control of money through financial transactions or the movement of funds from one financial institution or jurisdiction to another.

### 2.4.2. Anti-competitive Practices Actions

Adisseo attaches the utmost importance to the respect by its employees of the rules of competition law applicable in all countries where Adisseo is present.

To prevent risks for antitrust transgressions, employees can refer to antitrust guidance notes for participation in meetings with competitors, trade associations and industry gatherings.

To prevent risks of anti-competitive practices Adisseo organizes, on a regular basis, training sessions on antitrust rules and regulations to sales managers and new employees.

These sessions are conducted either through e-learning, internal trainings or with the assistance of external counsel.

Employees involved in negotiations with customers and suppliers, in contacts with competitors, and in marketing and sales promotion are trained in the risks and challenges of free and undistorted competition in the markets in which Adisseo operates.

See above-described Antitrust guidelines including "do's & dont's" for participation in meetings with competitors, trade associations and industry gatherings.

→ **Competition law controls in commercial activities:** In addition to training and guidance for interactions with competitors and trade associations, Adisseo applies controls in higher-risk commercial situations (e.g., tendering processes, strategic pricing decisions, and sensitive contractual negotiations). These controls include defined escalation and review by Legal and/or Compliance where appropriate, documented approvals for bids and tender submissions, and guidance on communications and information exchange to prevent unlawful coordination.

### 2.5. KPIs & Targets

#### Coverage and reporting

Adisseo consolidates ethics and compliance information at Group level through internal reporting channels and periodic reviews by the relevant governance bodies. Public reporting on business conduct is provided through Adisseo's sustainability and corporate reporting publications.

#### Convictions and fines

No convictions or administrative/regulatory sanctions for violations of anti-corruption and anti-bribery laws were recorded during the reporting period, and the total amount of fines recognised in the financial statements was zero.

#### Anti-bribery training

	2023			2024			2025		
	ASSIGNED	COMPLETED	COMPLETION	ASSIGNED	COMPLETED	COMPLETION	ASSIGNED	COMPLETED	COMPLETION
APAC	89	87	98%	14	12	86%	15	11	73%
CHINA	354	335	95%	31	31	100%	191	191	100%
EUR	952	836	88%	59	30	51%	239	171	72%
IMEA	70	68	97%	18	8	44%	40	37	93%
LATAM	85	80	94%	3	3	100%	17	8	47%
NAM	78	71	91%	2	2	100%	20	18	90%
<b>TOTAL</b>	<b>1,628</b>	<b>1,477</b>	<b>91%</b>	<b>127</b>	<b>86</b>	<b>68%</b>	<b>522</b>	<b>436</b>	<b>84%</b>

#### Anti-trust training

	2024			2025		
	ASSIGNED	COMPLETED	COMPLETION	ASSIGNED	COMPLETED	COMPLETION
APAC	51	51	100%	22	18	82%
CHINA	355	355	100%	201	201	100%
EUR	786	578	74%	220	157	71%
IMEA	59	55	93%	35	35	100%
LATAM	89	85	96%	17	10	59%
NAM	52	48	92%	24	22	92%
<b>TOTAL</b>	<b>1,392</b>	<b>1,172</b>	<b>84%</b>	<b>519</b>	<b>443</b>	<b>85%</b>

# 3. WHISTLEBLOWER PROTECTION G1-2

## 3.1. Policies & Commitments

Adisseo is deeply committed to fostering an environment of integrity and transparency by providing employees, business partners, and stakeholders with an easy and confidential way to raise concerns about any legal infringements, misconduct, or other violations of Ethics or Compliance rules or policies, without any fear of retaliation.

**This commitment is formalized through the Code of Ethics, and the Whistleblowing Procedure, which details the process, rules, and operational guidelines for using Adisseo whistleblowing portal ensuring that any individuals can report their concerns in a secured and anonymous manner.**

The principles and commitments outlined in the Code of Ethics, the Global Social Policy and the guidelines of the Whistleblowing Procedure apply uniformly to all Adisseo entities and employees worldwide, ensuring a consistent approach to whistleblowing governance across the organization. These three documents are widely accessible via Adisseo's intranet and website.

## 3.2. IROs Management

### Whistleblower protection G1-3

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>POSITIVE IMPACT</b>	<b>Strong trainings, policies and report procedure</b>	<b>OWN OPERATION</b>	Enhancing transparency and facilitate reporting/whistleblowing for Adisseo employees due to the implementation of whistle-blower procedures for employees and any third-party to anonymously (if wanted from the whistleblower) report ethical and compliance concerns (specific Adisseo report Portal) and committing to investigating reported concerns.

Adisseo addresses the IRO G1-2 Whistleblower Protection through a robust governance framework that ensures transparency, integrity, and accountability across its global operations. Formalized in the Whistleblowing Procedure and supported by the Code of Ethics and Global Social Policy, Adisseo provides secure, confidential, and accessible channels for employees, business partners, and stakeholders to report any suspected misconduct, legal infringements, or breaches of ethics without fear of retaliation.

## 3.3. Actions

### 3.3.1. Encouraging Open Communication

Adisseo encourages all employees, business partners, and external stakeholders (including trainees, interns, consultants, suppliers, customers, and community representatives) to raise concerns about any misconduct or legal infringements at the earliest possible stage. Adisseo's whistleblowing framework ensures a secure channel for such communications, promoting transparency and accountability.

#### Concerns can be reported through multiple secure channels:

A dedicated whistleblowing website: <https://adisseo-ethics.signalement.net>  
Or direct contact, via phone, email, or in person, the line manager or any other member of the management line, the Chief Compliance Officer or a local Compliance Officer, any officer of the company, the HR Business Partner as an ethics referent.

These channels enable individuals to report any breaches to laws or policies with supporting evidence, ensuring the reporting process is straightforward and accessible. Reports may encompass a broad spectrum of violations, including:

- Corruption, fraud, embezzlement, tax evasion, or money laundering.
- Collective bargaining, Freedom of speech, Child Labour, Forced Labour.
- Harassment, discrimination, or breaches of human rights.
- Environmental protection violations or unsafe practices.
- Anti-competitive practices / antitrust violations (e.g., collusion, price-fixing, bid rigging).
- Information security incidents and data protection breaches (e.g., unauthorized access/disclosure of confidential or personal data).
- Occupational health & safety concerns (unsafe working conditions, near-misses, inadequate protective measures).
- Any retaliation or attempted retaliation against a whistleblower, or any obstruction of the reporting/investigation process.
- Misconduct or breaches related to Adisseo's Code of Ethics and other Ethics and Compliance governing documents.

### 3.3.2. Confidentiality, Protection & Investigation

Adisseo strictly adheres to confidentiality standards.

**The identity of whistleblowers, targeted individuals, and any related information remains confidential, only shared with judicial authorities when required.**

To enhance privacy, reporters are encouraged to use noncompany communication tools and mark their notification as confidential or anonymous. Retaliation against whistleblowers is strictly prohibited.

Reports are processed promptly and discreetly by the Ethics & Compliance Team, in accordance with applicable legislation.

The whistleblower is informed of the report's receipt, progress, and resolution within a reasonable timeframe. Regular updates are provided, on a strict anonymous basis, to the Audit, Risk & Compliance Committee and to the Board of Directors, as the case may be. Critical concerns are escalated to the highest levels of governance.

Adisseo's whistleblowing framework complies with international, regional, and national laws, ensuring alignment with regulations such as the EU Directive on Whistleblower Protection and the applicable French legislation.

**Through this robust whistleblowing system, Adisseo continues to uphold its values of transparency, integrity, and responsible governance while creating a safe platform for stakeholders to contribute to its ethical operations.**

## 4. LOBBYING ACTIVITIES G1-4

### 4.1. Policies & Commitments

Adisseo engages in public affairs and sector dialogue to contribute to safe, science-based and sustainable regulatory frameworks for animal nutrition and chemical activities, while supporting the competitiveness and responsible development of its businesses. These activities are governed by Adisseo's Code of Ethics and Anti-Corruption Code of Conduct, which set clear expectations regarding integrity, transparency, compliance with applicable laws, and the prevention of undue influence.

**Adisseo maintains a zero-tolerance approach to corruption and improper advantages. As a result, any interaction with public authorities or stakeholders likely to be perceived as political influence is conducted under a structured framework covering: conflict-of-interest prevention, rules on gifts and hospitality, third-party management, accurate recordkeeping, and compliance with competition rules when engaging with sector organizations.**

Adisseo is an active member of several industry organizations to align its strategy with regulatory developments and contribute to best practices, notably in safety and sustainability. Adisseo serves as a board member of FEFANA (European Association of Specialty Feed Ingredients) and IFIF (International Feed Industry Federation), helping to support sector-wide initiatives. Adisseo is also a member of the Global Feed LCA Institute (GFLI), contributing to the development of sector-specific LCA methodologies and datasets for feed ingredients. At the European level, Adisseo collaborates with France Chimie (the French representative of Cefic) and engages with ICCA globally.

### 4.2. Main topics covered and Adisseo positions

Adisseo's advocacy focuses on topics that influence its license to operate, market access, and sustainability transition. Key topics include:

- **Regulatory compliance and product safety (feed additives and chemicals):** supporting predictable, harmonized and science-based frameworks across jurisdictions, enabling safe use and robust compliance across the product lifecycle.
- **Market access and trade facilitation:** supporting transparent authorization processes and the reduction of unjustified barriers, while maintaining high safety and compliance standards.
- **Environmental footprint measurement and LCA methodology:** promoting robust and comparable LCA approaches for feed ingredients, improving data quality and interoperability across value chains, and supporting value-chain decarbonization decisions.

- **Industrial transition and energy/climate policies:** supporting pragmatic and effective enabling conditions for industrial decarbonization, energy performance improvements, and technology deployment.

### 4.3. Governance and oversight of external engagement

Adisseo's external engagement activities are managed to ensure consistency with the company's strategy, competitiveness objectives and sustainability roadmap:

**Downstream (Feed sector):** oversight by the Market Access Director.

**Upstream (Chemical sector):** oversight by the Chief Operating Officer.

Internal cross-functional teams (regulatory, legal/compliance, technical experts and business functions) contribute to monitoring policy developments and supporting Adisseo's positions on priority topics. Various employees are nominated or appointed to participate in trade associations, with defined mandates and regular monitoring. The relevance, alignment and conduct of these engagements are assessed periodically under the supervision of the above-mentioned Executives.

### 4.4. Actions

#### Responsible advocacy controls and conduct expectations

To ensure responsible advocacy, Adisseo applies a structured approach, including:

- **Clear internal rules** on integrity, conflicts of interest, and interactions with external stakeholders, including public officials, supported by internal guidance and compliance controls.
- **Appropriate documentation and traceability** of key external engagement activities (e.g., strategic memberships, governance roles, and public positions taken).
- **Third-party management** where external representatives, consultants, or intermediaries are used, with expectations aligned to Adisseo's integrity standards.
- **Competition-law vigilance** when interacting with peers through associations, ensuring information exchanges remain appropriate and compliant.

#### Alignment review of trade associations

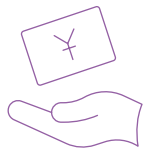
When participating in trade associations and sector initiatives, Adisseo regularly reviews their positions on ESG-related topics to ensure alignment with the company's commitments and priorities. In cases of misalignment, Adisseo may:

- *engage with the organisation to advocate for improved alignment, and/or*
- *reassess its level of involvement, including governance roles, working groups or membership, where appropriate.*

### 4.5. KPIs & Targets

**Political contributions.** Adisseo's approach is to ensure transparency on any political contributions (financial or in-kind), whether made directly or through intermediaries.

If any contributions exist, they are disclosed by geography and by category of beneficiary, in line with reporting requirements.



#### Funding figures in CNY

	2023	2024	2025
GFLI	88,760.45	88,760.45	150,507
FRANCE CHIMIE	912,164.131	954,946.668	1,649,610
FEFANA	308,732	308,732	317,994
IFIF	131,211.1	131,211.1	131,211
<b>TOTAL</b>	<b>1,440,868</b>	<b>1,483,650</b>	<b>2,249,322</b>

# 5. RELIABLE & RESPONSIBLE PURCHASING G1-5

## 5.1. Policies & Commitments

### 5.1.1. Responsible Purchasing Charter

Our Responsible Purchasing Charter stem from Adisseo's core values – and expresses our requirements, but also Adisseo's commitments to its suppliers. These Core Commitments fall along 4 key-topics:

- > 1. Protecting the health and safety of workers all along the value chain
- > 2. Reducing the environmental footprint of the company and our partners in the process of operation
- > 3. Guaranteeing compliance with the Fundamental Principles enacted by the International Labour Organisation – and fostering the technical and human development of workers
- > 4. Maintaining the highest standard of business ethics and compliance

The Responsible Purchases charter is available to all on our corporate website (adisseo.com). All suppliers are required to confirm that they have acquainted themselves with the Charter – and that their own principles and commitment are consistent with the principles expressed in the Charter. This Charter applies to all Adisseo entities.

The Responsible Purchasing Charter also serves as Adisseo's supplier code of conduct. It sets clear expectations on business ethics, human rights and labour standards (including the prevention of forced labour, child labour and human trafficking), health & safety, and environmental management. Where relevant, these expectations are embedded into supplier contractual documentation and purchasing terms, including commitments to comply with applicable laws, to implement preventive measures, to cooperate with Adisseo's assessment and audit processes, and to put in place corrective action plans when gaps are identified.

## 5.2. Management

Adisseo purchases goods and services from more than 3,000 active suppliers – with a total procurement spent that is approximately 11,000,000 kCNY/year. Main categories of purchases are:

- **Strategic raw material** – purchased from a limited number of key partners,
- **General purchases** – which may include consulting and IT services,
- **Industrial equipment and services** – purchased from a wide array of partners – from local mid-sized suppliers to global companies,

- **Transportation services.**

Those purchases are made through several possible arrangements – which range from long-term agreements to punctual purchases orders. Selection and management of suppliers fall under the responsibility a network of 37 purchasers – under the central coordination of our Executive Vice-President Global Competitiveness.

**Purchasers' main responsibility is to challenge, select and assess our upstream business partners but also to be the voice of these partners within Adisseo, and to make sure that their interests are understood and taken into consideration.**

Purchasers shall ensure that the processes ensuring on-time payment of suppliers are complied with – and shall react swiftly to any incident raised a supplier. Name and email address of the purchasing leader who is responsible for the performance of the transaction is indicated on each purchase order issued by Adisseo – and this purchasing leader is available to manage any claim that the suppliers may have.

### 5.2.1. Responsible Purchasing Manual

Since we launched our Responsible Purchases Initiatives, we have built a set of rules and practices – and set-up KPIS that measure the deployment and efficiency of our Responsible Purchases Strategy.

Our Responsible Purchases Manual consolidates these rules and practices into a single document – which shall serve as an accessible and easy-to-reach reference document for the all the members of our purchasing network. This Manual applies to all Adisseo entities and to all Adisseo's purchasers.

## 5.3. IROs Management

### Reliable & responsible Purchasing G1-5

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>REPUTATIONAL OPPORTUNITY</b>	<b>Better reputation by acting for responsibility</b>	<b>OWN OPERATION</b>	Improvement of Adisseo's brand image and its relations with its partners as a result of commitment and initiatives related to sustainable and responsible purchases (Adisseo Responsible Purchasing Charter).
<b>POSITIVE IMPACT</b>	<b>Sustainable practices charter</b>	<b>OWN OPERATION</b>	Promoting and encouraging responsible practices among suppliers due to Adisseo implementing Adisseo Responsible Purchasing Charter.

Adisseo's Responsible Purchasing Strategy directly addresses the impacts and opportunities identified under G1-5 by embedding sustainability, ethics and human rights requirements into supplier selection, assessment and management processes. Through the Responsible Purchasing Charter, risk-based due diligence, supplier assessments and audits, and the systematic integration of sustainable development criteria into tenders and contracts, Adisseo promotes responsible practices across its supply chain and mitigates risks related to labor rights, health and safety, environmental performance and business ethics. These actions also create a reputational opportunity by strengthening trust with suppliers and stakeholders, enhancing Adisseo's brand image and positioning the Group as a reliable and responsible business partner. Continuous monitoring through KPIs, purchaser training and third-party ISO 20400 assessments ensures the effectiveness of these measures and supports the progressive alignment of suppliers with Adisseo's sustainability priorities.

## 5.4. Actions

### 5.4.1. Adisseo's Responsible Purchasing Strategy

A Responsible Purchases Committee has been set up in 2020, and is responsible for the definition and implementation of our Responsible Purchasing Initiative. Meetings that are held on a regular basis (at least two meetings a year), in the presence of Adisseo EVP Global and Competitiveness. At least once a year, specific initiatives are presented and discussed during regular purchasing committees held with all the managers of the purchasing network.

Over the year, the Responsible Purchases Committee has built and implemented a comprehensive Responsible Purchases Strategy – which is based on these 6 pillars:

#### Pillar 1: Responsible Purchasing Charter

Our Responsible Purchasing Charter is the expression of Adisseo's core values. This Charter defines the principles that our suppliers are expected to follow, and set forth our commitments to these partners. This document is available to all on our corporate website (www.adisseo.com). All suppliers are required to confirm that they have acquainted themselves with the Charter – and that their own principles and commitment are consistent with the principles expressed in the Charter<sup>1</sup>.

1. Respect of Adisseo's Code of Ethics, the ILO Declaration on Fundamental Rights at work and international human rights law.

**Pillar 2: Selection of Suppliers**

Whenever Adisseo is in a situation to set up a competitive process to select one supplier's proposal among other possible solutions, buyer shall set up formal criteria for this selection.

These formal criteria shall include, along other criteria such as competitiveness and quality of technical proposals, "Sustainable Development criteria" (i) that are intended to ensure that supplier complies with the core principles expressed in the Responsible Purchasing charter and (ii) to measure the contribution of Supplier the Sustainable Development Goals that are the most relevant to Adisseo.

**Risk-based due diligence in supplier selection**  
Supplier selection and renewal processes apply a risk-based approach that considers sustainability risk drivers such as country context, purchasing category, criticality of the supplied goods or services, and the nature of the potential impacts. This risk segmentation informs the depth of sustainability due diligence (e.g., self-assessment, documentary review, or on-site audit) and the decision-making process (e.g., sourcing and registration of alternative supplier, set-up of safety stock, investigations on alternative products).

**Pillar 3: Assessment of Suppliers**

Assessment of suppliers shall allow Purchasing Leaders to assess suppliers' contribution to the Sustainable Development Goals that are the most relevant to Adisseo. Such assessment is managed through (i) questionnaires and (ii) on-site audits.

Adisseo assesses suppliers' environmental, social and ethical practices through a combination of supplier self-assessment questionnaires, document reviews and risk-based on-site audits. Where deviations from Adisseo's expectations are identified, Purchasing Leaders establish a corrective action plan with the supplier, monitor its implementation and escalate where required. This approach supports continuous improvement and, where necessary, informs procurement decisions (including tender scoring, contract renewal and remediation measures).

**Pillar 4: Training of purchasers**

Regular trainings shall guarantee that all buyers understand the core tenets of our Responsible Purchasing Strategy, and are in a situation to apply our Responsible and Reliable purchases processes. Trainings are supported by a Responsible Purchases Manual – which is made available to all Purchasers.

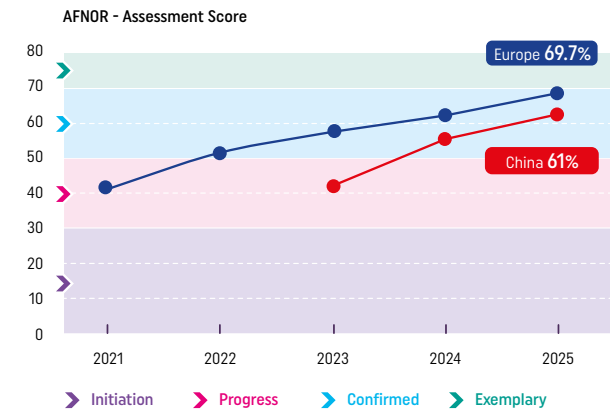
**Pillar 5: Measurements of our Progress – AFNOR**

We selected the ISO 20400 Guidelines as the external reference for the global assessment of our Responsible Purchase Initiatives and a measurement of our progresses.

A subsidiary of AFNOR – an independent not-for profit group – carries out a third-party assessment of our processes under ISO 20400 Guidelines. Since 2021 (for the Purchasing Network in Europe) and 2023 (for the Purchasing Network in China), this assessment is carried out on an annual basis. Assessment process shall include (at least) one meeting in the presence of the EVP Competitiveness – which allows Adisseo to present its main initiatives in relation with Responsible Purchases.

This AFNOR Score is the references under which Adisseo measures its own progresses. AFNOR assessments results in a score – which measures the maturity of our operations and processes in relation with the above Guidelines. Our target is to obtain a continuous improvement of this Score – which reflects our commitment to gradually improve our practice.

**Our 2025 campaign (which measured the initiatives and results of 2024) id result in the following assessment:**



This result shall be read in conjunction with the scores for the previous campaigns – and shows a steady pattern of improvement – which did allow us to reach a "confirmed" score.

**Pillar 6: Dual Materiality Map**

The origin of this initiative is the conviction that the criteria that we use for the selection and assessment of our suppliers shall be discriminant, specific, and, above all, consistent with our Roadmap.

In other words, the very purpose of our selection and assessment processes is to ensure that each of our business partners contribute to the Sustainable Development Goals that have been identified as a particularly relevant for Adisseo (for more information on Adisseo's focus on UN SDGs, please revert to the UN SDGs contributions section of the report). To this end, we have established a dual materiality map with does set forth:

- **The risks that may be brought by suppliers;** Identified risk shall include suppliers' practices and possible events that may have negative impact on Adisseo's Core Commitments (security, environment, workers rights, business ethics) – or which may reduce our contribution to Sustainable Development Goals.
- **The positive contribution that suppliers may have on the Adisseo's SGDs Focus.** We believe that our suppliers may contribute, and leverage our own contribution, to Sustainable Development Goals, is a way that may differ for each category of suppliers. The Dual Materiality Map aims to identify, for each purchasing segment, the practices and commitments which may have the greatest impact on Sustainable Development Goals.

Each purchasing leader shall use the risks and opportunities identified in the Dual Materiality Map to define Sustainable Development Criteria (SD Criteria) – which are to be used to select and assess our suppliers.

**5.4.2. Payment Terms**

In France and Europe, Adisseo's payment terms fully comply with French and European regulations. In other countries where Adisseo operates and where no such regulations exist, Adisseo proactively implements measures to ensure timely payments to its suppliers. This commitment aligns with our responsible and reliable purchasing practices, as well as the principles outlined in the Adisseo Code of Ethics and the Responsible Purchasing Charter.

**Inclusive sourcing and non-discrimination expectations**

Adisseo aims to foster resilient and responsible supply chains by supporting, where feasible and consistent with quality and competitiveness requirements, the inclusion of SMEs and locally anchored suppliers. In addition, Adisseo expects suppliers to uphold a workplace free from discrimination and harassment and to provide fair and dignified working conditions. These expectations are addressed through supplier commitments, risk-based assessments and, where relevant, audit verification and corrective action follow-up.

## 5.5. KPIs &amp; Targets

Responsible Purchasing KPIs

		2023	2024	2025	COMMENT
<b>Tenders that include specific and verifiable sustainable development criteria</b>		30%	50%	<b>53%</b>	This KPI has been measured for purchases made for manufacturing plants in Europe.
<b>Proportion of spent directed to local suppliers (CHINA)</b>		44%	65%	<b>85%</b>	Local suppliers are defined on the basis of their registered address – as follows: - <b>France:</b> suppliers located in the same – or in a bordering – administrative area (departement); - <b>Spain:</b> suppliers located within 100 km from the Burgos plant; - <b>China:</b> suppliers located in the Jiangsu province.
<b>Proportion of spent directed to local suppliers (FRANCE)</b>		N/A	26%	<b>21%</b>	
<b>Proportion of spent directed to local suppliers (SPAIN)</b>		38%	47%	<b>57%</b>	
<b>Specification Document Purchase Requirements (SDPR) issued as from 1st July 2023 that include sustainable development criteria</b>		100%	90%	<b>90%</b>	This KPI has been measured for SDPR issued by plants located in France and Spain.
<b>Buyers who received a training within the past 3-years</b>		100%	77%	<b>52%</b>	In 2023, all purchasers (in Europe and China) did receive a training on Responsible Purchase during the last three years.
<b>Number of CSR Self-assessment done by Suppliers</b>	<b>Absolute</b>	N/A	86	<b>93</b>	
<b>Number of Purchasing SHE audits (at Adisseo plant)</b>	<b>Absolute</b>	166	149	<b>177</b>	
<b>Number of Safety and CSR audits (at suppliers)</b>	<b>Absolute</b>	N/A	42	<b>54</b>	

## 6. DATA PROTECTION & CYBERSECURITY G1-6

### 6.1. Policies & Commitments

At Adisseo, we recognize that cybersecurity is not just a technical requirement but a foundational pillar of sustainable operations and corporate governance. In an increasingly digital world, safeguarding information systems and data integrity is critical to maintaining trust with stakeholders and ensuring business continuity.

**Cybersecurity is also integral to our commitment to sustainability, aligning with Adisseo's values of responsibility and resilience.**

Our cybersecurity framework integrates policies, procedures, and technologies designed to protect against evolving cyber threats. Key highlights of our cybersecurity strategy include:

- **Global Cyber-Security Policy:** ensuring consistency and coherence across Adisseo's global operations.
- **Collaborative Leadership:** to implement and continuously improve cybersecurity measures.
- **Employee Engagement:** Mandatory training for all employees and external stakeholders using Adisseo's systems.
- **Proactive Threat Management:** A Security Operation Center (SOC) responsible for 24/7 monitoring, risk identification, and response to active threats.

Adisseo's commitment to safeguarding its digital ecosystem is reflected in its Global Cyber-Security Policy. We continually assess and adapt our measures to stay ahead of emerging risks, ensuring that our digital ecosystem remains a cornerstone of trust and sustainability.

To complement this policy, Adisseo has developed a suite of globally applicable referential documents designed to address specific cybersecurity needs:

- *The User Charter outlines the rights and responsibilities of Adisseo employees regarding the use of IT solutions.*
- *The Travel Guideline focuses on identifying risks and implementing mitigations associated with the use of IT systems during travel. By providing clear instructions while away from regular work environments.*
- *The Servers and Workstations Compliance Rules set forth comprehensive technical guidelines and standards for Adisseo's servers and workstations.*

The scope of application for these documents is global, encompassing all Adisseo entities and applying uniformly to all Adisseo employees.

### 6.2. Management System

The CIO is responsible for Cyber Security at Adisseo level, in delegation from the CFO. An Global Cyber Security Officer has been appointed, reporting to the CIO and Legal Director, is responsible operationally for the execution of the plan together with the IT Infrastructure Leader. The CIO owns the definition and execution of an annual Cyber Security action plan which is reviewed with the EXCOM twice a year.

**Our IT security organization includes a central Security Operation Center which monitors in realtime all Adisseo Information Systems and is responsible for identifying and dealing with risks and issues and reacting in case of active threats.**

Monthly Leadership and Weekly Operational Meetings are held between CIO, IT Infrastructure Leader, Global Cyber Security Officer and the Security Operation Center.

### 6.3. IROs Management

#### Data protection & CyberSecurity G1-6

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>NEGATIVE IMPACT</b>	<b>Inadequate data protection</b>	<b>OWN OPERATION</b>	Impacted financial stability and integrity of Adisseo's employees, customers and suppliers linked to Adisseo inadequate data protection (personal & business/process) or safeguard of their personal data (e.g., hacking, IT incidents, improper disposal of data, unauthorized disclosures of personal data).
<b>MULTI RISKS</b>	<b>Ransomware/ Malware Risk</b>	<b>OWN OPERATION</b>	Adisseo faces the theft of sensitive intellectual property (e.g., product formulas, R&D data before patent register), employee information, or supplier and customer data. For Adisseo, the loss of proprietary formulas would be catastrophic (i.e. cancelling a major investment program).

Adisseo addresses the IRO G1-6 Data Protection & Cybersecurity through a comprehensive governance framework that integrates global policies, technical controls, and employee awareness programs to safeguard information systems and personal data.

Guided by its Global Cyber-Security Policy and GDPR compliance commitments, Adisseo implements robust measures including 24/7 monitoring by a Security Operation Center, regular risk assessments, phishing simulations, penetration testing, and strict access controls.

Mandatory cybersecurity training is provided to all employees and external stakeholders, achieving a 88.9% completion rate in 2025, while awareness campaigns reinforce best practices.

Data protection is ensured through contractual clauses, consent management, and adherence to international regulations such as GDPR and PIPL, supported by clear retention and deletion rules. Incident Response and IT Recovery Plans guarantee business continuity in case of cyber-attacks, and whistleblowing channels allow confidential reporting of information security concerns.

By embedding these principles into its operations and continuously strengthening its technical and organizational safeguards, Adisseo mitigates cyber risks, protects stakeholder data, and reinforces trust in its digital ecosystem.

## 6.4. Actions enhancing a Cybersecurity culture in Adisseo

### 6.4.1. Cybersecurity Risk Management

Adisseo adopts a robust and proactive approach to cybersecurity by implementing comprehensive monitoring and awareness initiatives.

The number of security incidents is tracked and reviewed on a monthly basis to identify trends and ensure swift mitigation of potential risks. Additionally, the compliance of servers and workstations is meticulously monitored against established security policies, ensuring alignment with the company's rigorous standards.

**To further strengthen our cybersecurity posture, regular phishing simulation campaigns are conducted, fostering user awareness and maintaining a high level of attentiveness to potential threats across the organization.**

### 6.4.2. Cybersecurity Risk Assessment

We are using E-Bios Risk Assessment methodology on our industrial sites to identify key risks and define mitigation plans. This is an on-going process in the group.

All third parties that handle personal data or stakeholder information are subject to an initial cyber security assessment before the service is contracted: on all major contractual agreements, with the help of our Security Operation Center.

### 6.4.3. Cybersecurity External & Internal control

In the context of C-SOX internal control, external auditors are yearly checking our compliance with C-SOX rules related to the access to the key financial systems, and management of changes. An ISAE 3402 report is issued annually by the company hosting our Corporate systems to prove the existence and efficiency of their internal controls. Moreover, we are regularly running global Password Strength audit to ensure the solidity of our users' passwords, and we are running regular global Intrusion tests via 3<sup>rd</sup> parties experts.

### 6.4.4. Incident Respond Procedure

Incident Response Procedure (IRP) in case of a cyber-attack: to effectively manage and mitigate the impact of cyber-attacks. Our IRP is built on two key principles:

- **Business Continuity:** We have defined business process continuity measures to ensure the uninterrupted continuity of our key business processes in case of system unavailability. These measures are designed to maintain critical functions and minimize disruption to our operations.
- **IT Recovery Plan:** We have developed an IT recovery plan to restore our IT systems to full functionality following a cyber-attack.

### 6.4.5. CyberSecurity Training

**Adisseo has an on-line Cyber-Security training which is mandatory for all employees when they join the company, and for all external parties that are using Adisseo systems.**

In 2025, 88.9% of the targeted population have been trained on Cybersecurity. Moreover, we are regularly communicating about new risks through our Company Intranet.

### 6.4.6. Stakeholder consent management

When required by applicable regulations, Adisseo ensures that stakeholder consent is obtained, documented, and managed for the collection, processing, sharing, and retention of personal data.

This is achieved through the execution of specific contractual clauses, agreements, or data processing arrangements with customers, partners, suppliers, and other relevant stakeholders, clearly defining data protection obligations and responsibilities.

**In addition, Adisseo's Privacy Policy, available on the Company's website, transparently explains how personal data is collected, processed, stored, and protected when stakeholders interact with Adisseo through its digital platforms.**

This policy also informs stakeholders of their rights regarding access, rectification, objection, and deletion of their personal data, in accordance with the European General Data Protection Regulation (GDPR) and other applicable data protection laws.

### 6.4.7. Records retention schedule

Adisseo applies a records retention and deletion framework, as described in the User Charter and other relevant internal procedures, ensuring that personal data is retained only for the duration necessary to fulfill its intended purpose and legal obligations.

Data retention periods are defined according to applicable regulatory requirements and internal rules, after which personal data is securely deleted or anonymized.

### 6.4.8. Whistleblowing channel for information security concerns

Adisseo provides a **confidential whistleblowing channel** enabling employees, external partners, and other stakeholders to report concerns related to information security, data protection, or misuse of information systems.

All alerts are handled in accordance with Adisseo's whistleblowing procedure, ensuring confidentiality, protection against retaliation, and appropriate investigation and remediation measures.

### 6.4.9. 2025 New Cybersecurity & Data Protection Actions

In 2025, Adisseo further strengthened its cybersecurity and data protection framework through targeted actions addressing emerging digital risks, regulatory compliance, and employee awareness.

To address the growing use of artificial intelligence tools, a new AI Charter was published, defining clear rules for responsible and secure use of AI technologies within the Group. This charter is complemented by a dedicated AI awareness and training module, reinforcing employees' understanding of data protection, confidentiality, and cybersecurity risks associated with AI usage.

Adisseo maintains its technical security posture at stake through the deployment of a pentesting plan focused on production environments, aiming to proactively identify vulnerabilities in critical systems and strengthen protection against cyber threats.

With regard to personal data protection, Adisseo continued to monitor its compliance with the GDPR, in place since 2018. In 2025, an internal audit campaign was conducted covering all internal and external users handling personal data.

This work enabled the completion of a comprehensive mapping of data processing practices, followed by the implementation of an ongoing corrective action plan to further enhance compliance and risk mitigation.

Employee awareness remains a key pillar of Adisseo's cybersecurity strategy. A 2025 Cybersecurity Training campaign was rolled out, including updated e-learning modules dedicated to personal data management rules, reinforcing best practices related to data protection, access control, and information security across the organization.

### 6.5. Protection of personal data

Adisseo collects and retains only that personal information that is allowed by law and is appropriate for its effective operations, including the collection, processing and storage of personal data.

Adisseo pays close attention to the protection of the personal data of its customers, partners and employees.

As mentioned in our Code of Ethics, the Company respects the privacy and integrity of its stakeholders and employees and aims to apply strict standards when processing personal data.

All personal data collected and held by the Company will be processed fairly, lawfully and carefully and in a way that protects the privacy of its personnel and other individuals.

When processing personal data, Adisseo ensures to protect them in accordance with the applicable laws in force, in particular the European General Data Protection Regulation (GDPR) & Personal Information Protection Law (PIPL). As such, Adisseo ensures that this information is:

- obtained and processed fairly and lawfully;
- registered for specific and legitimate purposes;
- used for these purposes;
- adequate, relevant and not excessive in relation to these purposes;
- subject to precautions to ensure the security and confidentiality of the data, to prevent it from being damaged, modified, destroyed or communicated to unauthorized third parties.

### 6.6. KPIs

	2022	2023	2024	2025
<b>ASSIGNED</b>	1,693	127	330	<b>358</b>
<b>COMPLETED</b>	1,682	115	296	<b>317</b>
<b>COMPLETION</b>	99.4%	90.6%	98.7%	<b>88.9%</b>

## 7. PROMOTION OF SCIENTIFIC & TECHNOLOGICAL INNOVATION G1-6

Communicating and promoting our Research & Innovation capabilities remains a key lever to demonstrate to our stakeholders – including customers, partners, and shareholders – that Adisseo continues to position innovation at the core of its long-term strategy. Beyond supporting business performance, R&I plays a decisive role in reducing Adisseo's environmental footprint and in developing solutions that contribute to the decarbonization and sustainability of the livestock and feed value chain.

The way innovation is conducted is evolving rapidly. Adisseo is progressively integrating advanced approaches such as high-throughput screening, digital tools, process intensification and key enabling technologies to accelerate the development of more efficient and sustainable solutions. These evolutions rely on highly skilled, multidisciplinary and agile teams, capable of translating scientific advances into concrete industrial and customer-oriented outcomes.

Sustained investments in Research & Innovation reflect Adisseo's commitment to scientific excellence, technological leadership and continuous improvement, ensuring that innovation remains a driver of value creation, competitiveness and responsible growth.

### 7.1. Innovation the Adisseo Way

Adisseo's R&I vision is to "deliver customer driven innovation by boosting and driving science and technology to sustainability nurture our future".

- Producing tomorrow
- Winning together tomorrow
- Aiming for efficiency
- Experimenting tomorrow
- Influencing tomorrow

Adisseo is committed to building a sustainable future through continuous scientific and technological innovation. This commitment translates into the development of zero-waste chemical processes, the expansion of in-vitro testing and advanced modeling capabilities, and leadership in feed science and technology.

Innovation is also driven through close collaboration with customers on tailored projects that address their specific needs while strengthening long-term partnerships. In parallel, Adisseo continuously enhances operational efficiency by deploying new tools, automation solutions, and digital technologies across its activities.

## 7.2. Management: R&I Organization

Adisseo's Research & Innovation function operates through a strong cross-functional model, working closely with Strategic Business Units, support functions and industrial sites, and in collaboration with external stakeholders including customers, academic partners, research institutions and industry associations.

R&I governance is ensured by a Leadership Team, chaired by the Chief Technology Officer (CTO), which defines the technological strategy and oversees the implementation and monitoring of the R&I Roadmap in line with business priorities. This body meets on a monthly basis to ensure alignment, progress tracking and decision-making.

Adisseo relies on two major research platforms located in France and China, covering nutrition, chemistry and process engineering, biotechnology, analysis and formulation, complemented by a dedicated research station for monogastric species in France. In total, more than 300 employees contribute to R&I activities across six research centers worldwide.

This organization is supported by sustained financial commitment, with approximately 3% of Adisseo's annual turnover dedicated to Research & Innovation.

**Global initiatives and strategic axes are defined for worldwide R&I through key enabling technologies:**

- **Chemistry and Process:** *Developing a scientific approach for a Process Intensification program to enhance sustainability.*
- **Additive protection:** *Enhancing additive performance through protection and delivery as a competitive edge with a focus on biodegradable solutions.*
- **Biotechnology:** *Developing technologies to produce molecule by fermentation and defines the process of converting molecule into others through the used of biocatalysts.*
- **Nutrition:** *Advancing understanding of livestock microbiota and its impact on gut sensing through a scientific program.*

### 7.2.1. Building Expertise Through Training & Knowledge Sharing

Adisseo fosters a culture of continuous learning and collaboration through regular internal knowledge-sharing initiatives. Monthly R&I Community Connect meetings bring together R&I teams, during which the Chief Technology Officer (CTO) shares strategic updates and team members present ongoing projects, encouraging transparency, alignment and cross-fertilization of ideas.

In France, Before Lunch sessions further support cross-functional collaboration by engaging around 150 employees in open discussions focused on sustainability topics, process improvements and operational excellence, strengthening collective understanding and innovation across functions.

### 7.2.2. IROs Management

#### Promotion of scientific & technological innovation G1-7

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>REPUTATIONAL &amp; POTENTIAL REVENUE OPPORTUNITY</b>	<b>Better reputation for innovation commitment leading to potential increased revenue</b>	<b>OWN OPERATION</b>	Improved employer brand image, stronger stakeholder relationships, and potential revenue growth for Adisseo resulting from commitments to promote scientific and technological innovation within its own operations, enhancing its reputation as an innovative and trusted partner.
<b>POSITIVE IMPACT</b>	<b>Higher efficiency and better environmental impact</b>	<b>OWN OPERATION / DOWNSTREAM</b>	Reduction of the extraction and/or released hazardous substances in the nature due to more efficient and/or more sustainable products thanks to Adisseo's scientific and technological innovation.

The governance, organization and initiatives implemented under G1-6 directly address the material Impacts, Risks and Opportunities identified for the promotion of scientific and technological innovation. By structuring Research & Innovation around clear strategic axes, robust governance, sustained investment and open collaboration, Adisseo strengthens its reputation as an innovative and trusted partner, supporting employer attractiveness, stakeholder confidence and long-term revenue opportunities. At the same time, innovation-driven projects such as SMARTIB, the evolution of industrial footprints, and the development of sustainable nutrition solutions contribute to higher operational efficiency and reduced environmental impacts, including lower resource consumption, waste minimization and reduced emissions across own operations and downstream value chains. Initiatives such as I-Discover, GTSS, Innov'L@b and academic partnerships ensure that innovation is continuously nourished, effectively deployed and translated into tangible value for customers and society, thereby mitigating innovation-related risks while maximizing positive environmental and reputational impacts identified in the IRO assessment.

## 7.3. 2025 Actions & Projects

### 7.3.1. 2025 R&I Focus

**In 2025, Adisseo's Research & Innovation activities were structured around two main strategic axes.**

The first axis focuses on **industrial footprints**, aiming to evolve production models by systematically integrating considerations related to raw material footprints, water and energy consumption, co-product valorization, as well as the management of odors and noise. This approach supports the continuous improvement of industrial performance while reducing environmental impacts across operations.

The second axis addresses **sustainable nutrition and animal health**, through the development of new products, formulations and services designed to enhance feed efficiency and support more sustainable livestock production systems.

A key illustration of this strategy is the **SMARTIB project**, a major Industry 4.0 initiative supported and partially funded, which combines advanced online analytical tools with artificial intelligence and machine learning to address the challenges associated with the industrialization of fermentation processes. By bridging laboratory, pilot and industrial scales, the project aims to develop a digital twin capable of predicting process behavior at full scale. SMARTIB contributes to multiple objectives, including cost reduction, optimized use of raw materials, waste minimization, reduced carbon footprint and improved robustness of scale-up processes.

### 7.3.2. I-Discover

In 2025, Adisseo deployed **I-Discover**, a digital internal platform designed to stimulate creativity and capture innovation ideas at the earliest stages of the innovation process. Accessible to all employees worldwide, I-Discover enables anyone to propose, share and enrich new ideas, fostering a culture of collective innovation across functions and geographies.

The platform allows for the rapid identification and screening of high-potential ideas, including an initial assessment of their potential contribution to sustainability objectives. By structuring idea collection and evaluation from the outset, I-Discover strengthens Adisseo's innovation pipeline while ensuring that environmental and societal considerations are integrated early into the innovation journey.

### 7.3.3. Global Technical & Scientific Support Team

In parallel, Adisseo created the **Global Technical & Scientific Support (GTSS)** team in 2025 to reinforce technical expertise and value creation for customers. This new organization supports sales teams by providing high-level scientific and technical knowledge in areas such as animal nutrition, animal welfare and performance optimization.

Beyond technical expertise, GTSS plays a key role in sustainability-related customer support. Team members have been trained on sustainability topics, including the environmental impacts of Adisseo's products and Life Cycle Assessment (LCA) methodologies, with **83% of the team having completed dedicated sustainability training**. This enables GTSS to support customers not only on product performance, but also on sustainability challenges, contributing to more informed decision-making and stronger long-term partnerships.

### 7.3.4. Promotion of R&I: Driving Science and Technology

Adisseo actively supports the market and its value chain by collaborating with customers, scientific experts and key opinion leaders to co-develop innovative and science-based solutions. This open-innovation approach is illustrated by the **Adisseo Research Grant 2025, which allocates CNY 15,436,600 over three years** to fund five university-level research projects addressing major challenges in animal nutrition, including climate change adaptation, alternatives to medication, and precision nutrition.

In parallel, **Innov'L@b** serves as a structured innovation bridge between Adisseo and the start-up ecosystem, enabling the exploration of emerging technologies and new approaches in animal nutrition. Since its launch, 430 start-ups have been screened and evaluated, contributing to the identification of high-potential innovations and supporting long-term growth opportunities.

**Adisseo's experts play a central role in disseminating scientific and technical knowledge, representing the company through scientific publications, expert forums and international congresses.**

Adisseo actively participates in major industry events to remain at the forefront of scientific progress and to foster collaboration across the animal nutrition community, including:

- **ADSA** (American Dairy Sciences Association)
- **ISFNF 2024** (International Symposium on Fish Nutrition and Feeding)
- **EPC 2024** (European Poultry Conference)
- **IPVS-ESPHM** (International Pig Veterinary Society Congress / European Symposium of Porcine Health Management)

Through these strategic actions, Adisseo is recognized as a leader in scientific and technological innovation within its industry. Substantial and sustained investments in Research & Innovation, combined with flagship initiatives such as the SMARTIB project, reinforce this positioning. Adisseo's innovation is further showcased through patents, scientific communications and conference contributions, ensuring consistent visibility and credibility across multiple channels.

**Together, these actions reflect Adisseo's commitment to advancing innovation in nutrition and industrial chemical processes, in support of sustainable performance and long-term value creation.**

### 7.4. KPIs

#### Innovation portfolio

	2023 <sup>3</sup>	2024 <sup>2</sup>	2025 <sup>1</sup>
<b>INDUSTRIAL IMPACT</b>	39%	37%	<b>31%</b>
<b>NUTRITION IMPACT</b>	45%	46%	<b>54%</b>
<b>SERVICES</b>	16%	17%	<b>15%</b>

1. In 2025: 52 active projects  
 2. In 2024: 41 active projects  
 3. In 2023: 38 active projects

#### Share of low-carbon investment in Innovation project

	2021	2022	2023	2024	2025
	51%	57%	68%	71%	<b>73%</b>

#### Scientific and technical communication & publication

	2023	2024	2025
<b>NUMBER OF SCIENTIFIC CONGRESSES ATTENDED</b>	56	65	<b>74</b>
<b>NUMBER OF RESEARCHERS INVOLVED IN SCIENTIFIC COMMUNICATIONS</b>	N/A	24	<b>27</b>
<b>SCIENTIFIC COMMUNICATIONS</b>	19	20	<b>25</b>

#### Patent applications

	2023	2024	2025
<b>FIRST INVENTION PATENTS FILINGS</b>	6	11	<b>19</b>
<b>ACTIVE INVENTION PATENT (PER FAMILIES)</b>	61	68	<b>81</b>
<b>ACTIVE INVENTION PATENT APPLICATIONS (&amp; DELIVERED)</b>	502	487	<b>502</b>

#### Sustainability Training GTSS Team

Training	Assigned	Completed	Percentage of completion
<b>LEVEL 1 - TOTAL</b>	<b>38</b>	<b>38</b>	<b>100%</b>
LEVEL 2 - AQUA	6	5	83%
LEVEL 2 - POULTRY	2	1	50%
LEVEL 2 - RUMINANT	6	4	67%
LEVEL 2 - SWINE	7	1	14%
<b>LEVEL 2 - TOTAL</b>	<b>21</b>	<b>11</b>	<b>52%</b>
<b>TOTAL</b>	<b>59</b>	<b>49</b>	<b>83%</b>

# 8. ANIMAL WELFARE G1-7

## 8.1. Adisseo's Commitments

While the environmental performance of Adisseo's products is addressed in the Environment section of this report, this chapter highlights how our solutions support animal health, resilience, and welfare. By delivering precise and science-based nutritional solutions, Adisseo contributes to healthier animals, reduced stress and disease risks, and improved overall well-being throughout production cycles.

Adisseo's feed **additives play a crucial role** in enhancing animals' resilience, health and welfare. Through innovation, technical expertise, and responsible product development, Adisseo actively promotes good animal welfare practices within the livestock and feed industry, supporting farming systems that are both sustainable and respectful of animals' physiological needs.

## 8.2. IROs Management

### Animal welfare G1-8

MATERIALITY	TOPIC	VALUE CHAIN	IROs DESCRIPTION
<b>NEGATIVE IMPACT</b>	<b>Products trials with animal abuse</b>	<b>UPSTREAM</b>	Infringement of the fundamental freedoms and physical integrity of animals linked to products trials led by Adisseo's suppliers.
<b>POSITIVE IMPACT</b>	<b>Improve animals health</b>	<b>DOWNSTREAM</b>	Improved health for animals due to more qualitative food supplemented with dietary products produced by Adisseo.

## 8.3. Management

Adisseo has made sustained investments to significantly reduce the use of animal testing. The Group prioritizes alternative methodologies and avoids the use of animals whenever scientifically and technically possible. Studies involving animals are conducted only when required to meet regulatory, safety, or scientific validation obligations, and when no suitable alternatives are available.

In vivo studies are conducted exclusively within controlled internal facilities. These activities are governed by strict regulatory requirements and evolving professional standards, and all teams involved are regularly trained and sensitized to animal welfare considerations. The applicable European regulatory framework, in force since 2010, and the related national regulations governing animal experimentation are fully respected.

Animal welfare oversight is ensured through a multi-level governance structure. At site level, a dedicated operational committee, bringing together scientific, veterinary, and operational expertise to assess ongoing situations and define appropriate actions, including corrective or preventive measures where necessary. In parallel, a broader multidisciplinary committee, representing the different functions involved in experimental activities, meets quarterly to review practices, ensure regulatory compliance, and promote continuous improvement. This governance framework is formally declared to the competent veterinary authorities, who may be involved or consulted as required. In addition to internal oversight, Adisseo relies on independent external ethical review. An external ethics committee, coordinated by INRAE in Clermont-Ferrand (FR), assesses experimental protocols and provides independent opinions, which may be favorable or unfavorable, thereby challenging practices and reinforcing ethical standards.

Before any animal study is authorized, a structured validation process is applied. This includes the preparation of a detailed scientific and regulatory dossier, internal critical review, assessment by Adisseo's internal Animal Health and Welfare body (Santé et Bien-Être Animal – SBEA), external ethical review, and final validation by the competent public authorities, including the Ministry, where applicable.

**This governance system ensures that animal studies are strictly limited, ethically justified, scientifically robust, and conducted with the highest standards of care, fully aligned with Adisseo's commitment to animal welfare and responsible research practices.**

## 8.4. Actions

### 8.4.1. Development of products beneficial to animal health

Animals raised under intensive production systems are exposed to a wide range of intrinsic and extrinsic stressors that can affect their health, performance, and welfare. These stress factors continuously challenge animals' physiological balance, requiring constant adaptation to return to a state of equilibrium, known as homeostasis. Maintaining this balance is essential for safeguarding animal welfare and enabling animals to fully express their genetic potential.

Adisseo's specialty feed ingredients, particularly within its animal resilience portfolio, are designed to support animals in coping with these challenges. By targeting key physiological functions linked to gut health, immunity, and metabolic balance, these solutions contribute to improved health status and welfare across livestock species. As a result, they help reduce the occurrence of diseases and the reliance on medical treatments, including antibiotics, supporting more responsible and preventive farming practices.

Improved animal health and robustness also translate into lower mortality rates and enhanced production efficiency, benefiting farmers while limiting resource losses along the value chain. In addition, specific solutions such as Smartamine and Metasmart support reproductive performance and longevity, enabling dairy cows to remain productive over longer lifespans.

Collectively, these benefits contribute to more resilient livestock systems and a more sustainable approach to protein production, aligned with the principles of responsible and efficient agriculture.

**Specialty products and solutions are focused on 4 categories, related to our purpose and to customers' challenges**

- **Feed integrity and quality:** *Mycotoxin management solutions: offer to manage feed quality and safety through the reduction or elimination of feedstock contamination with all kinds of mycotoxins.*
- **Feed Digestibility:** *Offer to improve nutritional value and digestibility of feedstuffs, and to promote efficient metabolism, mainly with a variety of enzymes and emulsifiers.*
- **Animal Resilience:** *Offer to drive the health and wellbeing of animals through beneficial microbiota, gut integrity, gastrointestinal functionality, an enhanced immunity and management of the oxidative stress.*
- **Product Quality and Value:** *Amino Acid Balancing offer to improve feed efficiency, milk quality (milk fat and protein) and lifetime performance (through better health status and improved reproductive performance) for a more sustainable milk production.*

Through continuous innovation and technical expertise, Adisseo seeks to promote balanced nutrition, reduce disease risks, and enhance animal welfare across livestock production systems.

The four pillars of Adisseo's Specialties business—Feed Integrity and Quality, Feed Digestibility, Animal Resilience, and Product Quality and Value—reflect this commitment. Each category addresses specific and complementary challenges faced by livestock farming, contributing to healthier animals, improved performance, and more efficient use of resources. Together, they illustrate a comprehensive approach to supporting animal health and welfare throughout the production cycle.

Overall, Adisseo's products and services play a key role in supporting animal health and welfare downstream of its value chain. By improving feed quality and digestibility, strengthening animal resilience, and enhancing product quality and value, Adisseo contributes to the deployment of livestock farming practices that combine high animal welfare standards with environmental responsibility and economic viability for farmers.

## 9. STATUTORY AUDITOR'S LIMITED ASSURANCE REPORT ON THE SUSTAINABLE DEVELOPMENT REPORT 2025

Year ended December 31, 2025

To the Chairman,

In our capacity as statutory auditors, we have performed procedures to express a limited assurance conclusion on the ESG information voluntarily prepared by Adisseo (hereinafter the "Entity"), in accordance with criteria defined by the GRI standards and the ESRS, as stated in the 'Compilation basis' and 'Index' sections of the Sustainable Development report (hereinafter the "Framework"), for the year ended December 31, 2025 (hereinafter the "Information"), as part of the Adisseo's commitment to provide a good understanding of Adisseo Environmental, Social, and Governance contributions, initiatives and results towards the goal of sustainable development.

### Limited Assurance Conclusion

Based on the procedures we have performed, as described in the "Nature and Extent of Procedures" section, and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Information has not been prepared, in all material respects, in accordance with the Framework.

### Inherent limitations in preparing the Information

The Information may be subject to inherent uncertainty given the state of scientific knowledge and the quality of external data used. Certain information is sensitive to the methodological choices, assumptions, and/or estimates used for its preparation.

### Management's Responsibility

The Information has been prepared under the responsibility of Management, whose responsibility is to:

- select or establish appropriate criteria for the preparation of the Information (i.e., the Framework);
- prepare the Information by applying the Framework; and
- design, implement and maintain such internal control as it determines is necessary to enable the preparation of Information that is free from material misstatement, whether due to fraud or error.

### Statutory Auditor's Responsibility

Our responsibility is to:

- plan and perform procedures to obtain limited assurance about whether the Information has been prepared, in all material respects, in accordance with the Framework and is free from material misstatement, whether due to fraud or error;

- express an independent conclusion based on the procedures we have performed and the evidence we have obtained;
- communicate our conclusion to the Entity's Management.

As it is our responsibility to form an independent conclusion on the Information as prepared by Management, we cannot be involved in the preparation of said Information, as this could compromise our independence.

### Applicable Professional Standards

Our procedures described below were performed in accordance with the professional guidance of the French National Institute of Statutory Auditors (Compagnie nationale des commissaires aux comptes - CNCC) applicable to such engagements. They do not constitute an audit or a limited review within the meaning of the professional auditing standards (normes d'exercice professionnel - NEP) applicable in France. Nor do they constitute a certification in accordance with the guidelines of the High Authority for Audit (Haute Autorité de l'Audit - H2A).

### Independence and Quality Control

Our independence is defined by the provisions of the French Commercial Code and the French Code of Ethics for Statutory Auditors. Furthermore, we have implemented a system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements, as well as the professional guidance of the French National Institute of Statutory Auditors applicable to such engagements.

### Nature and Extent of Procedures

We planned and performed our procedures, described below, taking into account the risk of material misstatement of the Information. As part of our limited assurance engagement and exercising our professional judgment, we have:

- obtained an understanding of the entity, its environment, including the components of internal control relevant to the preparation of the Information;
- assessed the suitability of the Framework with respect to its relevance, completeness, reliability, neutrality, and understandability, taking into consideration, where applicable, industry best practices;
- obtained an understanding of the internal control procedures implemented by the entity designed to ensure the compliance of the Information with the Framework;

- assessed whether the methods used by the Entity to prepare the Information are appropriate in light of the Framework and, where applicable, assessed the relevance of changes in methods and assumptions;
- verified that the Information has been prepared for the scope indicated in the Framework;
- selected, based on our professional judgment, the information we considered most important, for which we:
  - performed analytical procedures consisting of verifying the consistency of their trends and requesting, where applicable, explanations from Management regarding any unusual items identified;
  - performed tests of details on a sample basis or using other selection methods, consisting of verifying the correct application of the calculation methods and assumptions described in the Framework and reconciling the underlying data with supporting documentation;
  - for qualitative information, consulted documentary sources and conducted interviews to corroborate them.
  - assessed the overall consistency of the Information with our knowledge of the entity.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement performed in accordance with the professional guidance of the French National Institute of Statutory Auditors; a higher level of assurance would have required more extensive verification procedures.



Niort (France) April 20, 2026

**GROUPE Y AUDIT**

**Christophe Poissonnet**

Partner, Sustainable Development Department

# 10. ASSURANCE REPORT

## The Board of Directors, Management, and Relevant Information Users of Bluestar Adisseo Company

### I. Scope of Assurance

TÜV Rheinland Greater China Ltd. (hereinafter referred to as "TÜV Rheinland", "we", "us" or "our") has been engaged to perform a limited assurance engagement on the sustainability information disclosed in the 2025 Sustainable Development Report (the "Report") of Bluestar Adisseo Company (hereinafter referred to as "Adisseo" or the "Company").

The sustainability information covered by this assurance engagement comprises the sustainability-related information disclosed in the Report for the period from 1 January 2025 to 31 December 2025, including, in particular, the environmental, social and governance-related information prepared in accordance with the reporting entity, reporting period, reporting scope and basis of preparation as defined in the Report, as well as the material topics, relevant policies, management approaches and key performance information presented therein.

As disclosed by the Company in the Report, the reporting entity is Bluestar Adisseo Company, and the reporting scope covers all global subsidiaries included in the scope of the Company's consolidated financial statements for 2025. The Report has been prepared in accordance with GRI Standards 2021, with reference also to the relevant guidelines of the Shanghai Stock Exchange, the United Nations Sustainable Development Goals (SDGs), and the requirements of CSRD/ESRS and CSDS.

### II. Assurance Standard and Level of Assurance

This assurance engagement has been conducted in accordance with the Sustainability Information Assurance Standard No. 6101 – Basic Standard (Trial).

Level of assurance: **Limited Level**

### III. Responsibilities of Adisseo's Management for the Sustainability Information

Management of Adisseo is responsible for:

- preparing the sustainability information contained in the 2025 Sustainable Development Report in accordance with the basis of preparation selected by the Company and described in the Report;
- designing, implementing and maintaining such internal control as management determines is necessary to enable the sustainability information to be prepared free from material misstatement, whether due to fraud or error;

- identifying the applicable reporting boundary, basis of preparation, estimates and significant judgements, and ensuring that the relevant information is, in all material respects, consistent with the Company's other external disclosures; and

providing the assurer with all information, records, documents and explanations relevant to this engagement.

Those charged with governance are responsible for overseeing the Company's sustainability reporting process and the establishment and operation of the related internal controls.

### IV. Inherent Limitations in Preparing Sustainability Information

Sustainability information comprises a significant amount of non-financial information, the measurement and presentation of which often involve estimates, uncertainties, forward-looking judgements, the determination of organisational and thematic boundaries, and the selection of methods under different reporting frameworks. In particular, in areas such as climate change, life cycle assessment (LCA), supply chain labour, human rights, double materiality and anticipated financial effects, different organisations may adopt different assumptions, criteria and evaluation methods.

Accordingly, even where internal controls are effective, different reporting entities may arrive at different, yet still acceptable, disclosures based on the same underlying facts. These inherent limitations mean that sustainability information is less amenable to precise measurement and full comparability than financial statements.

### V. Assurer's Responsibilities

Our responsibility is to express an independent assurance conclusion on the sustainability information included within the scope of this engagement, based on the limited assurance work we have performed.

We conducted this engagement in accordance with the Sustainability Information Assurance Standard No. 6101 – Basic Standard (Trial), complied with the relevant ethical and independence requirements, exercised professional judgement and maintained professional scepticism, in order to obtain sufficient and appropriate evidence for a limited assurance engagement.

### VI. Assurance Procedures Performed

In the course of this limited assurance engagement, we primarily performed the following procedures:

- obtained an understanding of the assured entity, its sustainability matters, and the internal controls relevant to the preparation of ESG information;
- performed risk assessment procedures to identify and assess the risks of material misstatement at the disclosure level;
- made enquiries of management and those charged with governance, including enquiries relating to data collection, measurement, internal controls, compliance matters and subsequent events, and obtained written representations from management regarding responsibility for the preparation of the sustainability information, the completeness of the information provided, and the disclosure of significant matters;
- performed analytical procedures to assess the consistency, reasonableness and compliance of the ESG information with the applicable reporting criteria;
- examined, on a sample basis, supporting documentation and records to verify the accuracy, completeness and reliability of the information;
- evaluated the significant assumptions, methodologies and estimates used by management; and assessed the overall presentation, disclosures and consistency of the Sustainable Development Report.

### VII. Supplementary Explanation Regarding the "Current and Anticipated Financial Effects of Sustainability-Related Risks and Opportunities"

The Company has disclosed qualitative information, in the relevant sections on climate change, pollution prevention and control, and transition risks, concerning the potential effects of sustainability-related risks and opportunities on purchasing costs, operating costs, capital expenditure, revenue and market demand.

Although the Report does not contain systematic quantitative disclosures in this respect, upon review of the Company's Double Materiality Assessment (DMA) working papers, we confirmed that an internal financial quantification analysis has been completed in relation to the identified impacts, risks and opportunities (IROs).

As part of the Company's progressive transition from the Global Reporting Initiative (GRI) standards towards reporting standards aligned with CSRD and CSDS, and in order further to refine its methodology and assumptions, management has decided not to disclose these quantitative elements at the present stage. Accordingly, as at the date of this assurance report, the relevant disclosures remain at the qualitative and semi-quantitative level.

Based on the limited assurance procedures performed, we evaluated this part of the information as being qualitative and semi-quantitative in nature. These elements relate to the continuing enhancement of disclosure practices and do not affect the conclusion of this assurance engagement.

### VIII. Limitations of the Assurance Engagement

Any system of internal control has inherent limitations, and accordingly errors or irregularities in the Report may exist and not be detected. This assurance engagement relied upon documents provided by Adisseo and corroboration through communication with relevant personnel.

This engagement was conducted on the basis of sample testing and was not designed to identify all deficiencies in internal control relating to the preparation of the Report, nor did it involve a comprehensive examination of the completeness and accuracy of system-generated data.

### IX. Assurance Conclusion

Based on the limited assurance procedures performed and the assurance evidence obtained, nothing has come to our attention that causes us to believe that the sustainability information included within the scope of this assurance engagement in the 2025 Sustainable Development Report of Bluestar Adisseo Company for the period from 1 January 2025 to 31 December 2025 has not been prepared and disclosed, in all material respects, in accordance with the Corporate Sustainability Disclosure Standards – Basic Standard (Trial).



24 April 2026

**TÜV Rheinland Greater China Ltd.**

**Zhang Kun**

*Sustainability Manager*



# 5

# INDEX

# 1. INDEX

Adisseo has reported its extra-financial information in accordance with the GRI Standards, ensuring transparency and alignment with global ESG disclosure practices. However, certain information has been omitted, with explanations provided in the index below. This section includes only the standards identified as material to Adisseo.

GRI STANDARD	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	PAGES
GRI 2 General Disclosures 2021	2-1 Organizational details	See requirements of Directive 2013/34/EU	2
	2-2 Entities included in the organization's sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i	2
	2-3 Reporting period, frequency and contact point (2-3-a and 2-3-b)	ESRS 1 §73	2
	2-4 Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)	2 (and where relevant)
	2-5 External assurance	See external assurance requirements of Directive (EU) 2022/2464	86-87
	2-6 Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	6
	2-7 Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	47
	2-8 Workers who are not employees	ESRS S1 S1-7 §55 to §56	47, 51
	2-9 Governance structure and composition	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) See also corporate governance statement requirements of Directive 2013/34/EU for public-interest entities	6, 11-12
	2-10 Nomination and selection of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	12
	2-11 Chair of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	12
	2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)	12, 14
	2-13 Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i and ii; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)	14
	2-14 Role of the highest governance body in sustainability reporting	ESRS 2 GOV-1 §AR 3 (a) ii and iv; IRO-1 §53 (d)	12, w14
	2-15 Conflicts of interest	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	72
	2-16 Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)	For more information, revert to the Annual Report 2025
	2-17 Collective knowledge of the highest governance bod	ESRS 2 GOV-1 §23	For more information, revert to the Annual Report 2025
	2-18 Evaluation of the performance of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	For more information, revert to the Annual Report 2025
	2-19 Remuneration policies	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings	13

GRI STANDARD	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	PAGES
GRI 2 General Disclosures 2021	2-20 Process to determine remuneration	ESRS 2 GOV-3 §29 € See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings	13
	2-21 Annual total compensation ratio	ESRS S1 S1-16 §97 (b) to (c)	13 <b>(for more information, revert to the Annual Report 2025)</b>
	2-22 Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)	7-8, 15
	2-23 Policy commitments	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, §24 (c) and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	<b>Disclosed in the relevant parts of the report</b>
	2-24 Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)	<b>Disclosed in the relevant parts of the report</b>
	2-25 Processes to remediate negative impacts	ESRS S1 S1-1 §20 (c), §AR 17 (g); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)	<b>Disclosed in the relevant parts of the report</b>
	2-26 Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)	74
	2-27 Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2 4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	71
	2-28 Membership associations	Political engagement' is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	75
	2-29 Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §27 € and §28; ESRS S2 S2-1 §17 (b); S2-2 §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §20 (d) and §21	17-18
2-30 Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61	52	
GRI 3 Material Topics 2021	3-1 Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	18-20
	3-2 List of material topics	ESRS 2 SBM-3 §48 (a) and (g); BP-2 §17 (a)	18-20
	3-3 Management of material topics	ESRS 2 SBM-1 §40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P §62, §65 (a); MDR-A §62, §68 (a) and (d); MDR-M §72, §75; MDR-T §72, §80 (b) and (j), §81 (a) to (b); BP-2 §17 (b) to (e); ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c) See below for additional linkages to specific topics.	18-20
GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	ESRS 2 SBM-1 §40 (b)	6
	201-2 Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §28; E1-9 §66 (a); §67 (a) and §69 (a)	<b>Available but not disclosed in the report</b>
	201-3 Defined benefit plan obligations and other retirement plans	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	6, 13
	201-4 Financial assistance received from government	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	6 <b>(for more information, revert to the Annual Report 2025)</b>

GRI STANDARD	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	PAGES
GRI 202 Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	ESRS S1 S1-10 §69-71 and §AR 72 to 73	Not applicable
	202-2 Proportion of senior management hired from the local community	Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1§11 and pursuant to MDR-M.	Not applicable
GRI 203 Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	ESRS S3 S3-4 §AR 37	Not applicable
	203-2 Significant indirect economic impacts	ESRS S1 S1-4 §AR 41; ESRS S2 S2 4 §AR 37; ESRS S3 S3-4 §AR 36; ESRS S4 S4-4 §AR 34	Not applicable
GRI 301 Materials	3-3 Management of material topics	ESRS E5 E5-1 §14; E5-2 §19; E5-3§23	Available but not disclosed in the report
	301-1 Materials used by weight or volume	ESRS E5 E5-4 §31 (a) and (b)	Available but not disclosed in the report
	301-2 Recycled input materials used	ESRS E5 E5-4 §31 (c)	Available but not disclosed in the report
	301-3 Reclaimed products and their packaging materials	Resource outflows related to products and services' and 'Waste' are sustainability matters for E5 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Available but not disclosed in the report
GRI 302 Energy	3-3 Management of material topics	ESRS E1 E1-2 §24 and §25 (c) to (d); E1-3 §28; E1-4 §32 and §33	23-30
	302-1 Energy consumption within the organization	ESRS E1 E1-5 §37; §38	23-30
	302-2 Energy consumption outside of the organization	Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an Entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	23-30
	302-3 Energy intensity	ESRS E1 E1-5 §40	23-30
	302-4 Reduction of energy consumption	Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an Entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	23-30
	302-5 Reductions in energy requirements of products and services	Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an Entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	23-30
GRI 303 Water and Effluents	3-3 Management of material topics	ESRS E2 §AR 9 (b); E2-1 §14; E2-2 §18 and §19; E2-3 §22; ESRS E3 E3-1 §11; E3-2 §17; E3-3 §22	39-40
	303-1 Interactions with water as a shared resource	ESRS 2 SBM-3 §48 (c) i and (c) iv; MDR-T §80 (f); ESRS E3 §8 (a) and (b); §AR 15 (a); E3-2 §17, §AR 20; E3-3 §24 and §25	39-40
	303-2 Management of water discharge- related impacts	ESRS E2 E2-3 §24 (a)	39-40
	303-3 Water withdrawal	ESRS E3 E3-4 §AR 32	39-40
	303-4 Water discharge	ESRS E3 E3-4 §AR 32	39-40
	303-5 Water consumption	ESRS E3 E3-4 §28 (a), (b), (d) and (e)	39-40
GRI 101 Biodiversity	3-3 Management of material topics	ESRS E4 E4-1 §AR 1 (b) and (d); E4- 2 §22, §23 (a) and (b), E4-3 §27, §28 (a), §AR 19, §AR 20 (a); E4-4 §31	41
	101-1 Policies to halt and reverse biodiversity los	ESRS 2 SBM-1 §40 (e); MDR-P §65 (b); ESRS E4 E4-1 §15, §AR 1 (a) and (i); E4-2 §22, §23 (a), (b), (d) and (e), §24 (a); E4-4 §31, §32 (b)	41

GRI STANDARD	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	PAGES
<b>GRI 101 Biodiversity</b>	<b>101-2</b> Management of biodiversity impacts	ESRS E2 E2-2 §19; ESRS E3 E3-2 §17, §18; ESRS E4 IRO-1 §17 (e) (iii), §19 (b); E4-1 §AR 1 (b), (d) and (g); E4-2 § 23 (f), §AR 16; E4-3 §27, §28 (a), (b), (b) (i) and (iii) and (c), §AR 19, §AR 20 (a) and (f); ESRS S3 S3-4 §32, §35, §AR 29, §AR 31	<b>41</b>
	<b>101-3</b> Access and benefit-sharing	ESRS E4 E4-2 §23 (f), §AR 14, §AR 15	<b>Available but not disclosed in the report</b>
	<b>101-4</b> Identification of biodiversity impacts	ESRS E4 IRO-1 §17 (a)	<b>41</b>
	<b>101-5</b> Locations with biodiversity impacts	ESRS E4 SBM-3 §16 (a); IRO-1 §19 (a); E4-5 §35	<b>41</b>
	<b>101-6</b> Direct drivers of biodiversity loss	ESRS E2 IRO-1 §AR 9 (a), E2-4 §28 (a), §30 (b) and (c), §31; §AR 22 ESRS E3 E3-4 §28 (a) and (e), §AR 29, §AR 32; ESRS E4 SBM-3 §16 (a) (ii); IRO-1 §17 (a), §AR 4 (a) (ii), (iii), (iv) and (v) and (b); E4-5 §38 and §38 (a), §39, §40 (b) and (d), §AR 27 (a) and (g), §AR 32	<b>41</b>
	<b>101-7</b> Changes to the state of biodiversity	ESRS E4 IRO-1 §17 (a), §AR 4 (c); E4-5 §41, §AR 27 (a) and (g)	<b>Not applicable</b>
	<b>101-8</b> Ecosystem services	ESRS E4 IRO-1 §17 (b) and (e) (i), §AR 4 (d); ESRS S3 SBM-3 §9 (a) and (c)	<b>Available but not disclosed in the report</b>
	<b>GRI 305 Emissions</b>	<b>3-3</b> Management of material topics	ESRS E1 E1-2 §24; E1-3 §28; E1-4 §32, §33 and §34 (b); E1-7 §56 §58 (a); §59 (a); §61 (a) and (c); §AR 61; §AR 62 (b); ESRS E2 §AR 9 (b); E2-1 §14; E2-2 §18 and §19; E2-3 §22
<b>305-1</b> Direct (Scope 1) GHG emissions		ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §48 (a); §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	<b>23-30</b>
<b>305-2</b> Energy indirect (Scope 2) GHG emissions		ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	<b>23-30</b>
<b>305-3</b> Other indirect (Scope 3) GHG emissions		ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)	<b>23-30</b>
<b>305-4</b> GHG emissions intensity		ESRS E1 E1-6 §53; §AR 39 (c)	<b>23-30</b>
<b>305-5</b> Reduction of GHG emissions		ESRS E1 E1-3 §29 (b); E1-4 §34 (a) to (c); §AR 25 (b) and (c); E1-7 §56 (b)	<b>23-30</b>
<b>305-6</b> Emissions of ozone-depleting substances (ODS)		ESRS E2 E2-5 §34	<b>37-38</b>
<b>305-7</b> Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21	<b>37-38</b>
<b>GRI 306 Waste</b>	<b>3-3</b> Management of material topics	ESRS E5 §AR 7 (a); E5-1 §14; E5-2 §19; E5-3 §23	<b>42-43</b>
	<b>306-1</b> Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 §AR 7 (f); E5-4 §30	<b>42-43</b>
	<b>306-2</b> Management of significant waste-related impacts	ESRS E5 E5-2 §19 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	<b>42-43</b>
	<b>306-3</b> Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	<b>42-43</b>
	<b>306-4</b> Waste diverted from disposal	ESRS E5 E5-5 §37 (b), §38 and §40	<b>42-43</b>
	<b>306-5</b> Waste directed to disposal	ESRS E5 E5-5 §37 (c), §38 and §40	<b>42-43</b>
	<b>306-3</b> Significant spills	Pollution of air', 'Pollution of water', and 'Pollution of soil' are sustainability matters for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an Entity- specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	<b>42-43</b>

GRI STANDARD	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	PAGES
GRI 401 Employment	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)	46-47, 50-51
	401-1 New employee hires and employee turnover	ESRS S1 S1-6 §50 (c)	46-47, 50-51
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESRS S1 S1-11 §74; §75; §AR 75	46-47, 50-51
	401-3 Parental leave	ESRS S1 S1-15 §93	Only qualitative information disclosed
GRI 402 Labor/ Management Relations	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)	Not material
	402-1 Minimum notice periods regarding operational changes	Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Not material
GRI 403 Occupational Health and Safety	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)	54-55
	403-1 Occupational health and safety management system	ESRS S1 S1-1 §23	54-55
	403-2 Hazard identification, risk assessment, and incident investigation	ESRS S1 S1-3 §32 (b) and §33	54-55
	403-3 Occupational health services	ESRS S1 S1-1 §AR 17 (d)	54-55
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	54-55
	403-5 Worker training on occupational health and safety		54-55
	403-6 Promotion of worker health	Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	54-55
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESRS S2 S2-4 §32 (a)	54-55
	403-8 Workers covered by an occupational health and safety management system	ESRS S1 S1-14 §88 (a); §90	54-55
	403-9 Work-related injuries	ESRS S1 S1-4, §38 (a); S1-14 §88(b) and (c); §AR 82	54-55
403-10 Work-related ill health	ESRS S1 S1-4, §38 (a); S1-14 §88(b) and (d); §89; §AR 82	54-55	

GRI STANDARD	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	PAGES
GRI 404 Training and Education	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)	59-60
	404-1 Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84	59-60
	404-2 Programs for upgrading employee skills and transition assistance programs	ESRS S1 S1-1 §AR 17 (h)	59-60
	404-3 Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84	59-60
GRI 405 Diversity and Equal Opportunity	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)	56-58
	405-1 Diversity of governance bodies and employees	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	56-58
	405-2 Ratio of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 and §98	Not applicable
GRI 406 Non-discrimination	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §15; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §41; §41 (b) and (c)	Available but not disclosed in the report
	406-1 Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §103 (a), §AR 103	Available but not disclosed in the report
GRI 407 Freedom of Association and Collective Bargaining	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)	52
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	52
GRI 408 Child Labor	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); §22; S1-2 §27; S1-4 §37 to §39; §AR 33; §AR40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)	53
	408-1 Operations and suppliers at significant risk for incidents of child labor	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	53
GRI 409 Forced or Compulsory Labor	3-3 Management of material topics	ESRS S1 S1-1 §19; §20 (c); §22; S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)	53
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	53
GRI 410 Security Practices	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §14 and §16(c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §41, §43	Not material
	410-1 Security personnel trained in human rights policies or procedures	Security-related impacts' is a sustainability matter covered for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Not material

GRI STANDARD	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	PAGES
GRI 411 Rights of Indigenous Peoples	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §14, §15 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §41, §43	Not applicable
	411-1 Incidents of violations involving rights of indigenous peoples	ESRS S3 S3-1 §16 (c), §AR 12; S3-4 §30, §32 (b), §33 (b), §36	Not applicable
GRI 413 Local Communities	3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §14 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §41, §43	16-18, 62-64
	413-1 Operations with local community engagement, impact assessments, and development programs	ESRS S3 S3-2 §22; S3-3 §27 (b); S3-4 §AR 34 (c)	16-18, 62-64
	413-2 Operations with significant actual and potential negative impacts on local communities	ESRS 2 SBM-3 §48 (c) i and iv and §AR 17; ESRS S3 §9 (a) i and (b)	16-18, 62-64
GRI 416 Customer Health and Safety	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §41, §41 (b) and (c)	64-68
	416-1 Assessment of the health and safety impacts of product and service categories	Personal safety of consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	64-68
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ESRS S4 S4-4 §35	64-68
GRI 417 Marketing and Labeling	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35; §AR 30, §AR 33 (a); S4-5 §41, §41 (b) and (c)	64-68
	417-1 Requirements for product and service information and labeling	Information-related impacts for consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	64-68
	417-2 Incidents of non-compliance concerning product and service information and labeling	ESRS S4 S4-4 §35	64-68
	417-3 Incidents of non-compliance concerning marketing communications	ESRS S4 S4-4 §35	64-68
GRI 418 Customer Privacy	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §41, §41 (b) and (c)	64-68, 79-81
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESRS S4 S4-3 §AR 23; S4-4 §35	64-68, 79-81

GRI STANDARD	GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	PAGES
GRI 205 Anti-corruption	3-3 Management of material topics	ESRS G1 G1-1 §7; G1-3 §18 (a); G1-4 §24 (b)	71-73
	205-1 Operations assessed for risks related to corruption	ESRS G1 G1-3 §AR 5	71-73
	205-2 Communication and training about anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8	71-73
	205-3 Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25	Available but not disclosed in the report
GRI 206 Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	Available but not disclosed in the report
GRI 207 Tax	207-1 Approach to tax	This topic is not covered by the list of sustainability matters in ESRS 1 AR§16.	Not material. For more information regarding, Tax Management, revert to the Annual Report 2025
	207-2 Tax governance, control, and risk management	This topic is not covered by the list of sustainability matters in ESRS 1 AR§16.	Not material. For more information regarding, Tax Management, revert to the Annual Report 2025
	207-3 Stakeholder engagement and management of concerns related to tax	This topic is not covered by the list of sustainability matters in ESRS 1 AR§16.	Not material. For more information regarding, Tax Management, revert to the Annual Report 2025
	207-4 Country-by-country reporting	This topic is not covered by the list of sustainability matters in ESRS 1 AR§16.	Not material. For more information regarding, Tax Management, revert to the Annual Report 2025
GRI 204 Procurement Practices	3-3 Management of material topics	ESRS G1 G1-2 §15 (a)	76-78
	204-1 Proportion of spending on local suppliers	Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1§AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	76-78
GRI 308 Supplier Environmental Assessment	3-3 Management of material topics	ESRS G1 G1-2 §15 (a)	76-78
	308-1 New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)	76-78
	308-2 Negative environmental impacts in the supply chain and actions taken	ESRS 2 SBM-3 §48 (c) i and iv	76-78
GRI 414 Supplier Social Assessment	3-3 Management of material topics	ESRS G1 G1-2 §15 (a)	76-78
	414-1 New suppliers that were screened using social criteria	ESRS G1 G1-2 §15 (b)	76-78
	414-2 Negative social impacts in the supply chain and actions take	ESRS 2 SBM-3 §48 (c) i and iv	76-78
GRI 415 Public Policy	3-3 Management of material topics	See links to GRI 3-3	75
	415-1 Political contributions	ESRS G1 G1-5 §29 (b)	75

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