

Declaration of conformity 2024

Dr. Paul Lohmann GmbH & Co.
KGaA

Indicator set

GRI SRS

Contact

Head of Sustainability & Corporate
Communications
Kathy Brand

Hauptstrasse 2
31860 Emmerthal
Germany

+49 (0)5155 63-5896
k.brand@lpe.gmbh





Indicator set

The declaration was drawn up in accordance with the following reporting standards:

GRI SRS

Table of contents

General

General Information

CRITERIA 1–10: SUSTAINABILITY POLICY

Strategy

1. Strategic Analysis and Action
2. Materiality
3. Objectives
4. Depth of the Value Chain

Process Management

5. Responsibility
6. Rules and Processes
7. Control
Key Performance Indicators (5-7)
8. Incentive Systems
Key Performance Indicators (8)
9. Stakeholder Engagement
Key Performance Indicators (9)
10. Innovation and Product Management
Key Performance Indicators (10)

CRITERIA 11–20: SUSTAINABILITY ASPECTS

Environment

11. Usage of Natural Resources
12. Resource Management
Key Performance Indicators (11-12)
13. Climate-Relevant Emissions
Key Performance Indicators (13)

Society

14. Employment Rights
15. Equal Opportunities
16. Qualifications
Key Performance Indicators (14-16)
17. Human Rights
Key Performance Indicators (17)
18. Corporate Citizenship
Key Performance Indicators (18)
19. Political Influence
Key Performance Indicators (19)
20. Conduct that Complies with the Law and Policy
Key Performance Indicators (20)

Date: 2024, source: company data.
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for the information provided.

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General

General Information

Describe your business model (including type of company, products / services)

SALTS ARE OUR LIFE

Dr. Paul Lohmann® is the worldwide leading manufacturer and developer of highly pure mineral salts. Our product range now includes more than 400 different salts in over 7,000 different specifications. The focus is on high-purity iron, calcium, magnesium and zinc compounds for the food, biopharmaceutical, pharmaceutical and cosmetic as well as technical industries. Mineral salts are elementally important for the health of humans and animals. Since they cannot be produced by the body itself, they must be ingested through food. Deficiency symptoms and diseases can be prevented and treated by the substitution of mineral salts. Mineral salts are essential for the production and formulation of, for example, biologics and vaccines. In addition to the pharmaceutical and biopharmaceutical sectors and veterinary medicine, mineral salts are also found in a wide variety of products in our daily lives, whether in food, beverages or cosmetics. Our Lothragon® metal salts are used in a wide range of industrial segments, where they make an important contribution to sustainability. They are of elementary importance, e.g. for the heat storage of renewable energies, for biogas production or the extension of product life in car body construction.

As a medium-sized company in the 4th generation, we can look back on a company history of over 135 years. With the production of high-purity iron for medical applications, Dr. Paul Lohmann laid the foundation for our current business model in 1886. From our beginnings as a pure mineral salt manufacturer, we have today evolved into a provider of innovative and complex system solutions in the field of mineral salts.

With consistent customer and market orientation, high-purity product quality and innovative capability, based on continuous research, development and application technology as well as the support of our highly qualified employees, we respond proactively to today's needs of constantly changing markets.

Ongoing development and enhancement of tailor-made mineral salts ensure our leading position in the market. At the same time we create reliable jobs with high social standards, fostering opportunities, stability and growth for our employees locally and around the world.

As a German Manufacturer and partner of the Responsible Care initiative of the chemical industry, we take many steps from a traditionally deep-rooted corporate understanding to protect people, animals and the environment sustainably in the long term.

Additional remarks:

DATA AND FACTS

Managing Director: Jürgen Lohmann, Dr. Frank Lauderbach, Torsten Cuno

Employees: 672

Turnover: €163 million in 2024

This report is based on Dr. Paul Lohmann GmbH & Co. KGaA. This covers the headquarters including the Lohmann Performances GmbH, production sites, laboratories and research and the sales companies and staff.

Locations

Company headquarters: Emmerthal

Production: Emmerthal, Lüneburg

Laboratories for research, development and application technology:
Emmerthal, Bratislava

Sales companies and staff: Emmerthal, Singapore, New York (USA),
Eindhoven (Netherlands) and Lieusaint (France), Sao Paulo (Brazil), Poznan
(Poland)

CERTIFICATION

Energy management: ISO 50001

Sustainability: Sedex/SMETA, EcoVadis

Quality assurance: GMP, ISO 9001, FSSC 22000

CRITERIA 1–10: SUSTAINABILITY POLICY

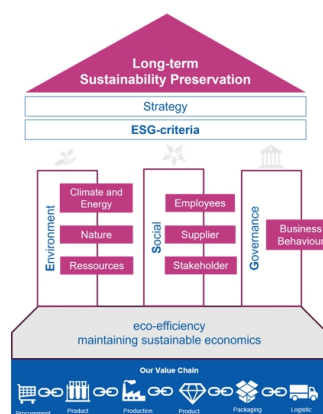
Criteria 1–4 concerning STRATEGY

1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

As a family-run company in the 4th generation eco-social responsibility is ever since deeply rooted in the companies DNA. With the foundation in 1886 environmental protection, good working conditions and the support of culture and sports were the very first beginnings of our long sustainability history. Today we view sustainability as a key driver of innovation integrated as an essential independent part of our corporate Value Added Strategy. By that the **ESG** criteria **E**nvironmental, **S**ocial and Corporate **G**overnance aspects are already considered in our investments while maintaining joint success.

Under the conceptional idea of a long-term sustainability preservation we are committed to the Brundtland Generation Principle "Do not live at the expense of future generations". We continuously invest in processes for more eco-social sustainability.



Based on the previous CSRD framework we conducted a comprehensive **Double Materiality Analysis** to identify our key areas of action. The results and the methodology are described in more detail under criteria 2 "Materiality" of this report.

All sustainability goals and actions are aligned with our key focus areas. They are summarized in our binding **Future Protection Plan**. Each chosen measure must ensure a significant contribution to the defined strategic sustainability objectives as a response to today's requirements. The framework covers the core issues, the strategic claim, quantitative and/or qualitative goals and corresponding actions and tools.

Our main strategic fields of action cover:

- climate protection
- saving energy and water
- the responsible use of raw materials
- promotion of circular economy
- maintaining corporate success to secure our sites and preserve jobs
- the protection of end users
- the establishment of Good Governance and shaping of corporate culture

To us continuity and the implementation of sustainable goals are more important than short-term success.

As the CSRD and our partnership in the industry specific global Responsible Care initiative give the structural framework for our sustainability strategy our CSR Compass summarizes the general principles which are integrated in our management manual.

THE CSR COMPASS REGULATES THE PRINCIPLES REGARDING:

- General principles, law and legislation
- People and work
- Environment, nature and sustainability
- Ethics and business practices
- Supplier management

In addition, the fundamental principles of the International Labor Organization (ILO) are adhered to. We are committed to compliance with the law and respect internationally recognized human rights also along our direct value chain.

The proven management standards with sustainability relevance ISO 9001 and ISO 50001 provide the process framework. Likewise, the requirements of the Sedex/SMETA and the EcoVadis evaluation platform have been incorporated into our sustainability orientation in the course of development.

2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

Dr. Paul Lohmann® stands in a multidimensional field of action of internal and external influences that radiate onto sustainability issues and are interrelated. In preparation for the formerly required CSRD report, Dr. Paul Lohmann® conducted a comprehensive ESRS-compliant Double Materiality Analysis in corporation with an external consulting company. The analysis-team consisted of 12 members, including the management, representing the main departments and stakeholders. The analysis was carried out in 5 phases with 2 preparatory interview units (online and live) and 4 face-to-face workshops.

All 37 listed ESRS subtopics were analyzed according to impact materiality (inside-out) and financial materiality (outside-in), evaluated by severity, probability, and urgency on a scale 0 to 5.

The analysis-team represented the following key stakeholders:

1. employees and management/owner/board
2. customers for Pharmaceuticals, Food and Industrial Applications
3. suppliers for raw materials, packaging and logistics
4. public (authorities, regulation/laws, citizens' initiatives, neighborhood and region)







The assessment of the key topics from an external stakeholder perspective was carried out in advance using role plays.

Our core topics, based on the list of ESRS sub-topics, are: Climate change and climate protection, Energy, Water, Dependence on eco-systems, Resources, Working conditions, Product safety and Corporate culture.



INSIDE-OUT EFFECTS

We are a manufacturing company. The biggest influences on sustainability matters take place in the context of production. The core issues that are in our responsibility and have an impact on people and the environment are:







Core issue		Impact inside-out (extract)		Control-tool
		positive	negative	
Climate and Energy		<ul style="list-style-type: none"> using CO₂ as a raw material 	<ul style="list-style-type: none"> causing emissions high energy consumption share of currently not replaceable fossil fuels 	<ul style="list-style-type: none"> Energy management DIN ISO 5001 PIUS
Water			<ul style="list-style-type: none"> water consumption 	<ul style="list-style-type: none"> PIUS
Ressources (raw materials)		<ul style="list-style-type: none"> use of waste as a raw material increasing use of "green"/sustainable raw materials and sources 	<ul style="list-style-type: none"> raw material mining 	<ul style="list-style-type: none"> PIUS REACH, FSSC 22000, HCCP
Packaging		<ul style="list-style-type: none"> only suppliers with recycling certificates participation in REPACK system increasing use of recyclable and circular packaging 	<ul style="list-style-type: none"> high volume of packaging 	<ul style="list-style-type: none"> PIUS
Working conditions (own employees) and Corporate culture		<ul style="list-style-type: none"> fair wages and safe working conditions safe jobs in the region comprehensive health and safety protection high values of a family run company 	<ul style="list-style-type: none"> high workload due to shortage of skilled workers 	<ul style="list-style-type: none"> Sedex/SMETA
Product safety (end users)		<ul style="list-style-type: none"> high quality products with a positive influence on health issues 	<ul style="list-style-type: none"> dangers, for example from transport accidents 	<ul style="list-style-type: none"> REACH Quality management DIN ISO 9001 GMP

To avoid negative aspects on environment and people, various control-tools are used.

OUTSIDE-IN EFFECTS

The financial impact is more risk-driven and at the same time an opportunity driver.

The core issues that have an impact on our business are:

Core issue		Impact outside-in (extract)	
		positive	negative
Climate and energy		<ul style="list-style-type: none"> ♦ innovation driver ♦ potential for cost reduction through energy savings 	<ul style="list-style-type: none"> ♦ clear trickle-down effect regarding CCF and PCF ♦ disadvantages due to high CO2 costs ♦ high energy costs ♦ high demand for environmentally friendly production
Water		<ul style="list-style-type: none"> ♦ innovation driver 	<ul style="list-style-type: none"> ♦ significantly stricter regulations ♦ risk of falling groundwater levels
Ressources (raw materials)		<ul style="list-style-type: none"> ♦ innovation driver 	<ul style="list-style-type: none"> ♦ increasing cost for raw materials ♦ unsafe delivery routes especially for shipping ♦ dependance on secure raw material supplies
Dependence on eco-systems		<ul style="list-style-type: none"> ♦ identification of savings potentials 	<ul style="list-style-type: none"> ♦ uncertain availability of energy and fossil energy ♦ lack of alternative fossil energies, e.g. hydrogen energies ♦ water restrictions
Working conditions (own employees) and Corporate culture		<ul style="list-style-type: none"> ♦ opportunity driver 	<ul style="list-style-type: none"> ♦ shortage of skilled workers ♦ generational change
Product safety (end users)		<ul style="list-style-type: none"> ♦ advantage due to extremely high security of the Dr. Paul Lohmann products 	<ul style="list-style-type: none"> ♦ increasing and stricter regulations

In addition, our customers place clearly formulated sustainability demands on us throughout the direct value chain. We are a member of the chemical industry's Responsible Care initiative, which aims to achieve steady progress in the areas of environment, safety and health. Furthermore, we are regularly audited with regard to ethical aspects via Sedex/SMETA and assessed via EcoVadis. Compliance in terms of sustainability is a prerequisite for our business relationships.

The double materiality analysis is the basis for action of our sustainability strategy and determines our goals and measures (please see also criteria 1 "Strategic Analysis and Action" and criteria 3 "Objectives"). It provides the framework for action and is expressed in our Future Protection Plan.

RISKS AND OPPORTUNITIES

From the wealth of opportunities and risks compiled by the analysis-team as part of the Double Materiality Analysis, the key themes described in our Sustainability Report Declaration 2021 remain valid.

Beside the rising cost for energy, raw materials and transportation the overall uncertain geopolitical situation, which is becoming increasingly unpredictable, harbors still big potential risks for our global strategy, for example due to uncertain transportation routes and changing customs regulations.

In addition to the high energy consumption, the highest risk for manufacturing companies in the chemical industry is the lack of alternative and competitive energy infrastructure.

In addition we are increasingly affected by still rising extensive regulations and laws with varying validity in different areas, which makes planning less certain.

Climate changes, which cannot be calculated but becoming more likely, could affect us in terms of water supply.

But at the same time, as a response to existing risks, we always regard requirements and challenges as an opportunity to constantly search for innovative solutions.

For additional information please see our Sustainability Report Declaration 2021

<https://datenbank2.deutscher-nachhaltigkeitskodex.de/Profile/CompanyProfile/14163/en/2021/dn>







3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

As described under criteria 1 "Strategic Analysis and Action", the results of the Double Materiality Analysis form the basis for our strategy and the associated decisions regarding sustainability measures, which are summarized in our **Future Protection Plan**. Following the principle of Plan - Do - Check - Adjust the Future Protection Plan is currently being developed according to the consistent decision making process of

1. setting the strategic claim
2. derive goals (quantitative and/or qualitative)
3. implement appropriate measures
4. finding the right working tools
5. control by corresponding KPIs

The strategic claims stated below set a clear course for each core issue striving to minimize negative impacts on the environment and people as much as possible and to generate the highest sustainable added value for our

Future Protection Plan 2025-2030 (extract)		
Core issue		Strategic claim
Climate and Energy	 Investing in Climate Protection	<ul style="list-style-type: none"> ◆ increase share of renewables ◆ reduce CO₂ emissions ◆ modernize processes
Water	 Conserving Water Resources	<ul style="list-style-type: none"> ◆ reduce water consumption
Resources	 Promoting sustainable use of raw materials and packaging	<ul style="list-style-type: none"> ◆ strengthen sustainable procurement ◆ support circular economy practices ◆ investigate alternative raw materials
Working conditions (own employees)	 Safeguarding business Success & jobs	<ul style="list-style-type: none"> ◆ promote employee satisfaction and engagement ◆ ensure safe and fair working conditions ◆ attract, retain and develop talents
Product safety (end user)	 Protecting end users	<ul style="list-style-type: none"> ◆ maintain and continuously improve our high standards for product and service quality
Corporate culture	 Establishing Good Governance	<ul style="list-style-type: none"> ◆ build and anchor sustainable structures in processes ◆ foster transparent stakeholder dialogue ◆ uphold integrity ◆ expand a modern and resilient IT-infrastructure

Climate and Energy

To pursue our energy targets, we rely on an energy management system certified in accordance with ISO 50001. The Energy Management Officer and the Energy Manager are responsible for putting the energy policy into practice. Energy consumption is regularly measured, recorded, analyzed and efficient technological and organizational behavior-changing measures are derived and implemented on the basis of an action plan. The development of low-emission and thus environmentally friendly processes remains an ongoing task for us. The highest decision-making authority is the management. By the end of 2025, energy efficiency is to be increased by 5% and emissions to be reduced by 8% (vs. 2020).

For a more sustainable energy use through a higher share of renewable energies in the energy mix, we are increasingly relying on the purchase of certified green electricity and on company-owned photovoltaic systems. A total of four photovoltaic systems are currently installed in Emmerthal. Our goal is to be CO₂ neutral in the administrative sector by 2030. The emissions caused by the vehicle fleet are to be reduced by 100% by 2030. Air travel is to be reduced by 33% by 2025, and by 50% by 2030.

To replace gas as an energy source in the long term, alternative sources are constantly being examined. Regarding the topic of hydrogen, we are in constant dialogue with local authorities.

Water

The reduction and saving of water are the focus of ongoing projects. Extensive water-saving concepts have been implemented. The first implementations are planned for 2026.

Raw materials and Packaging

To promote the use of ecological raw materials and packaging, we will increasingly focus on alternative, "green" raw materials, use more circular packaging in addition to recyclable packaging and optimize our sustainable procurement.

Working conditions

Our employees are our most valuable asset and the foundation of our high-quality products. As part of our longstanding commitment to their well-being, the comprehensive package of measures within the framework of the **Future Protection Plan** supports employee satisfaction, preserves jobs and secures resources to ensure the companies economic stability.

Product safety (for end users)

For the protection of end users we maintain and continuously improve our high standard for product and service quality.

Corporate culture

For a responsible, ethical and transparent corporate governance we further build and anchor sustainable structures and processes, uphold integrity, expand a modern, resilient IT-infrastructure and foster transparent stakeholder dialogue.

All of the aforementioned objectives and their achievements are equally important. There is no prioritization. The strategic goals are linked to multiple KPIs that are recorded and monitored.

The highest decision-making authority lies within the management. For more information please see also criteria 5 "Responsibility".

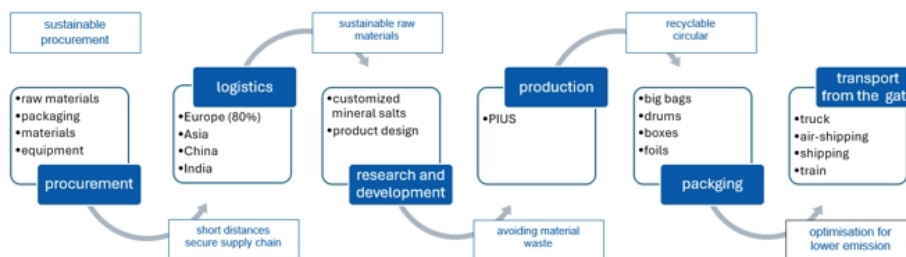
Our sustainability goals are not explicitly aligned with the Sustainable Development Goals of the United Nations. As described in the introduction, the CSRD-compliant materiality analysis has built the basis for the development of our sustainability goals.

4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

The value chain at Dr. Paul Lohmann® includes the procurement of raw

materials as well as other materials and their logistics, research & development (R&D), production, packaging and filling and the delivery of the mineral salts to our customers for further processing. The constant quest for innovative solutions runs through all levels of the value chain and forms our fundament.



The main aspects of sustainability across the value chains are as follows:

PROCUREMENT LEVELS AND THEIR LOGISTICS

Sustainable procurement is a central matter at the very beginning of our value chain. Our commitment to sustainable business practices naturally includes our suppliers. The specific expectations we place on our partners in the upstream value chain with regard to eco-social impacts are governed by our binding supplier guidelines.

In addition, our suppliers are regularly assessed and monitored via a comprehensive supplier qualification process, including sustainability-relevant criteria. Supplier qualification includes the stages of product statement, self-disclosure, pre-audit questionnaire and audit.

The first stage requires the use of first-class raw materials according to HACCP, REACH and FSC22000. Green raw materials and fermentation-based raw materials are increasingly being used. Only suppliers with a satisfactory overall score that meets our expectations are considered.

80 % of our suppliers are located in Europe. This results in shorter transportation distances and thus lower emissions.

In addition, we are in constant exchange with our suppliers. The supplier guidelines form the common basis for a respectful sustainability dialog at an equal level.

RESEARCH AND DEVELOPMENT

As a specialist in customized mineral salts, we think far beyond the production process itself. Even before the initial synthesis of our salts in the laboratory, we consider the requirements of our customers and the particular end product in which our mineral salt is to be used. Based on this, we design a product with specific chemical and physical properties using first-class minerals. In this process, the mineral salt is subject to extensive testing to evaluate its further processability by the customer, and is then brought to production readiness via a scale-up on a pilot plant scale.

From a sustainability perspective, green raw materials and fermented raw materials as well as granulates are already taken into account in research and

development. Likewise, sheathing made from vegetable oil instead of palm oil has been developed.

To further reduce waste, our laboratory obtains its cuvettes and reagents from a take-back system.

Exemplary for the positive effect on human health is the development of LomaSalt®: a sodium reduced mineral salt mixture which provides heart-healthy minerals like Potassium and Magnesium. Researchers found that people who use salt substitutes with less Sodium had a significantly lower risk of hypertension, stroke and premature death.

PRODUCTION AND RECOVERY

Our production follows the principle of consistent recycling in line with PIUS (production-integrated environmental protection), aiming to avoid the generation of residual materials to a maximum extent. Substances and materials that can no longer be used are given priority for recycling. We are always looking for new ways to minimize and avoid residual materials. The production processes are constantly being further developed using state-of-the-art equipment and technologies and complying with legal requirements. Photovoltaics are increasingly being installed to reduce the demand for fossil fuels.

PACKAGING AND FILLING

The primary packaging materials are all physiologically safe and suitable for packaging food. The food safety declarations of our packaging manufacturers are available in each case. Polyethylene is a pure hydrocarbon, thus organic in nature and fully recyclable and recoverable as a valuable material. The packaging we use is fully recyclable. We participate in the REPASACK system. In accordance with our Future Protection Plan, circular packaging is to be given priority.

TRANSPORT FROM THE GATE

After packaging, the produced salts are ready for transport to our customers for the further processing. The choice of transport is essentially subject to distance and customer requirements. However emissions can be positively influenced, for example through the choice of product specifications and/or packaging.

Criteria 5–10 concerning PROCESS MANAGEMENT

5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

As explained under criteria 1 "Strategic Analysis and Action", sustainability at Dr. Paul Lohmann® is an integral part of the corporate policy, which is defined by the management and reviewed and adjusted annually for appropriateness and adequacy. An active sustainability policy and implementation is consistently established in our company.

In order to take account of the increasing relevance of sustainability within our company we assigned a sustainability unit to the management board in 2023. All sustainability matters are addressed in close consultation with the management and an interdisciplinary team.

By signing the Responsible Care Initiative, we affirm our adherence to the Leadership Commitment: The chemical industry's pledge to Responsible Care and safety begins at the top of the company.

At the strategic level, our Future Protection Plan is the binding framework for all sustainability-relevant decisions to strengthen sustainability across the company. They have to be relevant, meaningful as well as economically viable and every single measure must contribute to the overall strategic claim.

At the operational level our internal management system in accordance with ISO 9001, ensures process initiation, sequence, documentation and control of the measures adopted (please see also criteria 6 "Rules and Processes").

6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

All operationally relevant contents are laid down in our management system according to ISO 9001:2015 and documented in the management manual. The management manual defines all responsibilities, competencies and relevant planning, controlling and monitoring activities. It serves as a binding guideline to ensure our corporate values and the current corporate policy adopted by the

management as well as its objectives are adhered to. In addition, applicable documents and forms such as standard operating procedures (SOPs) and operating instructions (OIs) support the management manual.

The following management and core processes relevant to sustainability are incorporated in the management manual:

- Energy management system (ISO 50001)
- Environmental protection (PIUS)
- Occupational health and safety protection
- Human Resources
- Materials Management
- Logistics
- Product Development and
- Quality Control

A continuous improvement process has been installed with the aim of ongoing further development of process flows. In addition, regular external sustainability audits (SMETA) and assessments (EcoVadis) accompany and check the constant further development and monitoring of our sustainability commitment.

Internally our Future Protection Plan is considered a binding requirement to ensure the implementation of the strategic sustainability objectives.

7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

In the departments relevant sustainability data are collected and analyzed as control instruments, to identify need for improvement and correction, and to derive targets. The resulting actions and defined targets are incorporated in the business planning mechanisms. All collected data is recorded in a systematized reporting system and presented to the management at regular intervals. A firmly prescribed process in recording, documentation and evaluation ensures the validity and consistency of the data.

The following sustainability-relevant data are recorded internally (excerpt):

- Raw materials/materials: i.a. quantity, classification, quality
- Water: total water consumption
- Energy: total energy consumption, renewables, gas, electricity, district heating, fuels
- Emissions: CO₂ scope 1 and 2

- Waste: total weight of hazardous and non-hazardous waste
- Employees: number, quota of women, quota of severely disabled employees, training courses
- Occupational health and safety: sickness rate, accident rates
- Supplier rating: supplier score

Data reporting that goes beyond internal reporting is done externally via the Sedex/SMETA audit as well as the EcoVadis assessment.

In addition, our Future Protection Plan will serve as a binding framework for the implementation of our sustainability goals following the principle Plan - Do - Check - Adjust. Based on the adopted goals, the Future Protection Plan includes measures, tools and corresponding key performance indicators. The performance indicators will be aligned with the future reporting standard that will be binding for us.

Key Performance Indicators to criteria 5 to 7

Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

- a.** A description of the organization's values, principles, standards, and norms of behavior.

WE LIVE A CORPORATE CULTURE THAT PROMOTES CREATIVITY, COURAGE AND THE WILL TO IMPLEMENT.

Our values and strategic orientation provide the framework for the systematic improvement of our products and processes. It is essential to ensure the identification of all employees with these values and to promote the further development process of our company at all levels by means of quantitative and qualitative goals.

OUR CORPORATE GUIDELINES ARE THE EXPRESSION OF OUR VALUES, PRINCIPLES AND STANDARDS OF CONDUCT:

- Customer satisfaction is our ultimate goal.
- Our employees are our most important asset.
- Stable product quality in compliance with legal and regulatory product requirements is the basis of our long-term successful business activities.
- Innovation in products and processes are our essential strength.
- Worldwide representatives serve and advise our international customers in order to serve them even better.
- We are a learning organization.

- We are constantly questioning ourselves and our processes.
- Through complex and competitive environmental and energy management, the use of resources is optimized and the environment is sustainably protected.
- We are a family business in the 4th generation. Continuity and the implementation of sustainable goals are more important to us than short-term success.
- The result of our economic activities is the company's profit.
- Suppliers are important partners for our success.
- We are committed to respecting and protecting internationally recognized human rights along the value chain.
- An active sustainability policy is deeply rooted in our company and manifested in the CSR Compass as part of the management handbook.

The Guidelines are incorporated into our management manual and are binding for all employees.

THE CSR COMPASS SUPPLEMENTS OUR GUIDELINES:

- We observe general principles, law and regulation.
- Prevention takes precedence over reaction in occupational health and safety.
- We guarantee high product quality and safety.
- Respectful treatment of our employees and performance-related remuneration are part of our corporate philosophy.
- We rely on dialog and stand for open communication.
- We focus on qualification, commitment and motivation.
- We are committed to reducing energy consumption in the long term.
- The environment is a top priority.
- We strive for a consistent circulation in production.
- We stand for integrity. Ethically incorrect behavior is not tolerated in any form.
- We reject all forms of discrimination and harassment.

Economic success and corporate responsibility are inseparably linked for us.

The **"Declaration of Principles on Sustainable and Responsible Conduct"** expresses our clear commitment to sustainable corporate management and cooperation with our partners. They cover the following principles:

1. Respect for Human Rights
2. Worker's Rights and Working Conditions
3. Environmental Protection and Sustainable Business Practices
4. Integrity and Business Ethics
5. Integrity and Supply Chain
6. Handling Serious Violations
7. Reliability through Standards and Transparency

8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

Strategic corporate planning and management serve not only to continuously improve the company's innovative strength, market position, profitability, product development and organization, but also to improve health, occupational safety and environmental protection.

Corporate planning is the basis for the annual one-on-one meetings. According to the personnel management concept, target agreements are made with the 2nd management level and the commissioners. Where appropriate, target agreements or individual performance bonuses are also agreed with certain employees in individual departments (Good Work Performance bonus system), which can also be linked to specific sustainability targets. The goals set are considered in the annual meeting between the employee and management. At the same time, goals for the new year are agreed upon. There are qualitative and quantitative goals, depending on the employee's function in the company. Target agreements are made when they seem sensible and can make a difference. Where quantitative targets have been agreed, corresponding key figures will be used to evaluate the achievement of these goals.

In addition, sustainability is a community effort for us and takes place at all levels.

The original team involved in the process of the double materiality analysis has now evolved into a permanent interdisciplinary team that is responsible for achieving the sustainability goals covered in the Future Protection Plan. Already in 2001 we launched our Idea Management, one of the purposes of which is to harness individuals' ideas and ensure they receive appropriate recognition. In particular, valuable sustainability-relevant improvement approaches are suggested to e.g. the energy management by our employees. The energy scouts, who have been trained by us in Emmerthal and Lüneburg in collaboration with the Chamber of Industry and Commerce (IHK) since 2017, also grew out of the Idea Management program. Our Idea Management offers employees the opportunity to make an independent contribution to the further development of the company.

The supervisory board is involved in decisions that are of fundamental importance to the company. This also includes sustainability issues and projects that are necessary to achieve our defined goals such as significant

investments to reduce water and energy consumption as well as the further expansion of our solar power plants. The setting of financial incentive systems for achieving sustainability goals are not subject to decisions made during the meetings between management and supervisory board.

Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:

i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;

ii. Sign-on bonuses or recruitment incentive payments;

iii. Termination payments;

iv. Clawbacks;

v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.

b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

a. The explicit data regarding remuneration policy are not recorded respectively not published for data protection reason.

Our compensation system includes amongst others:

- Remuneration in accordance with the collective wage agreement with the Mining, Chemical and Energy Industrial Union (IG BCE)
- Vacation pay
- One-off annual benefit (e.g. Christmas bonus)
- Performance-related bonus / target agreement
- Premium payment
- Provision of company vehicle for selected positions
- Release from future amount

- Additional time off for special occasions
- Days off for the elderly

b. For certain employees, there is a compensation system that is linked to the specific achievement of sustainability targets.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

The ratio of the total annual compensation of the highest paid individual to the median of the total annual compensation for all employees is not collected and would not be disclosed for data protection reasons.

9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

Dr. Paul Lohmann® is embedded in a broad network of stakeholders, all of whom maintain close contact with us and have their own distinct expectations. A bilateral, dialog-based exchange of views at equal level is part of our value system and is enshrined in our corporate guidelines and the CSR Compass. It is a basic prerequisite for high customer and employee satisfaction, ensures trust and makes a significant contribution to our economic success. The company context is determined in various strategy discussions such as the advisory board meeting and is as follows:

INTERNAL STAKEHOLDERS

- Owner
- Management
- Employees
- Works Council
- Supervisory Board

EXTERNAL STAKEHOLDERS

- Customers
- Suppliers
- Neighborhood / Residents
- Municipality / County
- Legal and regulatory representations
- Associations
- Corporate Subsidiaries
- Banks

The above listed groups were confirmed as part of the Double Materiality Analysis and evaluated according to their role and requirements.

Through regular exchange with tailored dialog instruments, adapted to each stakeholder's context and topics,

- we gain an understanding of their individual situations,
- we recognize expectations and demands,
- identify opportunities, risks and trends,
- we reflect on the overall situation,

in order to respond to these economic and technological developments appropriately and to the best of our knowledge and belief to initiate appropriate measures.

The dialogue instruments include e.g. personal communication, meetings, telephone calls, feedback or company meetings.

We are currently building our company intranet as a central internal communication platform.

In addition, stakeholder-specific topics and requirements are determined via internal audits.

We maintain an intensive, respectful, partnership-based and open dialogue with all stakeholders in the sense of the best economic and eco-social effects and improvements.

In particular, through our ongoing exchange with our customers and external sustainability audits, the topic of sustainability is always in focus.

Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

- a.** Key topics and concerns that have been raised through stakeholder engagement, including:
- i.** how the organization has responded to those key topics and concerns, including through its reporting;
 - ii.** the stakeholder groups that raised each of the key topics and concerns.

Different stakeholder groups address diverse topics and concerns to us. At present, the following key topics deserve particular attention:

An important stakeholder group with a high influence on sustainability management are our customers, who communicate a clear demand for quality and implementation of sustainability to us. We are regularly asked to provide information on our sustainability standards in a variety of ways, e.g. in the form of questionnaires, audits or evaluation platforms. We comply with these requests, thereby supporting our customers' sustainability goals and improving our own sustainability performance.

In the context of sustainability the focus is particularly on climate protection and supply chain issues as well as partly packaging.

Another current topic raised by authorities, municipalities, and counties is water conservation. To address this important issue, we are collaborating with the relevant authorities to develop effective and, above all, long-term measures for water conservation.

Energy market developments remain a key concern.

When dealing with our suppliers the most important issues include maintaining a secure supply chain, ensuring access to raw materials, using recyclable or circular packaging and fostering a partnership-based business relationship.

For our employees, key aspects include job security with good working conditions, flexible working hours, stronger involvement as well as job bikes/ job tickets.

For our neighborhood, the topic of odor is of great importance, which we always take very seriously. In the event of an odor nuisance, we immediately take appropriate action.

Banks request information on ESG-aspects.

In addition to the individual consideration and response to inquiries and expectations addressed to us, our stakeholders get access to this Sustainability Report Declaration, our EcoVadis scorecard and our sustainability-FAQ.

10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

Continuous innovation in products is our core competence and our business model. To ensure this,

- we are committed to continuous process optimization and
- development of individual salts on our own initiative and/or in close cooperation with our customers.

Short communication channels, flexible decision-making structures, application-oriented thinking and consideration of feasibility enable development and production according to customer requirements. In the field of mineral salts, green raw materials make a further decisive contribution to greater sustainability and are increasingly being used by us. In line with our sustainability strategy we actively welcome and qualify suppliers that demonstrate sustainable production methods, such as fermentation, as part of our formal supplier qualification process. Wherever possible, we already take this sustainability concept into account in product development. Investments in more sustainable production processes and research & development are the answer to changing sustainability requirements. Current examples of more sustainable product implementation include the use of granules, which are safer in production than powder, or the use of vegetable oil instead of palm oil in coated products. Salts are contained in numerous foods, frequently without being immediately recognizable. Increased salt consumption has been shown to promote many diseases such as high blood pressure, cardiovascular disease and kidney disease. Our LomaSalt® allows a sodium reduction of 50-100% and thus makes an important health contribution.

The interplay of permanent process optimization within the framework of production, in particular closed-loop recycling, the growing importance of green raw materials, and the exclusive use of recyclable packaging materials ensures the promotion of sustainability from the beginning to the end of the value chain.

Furthermore, the Idea Management presented under criteria 8 "Incentive Systems" is an extremely important component of the innovation process. It serves to motivate employees to actively participate in the company's processes

by making suggestions and proposals. An Ideas Management officer is responsible to provide support.

Generally speaking, we make a positive eco-social contribution with our products. Producing the highest purity, we ensure the safe and health-promoting supply of pharmaceutical, food and cosmetic products to people worldwide.

Wherever possible, we use our influence to achieve more sustainable packaging of end products or raw material recovery.

Key Performance Indicators to criteria 10

Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening. (Note: the indicator should also be reported when reporting to GRI SRS)

In younger financial investments, the issue of sustainability with regard to environmental and social aspects is being taken into account and investments are being made in "green" financial assets. The share of "green" financial assets is around 25%.

Criteria 11–20: Sustainability Aspects

Criteria 11–13 concerning ENVIRONMENTAL MATTERS

11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

The Double Materiality Analysis has confirmed that the use of natural resources is a very important concern to us. The strategic goal of resource conservation is anchored in our Future Protection Plan.

Water, acids, alkalis and salts are the four essential raw material components from which mineral salts are produced.

RAW MATERIALS

Basically, mineral salts always consist of a cationic metal component, such as calcium, magnesium, zinc or iron, which is reacted with an acid or alkali, such as citric acid, tartaric acid, lactic acid or acetic acid.

The raw materials used are mainly elements of natural origin, with a widespread occurrence that can be described as almost infinite. Our worldwide and selected suppliers are subject to strict eco-social requirements, must be certified and REACH/HACCP compliant. In light of the growing importance of green raw materials, we have found a partner within our sustainability project "Magnesium from Nature - Sustainable Sourcing and Production" who shares our values and commitment to environmental protection and sustainability. This partner specializes in the mining of natural magnesium. In order to bring the mining area back into harmony with the original landscape, the area is being renaturalized and reforestation is being carried out.

We also consider magnesium extracted from seawater as a raw material in the future to protect and save land that is affected by mining.

For competitive reasons, however, we do not publish details of the quantities of raw materials used, as these would allow conclusions to be drawn about formulations and processes. These are subject to strict company secrecy.

WATER

Water is essential for the quality and purity of our mineral salts. At our production sites in Emmerthal and Lüneburg, we use only well water, which - after undergoing a complex and highly sophisticated purification process in line with the principals of closed-loop economy - is returned to nature in clarified purity via the Weser and Elbe rivers. A state-of-the-art wastewater treatment plant, an implemented water management system and a comprehensive control system ensure that the waters and the adjacent Weserbergland and Elbland are protected. The constant control of the returned purified water proves the high water quality after the purification process. Due to this extraordinary connection with the natural environment alone, the topic of environmental protection and resource conservation has always had a special significance that places a special obligation on us. In order to protect nature and preserve biodiversity, a large orchard meadow was established as an ecological compensation area in the immediate vicinity of the wastewater treatment plant in Emmerthal.

To significantly reduce water consumption, extensive water-saving concepts are already implemented or in the process of being implemented.

ENERGY

Our integrated environmental protection system (PIUS) guarantees that only the energy actually required is used in production. Renewable energies play an important role in further conserving natural resources. The share of renewable energies in the electricity mix has increased significantly since 2019, from 0.2% to approximately 74,3% in 2024.




As mentioned under criteria 3 "Objectives" intensive discussions take place in order to replace gas in the long-term perspective by more sustainable energy sources.

When it comes to **PACKAGING**, we also rely on the circular economy of natural and renewable resources. The finished mineral salts are finally filled in 25 kilogram bags, in big bags made of recycled wrapping paper or in fiber drums, which can be fully recycled again after use and thus returned to the raw material and recyclable material cycle. For this purpose, we participate in the REPASACK system for the return, sorting and recycling of packaging placed on the German market. Our packaging suppliers all have recycling certificates. Used films are made of fully recyclable polyethylene. Plastic packaging we use, such as IBCs or canisters, are recycled after use. This is done either by shredding the plastic packaging, which is then resold as re-plastic granules, or by cleaning and reselling it. In the laboratory, used cuvettes and reagents are also returned for reuse by participating in the take-back system.

12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

As highlighted under criteria 2 and 3, resource conservation is a central concern for Dr. Paul Lohmann® and enshrined in the Future Protection Plan.

Future Protection Plan (extract) 2025-2030		
Core issue		Strategic claim
Climate and Energy	 Investment in Climate protection	<ul style="list-style-type: none"> ◆ increase share of renewables ◆ decrease emissions ◆ optimize processes
Water	 Protect water ressources	<ul style="list-style-type: none"> ◆ reduce water consumption
Ressources raw materials	 Ecological use of raw materials and materials	<ul style="list-style-type: none"> ◆ improve sustainable procurement ◆ promote circular economy ◆ investigate alternative raw materials
Packaging		

In order to achieve these goals, the production-integrated environmental protection (PIUS) is our central control element within the framework of resource management to ensure the lowest possible use of water, raw materials and energy. This is coupled with

- Water management
- Energy management according to ISO 50001
- Waste and emissions management and
- Raw materials management.

Our primary goal is the constant further development of the manufacturing process and consistent recycling in production to permanently reduce substances and materials that can no longer be used. All processes are subject to continuous review from the environmental protection perspective. As part of the process optimization, the use of raw materials, electricity and gas

consumption, and wastewater generation are recorded, among other things. All data and information are summarized and evaluated in the monthly production report with the aim of optimizing processes and resources.

WATER MANAGEMENT

In the mechanical-biological wastewater treatment plant, acids are neutralized, settleable substances, floatables and chemically precipitable substances are separated, and biodegradable substances are converted into biomass and carbon dioxide. The wastewater treated in this way, either fully biologically or physically, can be discharged directly into the Weser/ Elbe side canal after the treatment process. We are subject to extremely strict regulations and controls as well as close self-commitment monitoring.

The return of wastewater into the production process and the reduction in the volume of wastewater result in a reduction in sewage sludge.

In addition to the current expansion of wastewater treatment, a further expansion stage is planned for the long term.

All processes are clearly defined in the management manual and accompanying SOPs. To reduce water consumption extensive water reduction concepts are in the implementation phase or have already been implemented.

In 2024 we were able to keep our water withdrawal at least 15% below the approved threshold at our production sites in Emmerthal and Lüneburg.

ENERGY MANAGEMENT

Our energy management is organized in accordance with ISO 50001 and integrated into the management manual. In order to reduce energy consumption in the long term, we have implemented a wide range of measures and innovations, in particular through technology and plant modernization and the implementation of a comprehensive waste heat concept.

To achieve the strategic goal of resource conservation, the share of renewable energy in the electricity mix is to reach 100% by 2030.

All administrative and utility buildings will be CO₂ neutral by 2030.

Our Idea Management plays an important role in energy management. Not least, the energy scouts have emerged from this.

In addition, we receive effective support from the Association of Energy Users (VEA), which provides us with advice and workshops on the topics of energy savings, energy efficiency, and law and regulations.

The energy management team is in intensive dialogue with authorities and municipalities to find and evaluate alternative, sustainable energy resources and to ensure their sufficient availability for Dr. Paul Lohmann® in the long term.

For 2020 we achieved our set goal of a sustainable increase in efficiency of 6% a reduction in CO₂ emissions of 10%.

The data for the targets set for the next 5 year period by 2025 were not available at the time of this report.

WASTE MANAGEMENT

For years, waste has been separated into recyclable and recycled materials. Most of the filter press ash generated during production is sent for recycling. Our production processes are regularly and systematically investigated in order to continue to minimize the amount of residual materials. Through the increasing use of recyclable and circular packaging, waste is also reduced on the customer side.

RAW MATERIAL MANAGEMENT

Raw material management is not only subject to the Production Integrated Environmental Protection (PIUS), which considers the possibilities of reprocessing of raw materials, but also to the REACH (Registration, Evaluation and Authorization of Chemicals) regulation. Accordingly, manufacturers, importers and downstream users may only produce, place on the market and use substances that do not have any adverse properties for the environment.

In terms of material risks, water supply could be affected as climate change progresses. We still assess this as a non-acute but possible risk, which we are constantly monitoring. The ongoing trend of rising and uncertain energy prices, particularly given the lack of scalable alternatives, has a major impact on our economic success with all associated negative consequences. The increasing expansion of the company's own photovoltaic systems reduces this risk.

The topic of emissions management is described in more detail under the following criteria "Climate-Relevant Emissions".

Key Performance Indicators to criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:

- i.** non-renewable materials used;
- ii.** renewable materials used.

Disclosure of the volumes of raw materials used by us for the production of our mineral salts could allow conclusions to be drawn about formulations and

customer structures, which is why refrain from reporting them for competitive reasons.

The majority of our raw materials (water and minerals) are renewable. Water is recycled through the natural water cycle on the one hand and our technically complex wastewater treatment on the other. Mineral raw materials come from the earth and are renewable through natural geological processes. For the non-renewable raw materials, we use various sources to ensure sustainable manufacturing of our products. In general, we pursue a multi-sourcing strategy here in the interests of sustainability.

Key Performance Indicator GRI SRS-302-1: Energy consumption
The reporting organization shall report the following information:

a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.

b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.

c. In joules, watt-hours or multiples, the total:

- i.** electricity consumption
- ii.** heating consumption
- iii.** cooling consumption
- iv.** steam consumption

d. In joules, watt-hours or multiples, the total:

- i.** electricity sold
- ii.** heating sold
- iii.** cooling sold
- iv.** steam sold

e. Total energy consumption within the organization, in joules or multiples.

f. Standards, methodologies, assumptions, and/or calculation tools used.

g. Source of the conversion factors used.

As a manufacturing company, we have a causally high energy consumption in the context of production. Furthermore, the level of energy consumption can be significantly increased by more extensive customer-specific requests, such as finishing processes or batch sizes. The associated vertical range of manufacture at Dr. Paul Lohmann® and / or the capacity utilization of the plants can lead to increased energy requirements in this context, which we

cannot always influence to the desired extent or to the extent required from an environmental point of view. Therefore, merely stating energy consumption in this dependent scenario would not adequately reflect our comprehensive efforts in sustainable energy management. After thorough internal deliberations, we have concluded that the performance index "emissions to gross profit" presented under climate-relevant emissions best reflects this situation. Since our business model is based on offering our customers added value, this is also reflected in additional processes such as micronization, granulation or microencapsulation for value creation and thus increase the vertical range of manufacture. This, in turn, results in higher energy consumption. The performance index "emissions to gross profit" considers precisely this customer-driven value creation.

With 87,084 KWh, we doubled the electricity generated by our photovoltaic systems compared to the last Sustainability Report Declaration in 2021. In addition we purchased electricity via a power purchase agreement and electricity from the public grid. The share of renewable energy is approximately 74,3%.

We do sell surplus green electricity.

Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

- a.** Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b.** Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c.** Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d.** Standards, methodologies, assumptions, and/or calculation tools used.
 - a. As a result of various conservation and efficiency initiatives the total use of energy could be reduced by 22% compared to 2021.
 - b. Electricity, natural gas, fuel
 - c. Reduction compared to 2021 as the last reported period.
 - d. Methodology: Determination of key figures for major energy consumers and their influencing factors

Key Performance Indicator GRI SRS-303-3: Water withdrawal
The reporting organization shall report the following information:

- a.** Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:
 - i.** Surface water;
 - ii.** Groundwater;
 - iii.** Seawater;
 - iv.** Produced water;
 - v.** Third-party water.
- b.** Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:
 - i.** Surface water;
 - ii.** Groundwater;
 - iii.** Seawater;
 - iv.** Produced water;
 - v.** Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.
- c.** A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:
 - i.** Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);
 - ii.** Other water ($> 1,000$ mg/L Total Dissolved Solids).
- d.** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

At Dr. Paul Lohmann®, water is used as a resource in a permanent, technically highly complex cycle of extraction and recycling in the form of water, steam and condensate. The water is pumped from the company's own wells and is mainly used as cooling, cleaning and make-up water in production. Appropriate water law permits have been issued by the relevant authorities for the extraction of water. Water for sanitary facilities is obtained through public water suppliers.

1. Use of water-saving processes: The installation of condensers in vacuum evaporation or vacuum drying plants results in a separation into unloaded cooling water and vapors.

2. Use of wastewater-free processes for vacuum generation: Vacuum generation in production is largely carried out using water-saving processes (dry-running pumps).

3. Retention or recovery of substances through preparation of mother liquors and through optimized processes: All mother liquors are collected, prepared and reused in the production process as a starting material. Excess reaction components in a process are precipitated as far as technically possible and reused in the batch.

4. Use of low-pollutant raw and auxiliary materials: This requirement is generally implemented as part of quality control when purchasing raw and auxiliary materials. In particular, the strict purity requirements of the main customers from the pharmaceutical and food sectors only permit raw materials and auxiliary materials with low levels of pollutants, e.g. with particularly strictly limited heavy metal contents in the ppm range.

As reported under criteria 3 "Goals", we are making great efforts to significantly reduce the water volume in order to responsibly take into account the current regional and global water situation and possible further developments. Technically, we are therefore currently undergoing an extensive transformation process, which does not yet reflect our efforts.

We expect the first results on water savings from the first expansion phase in 2026.

Key Performance Indicator GRI SRS-306-3: Waste generated
The reporting organization shall report the following information:

a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.

b. Contextual information necessary to understand the data and how the data has been compiled.

a. Total weight of waste

Waste 2024 in tons		
	Emmerthal	Lüneburg
non-hazardous		
-total	2,386	1,521
-for recovery	951	n.a.
-disposal	1,435	n.a.
dangerous	246.73	151.73

b. Compared to the previous report in 2021, the share of hazardous waste is above our usual level of 4%. This deviation is mainly due to the temporary situation: a change in disposal contractors caused a large portion of the

hazardous waste to be stored for a certain period and subsequently disposed of in larger quantities at once.

At the time of this report, the accumulated stocks had already been disposed of. Overall, waste figures are largely determined by the products and their required manufacturing process and can therefore only be influenced to a limited extent. This is especially true for pharmaceutical products, which account for almost 40% of our volume. In any case, great importance is placed on careful planning and resource-efficient manufacturing in order to minimize waste, particularly hazardous waste, as much as possible.

13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

Sustainability in today's world requires responsible use of energy. By consistently monitoring energy consumption and switching off unneeded energy consumption, energy demand can be regulated and reduced. With the introduction of the energy management system, we have made a commitment to reduce energy consumption in the long term and to continuously improve energy efficiency. The process framework is defined by the ISO 50001 standard.

In doing so, we act according to the following principles:

- Avoidance, by switching off unneeded energy consumers
- Reduce, through more efficient use and new technologies
- Recovery and generation, through energy and heat recovery

Our energy management team ensures the implementation of the energy policy. To fulfil these:

- Appropriate and effective technological, organizational or behavioral measures are taken.
- An energy controlling system has been introduced.
- Employees are actively involved in the implementation and
- Energy-efficient alternatives are adequately assessed.

For this purpose, the entire energy flow of the company is recorded and documented. This includes the energy sources natural gas, electricity, district heating and fuels. Technical gases are not taken into account. Direct and

indirect GHG emissions are recorded. In addition to regular meetings of the e-steering team, all data is summarized in an annual energy report.

To reduce GHG emissions, there is an extensive catalogue that includes, for example, the following instruments and measures:

- introduction and constant review of innovative technologies
- optimization of production processes
- switch to green electricity through Power Purchase Agreements (PPAs) and own PV-systems
- 94% reduction in emissions for transport journeys between storage sites through the use of HVO1100 fuel
- various measures to reduce CO₂ emissions in transport are promoted, such as efficient travel planning, video conferences, efficient fleet management, provision of free charging options for e-bikes or e-cars at cost price or the introduction of a job bike.

The strategic goal by the end of 2025 is an efficiency increase of 5% and an emission reduction of 8% compared to 2020.

Under "Key Performance Indicators to criteria 11-12" we described the special circumstances that the energy-use and therefore also emissions are strongly influenced by the depth of production. We do not set absolute reduction targets for total GHG emissions, but reduction for emissions in relation to gross profit. This individual KPI you will find under "Key Performance Indicators to criteria 13".

Compared to the last report for 2021 the emissions could be reduced by 28%.

In addition to the overarching objectives, by 2030

- all buildings are to be CO₂ neutral,
- emissions caused by the vehicle fleet are to be reduced by 100%,
- emissions caused by air travel are to be reduced by 50%.

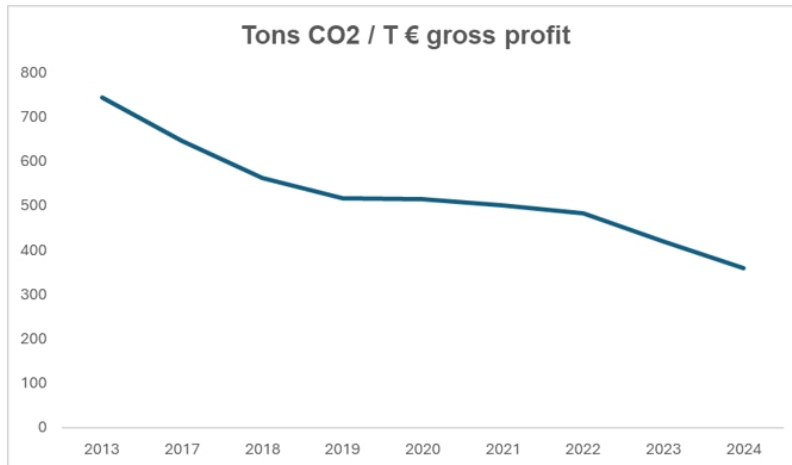
Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

- a.** Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.
- b.** Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.
- c.** Biogenic CO₂ emissions in metric tons of CO₂ equivalent.
- d.** Base year for the calculation, if applicable, including:
 - i.** the rationale for choosing it;
 - ii.** emissions in the base year;
 - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

a. Tons CO₂ / Tons € gross profit



Tons CO ₂ / T € gross profit								
2013	2017	2018	2019	2020	2021	2022	2023	2024
744	647	562	516	514	500	482	418	360

Through our constant efforts to decrease energy consumption and to increase energy efficiency, we have been able to halve CO₂ emissions, in relation to gross profit, since the introduction of the Energy Management ISO 50001 in 2013.

The emissions caused relate to Scope 1 and Scope 2.

By the end of 2025, an efficiency increase of 5% and a CO₂ reduction of 8% are to be achieved.

b. Apart from CO₂, no other greenhouse gases are released by our production.

d. The base year is 2013, as this is the year we established energy management.

d. Scope 1 and 2.

Key Performance Indicator GRI SRS-305-2: Energy indirect
(Scope 2) GHG emissions

The reporting organization shall report the following information:

a. Gross location-based energy indirect (Scope 2) GHG emissions
in metric tons of CO₂ equivalent.

b. If applicable, gross market-based energy indirect (Scope 2)
GHG emissions in metric tons of CO₂ equivalent.

c. If available, the gases included in the calculation; whether CO₂,
CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

d. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that
triggered recalculations of base year emissions.

e. Source of the emission factors and the global warming potential
(GWP) rates used, or a reference to the GWP source.

f. Consolidation approach for emissions; whether equity share,
financial control, or operational control.

g. Standards, methodologies, assumptions, and/or calculation
tools used.

Scope 2 is included in the data listed under SRS 305-1.

Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.

b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.

d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

e. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.

f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

g. Standards, methodologies, assumptions, and/or calculation tools used.

In Q4/25 we started the project to collect data for specific Scope 3 categories. Since the calculation of scope 3 data is very complex and ties up a high level of resources these data are not available at the time of this report. However Scope 3 data from upstream value chain is considered when calculating individual product carbon footprints (PCFs). The calculation and provision of specific PCFs is one of the most important projects for meeting our customers' expectations.

Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a.** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.
- b.** Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.
- c.** Base year or baseline, including the rationale for choosing it.
- d.** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e.** Standards, methodologies, assumptions, and/or calculation tools used.

a.

As shown in the graphic under GRI SRS-305-1, we have been able to reduce our emissions per T€ gross profit by 50 % since 2013.

By the end of 2025 a further reduction of emissions by 8% is planned.

By 2030 our buildings are to be CO₂ neutral.

Emissions generated by our vehicle fleet are to be zero by 2030.

Emissions caused by air travel are to be reduced by 50 % (vs. 2019).

b. Apart from CO₂, no other greenhouse gases are released by our production.

c. The base year for 2020 goals is 2013, as this is the year we established energy management.

Base year for 2025/2030 goals is 2020.

e. The data was collected and calculated following the GHG (Green House Gas) protocol.

Criteria 14–20 concerning SOCIETY

Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

OUR EMPLOYEES ARE OUR MOST IMPORTANT CAPITAL

The basis for our high-quality products is motivated, very well-trained employees with a high level of loyalty to the company and the region, as well as the ability to innovate and future-oriented thinking.

It is important to us that our employees identify with us and are able to engage and develop in their day-to-day work with curiosity, creativity and a zest for action.

Based on our overarching goal of continuing to promote employee satisfaction, motivation and occupational safety through safe and fair working conditions, we have set the following goals by 2030:

- continue to reduce accidents rates
- ensure the health of employees
- avoid long-term illnesses
- reduce sick leave
- reduce fluctuation rate
- stabilize staffing

In order to maintain the status quo and achieve the above stated goals we introduced a comprehensive catalogue of measures:

OCCUPATIONAL SAFETY AND HEALTH PROTECTION

Our primary goal is to comply with occupational safety and health regulations and to prevent any accidents and occupational diseases.

Safety, cleanliness and order in the workplace not only meet legal requirements, they also increase employee motivation and improve

profitability, competitiveness and the company's image. A good, modern working environment ensures the production of high quality mineral salts of constant quality. We protect our employees in particular by complying with the Occupational Safety and Health Act, the professional association regulations and the set of rules of the BG RCI (DGUV) and the Chemicals Act incl. Ordinance on Hazardous Substances. In addition, we are GMP-certified and ensure the highest hygiene requirements in the production area.

In 2024 we revised our occupational health and safety program, focusing on empowering self-help, rules to conduct in acute emergency situations and reflecting on hazard regulations. Safety in daily work-processes should be in constant presence for every employee. Our goal is to sharpen each employee's ability to assess dangerous situations and recognize them at an early stage. We promote shared responsibility, identify weaknesses in the safety system, welcome employee ideas for more safety and search for supporting information.

In addition to the extensive measures already in place, we have intensified or introduced the following measures:

CATALOG OF MEASURES

- improving the safety-culture: safe production
- enabling rapid self-help for minor injuries
- optimizing communication regarding occupational safety
- conducting RCA-analyses
- carrying out risk assessments with the involvement of employees
- raising awareness in dealing with hot media
- revised and more regular participation BG RCI seminar
- participation BG RCI trainee quiz
- clear rules for the wearing of protective clothing
- introduction of functional shirts for cooling the body temperature
- tailor-made safety shoes

This catalog will be extended in 2025/2026.

FAIR WAGES, SALARIES AND WORKING HOURS

Leadership and community built on values, up-to-date workplace equipment, fair pay and flexible working hours, where possible, are the foundation of high self-motivation and integrity. We are committed to protecting our employees by ensuring full compliance with the Working Hours Act, the Minimum Wage Act, the Occupational Health and the Safety Act, as well as all other applicable labor and employment laws. We are a member of the employers' association and are therefore subject to collective bargaining law. We are bound by the following collective agreements: General Collective Agreement, Federal Collective Agreement on Remuneration, Collective Agreement on Part-Time Work.

Individual, customized regulations supplement the collective agreements and are governed by works agreements between the employer and the works council.

MEASURES IN THE FIELD OF FAIR WAGES, SALARIES, WORKING HOURS

All working hours are recorded electronically and each employee has a transparent working time account. As part of the company pension plan, we offer employees the opportunity to save up for a lifetime working time account, which can also be used for earlier release before retirement. Older employees who are remunerated according to the tariff receive 2.5-3.5 hours free time/week from the age of 57. In addition, the working long-time account can be used for the care of close relatives (Care Time Act), parental leave, qualification measures, part-time and other (paid) leaves of absence due to personal matters.

COOPERATION WITH THE WORKSHOP COUNCIL

There is a works council at each site and a general works council that looks after and represents the interests of employees at all sites. In addition, each site has a youth and trainee representative body, as well as the Representative for Employees with Disabilities. All concerns are taken seriously and exchanged in regular contact with Human Resources.

SUSTAINABILITY

The support of employees for more sustainability has a great influence on the degree of sustainability. In the welcome brochure which is handed out on the first day of work, new colleagues are encouraged from their to actively contribute to energy and environmental awareness by using to the company's internal ideas management system. There is a regular notice board in which the energy management team reports on targets and successes and calls on employees to help and support them.

Since 2023 our production employees have also taken part in sustainability training conducted in the context of the energy management programm. The training includes a check of knowledge.

Since 2019 already, we have been offering our employees company bicycles, thus promoting the use of bicycles as an alternative to cars for business trips and private use.

The conversion to CO₂-neutral-mobility (e.g. e-mobility) for company vehicles is in a constant process. Our goal is 100% by 2026. We currently have 11 charging stations in Emmerthal and 5 in Lüneburg, each with 2 charging points. For e-bikes, 24 charging stations are available to employees in Emmerthal and 12 in Lüneburg. The charging stations are powered by green electricity.

In addition, we support the local campaign #supportyourlocal of the local newspaper DEWEZET as part of our Corporate Benefits campaign. The campaign supports local retail in the Hameln-Pyrmont region with a diverse range of shopping opportunities and events.

TRANSPARENCY

We face critical scrutiny of our qualities as an employer.

To further increase transparency, we are currently working on launching an Intranet, which is accessible to all employees across all sites.

SOCIAL ACTIVITIES

Joint activities support a good working atmosphere. Particularly popular are the internal EM/WM betting games, championships in Skat, Mau-Mau and Knobel, the annual dragon boat race on the Weser and, last but not least, the annual Christmas / end-of-year party.

Human Resources is regularly reviewed through a Social Audit, conducted at least every 3 years.

The investments made in social rooms, a new canteen and a new administration building in recent years have also contributed to the good working atmosphere.

We respect and support the ILO core guidelines.

We carry the German Manufacturer logo, according to which 100% of manufacturing must take place in Germany. We therefore do not see any significant risks or negative impacts on employee rights as a result of our business activities. Sedex/SMETA confirms that compliance with all employee rights is guaranteed and that there have been no violations of any kind in the past.

For our employees outside the Emmerthal and Lüneburg sites, who work in sales and in a research laboratory affiliated with the university (in Bratislava), our company-wide Management Manual is equally binding in addition to national law and the international labor and social standards of the International Labor Organization (ILO). Here, too, no dangers have been shown in the past. We therefore do not see any risks.

15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

We reject all forms of discrimination and harassment. We stand for equal opportunities, equal treatment and mutual respect. We respect everyone and are fully committed to fair, inclusive, and non-discriminatory hiring practices. We welcome applications from all individuals – regardless of background, gender, age, disability, or other personal characteristics e.g. – and are open to hiring candidates with impairments if they meet the requirements of the position.

We pay fair wages. Without exception, our employees are paid on the basis of their qualifications and performance. Our wages are well above the statutory minimum wage and a bonus system for good work performance has been installed at management and specialist level.

We are bound by the Equal Pay Act. In addition, we respect and support the ILO's core labor standards and the guidelines of the Chemical Industry Association.

We have a firmly prescribed and standardized recruitment process. The only basic requirement for employment is the applicant's qualifications.

Vacant positions are announced via a transparent tendering process. If a position is of interest to employees, it will be announced internally with a 2-week notice. Only if the position cannot be filled internally will it be advertised publicly.

Our wide range of apprenticeships offers secondary school students as well as high school students and university graduates an opportunity to start their career. The only decisive factors are good qualifications, motivation and the fulfillment of required soft skills.

The regular SMETA Audit Report confirms that our employees receive anti-discrimination training, that no cases of discrimination have been identified and that wages and salaries are paid fairly.

For the most part, work processes require a high level of physical effort. In line with legal requirements, such as limits on maximum carrying weights, the proportion of women in the production sector has traditionally been significantly lower than in the administrative functions. To address this, we regularly take part in the nationwide "Zukunftstag for Girls and Boys". The progress of digitization, also in the production area, is helping to support change.

In our one-on-one employee discussions, no deficits or risks have been reported in the past. We have therefore not defined any specific targets in this area, either in the past or for the future.

However, following staff departures of female employees in the course of 2024, our goal is, if possible, to return to a proportion of women in management positions at the 2021 level. However, this turns out to be difficult to implement in application and staffing phases, as unfortunately few or no

women apply for these positions.
(Proportion of women in management positions
as of Jan. 2021: 13.8%
as of Jan. 2022: 6.9%
as of Jan. 2023: 6.1%

as of Jan. 2024: 6.1%)

16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

WE ARE A LEARNING ORGANIZATION

We constantly question ourselves and our processes. Through the commitment and competence of our employees, we aim to ensure and improve the quality of our services. Maintaining and continuously expanding the specialist know-how of our employees is an important element in this. The basic values of our human resources work are always shaped by sustainability, long-term perspective and reliability for our employees. We want to support your development in the company in a targeted manner. We provide further training for high-potential employees and aim to offer them new development opportunities in line with their qualifications. To achieve this, we rely on the following instruments:

QUALIFIED EMPLOYMENT

All employees should identify themselves as part of the community. New employees are individually familiarized with company operations by their supervisors. This includes a tour through all relevant departments, personal introductions, basic briefings, and a welcome brochure with helpful company information.

To improve the long-term integration of new employees, we aim to modernize the onboarding process.

ORIENTATION CHALLENGES

The annual orientation meeting is voluntary. It helps promote cooperation, strengthen identification with the company, and identify development needs. Employees can express personal goals, and a mutual agreement is signed for the coming year, defining necessary support. This might include training courses, process participation, or decision-making responsibilities.

REFRESHER TRAINING / EXTERNAL FURTHER TRAINING MEASURES

To maintain and improve knowledge and process quality, annual refresher and

external training is offered based on individual needs.

INTERNAL TRAINING AND DIGITALIZATION

In 2018, we initiated the in-house DPL Academy, which now provides digital training videos and useful documents – especially for the sales sector. This 24/7 digital access enables employees, partners, and representatives worldwide to learn according to their needs. The DPL Academy is to be further expanded.

SHAPING THE FUTURE

We see the future as our responsibility. We offer 13 apprenticeships across various fields, from technical and commercial to design and communication. We also offer dual degree programs (B.A. in Business Administration, B.Sc. in Business Informatics) in cooperation with the Weserbergland University of Applied Sciences in Hameln. School and student internships and support for theses are also possible.

Each employee has a personalized training file. Promoting innovation in development, production, and marketing ensures company success and personal growth.

We currently see no qualification deficits or risks. In the past, we did not define explicit qualification goals.

We aim to further increase the training budget to meet employee needs and task requirements.

We have not defined any concrete quantitative targets in the area qualification. All necessary measures to improve the qualification of our employees have so far resulted from the orientation discussions held. But we recognize a noticeable declining availability of qualified applicants and a trend to increasing staff turnover as a potential risk that we have addressed in our Future Protection Plan 2025-2030 which is currently being developed.

Key Performance Indicators to criteria 14 to 16

Key Performance Indicator GRI SRS-403-9: Work-related injuries
The reporting organization shall report the following information:

a. For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

a. For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.

Data includes all employees (collective bargaining, temporary and agency workers). Beyond segmented data (i, iv, v) are not captured.

Year	Frequency rate	Severity rate
2020	29.87	0.23
2021	27.46	0.24
2022	27.15	0.29
2023	28.65	0.42
2024	18.56	0.29

GRI SRS-403-10

Data for this indicator are not captured.

Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

a. Occupational health and safety as well as emergency management are part of the management manual that employees have access to. All employees are also encouraged to communicate their own ideas and suggestions via the company suggestion scheme in order to improve occupational health and safety. In addition, health protection is promoted through initiatives such as the health year (company sports to maintain health), free fruit in the company cafeteria, etc.

b. The Occupational Health and Safety (OHS) Committee meets once a month to discuss current and ongoing occupational safety topics. The health and safety committee has the task of advising on matters relating to occupational health and safety and accident prevention. The topics and derivations are logged. The Occupational Health and Safety Committee consists of the company management or technical management, 3 advisory board members determined by the works council, the company physician and the safety officer.

Through the OSH Committee, there is an employee participation and consultation in the development, implementation of the management system for occupational safety and health protection.

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

- a.** Average hours of training that the organization's employees have undertaken during the reporting period, by:
- i.** gender;
 - ii.** employee category.

Average hours of training 2024	
Production	Administration
70.0	6.3

In administration the share of women is 16.3%.
There are currently no women working in the production.

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

- a.** Percentage of individuals within the organization's governance bodies in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

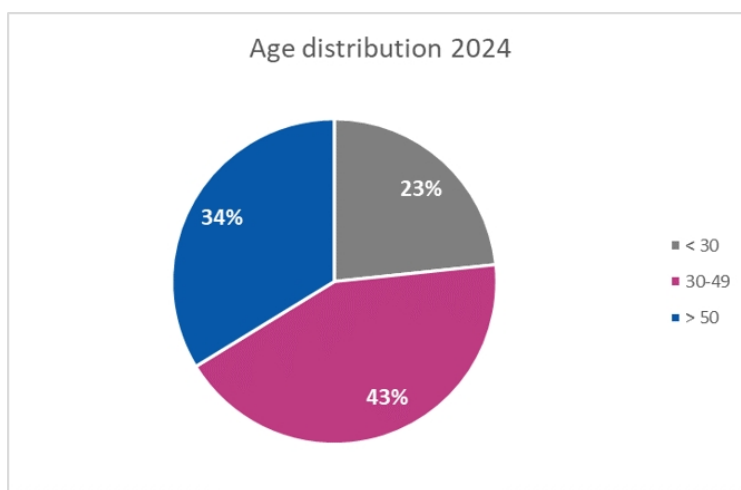
- b.** Percentage of employees per employee category in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

- a.**
 - i.** At management level the share of women is 6,06 %.

- b.**
- 2021-2024**

	2021	2024
% employees in administration	35.47	33.04
% employees in production	64.53	66.96
% women in management position	6.09	6.25
% foreigners	4.5	5.74
% severely disabled in management position	6.45	6.25



Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

- a.** Total number of incidents of discrimination during the reporting period.
- b.** Status of the incidents and actions taken with reference to the following:
 - i.** Incident reviewed by the organization;
 - ii.** Remediation plans being implemented;
 - iii.** Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
 - iv.** Incident no longer subject to action.

Since the introduction of the whistleblowing system no incidents have been reported. This is confirmed as well by the regular SMETA audit.

Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

The German Manufacturer quality seal makes it visible that all essential production steps take place in Germany and stands for the guarantee of the highest national standards with regard to quality, safety, the environment, sustainability, and a well-trained and protected workforce.

We respect and protect internationally recognized human rights and the core labor standards of the International Labor Organization (ILO). This commitment is firmly anchored in our Corporate Principles and in our CSR-Compass.

We are also aware of our responsibility for our value chain. Our suppliers are subject to the same stringent requirements that we face. The catalog of requirements is laid down via our Supplier Code of Conduct as well as our Declaration of Principles on Sustainable and Responsible Conduct.

As part of our comprehensive quality management system, our suppliers are regularly subjected to a four-stage supplier qualification process, including an on-site audit, which also includes criteria relevant to human rights.

A positive supplier evaluation as well as the acceptance of our supplier guidelines are basic prerequisites for a business relationship. The audits carried out have not revealed any human rights violations to date and are not expected to do so in the future.

We maintain a respectful, eye-to-eye business relationship with our suppliers.

We can rule out the possibility of human rights violations in our core value creation process, and compliance with all human rights is confirmed by the Sedex Members Ethical Trade Audit SMETA.

We see no potential risk in our direct supply chain. 80% of our suppliers are from Europe and we produce exclusively in Germany. No human rights violations have been reported or identified in the past.

Due to the noticeably increasing attention to human rights issues in the supply chain, we are currently revising our supplier audit system with regard to compliance to human rights. Even though no human rights violations have occurred at our production sites or at our direct suppliers in the past, we are aware of our ongoing shared responsibility to respect human rights and understand our role as a supporting partner. Our goal is to continue to have no human rights violations.

Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.

b. The definition used for ‘significant investment agreements’.

a) 95% of our suppliers for investment agreements come from Germany. These are usually tariff-bound companies with high social standards applicable in Germany, which of course have integrated human rights clauses.

b) > €1 million is the definition for significant investment agreements.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

Our Emmerthal and Lüneburg production sites are regularly audited via SMETA (2-Pillar and 4-Pillar). No human rights violations were found at either site.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

a. Percentage of new suppliers that were screened using social criteria.

For approximately 95% of all purchased volumes, suppliers are checked with

regard to social aspects by means of questionnaires, supplier codes and audits. 100% of all suppliers receive the Supplier Code of Conduct. For new suppliers, auditing is only carried out for important raw materials. For risk-rated raw materials, 100% of suppliers are audited as a matter of principle.

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

- a.** Number of suppliers assessed for social impacts.
- b.** Number of suppliers identified as having significant actual and potential negative social impacts.
- c.** Significant actual and potential negative social impacts identified in the supply chain.
- d.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.
- e.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

- a. For 95% of volumes, our suppliers are screened for social impact.
- b-e. There have been no incidents of human rights violations at our suppliers.

Criterion 18 concerning SOCIAL MATTERS

18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

Dr. Paul Lohmann® is a responsibly operating company which, as one of the largest trade tax payer in the region, makes a reliable contribution to the financing, maintenance and further development of the municipal budget. With more than 650 jobs in Emmerthal and Lüneburg we secure the income of many families and, with fairly paid wages, make a valuable contribution to

economically healthy value creation in both regions.

As a company deeply rooted in the region, we see ourselves as an active, shaping member of the community, promoting, supporting and sponsoring small and large, local and regional public welfare concerns. We see ourselves as responsible for the future-oriented design of a well-functioning community, not only for our current and future employees, but for all people in the region combined with the goal of further enhancing the value of the location. Our commitment is extensive and diverse, focusing on the areas of location promotion/infrastructure, education, social affairs, culture and sports.

LOCATION PROMOTION / INFRASTRUCTURE

We are a partner of "Wirtschaftsförderung Weserbergland AG", which develops and promotes projects in the areas of digitization, continuing education and innovation in the Hameln-Pyrmont, Holzminden and Schaumburg region. We are actively involved in many community committees and drive forward projects and interests relevant to the common good that contribute to a significant improvement in the attractiveness of the location, such as the fiber optic expansion in the region, or investments in school buildings, kindergartens and building land.

We are a major supporter of the THW, the German Red Cross and other rescue services, as well as the fire department.

We promote traffic safety projects as well as traffic education projects.

EDUCATION

We train above demand. With a share of at least 8 %, we are well above the industry average, which is 3-4 % in the chemical industry.

We support the local school system by equipping chemistry rooms and chemistry collections and providing materials for chemistry courses. An intensive mutual exchange between the school and Dr. Paul Lohmann® is maintained in mutual interest.

We also support universities by providing equipment and reagents as well as technical support for bachelor's and master's theses. We also offer scholarships.

In addition, we have a partnership with the Weserbergland University of Applied Sciences within the framework of the dual courses of study Bachelor of Science Business Information Systems and Bachelor of Arts Business Administration. Dr. Paul Lohmann himself was a founding member of this university.

In order to communicate the wide range of career opportunities to young people in a positive way and to support them in their inclinations at an early stage, we offer vacation jobs and internships and participate in job portals, speed dating, university information days and Careers from A-Z, as well as taking part in the annual "Zukunftstag" for Girls and Boys.

SOCIAL

Our social commitment is also multifaceted. For example, we work closely with institutions for people with disabilities, support and promote the deaf-blind

workshop, offer company apartments, promote promising talents and gifted, provide logistical support for vacation care for employees' children, and promote cooperation for the common good, the good of the state, and homeland security.

The company-affiliated Frankenberg Emmerthal Home Foundation supports the Protestant church.

CULTURE

The spectrum includes support for cultural events in the fields of art, theater, music and museums, as well as sponsorship of the Weserbergland Music Weeks or the Hameln Museum, which was co-founded in person by Dr. Paul Lohmann in 1898.

With our "Art Meets Chemistry" project, we offer artists an unusual exhibition platform on our company premises.

SPORT

Sport is not only essential for the health of each individual, it also has a socially unifying and integrating function in a community. For a strong, healthy community, we promote the construction and maintenance of sports facilities, help with the procurement of equipment and sports equipment, support in many ways the general work of the association, competitions and sporting events, such as the annual and very popular Dragon Boat Regatta, in which many of our employees participate.

In addition to regional community support at our Emmerthal and Lüneburg sites, we also have supporting projects at locations in the USA, France and Spain.

Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

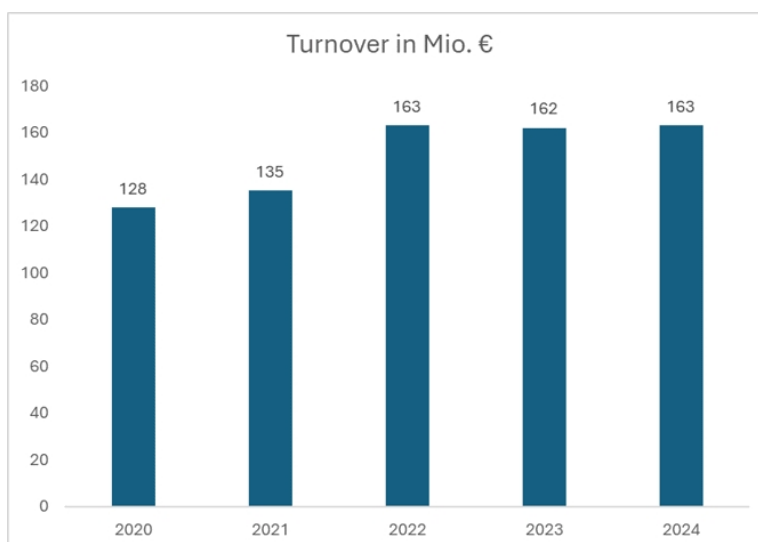
The reporting organization shall report the following information:

a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:

- i.** Direct economic value generated: revenues;
- ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
- iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.

b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

For competitive reasons, only annual sales are published.
This has developed stably in the 5-year comparison as follows



Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

Dr. Paul Lohmann® is politically independent and does not engage in lobbying. Outside the institutions customary in the industry, we do not exert any influence on political developments or legislation.

We are involved in the following institutions/associations as a member:

- German Chemical Industry Association (VCI)
- Federation for Food Law and Food Science e.V. (BLL)
- Association of Energy Consumers VEA

We are also involved in projects for the WHO, Unicef and the Food Fortification Initiative and the Global Alliance for Improved Nutrition (GAIN). We also interact with health authorities.

Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions
The reporting organization shall report the following information:

a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.

b. If applicable, how the monetary value of in-kind contributions was estimated.

- a. We do not make monetary donations to parties or politicians.
- b. We do not make donations in kind to parties or politicians.

20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

With our CSR Compass, we undertake to comply with the applicable laws and regulations in all business actions and decisions. We stand for integrity. Ethically incorrect behavior is not tolerated in any form. The ethical standards of conduct for us, our employees and business partners are expressed through the following key points.

Anti-Corruption and anti-bribery

We do not tolerate any form of corruption. The reputation and independence of Dr. Paul Lohmann® and our employees must be preserved. Our employees are prohibited from guaranteeing or promising a personal benefit to business partners, or soliciting or accepting a personal benefit from them.

The guidelines and measures are clearly regulated via our corruption prevention. In case of doubt, employees are encouraged to seek clarification with their supervisor. Management and leaders have an obligation to support employees in proper conduct. Compliance training is organized according to needs.

Conflicts of interest

In the event of potential or existing conflicts of interest, we strive to ensure through prevention and prudent action that conflicts do not adversely affect the interests of us, our partners or other stakeholders. Our employees are prohibited from obtaining improper advantages.

Any suspicion of an existing or emerging conflict of interest must be reported immediately to the management.

Anti-competitive actions

We comply with all competition and antitrust regulations. To ensure this, our employees receive appropriate training in this regard.

Data protection

We are committed to absolute confidentiality and respect all nationally regulated legal bases for the protection of personal data of employees, customers and business partners.

Our data protection officer ensures compliance.

Other criminal acts

Fraud, theft, embezzlement and money laundering are criminal acts and will not be tolerated in any way. Employees are encouraged to report any violation immediately. An anonymous mailbox/email box is installed to protect employees who provide information as part of the Whistleblower Protection Act.

For a better protection against reprisals for employees or partners who provide information about violations, a Whistleblower Portal is installed on our company website that is accessible to everyone and ensures anonymity. Since its introduction, no incidents have been reported, neither internally nor externally.

Goals and Risks

The external Sedex Members Ethical Trade (SMETA) audit has likewise not identified any compliance violations to date. Consequently, we do not currently foresee any future risks requiring assessment or any emerging threats. Although no violations have occurred in the past, our goal is to take every possible measure to prevent any from arising in the future.

Our management is responsible for compliance.

Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

- a.** Total number and percentage of operations assessed for risks related to corruption.
- b.** Significant risks related to corruption identified through the risk assessment.

There are no incidents of corruption and corruption risks are checked accordingly.

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

The reporting organization shall report the following information:

- a.** Total number and nature of confirmed incidents of corruption.
- b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

There are no corruption cases. This is confirmed by the regular SMETA audit.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

- a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:
 - i.** total monetary value of significant fines;
 - ii.** total number of non-monetary sanctions;
 - iii.** cases brought through dispute resolution mechanisms.
- b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.
- c.** The context against which significant fines and non-monetary sanctions were incurred.

SMETA confirms compliance with all applicable laws and regulations.

Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	1. Strategic Analysis and Action 2. Materiality 3. Objectives 4. Depth of the Value Chain	
PROCESS MANAGEMENT	5. Responsibility 6. Rules and Processes 7. Control	GRI SRS 102-16
	8. Incentive Systems	GRI SRS 102-35 GRI SRS 102-38
	9. Stakeholder Engagement	GRI SRS 102-44
	10. Innovation and Product Management	G4-FS11
ENVIRONMENT	11. Usage of Natural Resources 12. Resource-Management	GRI SRS 301-1 GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	13. Climate-Relevant Emissions	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	14. Employment Rights 15. Equal-Opportunities 16. Qualifications	GRI SRS 403-4 (2018) GRI SRS 403-9 (2018) GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	17. Human Rights	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	18. Corporate-Citizenship	GRI SRS 201-1
	19. Political Influence	GRI SRS 415-1
	20. Conduct that Complies with the Law and Policy	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.