Corporate Sustainability Report

2025

Jungbunzlauer

Content

1 Introduction

1 Introduction

Jungbunzlauer's 2025 sustainability achievements at a glance

New purpose and values introduced

Participation in UN Global Compact (UNGC) and International Sustainability and Carbon Certification (ISCC)

Strengthened governance and ownership through new strategic councils

New "Code of Conduct", "Supplier Code of Conduct" and policies implemented

EcoVadis Platinum – top 1% – achieved

Science-Based Targets (SBTs) overachieved (-38% for Scopes 1+2 and -25% for categories 3.3+3.4)

Further increase of female representation in the Executive Committee (ExCo) to 50%[a]

Enhanced customer proximity in strategic US market through acquisition of local production site

Climate risk assessment conducted and Climate Transition Plan (CTP) developed

Start-up of decarbonisation investments in Austria and Canada

Go-live of global Human Resources Information System (HRIS) myHRHub

Safety programmes reinforced with new "Life Saving Rules"

Regenerative agriculture explored as holistic, outcome-based approach of sustainable farming practices

Third-party whistleblowing system extended to external stakeholders

Sustainability on website:
www.jungbunzlauer.com/en/sustainability
and LinkedIn:
www.linkedin.com/company/jungbunzlauer

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sustainability@jungbunzlauer.com

[a] Executive Vice President (EVP) Operations role vacant at the end of the reporting period.

1 Introduction

About this report

GRI [2-2, 2-3, 2-5]

As a leading producer of high-quality, sustainable ingredients from natural sources, Jungbunzlauer is committed to accurate and transparent sustainability data collection and communication. Our eighth Corporate Sustainability Report informs our customers, employees, suppliers, shareholders and other stakeholders about our sustainability strategy and the progress achieved over the past year. It outlines our ambition, objectives and targets for Planet, People, and Integrity, details the plans and measures designed to achieve these goals, and explains how Key Performance Indicators (KPIs) are used to monitor and drive continuous improvement.

Information about our performance can be reviewed according to the Global Reporting Initiative (GRI) Standards provided in each chapter. Furthermore, we contribute to the UN Sustainable Development Goals (SDGs) with an action plan for sustainable development. More information on UN SDGs can be found in chapter 2.4. Detailed data can be found in chapter 6.

Engagement with our stakeholders has shown that sustainability-related topics are of high interest, especially topics related to carbon footprint and supplier compliance with social sustainability standards. In alignment with financial reporting, the current report covers the reporting period from 1 January 2025 to 31 December 2025. This report was published after presentation to the Board of Directors (BoD) of the Jungbunzlauer Group on 24 June 2026.

1 Introduction

Due to the postponement of the EU Corporate Sustainability Reporting Directive (CSRD) and trilogue between EU Commission, Council and Parliament until end of 2025, this report has been produced in accordance with the GRI Standards. The final decision of the EU Commission in December 2025 pulled us back into scope of the amended CSRD as a Group. Consequently, we will be reporting according to the scope-narrowed CSRD and simplified European Sustainability Reporting Standards (ESRS) with the Corporate Sustainability Report 2028 at the latest.

Following the implementation of our new CSRD-compliant Double Materiality Assessment (DMA) completed in December 2024, the structure of this report has been reorganised to reflect the topics and sub-topics identified as material in the assessment. As a result, some topics have been removed, while new ones have been introduced. The GRI content index including references to used ESRS standards can be found at the end of this report.

As announced in our previous report, the Jungbunzlauer Group acquired Alliance Gums & Industries (AGI), France, in 2024. It was integrated for certain non-financial topics in 2025 and was therefore included in the scope of this report for those topics. AGI operating as a small autonomous company of the Jungbunzlauer Group by representing significantly less than 5% of the Jungbunzlauer Group, both in revenue and number of employees, has only a limited impact on our Group's sustainability targets and KPIs.

Furthermore, in 2025, Jungbunzlauer acquired a production site in Thomson, Illinois, USA, previously owned by International Flavors & Fragrances, Inc. (IFF). This milestone marks Jungbunzlauer's first US manufacturing facility and represents a significant step in expanding our global market position. The production site will be developed to support our portfolio of naturally derived ingredients for local customers, thereby strengthening our resilience in a strategic market.

By localising production, we aim to foster economic growth in the Thomson community through job creation, collaboration with local suppliers, and regional development.

All data and information in this report have been compiled to the best of our knowledge. This report was reviewed and approved by Jungbunzlauer's ExCo and presented to Jungbunzlauer's BoD. It was not subject to external assurance. Additional information on our strategy and initiatives can also be found online on our website:
www.jungbunzlauer.com/en/sustainability

For questions regarding this report or any information contained within it, please contact our Sustainability Management Team:
sustainability@jungbunzlauer.com

What is new in this report?

GRI [2-4]

- Following the CSRD-compliant DMA completed in 2024, this report includes newly identified material topics and has been restructured accordingly. An ESRS-aligned structure and a company-specific nomenclature for our material topics and sub-topics were applied (chapter 2.3)
- AGI was included for following data: energy and corporate carbon footprint (CCF) calculations (chapters 3.1 and 6.1), renewable content calculations (chapter 3.4), employee data (chapters 4 and 6.2), responsible business conduct data (chapter 5.1)
- Thomson was included for following data as of acquisition date in November 2025: energy and CCF calculations (chapters 3.1 and 6.1), employee data (chapters 4 and 6.2), responsible business conduct data (chapter 5.1)
- The CCF methodology was refined to improve completeness, data quality and alignment with GHG Protocol and ISO 14064 standard for reporting year 2025. This included an extended Scope 3 coverage, updated emission factor sources, increased use of supplier data, and the integration of the two recently acquired entities. As a result, the base year 2020 and prior reporting years were recalculated where technically feasible to ensure comparability over time (chapter 6.1)

We want to thank all our Jungbunzlauer colleagues for their efforts in supporting Jungbunzlauer's vision for a transparent communication of our sustainability efforts by the publication of this report.

1.1 Message from our Chief Executive Officer

GRI [2-22]

At Jungbunzlauer, our purpose is to lead the way in developing naturally better ingredients that enhance everyday life. All our products are fully biodegradable, therefore limiting our footprint on nature.

The market conditions we navigated in 2025 were genuinely challenging. Yet through these circumstances, our commitment remained steadfast: to deliver high-quality, naturally better ingredients to our customers, meaningful careers for our colleagues, and positive impact in the communities in which we operate. Sustainability is an integral part of our strategic priorities and a driver of our competitiveness and resilience. In 2025, we further broadened the scope of our sustainability strategy across the pillars of Planet, People and Integrity.

In line with our ambition to limit our environmental impact, we invested CHF 21 million in CO_2 emissions reduction projects during the year 2025. This brings our cumulative CAPEX incurred to CHF 130 million since we have started implementing our heat decarbonisation roadmap 5 years ago, excluding approved but not yet executed investments. These investments enabled us to achieve our annual corporate target for CO_2 emissions from natural gas combustion, successfully decoupling volume growth and Scope 1 emissions for the second year in a row. As of 2025, we reduced our Scopes 1 and 2 emissions by 38% since 2020, much ahead of the 25% target we committed to as part of our Science Based Targets initiative (SBTi) well-below 2°C commitment.

We consider ourselves to be one of the leading companies in terms of carbon efficiency per unit produced, with clear short- to long-term reduction targets. Our decarbonisation journey continues across our production sites and we are progressing towards our goal of becoming carbon neutral by 2050. Key sustainability investments that came to life in 2025 include the electric boiler and hot water loop extension at our Pernhofen production site in Austria as well as an additional Mechanical Vapour Recompression (MVR) evaporator for our citrics production in Port Colborne, Canada. We continue to assess our broader emissions scope and have translated our Scope 3 emissions reduction strategy into an actionable roadmap with quantified emissions reduction levers focused on corn, chemicals, and transport.

Bruno Tremblay
Chief Executive Officer (CEO)

This year, our commitment to sustainability was recognised by receiving a Platinum rating from EcoVadis. 2025 is also the year when we joined the UNGC, the largest corporate sustainability initiative worldwide, offering opportunities to connect with peers and reflect on how we can continue to have a sustainable, positive impact through our business practices. We also further strengthened our governance by setting-up a Safety Council and a Sustainability Council as well as releasing a new Group “Code of Conduct” and policies for several Planet, People and Integrity topics. We launched a new corporate narrative including our four values of Curiosity, Courage, Care and Collaboration and we continue to work on embedding these in how we work internally as well as with our external stakeholders.

In 2026, we will keep a strong focus on the decarbonisation of our operations, with a clear target to continue decoupling our volume growth and CO_2 emissions. We will also look for meaningful ways to engage with our customers on product variants with a reduced product carbon footprint (PCF). Beyond decarbonisation, we will continue to look for opportunities to advance the UN SDGs aligned targets of our policies for Planet, People and Integrity.

I hope that this report provides you with a detailed and transparent picture of our tasks, challenges, and initiatives. We want to do our part to create a truly sustainable world for future generations.

1.2 Jungbunzlauer at a glance

Business model and structure

GRI [2-1, 2-6]

Company information

Jungbunzlauer is a leading producer of high-quality, sustainable ingredients from natural sources, serving industries from food and beverage to health and personal care, cleaners and detergents, among others. Leading the way in developing naturally better ingredients that enhance everyday life, we are a trusted partner offering a diverse portfolio of Acidulants (including Sweeteners), Texturants, Minerals & Solutions to meet our customers' evolving needs.

Headquartered in Basel, Switzerland, family-owned, with state-of-the-art facilities including large-scale fermentation operations across Europe and North America, we proudly serve more than 130 countries worldwide through our global sales organisation and local distribution partners covering Europe (including Middle-East and Africa), Americas and Asia & Pacific.

Founded more than 150 years ago as a distillery in Jungbunzlau, Bohemia, Jungbunzlauer has grown into a CHF 1.1 billion company, driven by over 1,400 dedicated colleagues committed to a healthier, more sustainable future.

We continuously invest in developing the organisation and our people in order to grow in a profitable and sustainable way, strengthen the resilience of our business model and ensure that the company is a great place to work.

Learn more at **www.jungbunzlauer.com**

Production sites and product portfolio

Until 2023 Jungbunzlauer has been focused on the development of its four long-standing production sites in Austria, Canada, France and Germany, with investments over CHF 1 billion within ten years. In 2024, Jungbunzlauer acquired AGI, a blending company producing formulated texturising solutions near Paris, France. In late 2025, Jungbunzlauer established its first US manufacturing footprint by acquiring production assets in Thomson, Illinois, to enable future local supply of some key products of its portfolio.

Jungbunzlauer's ingredients portfolio is organised in three categories: Acidulants (including Sweeteners), Texturants, Minerals & Solutions. Furthermore, it includes a range of valuable by-products.

	Austria	Germany	France	Canada
Acidulants	Citrics Sweeteners	Citrics	Gluconates Lactics Sweeteners	Citrics
Texturants	Xanthan Gum Gellan Gum		Texturising Solutions	
Minerals & Solutions	Mineral Salts	Mineral Salts Active Pharmaceutical Ingredients Esters Coated Acids		

1.2 Jungbunzlauer at a glance

Main developments in 2025

Markets
- Global geopolitical tensions with increasing trade barriers causing trade flow shifts, increased global competition and price pressure
- Shifting regulatory landscape, particularly in Europe and USA
- Weak industrial activity and soft demand in Europe

Governance and strategy
- Focus on building a stronger and more resilient business
- New purpose, values, “Code of Conduct” and policies
- New councils for cross-functional ownership of strategic priorities like sustainability, innovation and digitalisation
- Endorsement of UNGC, the largest corporate sustainability initiative worldwide
- Shaping a balanced manufacturing footprint to better serve customers in Europe and North America
- Broadened sustainability strategy
- Realisation of climate risk assessment and CTP

People and organisation
- Investments in strategic organisational projects and leadership development
- Enhanced external and internal communication with new website and new intranet
- Go-live of a global HRIS
- New Operations operating model, including new global procurement and operational excellence organisations
- Dissolution of the Corporate Development department and integration of its activities into the Finance, Product Management and Sales departments
- Several changes and further increase of female representation in the ExCo

Products
- Launch of new products TayaGel® LA, TayaGel® Modus and magnesium bisglycinate
- New EU anti-dumping (AD) duty for erythritol

Production sites
- Construction of new xanthan gum plant in Canada
- Acquisition of US production site
- Start-up of sustainability investments in Austria (electric boiler, extension of hot water loop) and in Canada (electrification of evaporation step)
- Board validation of further decarbonisation projects in Austria (fourth heat pump, battery energy storage system)
- Reinforcement of safety programmes, such as “Life Saving Rules”
- Launch of the Jungbunzlauer operational excellence system

Outlook 2026
- Focus on delivering sustainable growth, deepening customer partnerships and advancing our people, innovation and sustainability agenda
- Disciplined cost control in a competitive environment
- Completion of construction and qualification of xanthan gum plant in Canada
- Start-up of production in USA
- Embedding of major changes introduced in 2025, ensuring new systems, processes and capabilities in Human Resources (HR) operational excellence, commercial excellence and sustainability are fully leveraged
- Further decoupling of volume growth and CO_2 emissions from natural gas combustion
- Continuation of our transition plan towards net-zero through the development of further economically viable decarbonisation measures for Scopes 1, 2 and 3
- Development of roadmaps for further mid-term targets of People and Planet policies
- New employee survey

1.2 Jungbunzlauer at a glance

Value chain

GRI [2-6, 2-23]

Jungbunzlauer is primarily active in the industrial biotechnology sector and transforms renewable feedstocks into safe and biodegradable ingredients through biotechnological processes, mainly fermentation, while minimising waste through the generation of valuable by-products. This business model makes our value chain intrinsically circular.

Corn, our core raw material, is sourced mainly regionally from long-lasting, trusted suppliers. This supports local agriculture and reduces transport emissions. Around 70% of our corn needs are purchased in Europe and 30% in Canada either from farmers, cooperatives or grain traders. Process chemicals, mainly standard acids and alkalis, and packaging materials are sourced regionally from producers and distributors. We address sustainability within each step of our supplier relationship, from the “Supplier Code of Conduct”, through targets set in our “Sustainable Procurement Policy”, to meetings with suppliers and collaborative projects.

We transform the corn grain into glucose syrup and nutritional sources of proteins, fibres and lipids in dedicated plants at our fermentation production sites in Austria, Canada and France. We produce most of the glucose syrup we use in these sites as fermentation raw material for our citric, gluconic and lactic acids, xanthan gum, gellan gum and erythritol. Our core products are commercialised in highly pure forms or are further processed to mineral salts, esters and other higher value products. We serve customers globally with our products, either directly or via distributors, in packed or bulk form, by road or intermodal transport, combining road, rail, inland waterway and sea transport. Our by-products are essentially supplied in bulk by truck or train to customers and distributors nearby our production sites. We integrate sustainability principles into our logistics by prioritising reliable and emissions efficient transport modes, wherever possible.

Our ingredients and solutions are used by a broad range of industries.

Our traditionally largest market segments are food and beverage which together account for 56% of our sales. In this industry, our Acidulants and Texturants are mainly used for their functional properties, such as enhancing taste, refining texture, or ensuring quality and freshness across applications including dairy and meat products and their plant-based alternatives, confectionery, sauces and dressings, as well as soft drinks, energy drinks and juices. Our Minerals provide nutritional benefits in applications such as baby food, sports nutrition and food supplements. Another important segment is animal nutrition representing a major outlet for our by-products which are used, for example, as sources of proteins or fibres.

The health and personal care segment has become more important for Jungbunzlauer over the last decade with the development of our Active Pharmaceutical Ingredients (APIs) portfolio and the efforts of our Application Development team to showcase the benefits of our bio-based and biodegradable solutions in enhancing sensory properties, improving skin moisture or achieving antimicrobial protection naturally and without negative environmental impact in e.g. soap and bath products, hair and skin care, cosmetics, oral care or deodorants.

Home care, institutional and industrial cleaning products like fabric care, dishwashing detergents and hard surface cleaners remain a solid consumer of our Acidulants, Texturants and Solutions which have allowed for many years already to replace fossil, harsh, non-biodegradable and eventually toxic chemicals in eco-friendly formulas, without sacrificing cleaning and disinfecting performance, and without compromising product stability and shelf life.

In addition, our products and by-products are used in a broad range of other sectors like construction, agriculture, energy, metals and mining, plastics, inks, paints and coatings, as functional ingredients and materials which are bio-based, safe and biodegradable.

1.2 Jungbunzlauer at a glance

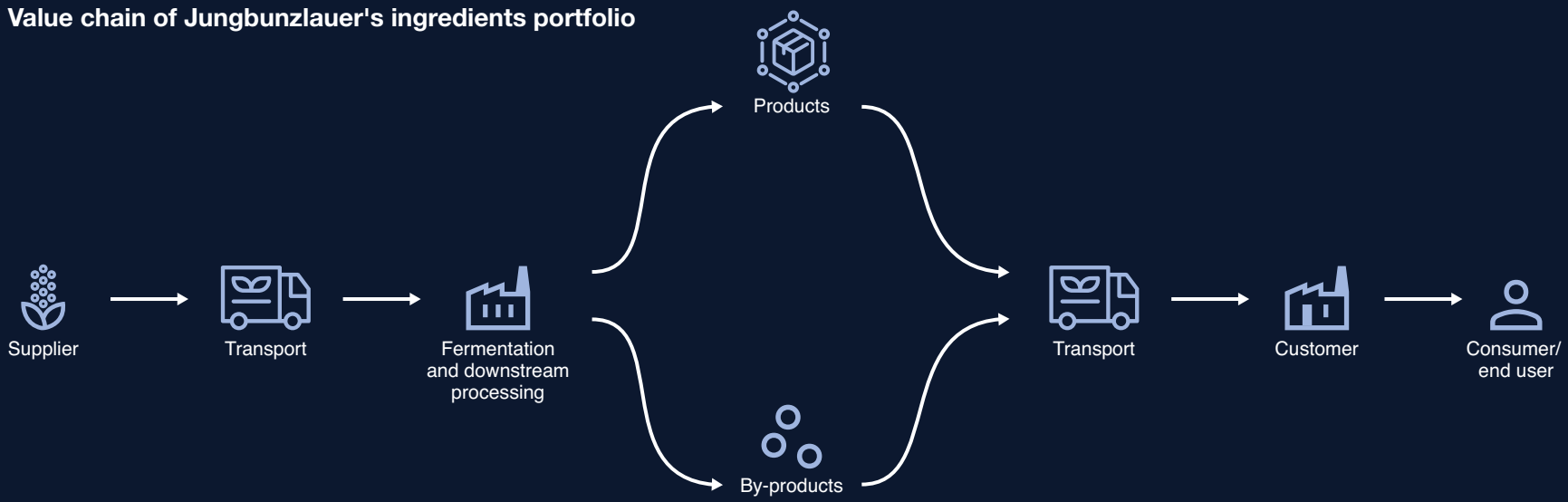
Jungbunzlauer sales by market segment in 2025	
Food	33%
Beverages	23%
Health and personal care	18%
Cleaners and detergents	16%
Industrial	10%

We actively listen to the needs of our customers and distributors, of their own customers and the end-users they serve, and strive to maintain strategic and long-lasting partnerships beyond transactional sales.

Through membership in industry associations and participation in global initiatives, we collaborate with other companies and stakeholders to build sustainable value chains and frameworks.

Our broad and deep understanding of our business environment allows us to identify key topics and new needs of our stakeholders, as well as market trends in terms of safety, quality, sustainability and innovation, and to address those timely if we assess them as material for our business.

Value chain of Jungbunzlauer's ingredients portfolio



1.2 Jungbunzlauer at a glance

Sales by region in 2025

Jungbunzlauer favours local sourcing and supply, resulting in more than 90% of our sales realised in Europe and Americas where our production sites are located, while sales in Asia & Pacific are focused on value-added products and the service of globally active clients.

Turnover

55%
Europe (including Africa & Middle East)

38%
Americas

7%
Asia & Pacific

- SALES OFFICE
- PRODUCTION SITE
- PRODUCTION SITE / SALES OFFICE
- APPLICATION DEVELOPMENT CENTER

1.2 Jungbunzlauer at a glance

Stakeholder engagement

GRI [2-28, 2-29]

Our stakeholders are impacted by our business activities and, in turn, influence our activities. This interaction is reflected in the identification of our relevant stakeholder groups. We engage with stakeholders on a regular basis to understand their expectations, identify emerging risks and opportunities, and ensure that our strategic decisions and sustainability priorities reflect their needs.

By acting in accordance with our values and consistently working toward our objectives, we build and maintain the trust of our shareholders, customers, employees, suppliers, other business partners and the communities in which we live and work.

Key stakeholder groups

Stakeholder group	Key topics raised through stakeholder engagement	Forms of engagement
Customers and potential customers	Product safety and quality Security, reliability and competitiveness of supply Due diligence and responsible business conduct Greenhouse gas (GHG) emissions reduction and low-carbon products Regenerative agriculture practices	Customer survey Customer meetings Customer support Website and social media Trade shows
Employees and future employees	Purpose and impact of company and job Secure working environment Work-life balance Diversity, equity and inclusion Fair wages Employee development Awareness and training on sustainability topics	Employee survey Jungbunzlauer operational excellence system Intranet and website Objective setting and performance review
Suppliers	Europe's competitiveness as production footprint Regulatory load associated with EU legislation Sustainability expectations from customers Supply security and reliability Responsible business conduct Long-lasting partnerships	Supplier approval and evaluation (risk and performance) Supplier meetings On-time payment

1.2 Jungbunzlauer at a glance

Stakeholder group	Key topics raised through stakeholder engagement	Forms of engagement
Governance bodies	Responsible business conduct Business growth (organic and inorganic) Profitability and competitiveness Costs and availability of key production inputs Health and safety Diversity, equity and inclusion Fair compensation Succession planning and talent development Reduction of GHG emissions	Meetings (monthly for the ExCo, quarterly for the BoD) Definition of corporate governance, strategy and targets
Shareholders	Long-term value creation Sustainable and safe operations Exemplary corporate citizenship	Reporting General Assembly
Legislature	Legal and regulatory compliance Simplification of the EU regulatory framework, including Omnibus packages Policy developments related to sustainability Cooperation with authorities	Monitoring of applicable and upcoming laws and regulations Meetings and information exchange with authorities Advocacy through industry associations and direct engagement
Local communities	Positive local influence, including jobs and infrastructure Biodiversity and regenerative agriculture practices Water withdrawals	Meetings and information exchange with local authorities and non-governmental organisations
Other business partners	Sharing of best practices, sustainability insights and innovations Responsible business conduct	Meetings Joint projects

1.2 Jungbunzlauer at a glance

Stakeholder group	Key topics raised through stakeholder engagement	Forms of engagement
Industry associations	Regulatory monitoring, advocacy and knowledge sharing Europe's competitiveness as production footprint, including measures under the EU Clean Industrial Deal Resilience through innovation EU Emissions Trading System (ETS), EU Carbon Border Adjustment Mechanism (CBAM) and EU Deforestation Regulation (EUDR) developments Regenerative agriculture	Membership Regular exchange and meetings Newsletters
Academic institutes	Collaborations and projects Sharing knowledge and innovation	Cooperation with institutions (Research & Development (R&D) projects, theses)
Global sustainability framework initiatives	New and renewed commitments Achievement of existing targets and setting of more ambitious targets Strengthening of standards Progress reporting	Commitment Targets and reporting Use of standards
ESG performance rating platforms	Policies with qualitative objectives and quantitative targets Supply-chain due diligence Continuous improvement towards excellence Circularity Biodiversity	Yearly assessment of Environmental, Social and Governance (ESG) performance

1.2 Jungbunzlauer at a glance

Membership and participation in initiatives

Stakeholder group	Selection of memberships and initiatives
Industry associations	• EU Specialty Food Ingredients (EU SFI) • Biopolymer International • Food Federation Germany (Lebensmittelverband) • Flavor and Extract Manufacturers Association (FEMA) • Association for Dressings and Sauces (ADS) • Council for Responsible Nutrition (CRN) • American Cleaning Institute (ACI) • EU Association of Specialty Feed Ingredients and their Mixtures (FEFANA) • European Chemical Industry Council (CEFIC) • Austrian Chemical Industry Association (Fachverband der Chemischen Industrie Österreichs) • Chemistry Industry Association of Canada (CIAC) • French Chemical Industry Association (France Chimie) • German Chemical Industry Association (Verband der Chemischen Industrie, or VCI) • Swiss Chemical Industry Association (scienceindustries) • The European Federation for Cosmetic Ingredients (EFfCI)
Global sustainability framework initiatives	• UNGC • SBTi • GRI • ISCC
ESG performance rating platforms	• EcoVadis • Carbon Disclosure Project (CDP) • Sedex

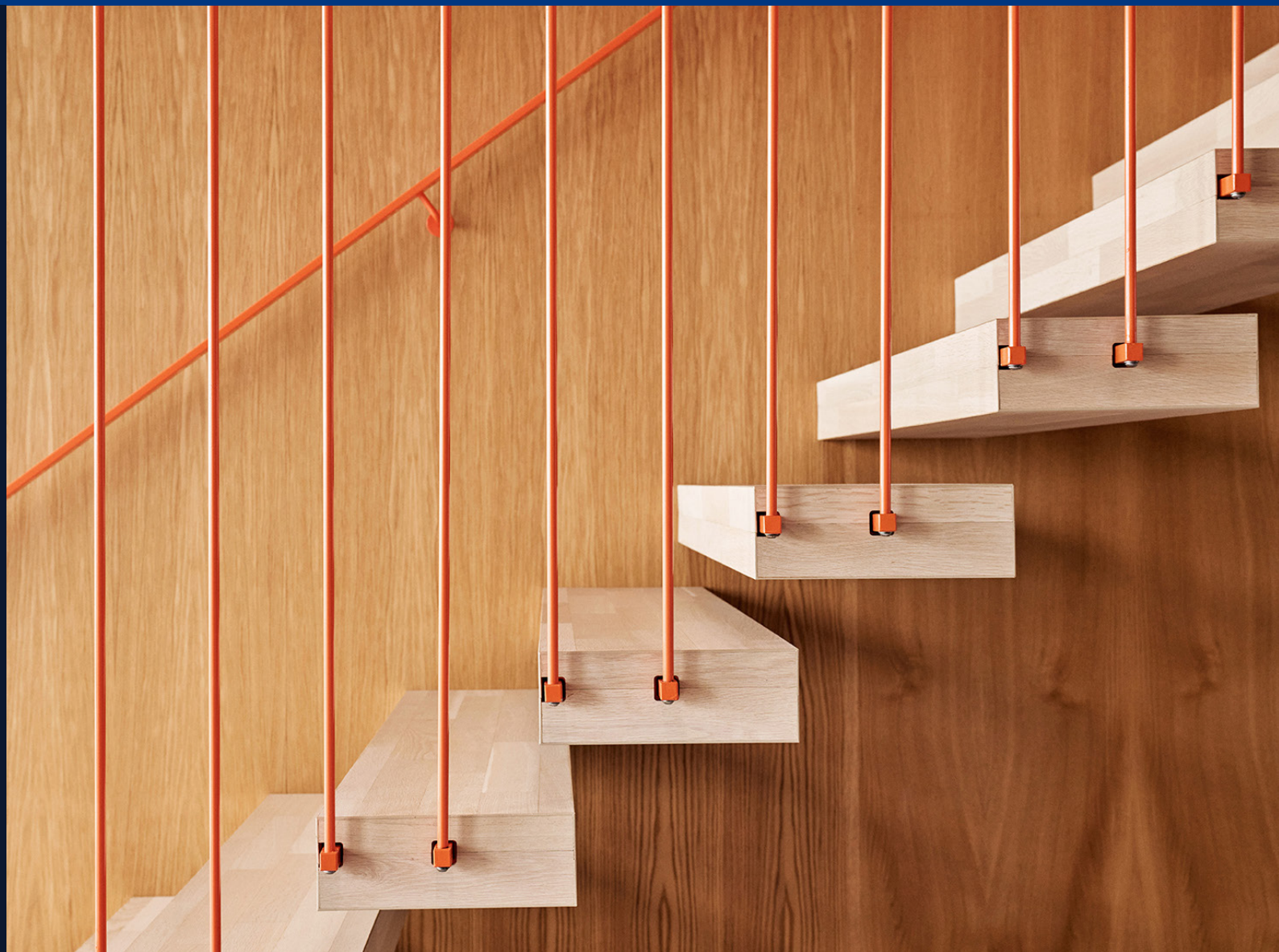
Community impact and corporate citizenship

We recognise our social responsibility toward the communities in which we operate. As a responsible corporate citizen, we seek to create long-term value for these communities through our business activities. Our ongoing commitment to our production sites in Europe and North America supports the maintenance and development of local employment. As a result, our production sites contribute to the economic and social well-being of the communities in which they are located. We aim to generate positive value for society, meet the expectations of our stakeholders, and believe that responsible business practices create shared value for both society and our company.

Since 1991, Jungbunzlauer has supported charitable activities primarily through contributions to the Karl Kahane Foundation, an independent, privately funded, non-political and non-religious foundation working with a range of charitable organisations. In 2025, Jungbunzlauer transitioned to directly funding its own corporate social responsibility initiatives to support projects in local communities. Building on this experience, a new “Community Funding Policy” has been introduced to provide clear strategic direction for charitable giving. From 2026 onwards, donations will focus on four priority areas aligned with our business and values:

1. Quality of life and health
2. Empowerment and well-being
3. Sustainability and environmental impact
4. Innovation and science education

2 Sustainability strategy



2.1 Governance and management of impacts, risks and opportunities

Organisational governance

GRI [2-1]

Jungbunzlauer Holding AG operates as a public limited company in Switzerland, in accordance with its current Articles of Association and the supplementary provisions of the Swiss Code of Obligations. It holds participations, directly or indirectly, in all subsidiaries of the Jungbunzlauer Group of companies worldwide. Its ownership structure remains firmly rooted in family stewardship. In accordance with the provisions of the Swiss Code of Obligations, the General Assembly has exclusive authority over adopting and amending the Articles of Association, electing the BoD and electing the Auditors.

Governance structure and composition

GRI [2-9]

The governance structure of the Jungbunzlauer Group comprises:

- The Board of Directors (BoD)
- The Executive Committee (ExCo)
- Strategic Councils, Boards and Committees

Highest governance body

GRI [2-9, 2-10, 2-11, 2-12, 2-15, 2-17]

The BoD is entrusted with the ultimate direction of Jungbunzlauer Holding AG and all subsidiaries of the Jungbunzlauer Group, the issuance of necessary directives and the supervision of the ExCo. It represents the company in dealings with third parties and attends to all matters which are not delegated to or reserved for another corporate body of the Group by law, the Articles of Association, regulations or directives. It meets four times per year or as required.

Its responsibilities are, among others:

- to determine the general organisational structure of the Jungbunzlauer Group
- to define the structure and principles of accounting, as well as financial controls and financial planning
- to appoint and dismiss the persons entrusted with the management and representation of the Group and to grant signing authority
- to ultimately supervise the persons entrusted with the management, in particular with respect to compliance with the law and with the Articles of Association, regulations and directives
- to evaluate the risk, opportunity and impact profile of the business
- to determine and modify the corporate purpose and values, and define corporate goals and strategy that are inherently sustainable
- to define the Corporate Incentive System
- to prepare the annual financial report, the General Assembly and to implement the resolutions of the latter
- to pass resolutions on the consolidated budget, consolidated capital expenditure plan including sustainability investments, and consolidated financial statements

The BoD has two Committees:

- the Audit Committee
- the Nomination and Remuneration (N&R) Committee

To fulfil their duties independently, both Committees have unlimited access to all data and business documents, and they can call for support of the Group's staff and of external advisers.

2.1 Governance and management of impacts, risks and opportunities

The Audit Committee supports the BoD in the preparation of the annual financial report and the control of Jungbunzlauer Group's business activities regarding conformity with the legal provisions, government regulations, statutes and internal rules. Its responsibilities are, among others:

- to analyse in detail the financial statements and notes together with the Chief Financial Officer (CFO) and the Auditors of Jungbunzlauer Holding AG
- to discuss the accounting standards and valuation principles
- to decide whether the BoD may recommend the financial statements to the annual General Assembly meeting for resolution on the statements
- to monitor overall compliance with laws and regulations, and Auditors' performance
- to review annually the risk assessment prepared under the supervision of the CFO

The Audit Committee sets annual priorities for examination and additionally works on topics defined by the BoD. It meets at least twice a year before Board meetings and reports to the BoD at the subsequent Board meetings. Any critical concerns are discussed at these meetings, or, in case of urgent concerns, additional meetings may be scheduled.

The N&R Committee supports the BoD in overseeing the process for determining nominations as well as remuneration. Its responsibilities are, among others:

- to monitor ExCo succession planning
- to propose to the BoD the appointment and approval of officers of the Holding and ExCo members, and therewith associated compensation and specifics of employment
- to propose to the BoD the Corporate Incentive System

The N&R Committee meets at least twice a year before Board meetings, and reports to the BoD at the subsequent Board meetings.

2.1 Governance and management of impacts, risks and opportunities

Members of the BoD are elected for a term of office of one year and may be re-elected without limitation. The BoD elects a Chair and a Vice-Chair from among its members. The members of the Board Committees are nominated within the circle of the BoD. The best possible candidates with suitable levels of competence and independence are selected and elected during Board meetings. Views of stakeholders as well as diversity are taken into account. There are no specific guidelines in place.

Conflicts of interest are covered in the “Code of Conduct” of the Jungbunzlauer Group which applies to all employees and the BoD. Where a possible conflict of interest is identified, it must be communicated to the Chair of the BoD. The Chair decides on any further steps to be taken. As of year-end, the BoD had eleven non-executive members, including its Chair, and no executive member. Two members were female, nine were male.

Composition of the BoD and the BoD Committees, as well as areas of responsibility of their members, can be found on our website: **www.jungbunzlauer.com/about/leadership/**

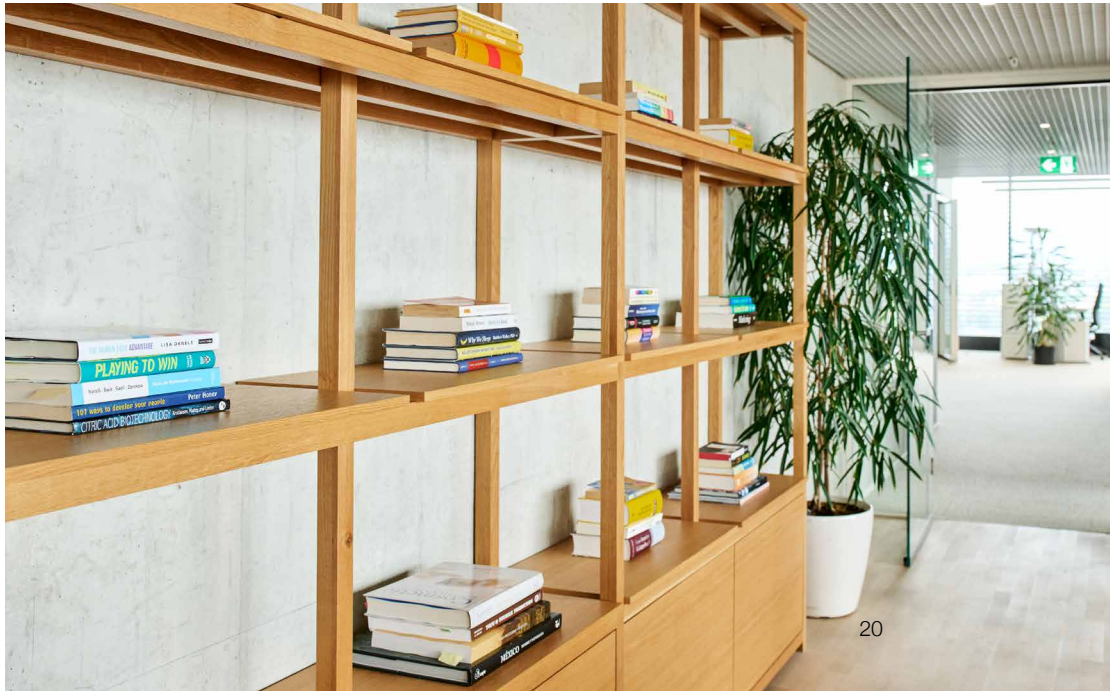
The BoD discusses the overall direction and progress of selected sustainability topics in every quarterly Board meeting. In 2025, it approved the new corporate purpose and new values. The main Planet sustainability topic discussed by the BoD was climate change mitigation. Our decarbonisation strategy for all Scopes, as well as the level of ambition and progress of our Scopes 1 and 2, and Scope 3 emissions reduction targets in comparison with industry peers were discussed. The 2026, 2027 and 2030 annual corporate targets for CO_2 emissions from natural gas combustion for the Jungbunzlauer Incentive Plan were evaluated, and the Scope 1 project roadmap of our production sites was regularly reviewed. The BoD approved an increase of our absolute emissions reduction ambition from 25% to 40% for Scopes 1 and 2 by 2030. Regarding the People topics, safety, diversity and succession planning were discussed.

Delegation of responsibility for managing impacts, risks and opportunities

GRI [2-12, 2-13, 2-14]

The BoD delegates the executive management of the company’s business operations, including interaction with stakeholders and the management of impacts, risks, and opportunities (IROs), to the CEO and the CFO acting as officers for Jungbunzlauer Holding AG. The CEO bears the ultimate responsibility for Jungbunzlauer Holding AG and its subsidiaries, and is accountable to the BoD. The CEO manages the Jungbunzlauer Group, supported by the other members of the ExCo. The BoD appoints the CEO, and the members of the ExCo as proposed by the CEO.

The ExCo is the executive management team of the Jungbunzlauer Group. It is responsible for the daily operations and development of the Group in all aspects, for which purpose it meets monthly. Furthermore, it is responsible for developing and implementing inherently sustainable Group goals, strategies, plans and budgets, for which purposes it meets several times per year.



2.1 Governance and management of impacts, risks and opportunities

The responsibilities of the ExCo include:

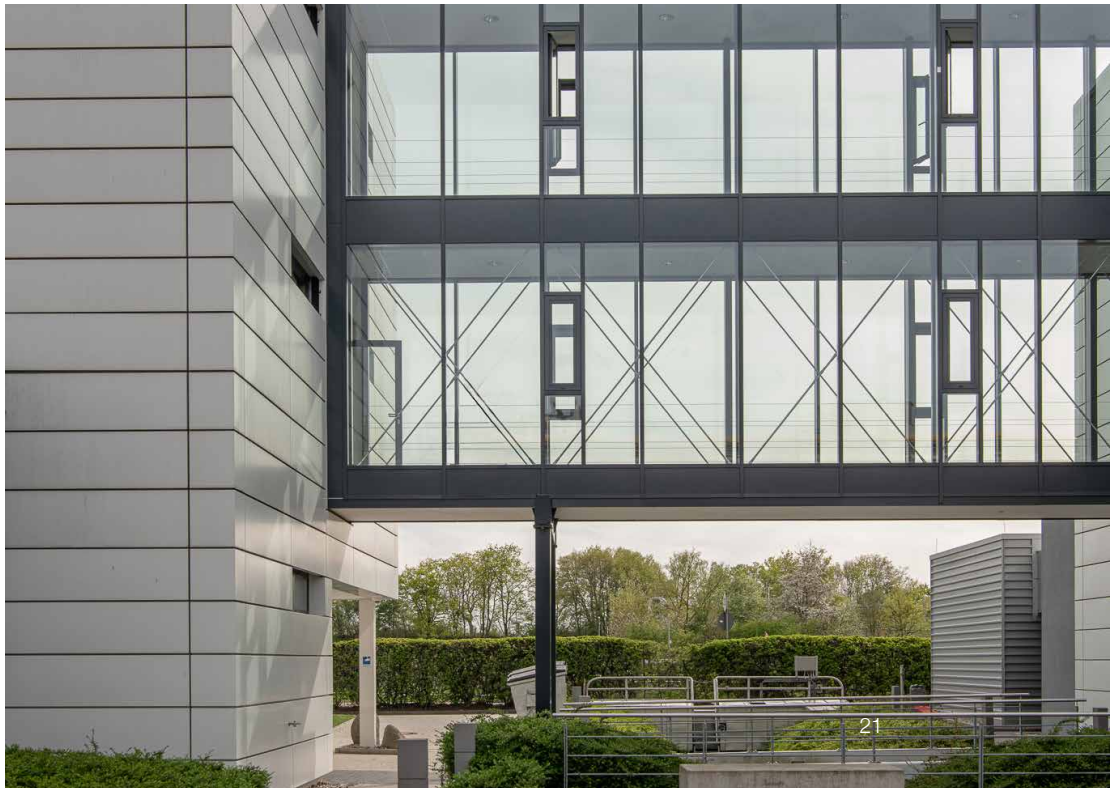
- overseeing the financial development of the company
- developing and improving the competitive position and offering of the Group
- assessing and managing the material financial and sustainability IROs of the Group
- developing the governance, operating model, organisation and employees
- adhering to all laws, regulations and best sustainability practices
- ensuring the timely and on-budget execution of investment projects
- role modeling the values and behaviours of Jungbunzlauer through their daily actions and decisions
- creating the culture which will support the strategic ambitions
- identifying, developing, and empowering future leaders

The ExCo has the authority to take all relevant decisions within the ordinary course of business, respecting all codes, policies and guidelines decided by the BoD. This includes financial decisions for the defined scope and boundaries as well as non-financial decisions for the Planet, People and Integrity pillars of our sustainability strategy. It ensures that the BoD is aligned with and agrees to the long-term business model and plan as part of the ongoing process of evaluating the business and strategy. Key financial and sustainability decisions are approved by the BoD.

It monitors and discusses the progress and direction of selected sustainability topics, targets and initiatives at least once per quarter, and takes any required decision within its scope of responsibility. CO_2 emissions from natural gas combustion are monitored monthly as they represent the sustainability target within the three corporate targets of the Jungbunzlauer Incentive Plan on revenue, profit and sustainability. Since 2024, the Jungbunzlauer Incentive Plan has been applicable for senior management, including the members of the ExCo. In 2025, it was expanded to cover a wider base of employees across the Group.

The organisational structure of Jungbunzlauer continued to evolve during the latest reporting period. The activities of the Corporate Development department were integrated into the Finance, Product Management and Sales departments following the departure of the EVP Corporate Development. The EVP Operations role became vacant in November and remained so on year-end. The CEO temporarily took over the role on an interim basis. As of 31 December 2025, the ExCo therefore consisted of six members, with a balanced gender composition of three female and three male members. Furthermore, it was announced that the EVP Sales and EVP Product Management & Innovation exchange their respective roles as of 1 January 2026, and the reporting line of Procurement changed from Operations to Finance as of the same date.

The composition of the ExCo can be found on our website:
www.jungbunzlauer.com/about/leadership/



2.1 Governance and management of impacts, risks and opportunities

Areas of responsibility of ExCo members as of 1 January 2026

CEO Bruno Tremblay				
		CEO Office Clara Pakari		
Finance Sara Merian	**Human Resources** Sarah Egan	**Operations** Bruno Tremblay (interim)	**Product Management & Innovation** Stephan Mueller	**Sales** Franck Ueberschlag
Controlling, Treasury	HR Business Partnering	Production Site Management	Category & Product Management	Sales Management
Accounting	Total Rewards	Sustainability	Strategic Marketing	Key Account Management
Group IT	Talent, Organisational Development, DE&I[a]	Quality Management	Technical Support	Market Development
Mergers & Acquisitions	Corporate & Marketing Communications	Engineering	Research & Development	Sales Service, Order Processing
Procurement				Commercial Excellence
				AGI

[a] Diversity, Equity and Inclusion

During the quarterly Board meetings, the CEO reports to the BoD on the business development of the Group, conformity with strategy, liquidity and the consolidated financial situation, and answers the Board's questions. Additionally, the CEO and members of the ExCo report on progress of investments, and selected sustainability, innovation, digitalisation and acquisition topics. For sustainability, the ExCo shares background information and knowledge on e.g. relevant actual and potential developments on sustainability regulations and standards, peer's benchmarking on sustainability commitments and performance, or new relevant decarbonisation technologies. It also presents material IROs, and progress on sustainability targets, strategy and roadmaps. Between meetings of the BoD, the CEO regularly briefs the Chair of the BoD on the business development and important events, and he aligns critical decisions with the Chair.

2.1 Governance and management of impacts, risks and opportunities

In 2025, the ExCo, supported by Corporate Communications, developed the new corporate purpose and new values. It also presented to the BoD the sustainability topics discussed within the highest governance body. These included the decarbonisation strategy for all Scopes, the ambition level and progress of our emissions reduction targets compared with industry peers, and the Scope 1 project roadmap of our production sites as climate change mitigation was a focus topic within our Planet pillar in 2025. Furthermore, it addressed safety, diversity and succession planning as People topics.

To strengthen shared ownership and empower senior management, the ExCo implemented four councils covering Innovation, Information Technology (IT), Safety and Sustainability. Each council assumes responsibility for its strategic topic on behalf of the ExCo. These cross-functional groups, sponsored by ExCo members, take an enterprise view on topics and are a development opportunity for talents.

The Sustainability Council owns and steers the sustainability strategy. It is sponsored by the EVP Operations, chaired by the Corporate Sustainability Director reporting to the EVP Operations, and hosts members representing all departments and most functions of the Group. The Corporate Sustainability Director reports monthly to the ExCo through the EVP Operations on actual CO_2 emissions from natural gas combustion, causes of deviations from the target and mitigation action plans, as well as the progress of Scope 1 decarbonisation projects. The Corporate Sustainability Director meets with the ExCo at least twice per year to present the Sustainability Council's progress on strategy and targets for material Planet, People and Integrity topics, and to discuss associated IROs. The Sustainability Council was formed in the first quarter of 2025 and met six times between May and December.

The ExCo reviews the Corporate Sustainability Report, which is distributed as a pre-read and presented for approval to the BoD in its second quarter meeting, before publication. From the Corporate Sustainability Report 2025 onwards, the detailed review is delegated by the ExCo to the Sustainability Council.

2.1 Governance and management of impacts, risks and opportunities

Evaluation of the performance of the highest governance bodies
GRI [2-18]

The performance of the BoD is currently not evaluated regarding the Group's sustainability performance. A significant portion of the evaluation and incentive of the ExCo is related to Jungbunzlauer's impact on People and the Planet. The evaluations are made annually by the N&R Committee. For members of the ExCo, evaluations showing performance below target can result in reduced incentives when People- or Planet-related objectives are not achieved. Breaches of values or of the "Code of Conduct" may lead to termination of employment of the ExCo member with Jungbunzlauer.

Remuneration
GRI [2-19, 2-20, 2-21]

The N&R Committee of the BoD oversees the process for determining remuneration. Composed of three external board members, it seeks and takes into consideration the views of various stakeholders. Remuneration consultants independent from Jungbunzlauer, its highest governance bodies and senior executives are involved in determining remuneration of the ExCo and senior management. The remuneration of the ExCo and senior management is designed to support long-term value creation, with a significant portion of the Jungbunzlauer Incentive Plan being tied to values and sustainability objectives. Details regarding remuneration of the BoD and the ExCo are confidential.

Communication of critical concerns
GRI [2-16, 2-26]

Any critical concerns are discussed in the ordinary meetings of the Audit Committee, or, in case of urgent concerns, extraordinary meetings may be scheduled.

Jungbunzlauer has four main systems to identify critical concerns and communicate them to the ExCo and the BoD:

- Internal control system (ICS)
- Export control
- Speak up
- Whistleblowing system

ICS
The ICS is initiated by the BoD and the ExCo, and is in place for the whole Jungbunzlauer Group. It covers all processes, methods and actions which are necessary to ensure that operations are duly executed. It meets the requirements of the Swiss Code of Obligations. The system ensures the reliability of reporting and compliance with relevant regulations. It plays a critical role in preventing and detecting fraud and in safeguarding Jungbunzlauer's resources. The BoD is responsible for the implementation of an effective ICS within the Group. The ExCo defines the requirements and ensures the necessary organisational actions in order to perform and to assess the ICS effectively. The management of each Group company is responsible for the implementation of the ICS in the different entities of the Group. The effectiveness of the system is regularly controlled by a self-assessment or an external ICS audit, conducted at each of our larger entities. The Financial Officer of the entity reports the results at the last Group company Board or Audit Committee meeting of the business year.

Export control
Violations of export prohibitions or failures to obtain necessary authorisations can lead to considerable penalties, such as fines, revocation of authorisations, contractual penalties and reputational damage. To mitigate these risks, a Group-wide export control management system, defined and organised by the ExCo, is in place since 2019. The Export Control Coordinator (ECC) of the Jungbunzlauer Group is responsible for establishing uniform criteria and standards for export control for the Group, and further strategic development of these controls. This role is assumed by an ExCo member. The export control management system includes sanctions list checks, embargo checks, checks

2.1 Governance and management of impacts, risks and opportunities

on goods including software and technology, and checks relating to the usage of the material. The “Guidelines on Export Controls” describe the export control management system in terms of internal responsibilities and related processes. In addition, every sales organisation has established its own export control management procedures and has appointed an Export Officer (EO) in order to comply with export controls in accordance with the requirements of the applicable export control laws. In the case of irregularities, the EO of the entity reports to the ECC of the Group on the findings.

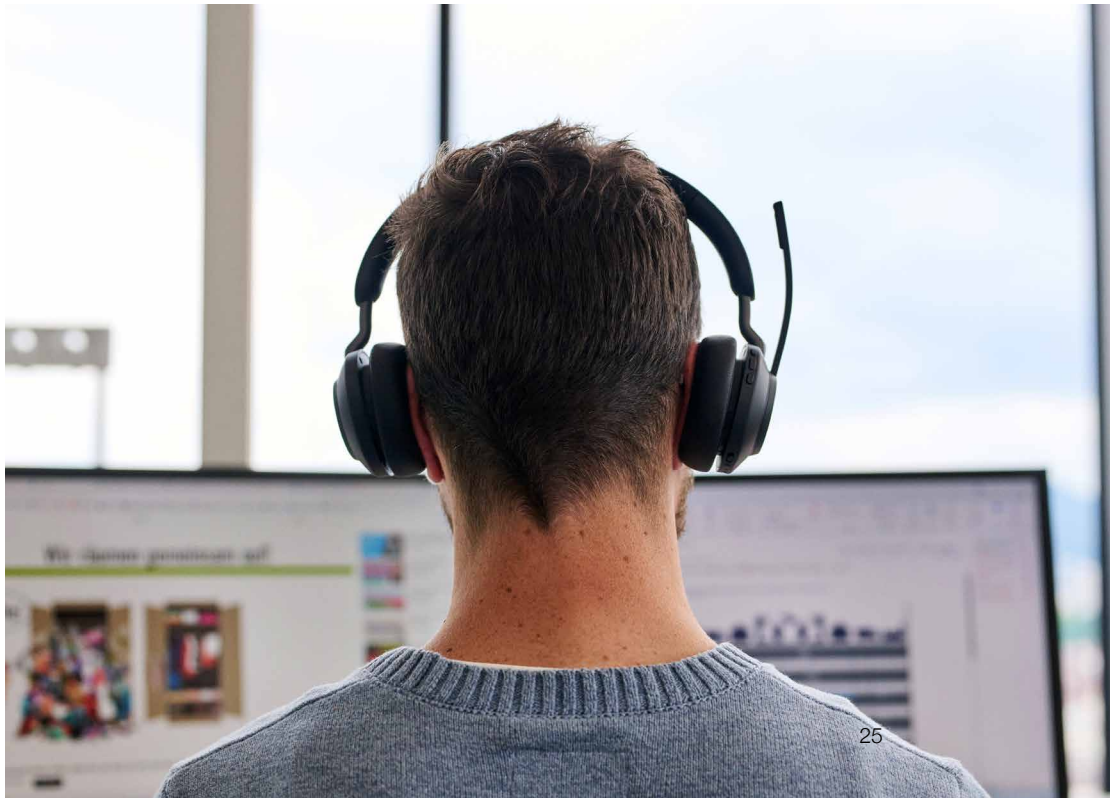
Speak up

One of Jungbunzlauer’s four values is courage, and particularly the courage to speak up. Living our “Code of Conduct” means that we all have a responsibility to speak up if we have a concern that may be related to the provisions of our “Code of Conduct”. Whenever we are unsure about a particular situation or have witnessed behaviour that contradicts or may contradict with our values, it is vital that we raise our concern. We live for open and transparent communication, and we encourage problems to be brought to our attention by setting an example and fostering open discussion. Jungbunzlauer encourages employees to report any identified or suspected misconduct or potential ethical or legal violations immediately to their supervisor, their manager or another manager within our organisation, so that any matter can be investigated and resolved. Similarly, Jungbunzlauer encourages external stakeholders to report such situations to a Jungbunzlauer contact directly, if possible. If stakeholders, both internally and externally, feel uncomfortable or wish to report anonymously, they can refer to our whistleblowing system. If any breach of the “Code of Conduct” is reported to an ExCo member, or if any other matter is deemed relevant by an ExCo member, the ExCo member in question brings the matter to the attention of the CEO, or, if it concerns the CEO, to the attention of the Chair of the BoD.

Whistleblowing system

Jungbunzlauer takes reports of potential misconduct very seriously, which is why we have established a third-party whistleblowing system to manage concerns and grievances. Originally set up for our employees, it was made available to all stakeholders through our new website mid-2025. In case of concerns to speak up, suspicions can be communicated anonymously via this system, assuring confidentiality of the report and protection of the whistleblower from any form of retaliation when speaking up in good faith. The system can be used to communicate serious risks affecting individuals, our company, society or the environment. Any issues which arise are thoroughly investigated by the internal whistleblowing team (CEO, CFO and HR) and looked at by external parties, if necessary, minimising damage to any innocent parties. The key objective in any investigation is to put a stop to wrongful actions. Reports of potential misconduct towards the CEO or a member of the BoD are directed to the Chair of the BoD. The CEO provides the BoD or Audit Committee with a summary report on any issues that have arisen. The procedure is described in detail on our intranet and accessible through our website:
report.whistleb.com/en/Jungbunzlauer-Group

Awareness of employees on critical concerns and systems to identify and communicate them is ensured through compliance trainings (chapter 5.1).



2.2 Strategy and policies

Our commitment to responsible business conduct

GRI [2-23]

Grounded in principles, guided by purpose and values describes our responsible business conduct philosophy. In 2025, we introduced our new corporate purpose and values, alongside new codes and policies. We also joined the UNGC, the largest corporate sustainability initiative worldwide. Furthermore, we broadened the scope of our sustainability strategy across the pillars of Planet, People and Integrity, reinforcing sustainability as a strategic priority for Jungbunzlauer.

Our purpose

We lead the way in developing naturally better ingredients that enhance everyday life.

Our values

Care

for people, communities, and the environment

Collaboration

to work openly and effectively together

Courage

to speak up and stand by our principles

Curiosity

to learn, ask questions, and seek better ways

2.2 Strategy and policies

Participation in UNGC

By joining UNGC, we publicly commit to integrating its Ten Principles into our strategies and operations. This includes respecting and promoting human rights, conducting robust due diligence across our value chain, and upholding the highest standards of integrity, including anti-corruption and fair competition practices.

UN GLOBAL COMPACT

HUMAN RIGHTS | LABOUR | ENVIRONMENT | ANTI-CORRUPTION

"Joining the UN Global Compact is a natural step in reinforcing our commitment to act as a responsible company. We are delighted to be part of this global movement of forward-thinking companies and stakeholders as we strive to make a positive impact on our employees, customers, and the communities we serve."

Bruno Tremblay, CEO

2.2 Strategy and policies

Codes and policies

GRI [2-23, 2-24, 2-26]

Since 2025, we have a new, comprehensive set of codes and policies, including our “Code of Conduct”, “Supplier Code of Conduct” and “Human Rights Policy”. These documents are made publicly available to all stakeholders on our website: **www.jungbunzlauer.com/about/codes-and-policies/**

Our “Human Rights Policy”, based on our “Code of Conduct”, outlines our commitment to free choice of employment and to compliance with national labour laws, the UN Universal Declaration of Human Rights, the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work, the UNICEF Children’s Rights and Business Principles and the UN Guiding Principles on Business and Human Rights (UNGP). We prohibit child labour and oppose all forms of forced, compulsory or trafficked labour. We maintain a zero-tolerance approach to land grabbing and respect the rights of communities in which we operate with a particular attention to vulnerable and marginalised groups.

To put this policy into practice, we conduct thorough due diligence to assess risks within our organisation and supply chains. We train employees and conduct a Sedex Members Ethical Trade Audit (SMETA) for each of our large production sites every two years. We carefully select suppliers and ensure they are familiar with our “Supplier Code of Conduct”. For goods sourced from countries of origin with an enhanced or heightened risk of child labour, as identified by UNICEF in its Children’s Rights in the Workplace Index, we assess potential risks using an adverse media screening tool. We also evaluate additional suppliers for other ESG risks, including forced labour and human trafficking in the production sites of the goods sourced by Jungbunzlauer.

The codes of conduct and policies are approved by the ExCo of the Jungbunzlauer Group, which is the most senior executive level. The “Code of Conduct” applies to everyone engaged or employed by any company within the Jungbunzlauer Group and to all activities performed for or on behalf of Jungbunzlauer. The “Supplier Code of Conduct” applies to all suppliers, contractors and other business partners who are in a business relationship with Jungbunzlauer. The “Human Rights Policy” applies to everyone engaged or employed by any company of the Jungbunzlauer Group, as well as to all suppliers, contractors and other business partners who are in a business relationship with Jungbunzlauer.

The “Code of Conduct” and policies are communicated to employees through the intranet, training sessions and a mandatory sign-off of the “Code of Conduct”. The “Supplier Code of Conduct” is sent to business partners with sign-off request.

Policy commitments are embedded by translating them into ambitious qualitative objectives and quantitative targets, including training targets, which are aligned with the UN SDGs. For those targets, roadmaps and KPIs are developed and monitored by subject matter experts of the Sustainability Council, with the support of the HR team for People topics and of the Sustainability Management Team for Planet topics. The implementation responsibility is then within the functions, e.g. Sustainability Management Team, HR, Procurement, Safety Council, site heads, etc. depending on the topic, to ensure that all employees act responsibly, both as individuals and collectively.

Furthermore, we take action by developing a sustainability strategy with three pillars embedded across everything we do, by implementing science-based initiatives aligned with financial goals, and by reporting transparently through this Corporate Sustainability Report and selected ESG ratings platforms.

2.2 Strategy and policies

Our sustainability approach

GRI [2-25]

We develop naturally better ingredients while protecting our Planet, caring for People, and acting with Integrity. Sustainability is embedded across our value chain, driving a responsible, resilient business aligned with the needs of our stakeholders, and guiding our ambition to lead our industry on environmental and social impact.

Jungbunzlauer's activities are inherently rooted in a circular, socially responsible and integrity-driven business model. We transform renewable raw materials through fermentation into safe, healthy and biodegradable products. Our production processes are designed to valorise by-products alongside products, contributing to resource efficiency and waste minimisation. Our production and R&D sites create skilled employment in socially and environmentally advanced countries. We predominantly source locally and supply our products mainly to regional markets.

As an industrial biotechnology Group, our operations also rely on significant amounts of energy, water and natural resources, and are associated with related GHG emissions. Water is withdrawn and returned to the environment, sometimes at a different location and quality. In addition, our raw material value chain may interact with ecosystems and biodiversity, and our production employees may be exposed to typical safety risks of process industries if not properly managed. These aspects represent inherent operational impacts that we actively address.

To manage these impacts, we have established policies for material Planet and People topics, with qualitative objectives and quantitative targets to address actual and potential IROs. Managing and, where necessary, mitigating or remediating risks and negative impacts along our value chain, conducting due diligence, and anticipating evolving regulatory developments and market expectations are integral to our approach. Beyond compliance, these efforts are key drivers of our long-term competitiveness and resilience.

We expect the same high standards from our business partners. We value relationships with organisations that share our commitment to Planet, People and Integrity and who take clear action.

Protecting our planet

We are committed to reducing our environmental footprint by tackling climate change, improving water efficiency, protecting biodiversity, and embedding circularity principles into our value chain.

Caring for people

We prioritise the safety, well-being and development of our employees, value chain partners and communities, while upholding the highest ethical standards and human rights across our operations and supply chains.

Acting with integrity

We act with purpose and integrity, ensuring responsible business practices, transparent governance, and sustainable supply chains while driving long-term value for all stakeholders.

2.3 Double Materiality Assessment

In 2024, Jungbunzlauer conducted a DMA to ensure that our focus remains on the most current and relevant topics. This DMA is fully aligned with the requirements of the EU CSRD and the ESRS. This report is the first one based on the results of the 2024 DMA and the updated strategy.

The DMA considers two perspectives of materiality:

- Impact materiality – actual and potential, positive and negative impacts on people and the environment across our value chain
- Financial materiality – risks and opportunities that could affect our financial position, performance or cash flows over the short, medium and long term

Methodology

GRI [3-1]

The assessment was conducted in three phases:

1. Set up and preparation
2. Impact and financial assessment
3. Consolidation and validation

The first phase included a mapping of Jungbunzlauer's full value chain across four steps (upstream, own operations, downstream processing (B2B), and use phase & end of life), and the compilation of a long list of sustainability matters drawing on the ESRS and our 2022 DMA topic list. To ensure consistency and transparency, scoring criteria and materiality thresholds were established in accordance with the ESRS requirements.

During the second phase, the assessments were conducted. For the impact assessment, actual and potential impacts, both positive and negative, were identified and scored by applying the criteria for severity (scale, scope, irremediability) and likelihood. Human rights issues were aligned with the defined rights in the Corporate Sustainability Due Diligence Directive (CSDDD) and were assessed with severity taking precedence over likelihood.

The financial assessment evaluated risks and opportunities using the criteria of magnitude across financial, strategic, operational and reputational dimensions, as well as likelihood. Both assessments considered short-, medium- and long-term horizons aligned with Jungbunzlauer's financial planning time frames.

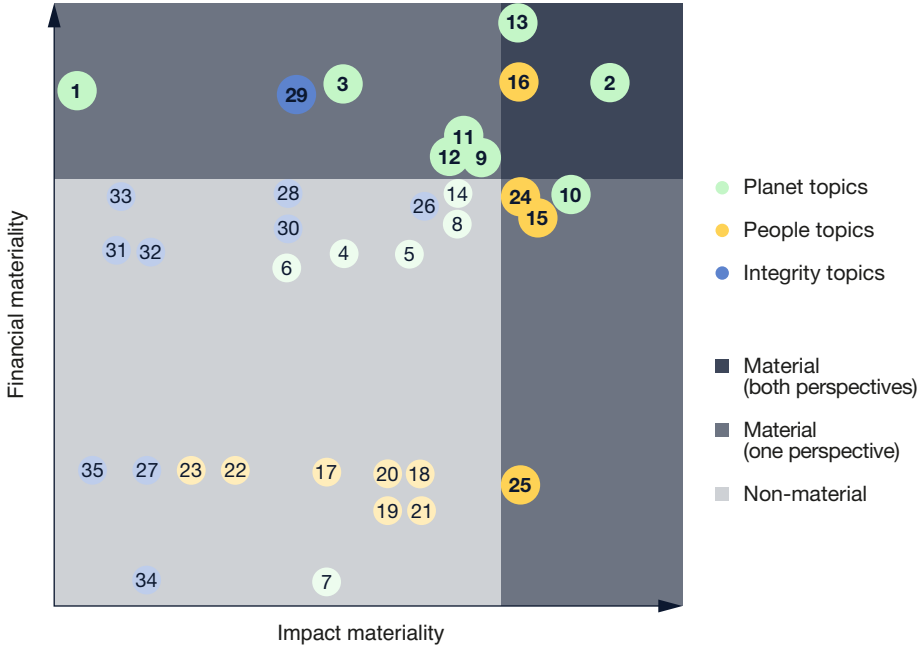
The assessments were conducted, using internal information (e.g. sustainability reports, employee and customer surveys, biodiversity assessments, product data) and external information (e.g. non-governmental organisation (NGO) and industry reports, scientific studies), complemented by insights from internal and external stakeholder interviews. They showed that two ESRS sub-topics are Not Applicable (N/A) for Jungbunzlauer. The assessments were reviewed and validated through critical input by internal subject matter experts providing specialised knowledge across all sustainability matters.

Following the impact and financial assessments, the last phase involved a calibration session to consolidate and review for coherence. Finally, the results were aggregated at sub-topic-level. When the pre-defined thresholds were applied, it became clear that strategically important topics fell out of scope. To ensure their inclusion, it was decided to widen the threshold. The final selection of material topics was approved by the ExCo in December 2024.

2.3 Double Materiality Assessment

Materiality matrix on sub-topic level

Environmental topics	**Climate change**	**1**	**Climate change adaptation**
		2	**Climate change mitigation**
		3	**Energy**
	Pollution	4	Pollution of air
		5	Pollution of water, including microplastics
		6	Pollution of soil, including microplastics
		7	Pollution of living organisms and food resources, including microplastics
		8	Substances of concern and very high concern
	Water and marine resources	**9**	**Water**
		N/A	Marine resources
	Biodiversity and ecosystems	**10**	**Direct impact drivers of biodiversity loss, including impacts on the state of species and on the extent and conditions of ecosystems**
		11	**Impacts and dependencies on ecosystem services**
	Resource use and circular economy	**12**	**Resources inflows, including resource use**
		13	**Resource outflows related to products and services**
		14	Waste
Social topics	**Own workforce**	**15**	**Working conditions**
		16	**Equal treatment and opportunities for all**
		17	Other work-related rights
	Workers in the value chain	18	Working conditions
		19	Equal treatment and opportunities for all
		20	Other work-related rights
	Affected communities	21	Communities' economic, social and cultural rights
		N/A	Communities' civil and political rights
		22	Rights of indigenous people
	Consumers and end-users	23	Information-related impacts for consumers and/or end-users
		24	**Personal safety of consumers and/or end-users**
		25	**Social inclusion of consumers and/or end-users**



Governance topics	**Business conduct**	26	Corporate culture
		27	Protection of whistleblowers
		28	Animal welfare
		29	**Political influence and lobbying activities**
		30	Management of relationships with suppliers including payment practices
		31	Corruption and bribery
		32	Anti-competitive behaviour
		33	Product compliance
		34	Privacy and cybersecurity
		35	Fiscal practices

2.3 Double Materiality Assessment

Our material topics and sub-topics

GRI [3-2]

Our material sustainability topics and sub-topics represent those on which our business activities have the highest impact and/or which might present the greatest financial risks and opportunities for our business. Material topics define the issues that are strategically significant, and our strategy defines how we act on them to create value, manage risks, and meet stakeholder expectations.

Jungbunzlauer applies an ESRS-aligned structure and a company-specific nomenclature for its material topics and sub-topics.

ESRS			Jungbunzlauer		
Pillar	**Material topic**	**Material sub-topic**	**Pillar**	**Material topic (chapter)**	**Material sub-topic**
Environmental	Climate change	Climate change adaptation	**Planet**	Climate change (3.1)	Climate change adaptation
		Climate change mitigation			Climate change mitigation
		Energy			Energy
	Water and marine resources	Water		Water (3.2)	Water
	Biodiversity and ecosystems	Direct impact drivers of biodiversity loss, including impacts on the state of species and on the extent and conditions of ecosystems		Biodiversity (3.3)	Drivers of biodiversity loss
		Impacts and dependencies on ecosystem services			Dependencies on ecosystem services
	Resource use and circular economy	Resource inflows, including resource use		Circularity (3.4)	Sustainable resource use
		Resource outflows related to products and services			Circularity and valorisation of products

2.3 Double Materiality Assessment

ESRS			Jungbunzlauer		
Pillar	**Material topic**	**Material sub-topic**	**Pillar**	**Material topic (chapter)**	**Material sub-topic**
Social	Own workforce	Working conditions	**People**	Our people (4.1)	Safety, security and health Employment practices
		Equal treatment and opportunities for all			Career development Diversity, equity and inclusion
	Consumers and end-users	Personal safety of consumers and/or end-users Social inclusion of consumers and/or end-users		Customers and consumers (4.2)	Consumer health and safety Responsible marketing practices
Governance	Business conduct	Political influence and lobbying activities	**Integrity**	Responsible business conduct (5.1)	Government relations and advocacy

2.3 Double Materiality Assessment

Adjustments

The following topics are no longer material after the 2024 CSRD-aligned DMA:

Wastewater

Previously the topic called “water and wastewater” was identified as a material topic. “Water consumption” remains material, while “wastewater” specifically is no longer considered material. This change reflects the effective management of wastewater, which mitigates significant risks and opportunities. Although wastewater is heavily regulated, it remains a topic to monitor for potential future regulatory changes.

Waste

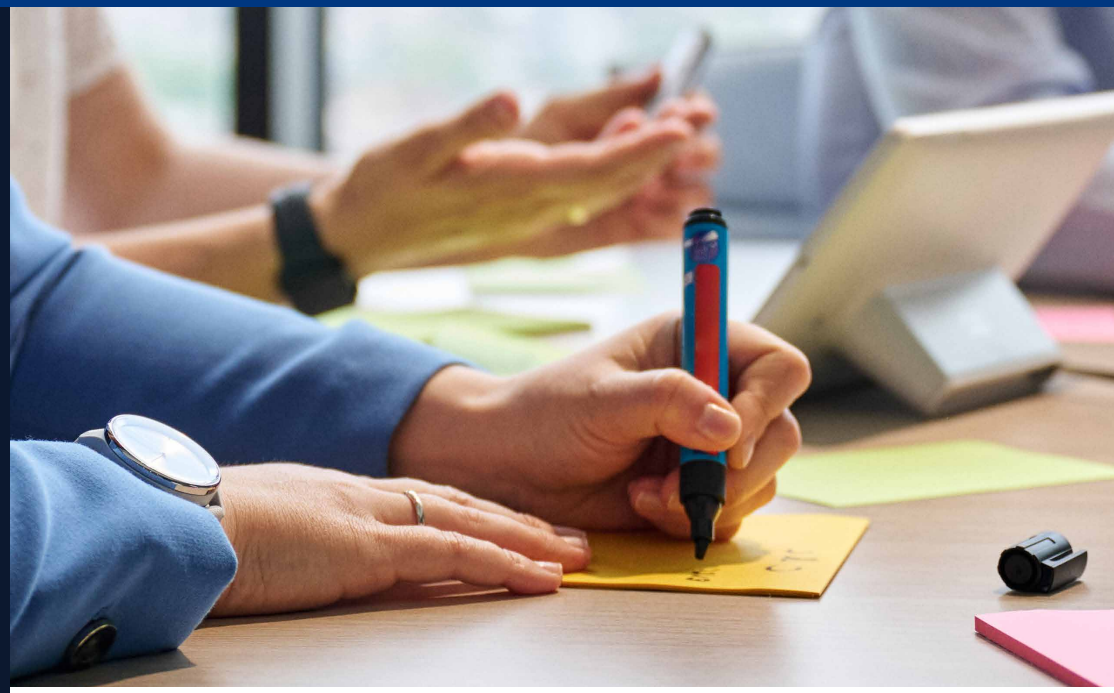
The two topics of “pre-consumer waste” and “post-consumer waste” were not rated material anymore. This shift is due to the low production of waste impacting the environment. While some gypsum and filter aid waste are still landfilled and could have an impact, this is highly dependent on production volumes and measures are taken to further reduce these streams.

Data security and cyber risk

While cyber risk remains significant from an enterprise risk management perspective, it is not considered a sustainability topic. Privacy topics were not identified as material.

Corporate behaviour, including anti-corruption and anti-competitive behaviour

None of the sub-topics “corporate culture,” “corruption and bribery,” and “anti-competitive behaviour” were identified as material. The latter risks are mitigated through our compliance trainings programme and our speak-up and whistleblowing systems. However, as the topic of corruption and the general compliance with applicable laws and regulations are subject to clear societal expectations, Jungbunzlauer considers continued transparency on its ambition and achievements in those areas an essential element of responsible business conduct. More information can be found in chapter 5.1.



In 2026, the topic champions in the Sustainability Council will focus further on the implementation of our sustainability strategy based on the DMA. The mid-term objectives and targets of the policies released in 2025 for specific material topics will be translated into annual targets for 2026 and progress will be monitored through adequate KPIs.

2.4 Sustainability targets, achievements and UN SDGs

Looking back on the strategy period 2020-2025

The following table shows our progress and achievements against the main objectives and targets of our sustainability strategy period 2020-2025.

Planet

Material topic	UN SDGs	Main objectives and targets	Progress and achievements	Status
Climate change				
Climate change mitigation **Climate change adaptation** **Energy**		1. Develop policies and strategies for energy and climate change mitigation	Policies and strategies developed for energy and climate change mitigation (Scopes 1-3) New corporate “Climate Change Policy” with 2030 objectives and targets covering climate change mitigation, climate change adaptation and energy developed in 2025	●●●
		2. Set near-term SBTs and progress towards their achievement	Near-term SBTs filed in 2021, approved by the SBTi in 2023. Progress by 2025: • ABS1 target for Scopes 1+2: 38% reduction, exceeding the 25% target • ABS2 for categories 3.3+3.4: 25% reduction, exceeding the 12.3% target • O1 for category 3.1: 11% suppliers with SBTs, behind the 70% target	●●○
		3. Develop a CTP covering climate change mitigation for Scopes 1-3	CTP for Scopes 1+2 fully embedded within Jungbunzlauer’s business strategy with allocated financial and personal resources, regular reviews by governance bodies. Decarbonisation projects completed, further ones in implementation, planning or evaluation CTP for Scope 3 developed in 2025. Collection of reliable PCF data from key corn and chemicals suppliers started in 2025	●●●
		4. Develop robust carbon accounting	Annual calculation of CCF for Scopes 1-3 and of PCFs for main products implemented according to internationally recognised standards CCF third-party verified since 2022, new PCF methodology third-party reviewed in 2025	●●●
		5. Link remuneration of management to GHG emissions reduction targets	ExCo and senior management incentivised on annual corporate target for absolute CO_2 emissions from natural gas combustion since 2024, incentive scope broadened to a wider employee population in 2025. Target achieved in 2024 and 2025	●●●

Legend for status: ○○○ not yet started ●○○ started ●●○ in progress/continuous improvement ●●● achieved

2.4 Sustainability targets, achievements and UN SDGs

Material topic	UN SDGs	Main objectives and targets	Progress and achievements	Status
Planet				
Climate change				
Climate change mitigation **Climate change adaptation** **Energy**		6. Assess climate risks	First climate risks assessment conducted in 2025, using three scenarios for physical risks and one for transitional risks, applied to two time horizons	●●●
		7. Optimise energy consumption	ISO 50001 certified energy management systems implemented in three main production sites, in preparation in a fourth one, with focus on energy conservation and efficiency Heat and power efficiency targets in place for main production lines, with monthly monitoring. Energy efficiency improved significantly through various initiatives	●●○
		8. Purchase 100% renewable power in countries with high electricity emission factors	Purchase of 100% certified renewable electricity in Germany since 2020 and in Austria since 2021, representing 79% of total power purchases in 2025	●●●
		9. Increase self-generation of renewable energy	In 2025, 8% of total fuel consumption was self-generated biogas (7% in 2020) and 8% of total electricity consumption was self-generated solar power (0% in 2020)	●●●
Water				
Water		1. Reduce water withdrawal through increased water use efficiency and recycling	Close to 1,000,000 m^3/y total water savings from projects completed between 2020 and 2025	●●●
		2. Develop a water policy	New corporate “Water Management Policy” with 2030 objectives and targets developed in 2025	●●●

Legend for status: ○○○ not yet started ●○○ started ●●○ in progress/continuous improvement ●●● achieved

2.4 Sustainability targets, achievements and UN SDGs

Planet

Material topic	UN SDGs	Main objectives and targets	Progress and achievements	Status
Biodiversity				
Drivers of biodiversity loss **Dependencies on ecosystem services**		1. Achieve a better understanding of biodiversity, how it affects Jungbunzlauer and our impact on it along the value chain	Direct and indirect impacts on biodiversity along the value chain identified Materiality pre-assessment according to Science Based Targets Network (SBTN) conducted Participated in the development of a sector-specific biodiversity check for the chemical industry	●●●
		2. Develop a biodiversity policy and strategy	New corporate “Biodiversity Policy” with 2025 and 2030 objectives and targets developed in 2025, deforestation-free supply chains and regenerative agriculture practices in corn growing identified as key strategic levers for Jungbunzlauer to preserve biodiversity in its value chain	●●●

Legend for status: ○○○ not yet started ●○○ started ●●○ in progress/continuous improvement ●●● achieved

2.4 Sustainability targets, achievements and UN SDGs

Planet				
Material topic	**UN SDGs**	**Main objectives and targets**	**Progress and achievements**	**Status**
Circularity				
Sustainable resource use **Circularity and valorisation of products**		1. Favour local sourcing and long-lasting relationship with suppliers	More than 95% of local purchasing spend and long-lasting relationship with most suppliers Meetings held on sustainability topics with selected suppliers	●●●
		2. Develop a sustainable sourcing policy	"Sustainable Procurement Policy" with 2028 and 2030 objectives and targets developed in 2025	●●●
		3. Optimise value creation from by-products	Over 90% of gypsum quantity generated in citric acid production in Austria diverted from landfill in 2023-2025, and turned into a valuable by-product for the construction industry through purification and drying	●●○

Legend for status: ○○○ not yet started ●○○ started ●●○ in progress/continuous improvement ●●● achieved

2.4 Sustainability targets, achievements and UN SDGs

People				
Material topic	**UN SDGs**	**Main objectives and targets**	**Progress and achievements**	**Status**
Our people				
Safety, security and health		1. Develop a new safety, security and health policy	New “Safety, Security and Health Policy” with objectives and targets developed in 2025	●●●
		2. Maintain highest standards of safety, security and health	Health and safety measures continuously improved Safety Council, “Life Saving Rules”, a Group-wide safety initiative against “slips, trips & falls” and a cross-audit plan for production sites introduced in 2025	●●●
		3. Lost Time Injury Frequency Rate (LTIFR) below 3	LTIFR target reached for the first time in 2023, not reached in 2024 and 2025	●●○
Employment practices		1. Develop a working conditions policy	“Working Conditions Policy” with 2030 objectives developed in 2025	●●●
		2. Ensure secure, fair and sustainable working conditions for all employees	Nearly 98% of employees with permanent contract in 2025 88% of employees in production sites covered by collective bargaining agreements in 2025 Four main production sites updating annually Sedex Self Assessment Questionnaire (SAQ) and assessed every two years in SMETA 4-pillar audit Standardisation and harmonisation of organisational structure in Operations to ensure standard processes, comparable working conditions and equal treatment	●●●
		3. Implement a global HRIS	Phase I implementation of myHRHub completed in 2025	●●●

Legend for status: ○○○ not yet started ●○○ started ●●○ in progress/continuous improvement ●●● achieved

2.4 Sustainability targets, achievements and UN SDGs

People				
Material topic	**UN SDGs**	**Main objectives and targets**	**Progress and achievements**	**Status**
Our people				
Career development		1. Develop a career management policy	"Career Management Policy" with 2030 objectives developed in 2025	●●●
		2. Introduce a new training and development programme	Conducted global employee pulse survey on growth and development and employee experience in 2025 Implemented the Jungbunzlauer operational excellence system across four main production sites including leader and employee training in 2025	●●○
		3. Conduct performance review and objective-setting processes	Performance review meetings with supervisor successfully conducted for all employees Objective-setting completed for concerned employees, including objective-setting workshop participation beginning of 2025	●●●
Diversity, equity and inclusion		1. Implement "Equality, Diversity and Inclusion Policy"	"Equality, Diversity and Inclusion Policy" implemented in 2021, revised to "Diversity, Equity and Inclusion Policy" with 2030 objectives in 2025	●●●
		2. Increase female representation in leadership positions	Female representation in ExCo increased from 0% in 2020 to 50% in 2025[a]	●●●
		3. Perform Group-wide compensation review	Group-wide compensation review finalised in 2024 Job architecture implemented as foundation for pay structures and salary bands	●●●

Legend for status: ○○○ not yet started ●○○ started ●●○ in progress/continuous improvement ●●● achieved

[a] EVP Operations role vacant at the end of the reporting period.

2.4 Sustainability targets, achievements and UN SDGs

People				
Material topic	**UN SDGs**	**Main objectives and targets**	**Progress and achievements**	**Status**
Customers and consumers				
Consumer health and safety		1. Expand ingredients portfolio supporting customers in developing healthier consumer products	Expansion of ingredient portfolio and application support (e.g. addition of magnesium bisglycinate to portfolio in 2025, improvement of solutions for alternative formats such as gummies)	●●●
		2. Maintain a high level of product safety and quality, and regulatory compliance across products	No confirmed incidents of non-compliance or product recalls related to Jungbunzlauer ingredients in 2025 No confirmed cases of non-compliance related to health and safety impacts for infant nutrition in 2025 No product recalls initiated related to contamination, toxins or safety deficiencies for infant nutrition in 2025	●●●
Responsible marketing practices		1. Ensure continuous compliance of product information and labelling, as well as marketing communications, with all applicable laws	Zero incidents of non-compliance concerning product information and labelling, and marketing communications in 2025	●●●

Legend for status: ○○○ not yet started ●○○ started ●●○ in progress/continuous improvement ●●● achieved

2.4 Sustainability targets, achievements and UN SDGs

Material topic	UN SDGs	Main objectives and targets	Progress and achievements	Status
Integrity				
Responsible business conduct				
Bribery and corruption[a] **Modern slavery, including child and forced labour**[a] **Government relations and advocacy**		1. Develop new codes of conduct for employees and suppliers	"Code of Conduct" and "Supplier Code of Conduct" developed in 2025	●●●
		2. Maintain zero confirmed incidents of bribery and corruption involving Jungbunzlauer employees	Zero confirmed incident of bribery or corruption reported through our four main systems to identify and communicate critical concerns between 2023 and 2025	●●●
		3. Maintain zero child and forced labour within our organisation and in the manufacturing sites of Jungbunzlauer's production inputs	No reasonable grounds to suspect child labour, forced labour or human trafficking within our organisation and in the manufacturing sites of Jungbunzlauer's production inputs in due diligence performed between 2023 and 2025	●●●
		4. Maintain a constructive and transparent dialogue with public authorities and policymakers supporting fair competition and a level playing field	Constructive and transparent dialogue maintained since 2020 with public authorities and policymakers for AD measures relevant to Jungbunzlauer's product portfolio	●●●

Legend for status: ○○○ not yet started ●○○ started ●●○ in progress/continuous improvement ●●● achieved

[a] These topics were not identified as material in our 2024 DMA, but continue to be reported for transparency purposes.

2.4 Sustainability targets, achievements and UN SDGs

Outlook on the new strategy period 2026-2030

The following table gives an outlook on the objectives and targets of our new sustainability strategy period 2026-2030.

Material topic	UN SDGs	Target year	Objectives and targets
Planet			
Climate change			
Climate change mitigation **Climate change adaptation** **Energy**		2030	Reduce absolute Scopes 1 and 2 emissions by 42%, and Scope 3 emissions by 25% from base year 2020 in line with the Paris Agreement ambition of limiting global warming to 1.5°C compared to pre-industrial levels
		2030	Invest CHF 300 m in decarbonisation technologies and processes
		2030	Achieve sourcing of 20% of corn quantities and 60% of large emissions chemicals quantities from suppliers with PCF data
		2030	Integrate climate risk assessments into business planning and decision-making
		2030	Develop skills and capabilities to increase resilience to climate change
		2030	Continuously improve energy efficiency in all production sites
		2030	Purchase 100% of electricity from renewable sources
Water			
Water		2030	Implement further water efficiency and recycling projects in our production sites to reduce water withdrawal
		2030	Establish partnerships for water stewardship in agriculture
		2030	Provide training for 100% of our employees on sustainable water management

2.4 Sustainability targets, achievements and UN SDGs

Material topic	UN SDGs	Target year	Objectives and targets
Planet			
Biodiversity			
Drivers of biodiversity loss **Dependencies on ecosystem services**		-	Maintain 100% deforestation-free sourcing across all relevant materials
		2030	Develop regenerative agriculture practices within our corn supply chain
		2030	Train 100% of our employees on biodiversity topics
Circularity			
Sustainable resource use **Circularity and valorisation of products**		2026	Develop Jungbunzlauer's circularity policy
		2028	Conduct annual supplier assessments to detect and mitigate risks and exploit opportunities of our main suppliers
		-	Work with suppliers to reduce the environmental footprint of their products
		-	Work with suppliers of corn to adopt and monitor sustainable farming practices

2.4 Sustainability targets, achievements and UN SDGs

People			
Material topic	**UN SDGs**	**Target year**	**Objectives and targets**
Our people			
Safety, security and health		-	Zero fatalities across all operations and facilities
		2030	Reduce LTIFR to 2.5 incidents per one million hours worked
		-	Reduction of the Overall Frequecy Rate (OFR) of personal injuries by at least 3% per year
		-	All gates, doors and access points will be equipped with appropriate security features such as locks, alarms and monitoring devices to prevent unauthorised entry
Employment practices		2030	Define, create and develop a competitive Total Rewards approach: attract, motivate and retain our employees, ensuring our Rewards programmes are competitive, easy to understand, fair and transparent
		2030	Strengthen our support to employee work arrangement needs: implement flexible work arrangement for at least 30% of Jungbunzlauer employees, where feasible
		2030	Ensure fair wages for all employees: achieve wage parity across gender
Career development		2030	Employee satisfaction and retention: achieve a 90% + employee satisfaction rate in annual surveys, focusing on career development opportunities
		2030	Focusing on our employees' development: ensure that all employees have the opportunity to participate in at least 1 professional development activity each year, for example workshops, courses, certifications, on-the-job learning
		2030	Talent mobility: facilitate internal mobility by ensuring that at least 20% of positions filled annually at a senior level are from within the company, either through promotions or lateral moves across departments

2.4 Sustainability targets, achievements and UN SDGs

People

Material topic	UN SDGs	Target year	Objectives and targets
Our people			
Diversity, equity and inclusion		2030	Create a more diverse workforce by becoming a “Great Place to Work” (certification): attract, retain and promote talented, diverse employees across the Jungbunzlauer Group
		2030	Maximise our generational difference advantage: continue to foster collaboration across generations as part of Jungbunzlauer’s uniqueness
Customers and consumers			
Consumer health and safety		2026	Develop Jungbunzlauer’s consumer health & safety policy
Responsible marketing practices		2026	Develop Jungbunzlauer’s responsible marketing practices policy

Integrity

Material topic	UN SDGs	Target year	Objectives and targets
Responsible business conduct			
Government relations and advocacy		2026	Monitor the interim review of EU AD measures on citric acid to safeguard fair competition

3 Planet

3 Planet

Our perspective

GRI [3-3]

Global challenges associated with climate change, water scarcity, biodiversity loss, and the need to transition from a linear to a circular economy, guide how we manage impacts, dependencies, risks, and opportunities along our value chain. Jungbunzlauer's resource intensive operations impact the environment and are influenced by climate-related risks and opportunities across our value chain. We acknowledge our responsibility to mitigate adverse environmental impacts and are committed to advancing proactive, science-based measures that support the long-term resilience of our Group, stakeholders and Planet.

We are committed to integrating robust environmental risk assessments and management practices across all business activities. Our main production sites adhere to the Responsible Care® principles, ensuring systematic monitoring of environmental impacts and continuous improvement of environmental performance. Adequate resources are allocated at each production site to implement appropriate environmental measures and track related KPIs through their environmental management systems.

Our German production site maintains ISO 14001 certification for its environmental management system. ISO 50001 certified energy management systems are implemented at our main European sites, and our Canadian production site is preparing for the certification.

Building on these site-level management systems, Jungbunzlauer reinforces its environmental ambition through public commitments, like our participation in UNGC and SBTi. These commitments are embedded in policies covering our material environmental topics, supported by qualitative objectives and quantitative targets. Progress is reported transparently in this sustainability report and through participation in leading ESG disclosure and assessment platforms such as EcoVadis and CDP.

3 Planet

Our material topics

The following chapters address our Planet material topics and sub-topics, using an ESRS-aligned structure and Jungbunzlauer-specific nomenclature.

ESRS		Jungbunzlauer	
Material topic	**Material sub-topic**	**Material topic (chapter)**	**Material sub-topic**
Climate change	Climate change adaptation	Climate change (3.1)	Climate change adaptation
	Climate change mitigation		Climate change mitigation
	Energy		Energy
Water and marine resources	Water	Water (3.2)	Water
Biodiversity and ecosystems	Direct impact drivers of biodiversity loss, including impacts on the state of species and on the extent and conditions of ecosystems	Biodiversity (3.3)	Drivers of biodiversity loss
	Impacts and dependencies on ecosystem services		Dependencies on ecosystem services
Resource use and circular economy	Resource inflows, including resource use	Circularity (3.4)	Sustainable resource use
	Resource outflows related to products and services		Circularity and valorisation of products

Commitments and policies

- UNGC
- SBTi
- Climate Change Policy
- Water Management Policy
- Biodiversity Policy
- Sustainable Procurement Policy

Certifications and ratings

- ISO 14001 certification for our production site in Germany
- ISO 50001 certification for our main production sites in Europe
- Responsible Care® initiative
- Third-party verified CCF according to GHG Protocol and ISO 14064
- PCF data according to ISO 14040/44
- EcoVadis Platinum in 2025
- CDP B rating for climate change and water security in 2025

3.1 Climate change

Our ambition

Relevance and impacts

GRI [3-3]

Jungbunzlauer belongs to the energy-intensive process industries. Due to their high energy consumption, our main production sites are directly exposed to energy price volatility, driven by geopolitical, market and regulatory developments. In addition, especially in Europe, they face risks of imbalance between renewable energy demand and supply. These are driven by uneven regional potential, grid interconnection constraints, lengthy permitting procedures and resistance from local communities to new renewable energy installations. Furthermore, our production sites are exposed indirectly to the same risks in their supply chain as our raw material, corn, is grown with the support of fossil-based and energy intensive fertilisers, and as some of the high-volume chemicals used in our production processes are energy intensive. On the other hand, an opportunity for our production sites is to self-generate more renewable energy.

Due to their high natural gas consumption, our main production sites also generate high amounts of GHG emissions and are subject to the ETS of the EU and Canada. We recognise GHG emissions as a root cause of climate change and we are well aware of our impact on climate change for a business of our size, both in own operations, and in our supply chain due to the resource intensity of our business model which is otherwise intrinsically sustainable through the production of bio-based and biodegradable ingredients. Therefore, it has been core to our strategy for decades already to continuously improve energy efficiency of our production processes, develop robust ISO 50001 certified energy management systems, expand on-site energy generation, advance vertical integration, and reinforce local sourcing and regional supply, as important levers to ensure competitiveness in globalised commodity markets and minimise our environmental impact.

Commitments and goals

GRI [3-3, 103-1]

We support global climate goals, the EU climate neutrality ambition by 2050 and 90% emissions reduction target by 2040, but also the Antwerp Declaration for a European Industrial Deal of 2024 calling for urgent actions to restore competitiveness as an enabler for fulfilling the 2040 target. Therefore, we welcome the EU Clean Industrial Deal State Aid Framework (CISAF) measures and expect member states to implement fully and quickly these measures.

In order to become climate neutral by 2050, our new “Climate Change Policy” published in 2025 establishes our commitment to addressing climate change through responsible energy management, a transition plan for climate change mitigation, and climate change adaptation strategies. It aligns with related UN SDGs, particularly SDG 13 (climate action), SDG 7 (affordable and clean energy), SDG 9 (industry, innovation and infrastructure), SDG 12 (responsible consumption and production) and SDG 17 (partnerships for the goals).

To contribute to the mitigation of climate change, Jungbunzlauer committed to the SBTi in 2021 and set group-wide near-term SBTs in line with a well-below 2°C ambition level (based on Scopes 1 and 2 target). Our near-term SBTs were approved by the SBTi in 2023. For clarity, in the context of SBTs we define near-term as 2030, while long-term refers to a 2040-2050 horizon. This differs from Jungbunzlauer’s internal business terminology, where short-term means one year, mid-term five years, and long-term ten years.

3.1 Climate change

Actual near-term SBTs

Target ID	Scope coverage	Type	Description
ABS1	Scopes 1+2	Absolute	Jungbunzlauer International AG commits to reduce absolute Scope 1 and Scope 2 GHG emissions 25% by 2030 from a 2020 base year[a,c]
ABS2	Scope 3	Absolute	Jungbunzlauer International AG also commits to reduce absolute Scope 3 GHG emissions from fuel- and energy-related activities and upstream transportation and distribution 12.3% by 2030 from a 2020 base year[b,c]
O1	Scope 3	Supplier engagement	Jungbunzlauer International AG further commits that 70% of its suppliers by emissions covering purchased goods and services will have SBTs by 2026[d]

[a] The SBTi specifies that the target boundary includes biogenic emissions and removals from bioenergy feedstocks. Jungbunzlauer's absolute Scopes 1 and 2 reduction target (ABS1) refers to the sum of the Scope 1 and market-based Scope 2 emissions, not to each Scope individually. Net CO_2 biogenic emissions from bioenergy combustion are estimated to be 0 mt as the consumed biogas is produced on-site from a wastewater stream containing essentially substances originating from corn, an annual crop, purchased and processed by us within 12 months after harvest, and the corn emissions factors used to calculate the emissions of the processed corn do not include any removals of CO_2 from the atmosphere through the cultivation of the corn.

[b] The absolute Scope 3 target (ABS2) refers to the sum of the emissions of categories 3.3 (fuel- and energy-related activities) and 3.4 (upstream transportation and distribution), not to each category individually and not to category 3.9 (downstream transportation and distribution). The target language for Jungbunzlauer in the dashboard of the SBTi website states incorrectly "downstream" instead of "upstream" due to a confusion between outbound transport and downstream transportation. Outbound transport is mainly organised by Jungbunzlauer, and this part of outbound transport is included in upstream transportation.

[c] GHGs covered by the ABS1 and ABS2 targets are CO_2, CH_4, N_2O, HFC-23, HFC-134a and SF_6. GHG removals, GHG trades, and avoided GHG emissions are excluded. We have chosen 2020 as base year because it is the year in which we launched our decarbonisation strategy for Scopes 1 and 2.

[d] The Scope 3 supplier engagement target (O1) is applicable to category 3.1. Suppliers are considered having SBTs from the date on which they have committed to set SBTs by filing the Target Submission Form at the SBTi.

For Scopes 1 and 2, we aim to outperform our current near-term SBT, and we have already set more ambitious 2030 targets than our actual SBTs in our "Climate Change Policy". Our strengthened ambition is to reduce absolute Scopes 1 and 2 emissions by 42% and Scope 3 emissions by 25% until 2030, from base year 2020. The "Climate Change Policy" has been approved by the ExCo and is subject to a regular review at least every two years.

We consider filing revised near-term targets, as well as long-term targets to the SBTi in the near future, in alignment with the Paris Agreement ambition to limit global warming to 1.5°C above pre-industrial levels, and to achieve net-zero by 2050 at the latest.

3.1 Climate change

Our approach

GRI [3-3]

We address climate change by monitoring our impact through thorough carbon accounting, and mitigating it through a CTP for our own operations and our supply chains to continuously reduce GHG emissions.

To realise the Scopes 1 and 2 reduction roadmap of our production sites, we decarbonise the energy consumed by investing CHF 300 million in carbon-free or low-carbon technologies and by targeting to purchase 100% of electricity from renewable sources by 2030.

To reduce our Scope 3 emissions, our approach is to engage proactively with suppliers to improve data quality through the collection of reliable PCF data and reduce GHG emissions within our supply chain. We target to source 20% of corn quantities and 60% of large emissions chemicals quantities from suppliers with reliable PCF data by 2030. We are also committed to minimising the environmental impacts from the use of our ingredients by our customers and the consumers, and to offering them products and services to support the diagnosis and reduction of their carbon footprint. Our engagement with customers in understanding their expectations on these matters allows us to identify priority products and realistic value propositions for low-carbon variants of our products.

Furthermore, we assess climate risks and opportunities across our value chain in order to integrate them into business planning and decision-making. We also want to develop skills and capabilities relating to climate change adaptation, in order to strengthen the resilience of our business model through well-founded, science-based adjustments.

To ensure that our commitments and objectives are translated into actions, we establish annual performance targets structured to ensure progress toward our 2030 objectives, and monitor adequate KPIs for these targets within the Sustainability Council throughout the year. For example, an annual corporate target for absolute CO_2 emissions from natural gas combustion is defined by the ExCo and approved by the BoD. Since 2024, this target is part of the Jungbunzlauer Incentive Plan for the ExCo and senior management of the Group, and since 2025 for an enlarged employee population. The corporate target is broken down into annual absolute CO_2 emissions targets for the individual production sites subject to ETS. The site level ETS emissions target is then translated into specific energy efficiency targets for both heat and power consumption of every main production line. The CO_2 emissions from natural gas combustion are monitored monthly on site and corporate level, reported monthly to the ExCo and quarterly to the BoD. The heat and power efficiencies of the main production lines are monitored monthly on site level in the frame of the ISO 50001 certified energy management systems and are reported monthly to the EVP Operations and Corporate Sustainability Director.

Engagement of the Sustainability Council with the ExCo and of the ExCo with the BoD allows to ensure appropriate annual and 2030 targets for absolute CO_2 emissions from natural gas combustion and an appropriate mid-term ambition for Scopes 1 and 2. The effectiveness of our SBTi ambition and progress is evaluated through regular benchmarking against ambition and progress of industry peers. These assessments show that Jungbunzlauer is positioned in the top quartile in terms of decarbonisation progress across Scopes 1 and 2.

We also engage with industry associations on relevant regulatory developments related to climate and energy policies.

3.1 Climate change

Climate change mitigation

GRI [102-1]

In our base year 2020, 40% of our GHG emissions were in Scopes 1 and 2, and 60% in Scope 3, essentially upstream. Our decarbonisation strategy and roadmap were therefore initially directed at Scopes 1 and 2, given the energy-intensive nature of our manufacturing operations and the inclusion of our production sites under the EU and Canadian ETS. In 2024, we developed a high-level Scope 3 strategy for the main identified contributors to Scope 3 emissions.

In 2025, we developed a CTP for those Scope 3 contributors, with quantified levers from both emissions reduction and cost perspectives. We consolidated it with our regularly updated decarbonisation roadmap for Scopes 1 and 2, resulting in a comprehensive CTP for all Scopes. This CTP is aligned with the ambition set in our new “Climate Change Policy” to reduce Scopes 1 and 2 emissions by 42% and Scope 3 emissions by 25% until 2030, and therefore with the 1.5°C pathway.

The BoD oversees the ambition and strategy of the CTP. The ExCo is responsible for defining the strategy and monitoring execution. The Sustainability Council has a delegated responsibility for the same. The Sustainability Management Team, the heads of the production sites and the heads of the relevant procurement categories are responsible for proposing and executing the roadmap.

CTP – Scopes 1 and 2

Main GHG emissions contributors: natural gas and electricity

Natural gas is needed in large amounts to produce the steam used in our production processes. Fermentation processes are steam-intensive to guarantee infection-free operations, and to concentrate and purify the targeted products until their final commercial form, which must meet the stringent purity requirements of the food, personal care or health care products in which they are used. Thus, large quantities of water need to be evaporated, what our production sites normally realise with steam produced in conventional boilers or combined heat and power (CHP) installations burning natural gas and, in Austria specifically, also biogas which we have been self-generating from wastewater since the 1980s. Today, we operate the largest biogas production in Austria, and our biogas is certified renewable under the Sustainable Resources (SURE) verification scheme of REDcert. Natural gas represents more than 95% of the Scope 1 emissions of the Group. Furthermore, it is the source of our Scope 2 emissions related to fossil-based steam that we purchase from a utilities company in France, in which Jungbunzlauer is a minority shareholder and which is operated by a third party.

Electricity is consumed in very large amounts to operate our utilities facilities, production processes and wastewater treatment plants. While a share of the electricity consumed in our production sites is generated in on-site CHP and Photovoltaic (PV) installations, the majority is sourced from the national grids in the countries we operate. Depending on the national production mix, the electricity may be more or less decarbonated and thus higher or lower in emissions. Since we have taken the decision to buy Guarantees of Origin (GOs) associated with the electricity we purchase in countries where grid power has a higher carbon footprint, our electricity-related Scope 2 emissions have already reached a low level in the market-based method.

3.1 Climate change

Strategy
Since 2020, we have developed a comprehensive decarbonisation strategy and roadmap for both our heat and electricity consumptions, taking our energy strategy from continuous improvement of energy efficiency for cost competitiveness to the next level of transition to low carbon for climate change mitigation. This transition is enabled through the deployment of mature or innovative carbon-free or low-carbon technologies, and the replacement of fossil energy sources by renewable ones, either purchased or self-generated.

Our heat decarbonisation strategy encompasses waste heat recovery and electrification as key levers to consume less natural gas, the use of bio-based alternatives to natural gas like biogas and biomass, heat storage, and commercialisation of by-products in wet form. In parallel, we run a zero-emissions electricity strategy with the purchase of GOs, the implementation of Power Purchase Agreements (PPAs), the reduction of power generation from natural gas, the self-generation of renewable power, and battery energy storage systems as main levers.

Progress
The CTP for Scopes 1 and 2 is fully embedded within Jungbunzlauer's business strategy with allocated financial and personal resources. In 2025, we invested CHF 21 million into capital expenditure projects to decarbonise our Scope 1. We started up three heat decarbonisation projects with a cumulative CO_2 reduction impact of 24,000 mt and benefited from the full-year effect of projects started up in the course of 2024. Since 2020, we invested a total amount of around CHF 130 million into capital expenditure projects to decarbonise our Scope 1 for a total reduction of over 140,000 mt CO_2 emissions annually, excluding approved but not yet executed investments.

On the electricity side, we reduced our own power generation from natural gas to reach our 2025 corporate CO_2 emissions target as energy markets offered a window of opportunity to do so. We produced more than 70 GWh of solar power, essentially in our 60 MWp on-site solar park in Austria, and some in rooftop installations in Austria and Germany.

We continued developing our decarbonisation roadmap for heat and electricity, evaluating new ideas, getting two new projects approved by the BoD for execution, and putting some others on hold by lack of technological maturity, return on investment or stakeholder support. Future Scopes 1 and 2 emissions reductions will mainly come from the decarbonisation of our heat consumption and of our self-generated electricity consumption, as our purchased electricity is already largely decarbonised. In Austria and Germany, 100% of the purchased electricity was again certified renewable, in the Ontario province of Canada and in France the grid power is naturally low-carbon through the high share of domestic nuclear and hydro-power production. Group-wide 79% of the purchased electricity was certified renewable in 2025.

Selection of emissions reduction projects completed in 2025

- Start-up of an e-boiler in Pernhofen, Austria
- Extension of hot water loop in Pernhofen, Austria
- Start-up of a MVR system in Port Colborne, Canada

Selection of emissions reduction projects started in 2025

- Construction of a battery energy storage system in Pernhofen, Austria
- Construction of a fourth heat pump in Pernhofen, Austria

3.1 Climate change

CTP – Scope 3

Main GHG emissions contributors: corn, chemicals, transport, upstream emissions of natural gas

Our Scope 3 emissions are mainly associated with three categories: purchased goods and services (category 3.1), fuel- and energy related activities (category 3.3), and upstream transportation and distribution (category 3.4).

Emissions of category 3.1 are largely related to emissions of corn and chemicals which we consume in our production sites. Corn is one of the large commodities of the Forest, Land and Agriculture (FLAG) sector globally, and is associated with large amounts of GHG emissions related to fertiliser production and usage for crop yield optimisation, field work, irrigation where applicable, grain drying and transportation. Corn has the largest single contribution to our Scope 3 emissions, yet the assessment of our FLAG GHG emissions done in 2023 for our base year 2020 showed that our FLAG-related emissions were below the threshold of 20%, above which target setting for FLAG emissions would be mandatory for the SBTi. Certain chemicals consumed as processing aids or raw materials in our high-volume production processes are the outputs of energy intensive chemical processes. Therefore, they produce sizeable amounts of GHG emissions and are material contributors to our Scope 3 emissions as well.

Our large-scale production generates corresponding flows of inputs from our suppliers to our production sites, as well as similar flows of products and by-products from our production sites to our customers, making inbound and outbound transport a significant contributor to our Scope 3 emissions. Emissions of category 3.4 are mainly caused by road transportation of our products from our production sites to our customers, and of inputs from our suppliers to our production sites.

Lastly, natural gas also represents a sizeable share of our Scope 3 emissions as its production and transportation upstream from our operations is associated with significant GHG emissions accounted for in category 3.3.

Strategy

Our high-level Scope 3 strategy developed in 2024 is to engage with our suppliers of corn, large volume chemicals and transport services through appropriate measures, the category 3.3 emissions related to natural gas being managed through our Scope 1 heat decarbonisation strategy based on the substitution of natural gas.

First, we source corn and chemicals as locally as possible to support regional agriculture and industry and to limit transport emissions. Then, we want to improve data quality for corn and chemicals by moving from secondary emissions factors coming from databases to reliable PCF data coming directly from our suppliers, where feasible and senseful. With this, we aim to determine and implement impactful GHG emissions reduction measures for identified emissions hot spots. In 2025, we added regenerative agriculture practices for corn growing to our strategic options as holistic, outcome-based approach contributing to protect climate and nature, reduce GHG emissions and increase carbon storage in soil, while supporting farmers and local communities.

Progress

In 2025, we made a first agreement with a key corn supplier to access reliable primary emissions data from the 2025 corn harvest onwards. We also collected systematically PCF data from large chemical suppliers. And together with a consultant, we developed our CTP for Scope 3, by evaluating further potential levers to reduce our Scope 3 emissions and quantifying all identified levers from an emissions reduction perspective and from a cost perspective, thereby determining their CO_2 abatement cost.

This allowed us to take a strategic perspective on the prioritisation of certain Scope 3 emissions reduction measures versus others for the near-term future. At the time of preparing this report, the CTP for Scope 3 still needs ExCo and BoD approval to get fully embedded within Jungbunzlauer's business strategy. Personnel resources are in place, financial resources still need to be allocated.

3.1 Climate change

CCF and progress towards SBTs
GRI [3-3, 102-4, 102-5, 102-6, 102-7, 102-9, 102-10]

In the frame of the comprehensive CTP developed in 2025, we rebaselined our 2020 emissions, incorporating changes in reporting scope, quality improvements to emission-factor datasets, and enhancements to calculation methodologies. Previously, our downstream Scope 3 view was limited to transportation included in category 3.9 (downstream transportation and distribution), as the wide range of applications of our ingredients across industries made it challenging to quantify the related emissions. As part of the CTP elaboration process, we estimated our emissions for Scope 3 categories 3.10 (processing of sold products), 3.11 (use of sold products), and 3.12 (end-of-life treatment of sold products). This assessment, based on two large use cases of key products, confirmed that these categories have a low impact on our overall CCF. Integrating these adjustments into our baseline ensures that our emissions reporting remains accurate, consistent, and aligned with the latest GHG Protocol and SBTi guidance.

Scope 1 emissions were 5% lower in 2025 than in 2024 while production volumes increased by 7%, confirming our ability to decouple volume growth from Scope 1 emissions with our decarbonisation efforts. Scope 2 emissions increased by 18% due to the output growth of our main French production site where the emissions of our steam consumption are accounted for in Scope 2, representing close to 85% of our Scope 2 emissions while electricity makes only slightly over 15%. Still, total Scopes 1 and 2 emissions decreased by 2% versus prior year and were 38% below the rebaselined 2020 emissions. Therefore, we overachieved our ABS1 SBT aligned with the well-below 2°C pathway to reduce Scopes 1 and 2 emissions by 25% until 2030, and we were already close to our new “Climate Change Policy” target to reduce absolute Scopes 1 and 2 emissions by 42% until 2030 in alignment with the 1.5°C pathway. We also achieved our annual corporate target for CO_2 emissions from natural gas combustion incentivised since 2024.

Scope 3 emissions increased by 1% in 2025 vs. prior year and were 6% lower than in 2020. Looking specifically at our ABS2 SBT for categories 3.3 and 3.4, we overachieved it, reaching 25% lower emissions for these categories in 2025 than in rebaselined 2020 for a reduction target of 12.3% by 2030. The driver of this achievement was clearly a strong reduction of emissions in upstream fuel- and energy related activities which is a direct consequence of our successful decarbonisation efforts for Scopes 1 and 2. For our O1 SBT to engage large suppliers by emissions of category 3.1 with the SBTi, the situation unfortunately continued looking very different with only 11% of suppliers with SBTs for a target of 70% by 2026, as relevant suppliers remain reluctant to set SBTs.

Our CCF (third-party verified since 2022) was barely flat in 2025 compared to 2024 while sales and production volumes grew by 7%, and was 19% lower than in rebaselined 2020. Detailed information about our full GHG emissions inventory can be found in chapter 6.1.

3.1 Climate change

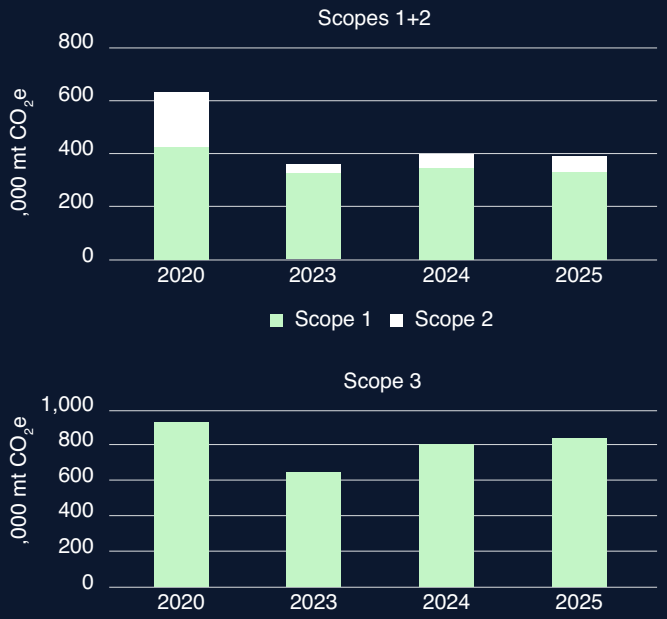
Progress towards SBTs

Reporting item (,000 mt CO_2e)[a, b]	2025	Change in 2025 vs. 2020 (%)	2024	2023	Base year 2020	Base year 2020 emissions covered by targets (%)	Previously reported base year 2020
ABS1: Scopes 1+2 market-based	390	-38	398	358	631	100	687
Scope 1	330	-23	347	324	426	100	480
Scope 2 market-based	60	-71	51	35	205	100	207
ABS2: categories 3.3+3.4	185	-25	192	153	246	100	209
Category 3.3 fuel- and energy-related activties	105	-37	106	97	166	100	121
Category 3.4 upstream transportation and distribution	81	1	86	55	80	100	88
O1: share of suppliers by emissions of category 3.1 with SBTs (%)	11%	N/A	10%	8%	1%	N/A	1%

[a] Except in the columns where percentage is indicated as unit.
[b] All methodological changes implemented for 2025 reporting year applied retrospectively to historical data for 2020, 2023 and 2024 to ensure comparability. In addition, 2020 rebaselined to reflect all methodological changes introduced after 2020 and a comprehensive review of all emission factors. For transparency, base year 2020 emissions additionally presented as previously reported.

3.1 Climate change

Global absolute CCF split in Scopes 1+2 and Scope 3

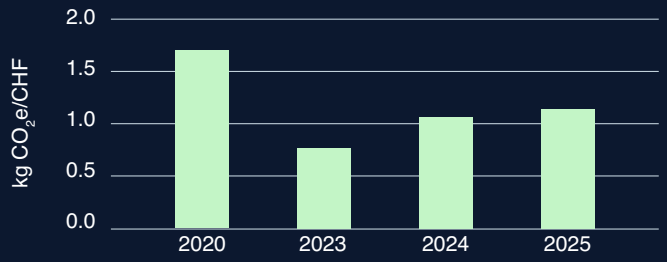


The reporting period covers a financial year running from 1 January to 31 December. In accordance with the GHG Protocol, this includes all direct (Scope 1), energy indirect (Scope 2 market-based) and other indirect (Scope 3) emissions. Scope 3 emissions are calculated according to minimum boundary rules. Due to a methodological change for the calculation of emissions relating to purchased goods and services and upstream transportation and distribution, no extrapolations are made anymore. Emissions from the processing, use and end-of-life treatment of sold products are now accounted for, based on documented assumptions and the corresponding estimates derived from them. Emissions are reported as CO_2 equivalents, covering CO_2, CH_4, N_2O, HFC-23, HFC-134a and SF_6. No GHG removals in Jungbunzlauer's value chain are included as we follow an accounting neutrality approach for biogenic carbon (0/0 treatment) and report known biogenic CO_2 emissions separately. No carbon credits are included either as Jungbunzlauer does not use such instruments. Biogenic CO_2 emissions amounted for 171,600 mt in 2025. Biogenic CH_4 and N_2O emissions from on-site wastewater treatment are contained in Scope 1 for the production sites with a wastewater treatment plant controlled by Jungbunzlauer and in Scope 3 for the production sites with a wastewater treatment plant not controlled by Jungbunzlauer.

Global GHG emissions intensity

GRI [102-8]

Corporate GHG emissions intensity on revenue basis increased by 7% from 2024 to 2025 due to price pressure, but was 33% lower than in 2020.



GHG emissions intensity is calculated in kg of CO_2e/CHF of net sales, using global absolute CCF and global net sales in Group currency. Biogenic CO_2 emissions are not contained in the CCF used to calculate the GHG emissions intensity. In previous reports, intensity was expressed in kg CO_2e/EUR of gross sales.

3.1 Climate change

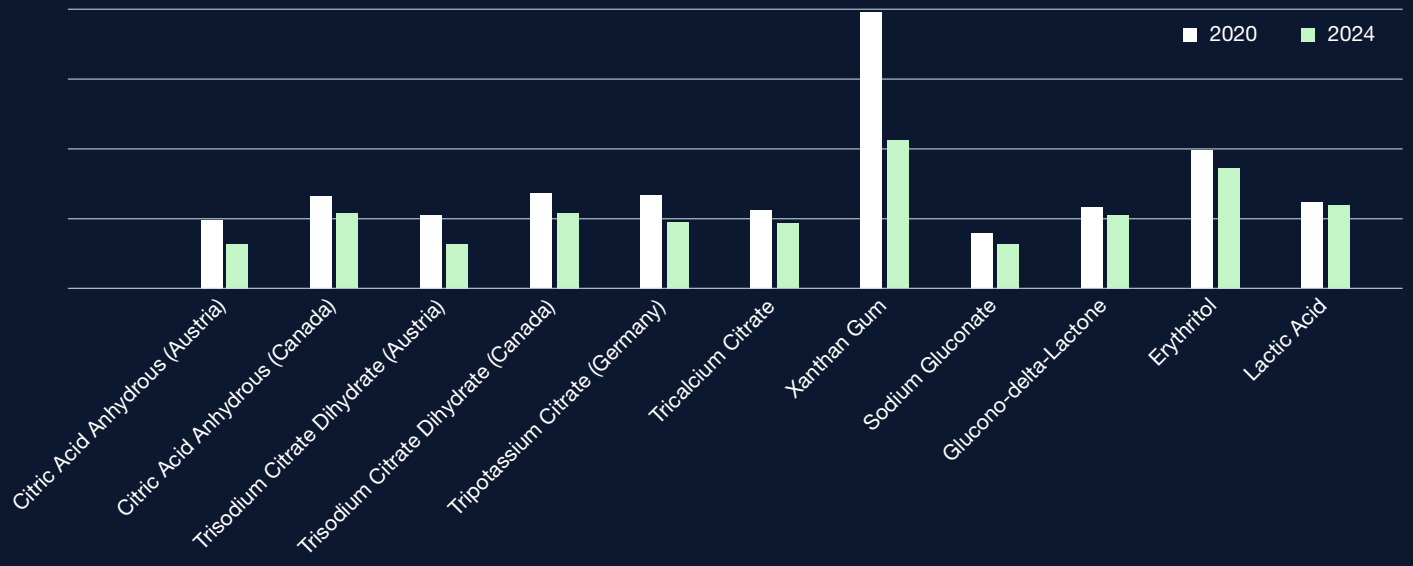
PCF
GRI [3-3]

Since 2020, we have been calculating PCFs annually for an increasing number of products. This enables us to provide customers with high-quality PCF data calculated in accordance with ISO 14040/14044, and to demonstrate our continuous progress in reducing emissions for the products most relevant to them.

Following the development of a new PCF calculation methodology which was designed to comply with ISO 14067 and the Together for Sustainability (TfS) guidelines, and which underwent third-party review in 2025, we began implementing a new tool to insource and automate PCF and life cycle assessment (LCA) calculations. At the time of preparing this report, the verified 2020 and 2025 PCFs generated with the new methodology in the new system are not yet available.

Exceptionally, we are therefore presenting again the development of PCFs for selected products from 2020 to 2024, as 2024 results remain fully valid and up-to-date within the LCA community. We are confident that the new methodology, the positive effects of our ongoing Scope 1 decarbonisation efforts, and the increasing availability of reliable PCF data from our suppliers will have a favourable impact on the 2025 PCFs of our core products. We will share these results with interested customers as soon as they are available, recognising their importance for more accurate calculations of customers' Scope 3 emissions.

Development of PCFs for selected Jungbunzlauer products from 2020 to 2024



PCFs calculated according to ISO 14040/44. System boundary: cradle-to-gate, minimum boundary for Scope 3 in 2024, biogenic CO_2 emissions excluded (carbon neutrality approach). Functional unit: 1 mt of product, at production site gate. Impact assessment: Global Warming Potential (GWP), IPCC 2013 for 2020 data and IPCC 2021 for 2024 data, 100 years. System model: cut-off. Source of activity data: primary data measured or calculated by Jungbunzlauer. Source of emissions factors: for 2020 secondary data from ecoinvent V3.6; for 2024 secondary data from ecoinvent V3.10 and from Canadian and European ETSs. Allocation rules: economic allocation for overhead emissions, and for distribution of emissions between product and by-products for multi-output production lines.

3.1 Climate change

Climate change adaptation

Climate risks and opportunities, financial implications and climate change adaptation plan

GRI [102-2, 201-2]

In 2025, we conducted our first climate risks assessment, using three scenarios for physical risks (SSP1-2.6 net-zero = 1.5°C, SSP2-4.5 “middle of the road” = 2.5°C, SSP5-8.5 “fossil-fuel development” = 4.0°C) and one scenario for transitional risks (SSP1-2.6 net-zero = 1.5°C). We considered two time horizons (2030, 2050).

We identified that physical climate risks, such as increasing flooding events, water scarcity and heat waves, can affect both our own operations and our supply chains. These risks may cause short interruptions in our value chain, temporarily restrict the availability of critical resources, limit production volumes or increase costs, with potential revenue effects in the range of CHF 1–10 million per event, owing to our direct and indirect dependencies on inputs such as corn and water. Identified physical climate risks are going to be used as inputs for the Business Continuity Plans of our production sites.

Furthermore, we identified that transition climate risks, such as stricter water-withdrawal regulations and climate-driven volatility of corn supply and prices, may affect our capacity to operate. In addition, China’s technologically dominant and cost-competitive manufacturing of solar cells, wind turbines and batteries, together with its fast-paced deployment of large-scale renewable-energy generation capacities, may jeopardise our competitiveness. Each of these transition risks could result in a potential annual financial effect in the range of CHF 10–100 million.

Transition risks allowed us to initiate the discussion on climate change adaptation through a dedicated workshop – Les Ateliers de l’Adaptation au Changement Climatique – involving members of the Sustainability Management Team and of the procurement organisation. Building on this, we defined objectives in our “Climate Change Policy” to integrate climate risk assessments into business planning and decision-making, and to develop skills and capabilities needed to increase resilience to climate change. This will enable us to make science-based adaptations to our product portfolio, production processes and inputs if necessary to adjust our business model to a changing climate.

Furthermore, our water saving and recycling measures, as well as our ambition to foster adoption of sustainable farming practices in corn growing are first responses to climate risks. In the future, we will extend our CTP which is currently primarily focused on climate change mitigation to cover both mitigation and adaptation perspectives as a topic like regenerative agriculture adresses both aspects.

On the other hand, climate change generates customer interest for lower emissions bio-based products like ours. If the regulatory developments in the EU were to support demand for low-carbon products in the future, this interest could turn into an opportunity to leverage sustainability as a competitive advantage and differentiator.

3.1 Climate change

Energy

Energy consumption and energy intensity

GRI [103-2, 103-4]

Total energy consumption was 11.0 PJ (Petajoules) in 2025, the same as in 2024, while production volumes increased by 7%. A total of 29% of the consumption was either self-generated from renewable sources or purchased from certified renewable sources, up from 27% in 2024 due to increased self-generation of biogas and solar power.

Consumption of fossil fuels and of steam produced from them made up 65% of our total energy consumption, 2% less than in 2024, reflecting our efforts to continue replacing natural gas.

The share of certified renewable electricity reached 79% of the total power purchases, 1% less than in 2024, as the electricity purchases increased more in the production sites buying conventional power than in those buying renewable power.

Jungbunzlauer uses contractual instruments such as GOs and PPAs for its purchased electricity consumption in Austria and Germany, using market-based emission factors. All instruments are retired in accredited registries, are sourced from the same market boundary as consumption, match the reporting period, and comply with the GHG Protocol Scope 2 Quality Criteria to ensure accuracy and consistency.

Energy intensity on revenue basis increased by 6% to 10.2 MJ/CHF due to price pressure. The ratio includes all types of energy consumed and reflects the total energy consumption within the organisation.

More information can be found in chapter 6.1.

Upstream and downstream energy consumption

GRI [103-3]

Data for total significant energy consumption in the value chain are not available for purchased goods and the utilisation of our products, and are considered sensitive data by suppliers and customers. Thus, they do not share exact numbers with us like we do not share such numbers with them.

However, we know from our markets and technologies intelligence that there are energy intensive products upstream in our value chain, like the production of fertilisers which are used in corn growing, and the production of high-volume chemicals used in our production processes. As shown by engagement with customers for main applications of our products to estimate emissions in categories 3.10 and 3.11, the energy consumption that can be attributed to our products in their utilisation is not significant compared to the energy consumption in our own operations and for some chemicals in our supply chain.

3.1 Climate change

Reduction in energy consumption
GRI [103-5]

We consider ISO 50001 certified energy management systems as the foundation to optimise our energy consumption, by understanding better our significant energy uses (SEUs) and visualising our energy flows, and thereby identifying efficiently deviations from target energy consumptions. Such systems further allow a structured and focused approach for energy conservation, as well as education and training of employees on their roles in saving energy.

For identified SEUs, the energy consumptions are primarily measured, and only modelled or grouped together for a consolidated measure when the energy consumption of the SEU can not be measured for technical reasons or if the required measuring device or technology is excessively costly.

Reduction in energy consumption achieved is due to conservation and efficiency initiatives, e.g. insulation of equipment and pipes, waste heat recovery, more efficient technologies like heat pumps, MVR systems and e-boilers, better utilisation of production capacity, etc. Typically, the base year for calculating the reduction in energy consumption is the year of implementation of the energy management system in a specific production site. It can thus be different from site to site.

Our priority energy consumption reduction efforts are on steam produced from natural gas in our energy intensive production sites. Furthermore, we strive to improve the efficiency of our electricity consumption through equipment with a higher coefficient of performance, variable frequency drives, and the use of the cooling capacity of heat pumps to reduce demand for conventional cooling.

We do not track if our suppliers and customers reduce their energy consumption. Energy consumption is only a direct criterion to privilege certain suppliers over others for the acquisition of new production technologies and equipment. For suppliers of production inputs, we prefer to monitor which ISO certifications they hold, e.g. ISO 50001, and to collect reliable PCF data which can indirectly reflect a reduction in energy consumption when decreasing.

Outlook

In 2026, we will design and implement further Scopes 1 and 2 decarbonisation projects under our CTP, adopting a more selective approach as most projects with a payback have already been realised, and new technologies under evaluation are not all already available at scale or economically mature. We will pursue again an ambitious corporate target for CO_2 emissions from natural gas combustion for the year.

We will continue purchasing 100% renewable electricity in Austria and Germany, operate gas turbines profit and loss based, and produce again large amounts of renewable energy in the form of biogas in Austria, and solar power in Austria and Germany. We aim to continue improving the energy efficiency of our production processes in the frame of our ISO 50001 certified energy management systems.

We will continue collecting PCF data for high-volumes chemicals and corn, extending the number of suppliers and corn fields covered, and aim to incorporate always more such primary data in our CCF and PCFs calculated with our new insourced tools whose implementation will be completed in 2026.

Beyond the expected lower emissions from data quality improvement for the current year and the recalculated earlier years, we will sharpen and improve the Scope 3 roadmap of our CTP to prioritise the most cost-effective decarbonisation levers, and aim to start their implementation by partnering with supportive customers interested in accelerating their Scope 3 footprint reduction. Furthermore, we aim to review our SBTs and define our SBT strategy for 2027.

Building on the learnings from the 2025 climate risk assessment and climate change adaptation workshop, our ExCo will initiate a strategic discussion on these subjects with our BoD.

3.2 Water

Our ambition

GRI [3-3]

We aim to reduce our water withdrawal and consumption as much as possible at our production sites and we continuously work to increase the recycling of water streams, where feasible.

Furthermore, we aim to collaborate with suppliers and customers to understand the water usage of the main products being purchased and further processed to identify possible measures to decrease the water footprint. Our commitments and goals are described in our “Water Management Policy” and are aligned with SDG 12 (responsible consumption and production), SDG 6 (clean water and sanitation) and SDG 17 (partnerships for the goals).

Relevance and impacts

GRI [3-3]

Water is a fundamental resource and essential for life and economic activity, yet it faces increasing pressure due to climate change, pollution, and overuse. Our business depends on the availability of large amounts of water for production. Therefore, we are committed to sustainable management of water resources, ensuring that our operations contribute to water conservation, pollution reduction, and efficient water use.

Upstream in our value chain, corn production also needs a significant amount of water (rainfed or via irrigation) during the growth phase, affecting water availability and local ecosystems. This poses a severe risk in times of climate change as droughts lead to water scarcity and lower corn yields, potentially limiting corn availability within some sourcing regions. Furthermore, the water consumption of chemicals and other raw materials in our supply chain may lead to reduced water availability and depletion of freshwater resources.

In our operations, large volumes of water are used as process water, steam and non-contact cooling water. We mainly withdraw water from rivers or use groundwater for our operations and discharge the water into the same or different water bodies. With the integration of water recycling and water use efficiency measures at our sites, we enable the reduction of the volume of water withdrawn and decrease our product water footprint. We see this as an opportunity as we are able to increase our production capacity without increasing our water withdrawal and therefore, we stay within the regulative water consumption boundaries.

As we are a producer of ingredients, water consumption downstream in our value chain primarily arises from the subsequent processing of our products in different industries. This might lead to reduced local water availability and the depletion of freshwater resources. Certain consumer products incorporating our ingredients, such as detergents and personal care products, show a higher water consumption in the use phase.

3.2 Water

Our approach

GRI [3-3]

Responsibility for water management lies with each production site, under the oversight of our new corporate “Water Management Policy”, introduced in 2025 to formalise our commitments, initiatives and targets. Due to the different contexts of each site, this is the most efficient and reasonable set-up. Key aspects of water management are consolidated annually in the Responsible Care® Report. Water management is also an important pillar of the external audits conducted for the Responsible Care® certification of our Austrian and Canadian production sites, and for the ISO 14001 certification of the environmental management system of our German production site.

Precise and continuous water accounting is in place to monitor closely water withdrawal, discharge and consumption, and comply with all local regulations. Cooling water is recycled multiple times in all large production sites except in Canada where it is used once-through. To be able to fulfil its purpose, the recycled cooling water is cooled down in cooling towers, and in Austria also with heat pumps, before being re-used. Process water is treated in state-of-the-art on-site wastewater treatment plants at all large production sites before being released to the water basin. The wastewater treatment plants are operated by Jungbunzlauer or, in the case of France, by a third party.

Efficiency targets are set annually for the specific water usage of every main production line for each production site, and the specific water use of every main production line is reported monthly.

Selection of water-saving projects completed in 2025

- Reduction of well-water consumption for cooling through substitution of an old air compressor in the wastewater treatment plant in Ladenburg, Germany
- Condensate savings in downstream processing of our xanthan gum production line in Pernhofen, Austria
- Wash condensate reduction within our xanthan gum production line in Pernhofen, Austria

Selection of water-saving projects started in 2025

- Reuse of effluent water of a production unit in the processing of by-products in Port Colborne, Canada
- Reduction of evaporative water losses in cooling towers through process optimisation of our xanthan gum production line in Pernhofen, Austria

3.2 Water

Interactions with water as a shared resource

GRI [303-1]

The Thaya in Austria, the Rhine in France, the Neckar in Germany and the Welland Canal in Canada are the water basins from which Jungbunzlauer withdraws water, either from surface or from ground depending on the production site. The German and Canadian basins are considered as areas with water stress according to the Aqueduct Water Risk Atlas (version 4.0, 2023).

The sustainable use of water is a key priority for Jungbunzlauer as our production capacities are dependent on the total volume of water which we are allowed to withdraw from the water basins. At the same time, we are required to meet stringent regulatory thresholds for effluent discharges, including limits on temperature, pH, and Chemical Oxygen Demand (COD), prior to release into the water basins.

In 2025, we engaged with a local NGO at one of our production sites to discuss possible collaborations for the topic of sustainable water use and irrigation management within our corn supply chain. The discussions will continue in 2026. We have also started conversations with our suppliers to address the topic of water consumption in corn growing, and we have identified regenerative agriculture as a possible lever to integrate irrigation management into field operations and mitigate freshwater depletion in irrigated areas.

The sustainability manager at each large production site is responsible for the overall reporting on water related KPIs and the management of water recycling and reduction projects.

Management of water discharge-related impacts

GRI [303-2]

We have determined that wastewater and the impacts regarding water discharge are not material for Jungbunzlauer, as we mainly operate our own wastewater treatment plants at our production sites, and are therefore able to control the parameters of the effluent discharged and to ensure compliance with local regulations. In our largest production site in Austria, we convert waste streams from the wastewater treatment plant into useful by-products.

More information can be found in chapter 3.4.

Water in numbers

GRI [303-3, 303-4, 303-5]

Water withdrawal and discharge decreased by 1% in 2025. Apparent water consumption was negative as we returned about 2% more water to the environment than we withdrew. However, the simple reading of the apparent consumption can be misleading as the water volumes reported in our corporate water balance are mainly related to once-through non-contact cooling water in Canada. For technical reasons, these volumes cannot be assessed with the same level of precision as those withdrawn for use in the production processes and going through the wastewater treatment plants, and are the reason for the slightly negative result.

Detailed information on water data can be found in chapter 6.1.

3.2 Water

Outlook

We will continue to closely monitor our water usage at corporate, production site and production line levels, as well as our wastewater KPIs. We will also implement further measures to reduce water withdrawal by improving efficiency, increasing recycling where possible and enabling collaborations across internal departments to advance water-saving projects. In addition, we will extend monitoring efforts into our supply chain and engage with our suppliers to identify opportunities to reduce their water consumption.

Our “Water Management Policy” introduced in 2025 is the basis for our corporate water strategy, which will lead to a more consolidated approach for the topic of water as a shared resource. In 2026, we aim to define our water strategy towards 2030 and to strengthen our intelligence on water recycling and saving technologies. We will also set up training material for our employees on sustainable water management.

3.3 Biodiversity

Our ambition

GRI [3-3, 101-1]

Jungbunzlauer recognises that biodiversity loss is a critical environmental challenge, linked to changes in land use (e.g. deforestation, intensive monoculture), climate change, and pollution. We are committed to protecting and restoring biodiversity by integrating sustainability principles across all aspects of our business. Therefore, we are dedicated to sustainable procurement, responsible supply chains, the reduction of hazardous chemicals, and the promotion of regenerative agriculture for corn, our main agricultural raw material.

We strive to align with leading frameworks and regional strategies such as the EU Biodiversity Strategy for 2030, while supporting key SDGs of the UN, including SDG 15 (life on land), SDG 14 (life below water), SDG 12 (responsible consumption and production), SDG 13 (climate action), SDG 17 (partnerships for the goals) and SDG 3 (good health and well-being).

In 2025, we have published our “Biodiversity Policy”, stating our commitments, initiatives and targets until 2030. The policy recognises biodiversity as a foundation of resilient ecosystems, sustainable agriculture, and the long-term success of our business. It is informed by global frameworks, particularly the Kunming Montreal Global Biodiversity Framework (GBF), whose 2050 vision and 2030 targets emphasise protecting ecosystems, reducing threats to biodiversity, promoting sustainable use, and ensuring equitable benefits.

Our ambition is focused on our agricultural supply chain, where we intend to collaborate with suppliers and to integrate pilot projects with regard to regenerative agriculture. Beyond agriculture, we aim to better assess the impact of our production sites on biodiversity, embed biodiversity considerations into the development of our product-portfolio, participate in biodiversity networks and develop trainings for employees.

Relevance and impacts

GRI [3-3]

Biodiversity and healthy ecosystems are fundamental to Jungbunzlauer’s business model and long-term resilience. Our core raw material, corn, depends on fertile soils, stable climatic conditions and functioning ecosystem services within agricultural landscapes. Likewise, our production sites interact with local ecosystems through e.g. land use, water and air emissions. As biodiversity loss accelerates globally, driven by climate change, land conversion, pollution, and ecosystem degradation, the stability of these systems becomes increasingly important for the continuity of our operations and the well-being of the communities and environments we depend on.

The DMA that we conducted in 2024 confirms that biodiversity is a material topic for Jungbunzlauer across the entire value chain. The assessment highlights that our activities contribute to, and are affected by, biodiversity loss in three key areas:

Upstream (corn cultivation and agricultural inputs)
Corn plantations are highly sensitive to climate-related impacts such as heat stress, strong rainfall events, and soil degradation. These pressures reduce ecosystem functionality and can lead to habitat loss, nutrient runoff, and declining species richness in agricultural regions. As a major buyer of corn in the regions surrounding our fermenting production sites, we can exert an influence on cultivation practices and therefore on the biodiversity of these landscapes.

Own operations (production sites and fermentation activities)
Our industrial activities drive emissions and resource use that may contribute indirectly to biodiversity loss through climate change. Land occupation, infrastructure, water withdrawal, wastewater streams and air emissions also exert localised pressures on ecosystems surrounding our facilities. At the same time, investments in renewable energy, heat recovery, and efficiency improvements reduce our operational footprint and support climate-change mitigation. Therefore, those actions are a key driver of biodiversity protection.

3.3 Biodiversity

Downstream (B2B customers and ingredient use)
Our products are used in food, beverage, health and personal care, cleaning and detergents, and industrial products. Downstream activities, such as further processing, may influence species, habitats or ecological processes beyond our direct control.

As a bio-based ingredients producer, Jungbunzlauer's long-term success depends on resilient natural systems, sustainable agricultural supply chains, and stable climatic conditions. Biodiversity loss presents a risk through reduced agricultural productivity, increased supply-chain volatility, ecosystem decline, and regulatory pressure. Biodiversity net gain, on the other hand, presents an opportunity, as customers increasingly seek ingredients with lower environmental footprints. Our commitment to safeguarding biodiversity therefore supports business resilience, strengthens supplier relationships, enhances customer value, and aligns with global expectations for nature-positive transformation.

Our approach

GRI [3-3]

In 2025, we defined our biodiversity strategy until 2030, which identified the promotion of regenerative agriculture practices for corn as our main lever to protect biodiversity and led to the publication of our "Biodiversity Policy". We define regenerative agriculture as a holistic and outcome-based approach of sustainable farming practices. For us, this is a key approach to address pressure categories by preserving and enhancing soil health and biodiversity, while contributing to climate resilience and improved water stewardship. The increase of species richness below and above ground, along with the preservation of natural habitats are key results of this farm management approach.

In the frame of the Sustainability Council, procurement and operations teams are working together to define the initiatives needed to fulfil the commitments and objectives of the "Biodiversity Policy". We also have regular exchanges on biodiversity with our customers and promote collaboration regarding the development of regenerative agriculture projects for corn.

3.3 Biodiversity

Drivers of biodiversity loss

Identification of biodiversity impacts

GRI [101-4, 101-5, 101-6]

As part of Step 1 of the SBTN framework, Jungbunzlauer conducted a materiality screening at the sector level and a value chain assessment at the company level in the past. This analysis considered the predominant global drivers of biodiversity loss: land use change, direct exploitation, climate change, and pollution (with invasive species to be assessed at a later stage).

A central focus for Jungbunzlauer is understanding the biodiversity impacts associated with corn growing. Evaluating the upstream impacts of our value chain is therefore essential to identify where we can reduce pressures on ecosystems and support more regenerative, biodiversity enhancing farming practices.

For all production sites, we mapped the proximity to key biodiversity areas (KBAs) and protected areas, using the Integrated Biodiversity Assessment Tool (IBAT). According to IBAT, our French production site is located in an area specified as KBA.

Three of our production sites are in close proximity (within 5 km) to protected areas:

- Marckolsheim, France: Vallée du Rhin
- Ladenburg, Germany: Nature Reserve Unterer Neckar
- Port Colborne, Canada: Wainfleet Bog Conservation Area

All our sites were evaluated at the same materiality level regarding the pressure categories according to the SBTN. Based on the volume of goods purchased and the size of the production site, Pernhofen, Austria, was identified as our most significant site in terms of potential biodiversity impact.

The production site and its areas under control cover around 330 hectares in total. Its main activity is the production of glucose syrup from corn and the subsequent fermentation process of citric acid and xanthan gum. The production site is not located in or near an ecologically sensitive area.

Regarding the impact on biodiversity of goods purchased by the production site, corn is mainly sourced from Austria and its neighbouring countries. We have no information on the evidence of natural ecosystem conversion tied directly to our corn suppliers. Instead, the sourcing regions are typically intensively cultivated agricultural landscapes. Corn is associated with the exploitation of natural resources such as soil nutrients (fertiliser dependency), water retention and irrigation (varies locally) and soil degradation risks. Pollution impacts arise primarily from conventional corn agriculture. These include nutrient runoff, pesticide or herbicide use, soil disturbance, as well as fuel and machinery emissions as indicated in multiple sources including stakeholder discussions.

3.3 Biodiversity

Management of biodiversity impacts
GRI [101-2]

Jungbunzlauer applies the mitigation hierarchy “avoid, minimise, restore/ rehabilitate, offset, and transform” to guide its management of the most significant biodiversity impacts across operations and supply chains identified.

Actions to avoid negative impacts on biodiversity
Sustainable sourcing principles: procurement decisions explicitly integrate biodiversity considerations, avoiding high-risk suppliers and regions with known land-use conversion risks.

Actions to minimise negative impacts that cannot be avoided
Regenerative agriculture in the corn supply chain: by promoting regenerative practices, Jungbunzlauer has started engaging with supply chain partners to explore the development of pilot projects.

Operational efficiency and pollution reduction: increased use of renewable energy, process heat recovery, and reduced chemical inputs help minimise emissions and mitigate climate change.

Actions to restore and rehabilitate ecosystems
We have defined initiatives in our biodiversity roadmap until 2030. Those include pilot projects in key sourcing areas, nature positive site initiatives and stakeholder engagement. In 2025, we have already started the stakeholder dialogue with our suppliers and local NGOs.

Actions to offset residual negative impacts
At present, Jungbunzlauer’s biodiversity strategy focuses on avoidance, minimisation, and restoration. Offsetting may be considered only after these steps, aligned with best practice and scientific consensus.

No formal biodiversity offsets are currently implemented. Instead, the immediate focus is on regenerative agriculture and deforestation-free sourcing as primary mechanisms for impact reduction.

Transformative and additional conservation actions
Participation in biodiversity networks: we actively engaged in regional, sectoral, and cross-sector biodiversity initiatives to support collective action and knowledge exchange. For example, we participate in regular stakeholder meetings of the biodiversity technical committee under the German chemical industry association VCI.

Connection between biodiversity and climate change
GRI [102-1, 102-2]

The implementation of Jungbunzlauer’s transition plan to mitigate climate change has direct relevance for biodiversity, particularly through its influence on the agricultural landscapes that supply our primary feedstock corn. Because upstream agriculture represents the greatest interface between our value chain and natural ecosystems, the transition plan places increased emphasis on improving agricultural practices that support soil health, water quality, and long-term ecosystem resilience.

3.3 Biodiversity

Dependencies on ecosystem services

GRI [101-8]

Ecosystem services are defined as the connections between business and nature, where nature provides benefits that are the basis of our commercial activities. The services are separated into three different types: provisioning services, regulating and maintenance services, and cultural services.

We have identified several ecosystem services affected by our company's operations, directly or indirectly through our supply chain, with the tool "Exploring Natural Capital Opportunities, Risks and Exposure" (ENCORE).

Under provisioning services, water supply and biomass provisioning services, are affected by our operations. Water supply related services depend on effective wastewater treatment. Proper management avoids nutrient and organic load impacts on downstream ecosystems, which could disturb the natural water purification cycle. Upstream agricultural ecosystems may experience increased pressure due to demand for crops, which can drive fertiliser use or soil disturbance in supplier regions. Proper nutrient and soil management avoid the disruption of the functionality of the ecosystem service and increase the resilience of farmland against flooding or droughts.

Under regulating and maintenance services, global and local climate regulation services, air filtration services and water flow regulation services are being affected by our operations.

Outlook

In the coming year, we will continue to advance the development of our biodiversity strategy and roadmap to achieve the objectives and targets of our „Biodiversity Policy". A key focus will be identifying and engaging stakeholders across our supply chain to collaboratively develop biodiversity enhancing initiatives, with a particular emphasis on projects supporting regenerative agriculture. Additionally, we will define the scope of internal trainings on biodiversity for the upcoming years, and we will address the topic of access and benefit sharing within the Sustainability Council.

3.4 Circularity

Our ambition

GRI [3-3]

We transform renewable feedstocks into safe and biodegradable products through biotechnological processes like fermentation, while minimising waste through the generation of valuable by-products next to our products in our multi-output processes. We aim to contribute to a circular bioeconomy by maximising the biogenic carbon content of our products and the efficient use of biological resources such as crops and microorganisms.

Our by-products represent about 40% of total Group output and are utilised across successive value chains, with priority given to the highest-value applications before moving to energy recovery and returning anaerobic digestion residues to soil, enabling nutrient recycling and soil carbon inputs. Thereby, we support the cascading use of finite biomass resources and follow a zero-waste model within the corn wet-milling process, where all fractions of the corn kernel are converted to the product glucose and to a series of by-products.

Through responsible local sourcing, ensuring that natural resources are obtained sustainably, and resource-efficient operations, we differentiate our production model from linear “make-use-dispose” systems. This ambition is supported by our “Sustainable Procurement Policy” and complements our climate, water and biodiversity strategies, contributing in particular to SDG 12 (responsible consumption and production) and SDG 9 (industry, innovation and infrastructure), while also supporting SDG 13 (climate action), SDG 8 (decent work and economic growth) and SDG 17 (partnerships for the goals).

Relevance and impacts

GRI [3-3, 301-1]

As a Group of companies with production sites in Europe and North America, our operations are embedded in regions where agriculture, forestry, and biomass-based value chains play a fundamental role.

For our production, we rely on the local availability of large and affordable volumes of corn and chemicals, as well as energy and water. Therefore, we need to manage the risk of supply chain disruptions and price volatility, making the topic of sustainable resource use material for our activities.

In 2025, we sourced a total of 1.3 million mt of feedstocks, chemicals and packaging materials, of which 75% were renewable and 25% non-renewable. More than 95% of our purchasing spend was local, and we maintain long-standing relationships with the majority of our suppliers. Based on an assessment against the EU Critical Raw Materials Act, none of our key materials fulfils the definition of strategic or critical.

Because our IROs extend beyond procurement, we connect sustainable resource use with circularity measures that keep materials in use, reduce waste and create additional value from by-products.

Through full utilisation of renewable feedstocks and the systematic cascading use of by-products, Jungbunzlauer optimises raw material conversion efficiency to products within its operations. In addition, wastewater streams are upcycled to resource outflows entering new biological or technical life cycles rather than being disposed of. By retaining material value across successive life cycles and minimising waste disposal, Jungbunzlauer limits ecosystem impacts throughout its value chain. As a consequence, waste was no longer identified as a material topic for Jungbunzlauer in our 2024 DMA. Therefore, we do not report about waste in this chapter. Detailed information on waste data can however be found in chapter 6.1.

Jungbunzlauer is well positioned to support customers on their journey towards a circular economy through its bio-based product portfolio. A key differentiator compared with fossil-based alternatives is the shorter and more natural carbon cycle, where the biogenic CO_2 released at end-of-life corresponds to the CO_2 sequestered during biomass growth. While this is a structural advantage, overall carbon performance depends on the entire life cycle, including agricultural practices, processing energy, logistics, and end-of-life pathways. As the circularity of our products gains market traction, it represents a significant business opportunity for existing and new products.

3.4 Circularity

Our approach

GRI [3-3]

Our business is built on transforming renewable feedstocks into safe, biodegradable ingredients, and on making the most of every resource used along the way. Therefore, we take a value chain approach that connects responsible sourcing with circular thinking. We work with suppliers and partners to strengthen sustainable procurement and data transparency, while optimising our processes to improve resource efficiency and valorise processing residues by converting them into valuable by-products that enter new biological or technical life cycles.

Sustainable resource use

Corn is our main renewable production input, followed by purchased glucose syrup, and wood and wood-based packaging materials. We use corn as feedstock to produce our own glucose syrup, our fermentation raw material, at our production sites in Austria, France and Canada. Continuous investments into state-of-the-art technologies and equipment, and into R&D enable us to produce efficiently and therefore to conserve resources.

Promoting the adoption of regenerative and biodiversity enhancing agricultural practices in corn growing is an important lever to further reduce the environmental footprint of our products. More information on this topic can be found in chapter 3.3.

Our non-renewable inputs mainly consist of basic inorganic chemicals, nitrogen-based chemicals, organic solvents, and plastic packaging materials. We use chemicals as raw materials to produce salts and esters of organic acids, or as processing aids where they are necessary to obtain the targeted product, or support economical or sustainability performance of the production process. We continuously assess opportunities to replace fossil-based virgin materials by renewable or recycled alternatives.

Information on the sustainable use of energy and water can be found in chapters 3.1 and 3.2, respectively.

Role of recycled input materials and reclaimed products

As our feedstocks, corn and glucose sirup, are biotechnologically transformed into chemically different substances and partly further reacted with chemicals, opportunities to use recycled input materials are limited. In some cases, we are able to recycle process chemicals like caustic soda and activated carbon in our production processes. Our packaging materials consist to a large extent of virgin plastic materials, wood and cardboard which are in most cases recyclable. The reason why we use mainly virgin materials are the food contact and quality requirements. For non-food contact packaging materials, we also use recycled materials. Therefore, the share of recycled input materials remains low. As our products are typically biodegraded at the end of their life cycle, and as rejections and recalls are out of the definition scope of reclaimed products, we have no reclaims.

Circularity and valorisation of products

GRI [306-1, 306-2]

Our products

Our product portfolio consists of Acidulants such as citric acid, lactic acid, and gluconic acid, Texturants such a xanthan gum and gellan gum and Minerals & Solutions such as mineral salts of citric, gluconic or lactic acid, and citric acid esters. All our products have in common that they are produced from corn and are inherently biodegradable under typical environmental conditions.

They contribute to circular biological cycles when managed in systems that enable the safe return of nutrients to the biosphere. After biogenic carbon is captured by fast-growing crops like corn, it becomes the backbone of our ingredients, is formulated into a useful usually short-lived and sometimes durable product, before being returned to the biosphere at the end of its life cycle.

The benefits of the typically lower carbon emissions for bio-based products have to be balanced out with the environmental impacts of intensive cultivation of corn that can lead to soil depletion, water scarcity and biodiversity loss. Jungbunzlauer actively addresses these challenges by working with suppliers and partners to promote more sustainable farming approaches.

3.4 Circularity

Our by-products
Jungbunzlauer is backward integrated into corn processing, handling large volumes of corn grain to extract starch and convert it, via enzymatic hydrolysis, into glucose. The process also generates nutrient-rich by-products, including corn germs and corn gluten. In line with the zero-waste model applied to our corn milling process, these by-products are further processed and commercialised, mainly in the animal nutrition sector. They enter a new biological product life cycle as nutritional materials, and ultimately biodegrade, contributing to natural nutrient cycles within the biosphere.

Traditional production processes of citric acid and lactic acid use lime in fermentation, resulting in the generation of gypsum as a side stream. Gypsum waste, with a potentially negative impact on the environment, is typically landfilled, due to its low impurity profile.

Already thirty years ago, Jungbunzlauer introduced a gypsum-free production process for citric acid at our production site in Austria. Today, most of our Austrian citric acid is produced with the gypsum-free process. The legacy production line still applies the gypsum process, being only used to fulfil market demand that cannot be covered by the gypsum-free process. To avoid landfilling of the gypsum, we developed a purification process generating a white gypsum quality that can be used in construction. In the period 2023 to 2025, over 90% of the gypsum quantity generated was commercialised in the construction material industry.

At our Canadian production site, the citric acid production process was designed to be gypsum-free from the plant's inception twenty-five years ago. As a result, the extraction of tens of thousands of tonnes of calcium carbonate, its GHG emissions intensive transformation into calcium oxide, and the generation of tens of thousands of tonnes of gypsum requiring further processing for use in another value chain are avoided annually.

Building on this experience, purification technologies were transferred from citric acid to lactic acid production. When our lactic acid plant started operations almost fifteen years ago at our French production site, it became the world's first lactic acid facility to operate an industrial-scale gypsum-free production process, avoiding additional make-use-dispose material flows.

Jungbunzlauer's production processes generate significant wastewater streams. In our Austrian production site, COD-rich wastewater streams are directed into an anaerobic digestion process that generates biogas while diluted wastewater streams are only treated aerobically. Biomass generated by both anaerobic and aerobic wastewater treatment processes is dried and valorised as an organic fertiliser.

Jungbunzlauer operates the largest biogas generation unit in Austria. Our biogas is certified renewable under the SURE verification scheme of REDcert and used on-site for heat generation. Liquid sulfur is recovered as a by-product of the biogas production and supplied to a nearby sulfuric acid producer, where it is used as a raw material. Jungbunzlauer covers part of its sulfuric acid demand from this supplier, contributing to an industrial symbiosis within a local value chain. This is another example of circularity, illustrating the cascading use of a by-product generated from a waste stream as a starting material for the synthesis of a useful chemical.

3.4 Circularity

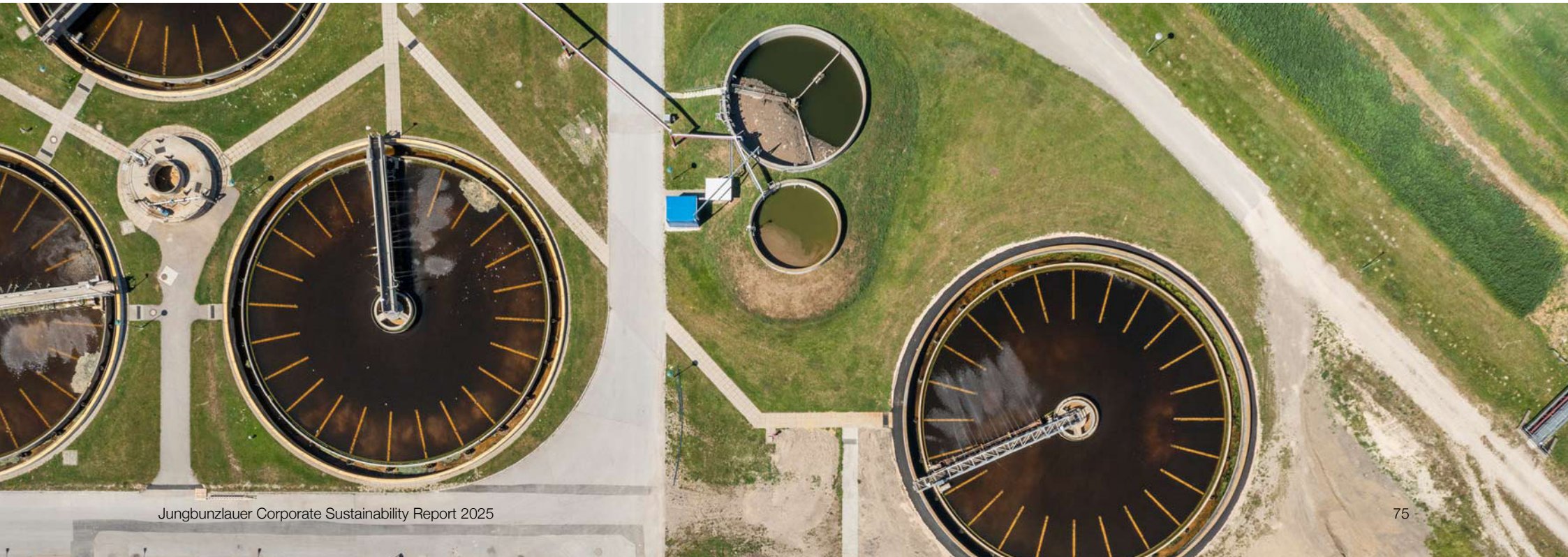
Outlook

In 2026, we will further advance circularity as a material topic by deepening our understanding of resource inflows and outflows and mapping the circularity principles applied across our production sites. Building on our established multi-output production model, we will work to further clarify the respective roles of the distinct but overlapping topics of bioeconomy and circularity within our sustainability strategy, including the development of a dedicated circularity policy.

In parallel, we will continue to engage with value chain partners to promote sustainable and regenerative agricultural practices, recognising the importance of responsible sourcing in ensuring the long-term availability and efficient use of renewable biological resources.

We also plan to assess the recycled content of packaging materials and determine recyclability rates for key packagings types used across production sites, including wood, cardboard and plastic packaging to prepare for the forthcoming EU Packaging and Packaging Waste Regulation (PPWR).

These activities will support a structured and consistent management of circular material flows, enhance transparency on material use, support regulatory preparedness, and provide a robust basis for defining future targets and KPIs related to sustainable resource use and circularity.



4 People

4 People

Our perspective

GRI [3-3]

As our strategy sharpens and our capabilities expand, we are redefining what it means to attract, develop and retain talents in an increasingly competitive marketplace. To deliver the innovative solutions our future depends on, we must shift from simply holding knowledge to continuously learning and adapting.

Our long-tenured workforce is a source of strength, and it also calls for action. As we approach a phase of planned retirement, we are accelerating intentional knowledge transfer and strengthening succession planning to protect what makes Jungbunzlauer special. In parallel, we remain committed to fair and responsible employee practices, supported by clear expectations for leaders, respectful dialogue with employees, and a workplace where safety, security and health are never compromised.

At the same time, we are also reimagining how we reward our people. An updated Total Rewards philosophy, guided by the N&R Committee of the BoD, will help us stay aligned with the market and with our ambitions. We also want every colleague to have equitable access to opportunities: strengthening diversity, equity and inclusion and ensuring equal treatment are essential to building high-performing teams and a culture where everyone can contribute and grow.

As we prepare for growth, both organic and through acquisitions, our organisational structure and employee experience must scale with us. Employees are already clear on what matters most: more transparency, stronger cross-functional collaboration, and better opportunities for development.

Beyond our own workforce, we recognise our responsibility to customers and consumers: we work to ensure consumer health and safety through robust product stewardship and quality practices, and we are committed to responsible marketing that is accurate, compliant and reflects the trust customers place in Jungbunzlauer.

To bring this vision to life, HR must evolve too, moving from administrative execution to true business partnership, enabling leaders and unlocking the full potential of our people.

4 People

Our material topics

The following chapters address our People material topics and sub-topics, using an ESRS-aligned structure and Jungbunzlauer-specific nomenclature.

ESRS		Jungbunzlauer	
Material topic	**Material sub-topic**	**Material topic (chapter)**	**Material sub-topic**
Own workforce	Working conditions Equal treatment and opportunities for all	Our people (4.1)	Safety, security and health (4.1.1) Employment practices (4.1.2) Career development (4.1.3) Diversity, equity and inclusion (4.1.4)
Consumers and end-users	Personal safety of consumers and/or end-users Social inclusion of consumers and/or end-users	Customers and consumers (4.2)	Consumer health and safety (4.2.1) Responsible marketing practices (4.2.2)

Commitments and policies

- Universal Declaration of Human Rights
- ILO Fundamental Conventions
- Safety, Security and Health Policy
- Working Conditions Policy
- Career Management Policy
- Diversity, Equity and Inclusion Policy
- Quality and Product Safety Policy
- Performance Appraisal Process Guidance
- Hazard Analysis and Critical Control Points (HACCP) principles

Certifications and ratings

- Responsible Care® initiative
- Sedex SAQ and SMETA 4-pillar
- EcoVadis Platinum in 2025
- FSSC 22000
- ISO 9001
- EU REACH registrations
- ICH Q7 Good Manufacturing Practice for APIs

4.1 Our people

GRI [2-7, 2-8]

Jungbunzlauer employed 1,384 colleagues (headcount, excluding third-party employees) worldwide as of 31 December 2025. In addition to directly employed staff, the Group works with third-party employees in different departments to ensure sufficient personnel capacity and mitigate risks related to absences. These roles include maintenance, cleaning and IT services, accounting personnel, warehouse workers, security guards, sales agents and consultants.

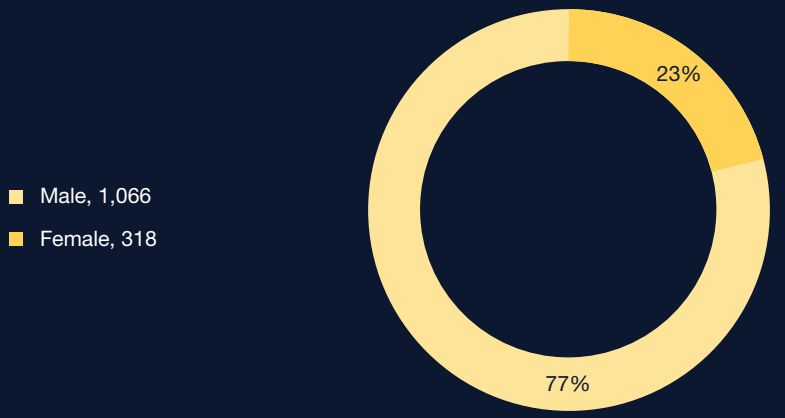
Most Jungbunzlauer employees are based in Europe, due to the fact that most of our production sites are located there. Between 2024 and 2025, the number of Jungbunzlauer employees grew by 4%. The number of third-party employees remained stable and continued to represent around 10% of the overall workforce.

	Jungbunzlauer employees[a]	Third-party employees[b]
Europe	1,109	111
Americas	258	26
Asia & Pacific	17	1
All regions	**1,384**	**138**

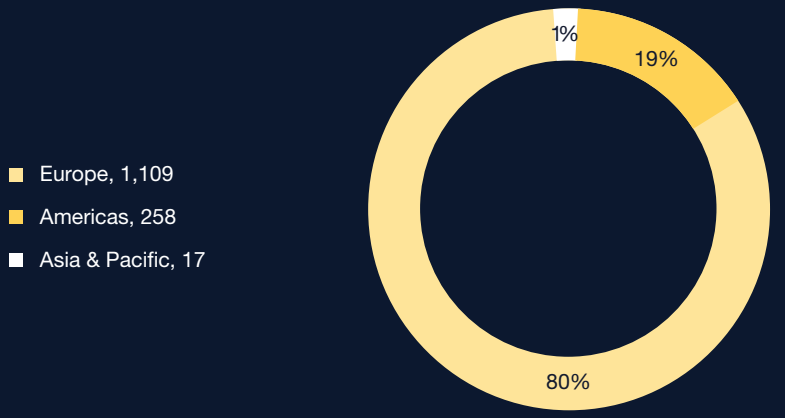
[a] Permanent employees and persons employed on a leased or temporary basis who were working at Jungbunzlauer at the end of the reporting period. Every employee reported as headcount.

[b] Persons employed by a third-party company and working exclusively or predominantly for Jungbunzlauer. Third-party employees assessed as full-time equivalent (FTE). Each person counted according to their working hours.

Jungbunzlauer employees by gender (headcount, not counting third-party employees)



Jungbunzlauer employees by region (headcount, not counting third-party employees)



4.1 Our people

Employees by employment type and contract

GRI [2-7]

Total number of employees by employment type[a]				
Region	**Contract**	**Female**	**Male**	**Total**
Europe	Full-time Part-time	178 59	849 23	1,027 82
Americas	Full-time Part-time	71 1	185 1	256 2
Asia & Pacific	Full-time Part-time	9 0	8 0	17 0
All regions	**Full-time Part-time**	**258 60**	**1,042 24**	**1,300 84**

Total number of employees by employment contract[a]				
Region	**Contract**	**Female**	**Male**	**Total**
Europe	Permanent Temporary	234 3	843 29	1,077 32
Americas	Permanent Temporary	72 0	186 0	258 0
Asia & Pacific	Permanent Temporary	9 0	8 0	17 0
All regions	**Permanent Temporary**	**315 3**	**1,037 29**	**1,352 32**

[a] Permanent employees and persons employed on a leased or temporary basis who were working at Jungbunzlauer at the end of the reporting period. Every employee reported as headcount. Non-guaranteed hours employees not relevant. Third-party employees not included.

There were no significant fluctuations in employment contracts or employment types during the reporting period.

4.1 Our people – 4.1.1 Safety, security and health

Our ambition

GRI [3-3]

"Safety first" is a guiding principle for everyone at Jungbunzlauer. In alignment with SDG 3 (good health and well-being) and SDG 8 (decent work and economic growth), we are committed to maintaining the highest standards of safety, security and health protecting the well-being of all employees, contractors, and visitors, and promoting sustainable practices. To support this commitment, we aim to foster a zero accident culture by strengthening preventive measures, ensuring compliance with relevant regulations, setting clear safety objectives, and safeguarding our sites through defined security practices. We continue to improve our safety performance through regular audits, proactive risk identification and targeted Occupational Health and Safety (OHS) training, guided by our lifesaving slogan: "Work Safe and Home Safe Every Day."

Our approach

GRI [3-3]

Healthy employees are essential to the success of our company. We are committed to providing a safe and secure working environment where every employee – whether working at our production sites or in our offices – can perform their tasks without facing risks to their health or well-being. Our people form the foundation of our operations and play a decisive role in producing our ingredients, supporting our internal processes and ensuring that we can reliably serve our customers. Their contribution strengthens our competitiveness in the global market and enhances our overall performance for the benefit of our customers. For this reason, we continuously strive to improve OHS conditions for all our employees and contractors, regardless of their work location.

OHS Management System

GRI [403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8]

Jungbunzlauer's OHS management system is built on the principle that safety is a shared responsibility across the entire organisation. Every employee, contractor and visitor is expected to act responsibly to protect their own safety as well as that of others, while the company ensures that robust structures and processes are in place to safeguard all individuals on site. All production sites and offices follow high social responsibility standards and operate established systems to identify, prevent and respond to potential health and safety risks. A corresponding health and safety risk assessment is carried out regularly to cover 100% of the Group's employees according to applicable national legislations.

Dedicated Health, Safety, Security and Environment (HSSE) Managers oversee OHS at each site, supported by clear standards, regular internal safety audits, external assessments such as SMETA audits, and binding procedures designed to prevent accidents and injuries. Safe behaviour and awareness are reinforced through ongoing safety training, communication, and engagement initiatives. Audit results, safety observations and improvement actions are shared quarterly on the intranet, ensuring transparency and organisational learning. All relevant employees receive Responsible Care® aligned training, while new employees, contractors and visitors are instructed on general and job-specific safety requirements. Instructions are accessible both on-site and via the intranet.

The OHS management system applies to all employees and contractors at our production sites and fully aligns with the legal requirements in each country where we operate. We ensure that working conditions comply with all applicable health, safety and employment regulations issued by local authorities, as well as collective labour agreements.

4.1 **Our people** – 4.1.1 Safety, security and health

To manage OHS at Jungbunzlauer, we have set six priority areas:
GRI [403-2, 403-3, 403-4, 403-5, 403-6]

1. Employee involvement and training
Employees are the foundation of our safety, security and health programme. All staff regularly receives training on safety instructions, emergency procedures, and hazard awareness. We encourage participation in safety programmes and the reporting of unsafe conditions or practices.

2. Risk assessment and mitigation
We conduct regular risk assessments to identify hazards in the workplace. Depending on the outcome of the analysis, appropriate measures are implemented to prevent accidents, injuries, and health issues.

3. Preventive health measures
Jungbunzlauer takes steps to promote the physical and mental well-being of employees, including regular health check-ups, well-being initiatives, and ergonomic workplace designs.

4. Emergency preparedness
Clear emergency response procedures are established and communicated to all personnel. Regular drills and trainings are conducted to ensure effective response to emergencies covering own employees, third-party workers as well as visitors.

5. Continuous monitoring and reporting
Safety, security and health performance are monitored through regular audits, inspections, and employee feedback. Reports of safety incidents or near-misses are tracked and analysed to identify trends and implement corrective actions.

6. Access control
Only authorised personnel are permitted access to the plant premises. Access to certain areas may be restricted based on job functions and responsibilities.

4.1 Our people – 4.1.1 Safety, security and health

Safety council

GRI [403-2, 403-4]

As part of our approach, we established in 2025 a Group-wide Safety Council that brings together representatives from all production sites monthly to coordinate safety initiatives, review performance, align standards and drive continuous improvement across the organisation. Led by the Global HSSE Manager, the Safety Council owns and reviews the HSSE agenda and relevant KPIs, such as accidents statistics, on behalf of the ExCo. Its cross-functional members evaluate and approve initiatives and projects before they are presented by the EVP Operations to the ExCo or BoD. Ensuring that OHS topics are addressed consistently and strategically across all sites, key safety information from monthly meetings is published on the intranet. The Safety Council also plays a central role in sharing best practices and reinforcing a strong HSSE culture throughout Jungbunzlauer.

To promote local ownership and ensure effective implementation of Group standards, each production site operates a local safety committee that adapts Group guidance to local needs, reviews incidents and inspections, and drives best-practice sharing and monthly safety themes. Daily safety reinforcement is supported by local morning meetings, where current safety points and observations are discussed, and by daily toolbox talks that highlight key monthly safety topics. This structure ensures a continuous and consistent flow of HSSE information from Group level to all production sites and fosters a shared safety culture across the organisation.

Safety governance has also been expanded to include all office locations. Dedicated Office Safety Champions have been appointed at each office to ensure that safety standards are consistently applied across the Group, even in low-risk environments. They receive guidance from the Global HSSE Manager and occasionally participate in Safety Council meetings to exchange insights and maintain alignment across the Group.

In 2025, a new “Safety, Security and Health Policy” was developed by the Global HSSE Manager, establishing safety as a standalone priority by separating it from previously combined topics, enabling clearer focus and dedicated goals to further strengthen our safety culture across the Group. The new policy introduces a defined purpose, updated objectives and targets, and clearly assigned responsibilities. It was approved by the ExCo and is now being implemented across all locations of the Group.

Industry standards & external verification

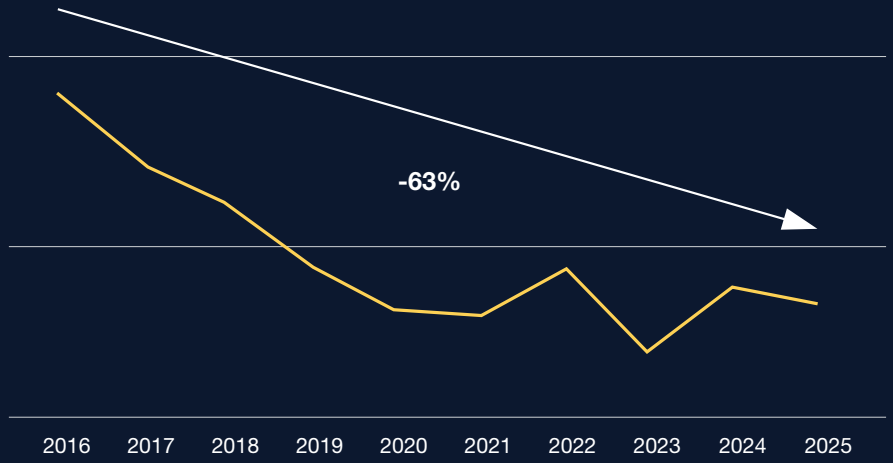
GRI [403-2, 403-3, 403-7]

Jungbunzlauer shares its health and safety performance transparently with customers through two established industry frameworks. All main production sites participate in the Sedex platform, where we have disclosed site information and audit results since 2010. We regularly complete SAQs, undergo external SMETA audits every two years, and implement corrective actions whenever necessary. Updated documents are published per production site, allowing connected business partners to review our performance directly via the Sedex platform.

In parallel, all main production sites adhere to the chemical industry’s Responsible Care® initiative, which promotes continuous improvement in health, safety and environmental performance across technologies, processes and products throughout their life cycles. Each year, we compile a Responsible Care® report detailing chemical safety management, emergency preparedness and incident response. Our sites in Austria and Canada additionally undergo independent Responsible Care® audits every three years and are certified accordingly. Together, these programmes reinforce transparency, strengthen customer trust and support ongoing improvement of our safety and environmental practices.

4.1 Our people – 4.1.1 Safety, security and health

LTIFR per million hours worked



Selection of safety measures implemented in 2025

GRI [403-2, 403-4]

- Safety culture and strategy: monthly Safety Council, nomination of Office Safety Champions, establishment of HSSE network
- Reporting and communication: implementation of standardised emergency notifications and failure analysis reports, global communication via corporate intranet
- Accident statistics: standardised definitions and statistics for employees and contractors, standardised accidents pyramid
- Knowledge transfer: quarterly cross-audits at main production sites, discussions of accidents and local initiatives during monthly Safety Council
- Safety initiatives: introduction of “Life Saving Rules” across the Group, “Slips, Trips & Falls” initiatives at several production sites, safety evaluations at each office location
- Process safety and fire protection: increase awareness of “key one element” – the major hazards at production sites

Work-related injuries

GRI [403-9, 403-10]

In line with our “Safety, Security & Health Policy”, we aim to achieve zero fatalities, reduce the LTIFR to 2.5 per one million hours worked by 2030, and lower the OFR by at least 3% annually. Currently, statistics from our four main production sites in Europe and Canada and offices are taken into account. The results for each production site are consolidated monthly to a Group value and reported to the ExCo.

In 2025, we had zero fatalities, fulfilling our most critical safety objective. Despite ongoing growth and an increase in high-risk activities such as construction work, our LTIFR declined from 4.0 in 2024 to 3.4 in 2025, extending the long-term downward trend. Compared with 2016, this represents an improvement of about 63%, underscoring the effectiveness of our continuous safety enhancements over the past decade. With the introduction of the OFR metric in 2025, we will be able to monitor and report our performance even more comprehensively in the coming years.

There were no cases of work-related ill health in 2025.

Outlook

For 2026 and beyond, we aim to continue our efforts to further enhance safety at our production sites and offices, and safeguard our employees through our zero accidents, zero injuries and zero property damage commitments. The Safety Council will continue its work by developing and driving company-wide initiatives, such as enhanced safety and fire protection processes, as well as through the implementation of a Health, Quality, Safety, Security and Environment (HQSSE) software. The new measures will cover new initiatives on “Safety in Sight” and “Hand Injury”, trainings and capacity building on ergonomics in the office, as well as continuing the regular safety inspections.

4.1 **Our people** – 4.1.2 Employment practices

Our ambition

GRI [3-3]

At Jungbunzlauer, we are committed to maintaining secure, fair and sustainable employment practices for all employees, ensuring that these conditions and related employee rights are respected and supported. We take responsibility offering working conditions aligned with local laws and regulations, and go beyond them where additional support is needed. We extend this responsibility towards our contractors and sales agents to ensure favourable working conditions and compliance with labour laws even in countries where we do not directly operate.

Secure employment, fair working hours and adequate wages form the foundation of a stable, safe and engaged workforce across our global operations. These factors directly foster employee well-being, productivity and long-term retention – critical to reliable production, high product quality and business continuity. By providing secure employment contracts, competitive wages above legal minimums and predictable, health-oriented working time models, we contribute positively to employees' quality of life, support local economies and strengthen trust based labour relations. These practices directly support SDG 8 (decent work and economic growth) by promoting secure jobs, fair remuneration and safe working environments, and contribute to SDG 5 (gender equality) through transparent, equitable pay structures and inclusive employment conditions.

Our ambition reflects the principles set out in our "Working Conditions Policy" which establishes consistent standards for employment practices across all entities and ensures that these standards apply equally to our permanent employees, temporary staff and contractors. Importantly, our commitment ensures that all individuals working on behalf of Jungbunzlauer benefit from comparable protections and fair employment conditions. At the same time, we recognise that potential negative impacts may arise if working hours, staffing levels or wage structures are not aligned with employee well-being or local cost-of-living realities. Ensuring consistent standards across all employment arrangements is therefore essential to prevent such risks and uphold decent employment practices throughout our operations and business relationships.

Our approach

GRI [3-3]

Sound employment practices rely on clear responsibilities, transparent processes and continuous dialogue with our workforce. Each entity has a designated person responsible for employment practices and human rights issues, ensuring that local needs and concerns are heard and addressed through regular two-way communication. Employees play a central role in shaping a safe and supportive environment, as we value their perspectives and engagement in continuously improving our practices.

Through our participation in the Sedex platform, employment practices are assessed via regular SAQs, biennial external SMETA audits and follow-up corrective actions across our main four production sites.

To strengthen consistency and efficiency across all entities, we introduced a new HRIS, myHRHub, in 2025. This system will progressively enhance our ability to manage employment practices by providing unified data, streamlined processes and greater transparency on topics such as working hours, staffing levels, compensation structures and employee development. Over time, this will enable more accurate monitoring, better planning and a more holistic view of workforce needs, supporting both compliance and long-term workforce sustainability.

4.1 Our people – 4.1.2 Employment practices

Secure employment

Offering permanent contracts and clearly defined roles as standard, in line with our "Working Conditions Policy", and limiting temporary arrangements where possible, forms the core of secure employment. As a result, nearly 98% of our employees are employed on permanent contracts. Secure, long-term employment is reinforced by focusing on maintaining meaningful, future-ready and valued roles across all locations.

To ensure job stability, we prioritise permanent hiring, maintain clear role expectations and rely on structured workforce planning. Data on new hires, turnover, age distribution etc. help us assess long-term employability and retention across all age groups. Benefits such as paid parental leave and health-related provisions further support employment continuity, complemented by career development and safety measures. More information can be found in chapters 4.1.1, 4.1.3 and 4.1.4.

Working time

Across all locations, we manage working time through transparent, reliable and health-oriented scheduling. Our shift systems ensure predictable and safe operations in production, while non-shift employees benefit from flexible working time models and options to work from home where feasible. Our approach to automation focuses on empowering people rather than replacing them, supported by strong well-being initiatives such as medical services, canteens, and company events. As flexibility becomes increasingly important, we expand it wherever feasible – introducing flexible time models that maintain production flow and enhancing our digital tools to simplify scheduling and enable smarter workforce planning.

These structures enable employees to plan their work and private lives effectively and help maintain stable staffing levels throughout the year, linking closely to the safety and well-being efforts described in the Safety, security and health chapter (chapter 4.1.1).

With paid annual leave identified as a material impact area, it contributes directly to employee well-being, recovery and long-term performance. In line with this, we offer paid leave in accordance with national laws and company practice and monitor uptake and return patterns as part of our workforce well-being approach.

Our approach may overlap with aspects of secure employment, as predictable and balanced working time is essential to job stability, long-term employability and retention. In combination, these practices ensure that working hours at Jungbunzlauer remain fair, transparent and conducive to employee well-being.

Adequate wages

For Jungbunzlauer, adequate wages mean fair, competitive and transparent compensation that enables for 100% of our employees to maintain a decent standard of living in their local context.

We aim to provide wages that recognise skills, responsibilities, and performance by ensuring transparent and equitable pay structures across all roles and locations. Regular reviews on compensation are applied to stay aligned with market developments and inflation. Therefore, we have implemented a job architecture based on third-party human capital advisors that provides a foundation for:

- Pay equity analysis (e.g. gender pay equity)
- Market benchmarking
- Consistent and competitive rewards programmes
- Transparent pay structures across all locations and regions

Our Total Rewards philosophy, supported by the dedicated role of Global Head of Total Rewards, guides all wage and benefit-related decisions with a focus on fairness and transparency. The N&R Committee of the BoD further strengthens governance by overseeing compensation principles and ensuring alignment with our compensation frameworks and long-term employment practices.

With this, we are preparing for full alignment with the EU Pay Transparency Directive applying from 2026. In 2025, we advanced foundational steps including the implementation of myHRHub, strengthening payband documentation, improving salary transparency processes and reviewing gender pay gaps. These efforts complement initiatives described in the Diversity, equity and inclusion chapter (chapter 4.1.4).

4.1 Our people – 4.1.2 Employment practices

Collective bargaining

GRI [2-30]

We believe in strong social partnership and constructive dialogue with employee representatives. Our ambition is to:

- Engage in open, respectful, and solution-oriented negotiations
- Work together to create agreements that balance employee needs and business sustainability
- Strengthen trust through transparent communication and shared responsibility

We fully support the right to collective bargaining as a means of improving working conditions and fostering constructive relationships between management and employees. Our employees have access to union representation, where applicable, and we engage in fair, transparent, and timely negotiations with employee representatives on wages, benefits, and working conditions.

In 2025, 88% of our employees (calculated as FTE) at our main production sites had a collective bargaining agreement. Since the Jungbunzlauer Group comprises different companies based in different countries, different regulations and norms concerning collective bargaining agreements apply. Employees at our headquarters in Basel, Switzerland, our sales offices worldwide, as well as our two recently acquired entities in France and the USA, are not covered by collective bargaining agreements. Working conditions and terms of employment for employees which are not covered by a collective bargaining agreement are determined by national law and market practices.

Outlook

2026 will be a defining year for how we shape the employee experience at Jungbunzlauer. We will build on the foundations established in 2025 by completing the rollout of our integrated HRIS and Payroll system myHRHub, giving every employee a seamless and modern digital experience.

With our new “Working Conditions Policy”, introduced in 2025 and setting clear targets towards 2030, we will begin the first full year of implementation and translate these commitments into operational practice across all locations.

We will articulate who we are and how we lead, launching our refreshed values and leadership framework to guide behaviour, decisions, and culture across the organisation. Alongside this, the rollout of our Employer Value Proposition will help us tell our story to the market and attract the talent our future requires.

To listen deeply and act decisively, we will conduct a company-wide employee engagement survey, creating a clear view of what our people need to thrive. With the EU Pay Transparency Directive taking effect, 2026 will also be the year we bring clarity, fairness, and consistency to how we talk about pay.

Together, these initiatives will strengthen how we attract talent, support leaders, and create an environment where people can grow, setting the stage for our next chapter of performance and innovation.

4.1 **Our people** – 4.1.3 Career development

Our ambition

GRI [3-3]

At Jungbunzlauer, we are committed to enhancing the everyday life of our employees through fostering a culture of growth and opportunity, where employees feel valued and empowered to reach their full potential. In alignment with SDG 4 (quality education) and SDG 8 (decent work and economic growth), and by aligning individual career aspirations with organisational goals, we aim to ensure the continued success of the company and our workforce.

Equitable access to meaningful development opportunities supports employees in progressing and deepening their connection to our purpose. When such opportunities are lacking, this connection and sense of empowerment can weaken. Ensuring consistent, fair and accessible learning and skills development is therefore essential to sustaining a motivated and capable workforce.

Our approach

GRI [3-3]

Our main principle is that learning is a joint responsibility between the line manager and employee. We provide employees with tools, resources, and opportunities to grow professionally within the company, working with their line manager to bring it to life through fostering a learning culture.

In 2025, we developed the Jungbunzlauer “Career Management Policy”. This policy was introduced to ensure the continued success of our company and workforce.

Our focus is primarily centred upon on-the-job learning such as apprenticeships and the 70-20-10 principle where any on-the-job learning (70% of the focus) is bolstered by learning through others (20%) such as mentoring, and formal learning sessions (10%) both online and in person. Our aim is to improve job satisfaction and employee retention by offering career development pathways and continue to encourage long-term commitment to the company.

We ensure that employees’ individual career aspirations are aligned with the company’s strategic goals and encourage cross-functional development to ensure a versatile workforce capable of adapting to industry changes. In all of this, we support career advancement opportunities to all employees and seek to promote diversity at all levels of the company.

In order to strengthen our organisational practices and support a thriving work environment, Jungbunzlauer has undertaken several initiatives:

- We have refreshed our company purpose and values, involving a broad stakeholder group including customers, BoD members and employees to ensure their voices are included and form the basis of our company identity and values
- In 2025, we ran a global employee pulse survey which includes sections on growth and development, and employee experience. A roadmap of actions is being developed
- Manager and employee development workshops have been delivered on a number of topics, such as feedback, development planning, leaders who coach and resilience
- Jungbunzlauer operational excellence system across all production sites, including leader and employee training has been implemented

4.1 Our people – 4.1.3 Career development

Training and education

With the phase I implementation of myHRHub as our global HRIS, we have harmonised the annual performance review process and provided online learning guides for all employees. In addition, we have provided guidance to people managers on how to conduct an effective year-end review. In 2026, we will build upon this foundation with our first line manager programme to support people managers with their coaching and feedback skills. In all entities we offer objective-setting workshops, followed by annual development planning workshops based on the 70-20-10 principle of formal development being amplified on-the-job and through mentoring.

Performance review and objective setting

GRI [404-3]

We encourage our employees to develop personal and professional skills by offering individual or collective development goals. All employees therefore participate in an annual performance review process with their direct manager, comprising a mid-term review and a year-end review.

Through this mutual feedback process, employees can express individual needs related to development and performance, while progress towards objectives is reviewed and future goals are defined. The process supports employees in living our values and delivering performance and provides a structured platform for direct and formal exchange between employees and managers. It also aims to cascade corporate targets, and to align personal targets and development objectives of the individual employee for the new year. It helps with identifying each employee's need or wish for further development plans, as well as with succession planning and knowledge management. The process is managed by the ExCo, and the CEO reports the main conclusions to the BoD annually. All employees receive a performance and career development review annually.

Selection of training courses conducted in 2025 (beyond mandatory training)

GRI [403-5]

- Subject matter expertise training
- Management training
- Personal development such as language training
- First aid trainings
- Responsible Care® trainings
- Fire safety trainings

Outlook

Building on these efforts, in 2026 we will continue running online values focus groups open to all employees, now hosted by volunteer moderators who will receive moderation training. We will also develop and run a global employee engagement survey and continue implementing the roadmap derived from the 2025 pulse survey. In parallel, we will expand manager and employee development through the first line manager curriculum and introduce foundational talent processes that strengthen career development across the organisation. Finally, the new "Career Management Policy", established in 2025 will come into force with updated targets set for 2030.

4.1 Our people – 4.1.4 Diversity, equity and inclusion

Our ambition

GRI [3-3]

At the heart of our business lies a commitment to diversity, equity and inclusion, and an inclusive culture is fundamental to the aspect of Jungbunzlauer's company purpose of enhancing everyday life. In alignment with SDG 5 (gender equality), SDG 10 (reduced inequalities) and SDG 8 (decent work and economoic growth), we believe that one of the most effective ways to enhance everyday life is through the creation of new ideas and better outcomes, and this requires broad and diverse perspectives. We depend upon the engagement and creativity of a diverse workforce who contributes to society and thus also to the success of Jungbunzlauer.

Our company ambitions for diversity, equity and inclusion are to provide and encourage equity, fairness and respect for all employees. We strive to create a working environment free of bullying, harassment, victimisation and unlawful discrimination, promoting dignity and respect for all, and where individual differences and the contributions of all employees are recognised and valued. More details can be also found in our "Diversity, Equity and Inclusion Policy" revised in 2025.

Our approach

GRI [3-3]

We achieve a positive impact on our employees in several ways, including the value we place on our unique generational differences. We strive to foster a workplace that values the diverse experiences and perspectives present across all age groups, enabling collaboration and shared learning throughout the organisation. Our commitment to equitable pay is embedded in our annual HR processes of monitoring and correcting potential pay inequities. In addition, we are preparing for the EU Pay Transparency Directive and are on track to uphold and support this policy on a global basis.

Given the legacy of general workforce dynamics with production roles being largely male dominated, there is a risk to imbalances in gender representation within certain functions such as production. Recognising this, we are implementing measures to strengthen gender equality across the organisation, one example being the recent appointment of a female senior leader as Global Head of Quality.

Equal pay for equal work

We believe that fair and transparent compensation practices are essential for fostering trust, inclusion, and long-term business success. As the regulatory landscape evolves, particularly with the introduction of the EU Pay Transparency Directive in 2026, we are taking proactive steps to ensure we are fully compliant, while also strengthening the foundations of equitable pay for the future, globally. We are committed to offering a workplace where compensation is competitive, fair, and based on clear criteria. This means increasing internal clarity about how pay is structured, how career progression influences compensation, and how we benchmark roles across our global operations.

More information on employment practices can be found in chapter 4.1.2.

4.1 **Our people** – 4.1.4 Diversity, equity and inclusion

Diversity and equal opportunity

We have launched a multi-phase programme which is currently in progress. To date we have:

- Created and implemented a global job architecture using the methodology of third-party human capital advisors to evaluate roles consistently across functions and geographies. This includes company-wide levels, job-families, generic job titles, and generic job descriptions
- Developed pay structures and salary bands linked to external market benchmarks
- Introduced a new Jungbunzlauer Incentive Plan aligned with our job levels which is consistent and transparently used throughout all countries where Jungbunzlauer operates

We continue this work, performing pay equity analysis and establishing governance processes to proactively identify and address unjustified pay gaps. Finally, we are running educational initiatives to help managers and employees understand how compensation decisions are made, and what equitable pay means in practice.

4.1 Our people – 4.1.4 Diversity, equity and inclusion

Diversity of governance bodies and employees

GRI [405-1]

To assess diversity and inclusion across our workforce, we consider a range of indicators, including gender representation, generational demographics and the distribution of employees across functions and locations. These metrics help us understand how inclusive our organisation is today and where we can further strengthen equal opportunities. As our HRIS continues to be rolled out, our internal KPI landscape will gradually expand, enabling even more consistent and transparent monitoring in the future.

In 2025, we observe a healthy distribution of gender diversity across several governance bodies and functions, including the ExCo, Product Management & Innovation, Sales and Administration. Female representation in leadership remains stable at the level of the BoD with two female and nine male members, while the ExCo reflects a more balanced composition end of 2025, comprising three female and three male members as the EVP Operations role was vacant at the end of the reporting period.

With 77% men and 23% women across Jungbunzlauer in the reporting year, gender representation continues to reflect the operational footprint of our company, with a significant share of employees working in production environments.

In Operations, where we have the main concentration of employees, there is a broad generational range, supporting knowledge management and effective onboarding of new employees.

Diversity of highest governance body and employees[a] by gender

	Total male		Total female		
	Headcount	in %	Headcount	in %	Total
Board of Directors	9	82	2	18	11
Executive Committee[b]	3	50	3	50	6
Operations	916	90	102	10	1,018
Product Management & Innovation	30	38	49	62	79
Sales[c]	73	42	101	58	174
Administration[d]	44	41	63	59	107
Total	**1,075**	**77**	**320**	**23**	**1,395**

[a] Permanent employees and persons employed on a leased or temporary basis who were working at Jungbunzlauer at the end of the reporting period. Every employee reported as headcount. Third-party employees not included.
[b] EVP Operations role vacant at the end of the reporting period.
[c] Including the whole AGI organisation.
[d] Grouping of the Finance and HR departments, and administration functions.

4.1 Our people – 4.1.4 Diversity, equity and inclusion

Diversity of highest governance body and employees[a] by age group

	< 30 years		30-50 years		> 50 years		
	Headcount	in %	Headcount	in %	Headcount	in %	Total
Board of Directors	0	0	3	27	8	73	11
Executive Committee[b]	0	0	1	17	5	83	6
Operations	167	16	585	57	266	26	1,018
Product Management & Innovation	7	9	60	76	12	15	79
Sales[c]	18	10	86	49	70	40	174
Administration[d]	11	10	52	49	44	41	107
Total	**203**	**15**	**787**	**56**	**405**	**29**	**1,395**

[a] Permanent employees and persons employed on a leased or temporary basis who were working at Jungbunzlauer at the end of the reporting period. Every employee reported as headcount. Third-party employees not included.
[b] EVP Operations role vacant at the end of the reporting period.
[c] Including the whole AGI organisation.
[d] Grouping of the Finance and HR departments, and administration functions.

Outlook

Our focus for 2026 will be on equitable pay for equal work as outlined above. Furthermore, as described in our "Diversity, Equity and Inclusion Policy", we will continue to create a more diverse workforce, start a phased launch of our Employer Value Proposition to attract, retain and promote talented, diverse employees.

We will continue work to finalise job descriptions, with inclusive language and we will launch a global employee survey, including preparation for Great Place to Work® certification for Switzerland.

In maximising our generational difference advantage, we will launch the Jungbunzlauer leadership framework which outlines expectations of all employees in leadership roles. Finally, we will launch our first line manager curriculum, based on these principles.

4.2 Customers and consumers – 4.2.1 Consumer health and safety

Our ambition

GRI [3-3]

In alignment with SDG 3 (good health and well-being) and SDG 12 (responsible consumption and production), we aim to contribute positively to consumer and end-user health and safety by delivering to our customers ingredients that are compliant with all applicable legislations, consistently meet high standards of quality and safety, and enable healthier products by supporting nutritional profiles and functional benefits across food, beverage, nutrition, health care, and personal care applications. This includes particularly sensitive uses such as mineral ingredients in infant nutrition. This ambition is supported by a robust, certified food safety and quality management framework and a strong quality culture embedded across all production sites. Continuous improvement and risk-based thinking guide our actions to manage risks and uphold product safety and reliability across the value chain.

Our approach

GRI [3-3]

Product contributions to health, safety and well-being

Jungbunzlauer's positive impact on consumer and end-user health is embedded in the functional and nutritional properties of its ingredients and in their intended use in customer applications across food, beverage, nutrition, and health care. Across its core minerals portfolio, Jungbunzlauer supplies organic mineral salts, including citrate forms, that are used by customers in nutritional fortification and dietary supplement applications as part of balanced formulations. In 2025, targeted portfolio developments further strengthened this contribution by expanding the availability of ingredients that support balanced formulations, improved nutritional profiles, and safe consumption.

In the minerals portfolio, Jungbunzlauer expanded its offering by introducing a fully chelated, highly bioavailable magnesium bisglycinate to address growing demand for premium mineral forms in dietary supplements. Designed for optimal absorption and physiological compatibility, this ingredient supports effective mineral supplementation in tablets and capsules. In addition, mineral solutions for gummy supplements were expanded through citrate-based mineral salts and finer granulations, improving sensory properties and dispersibility to support consistent nutrient delivery in alternative supplement formats.

Beyond minerals, Jungbunzlauer's ERYLITE® erythritol enables customers to develop products with reduced sugar content, negligible caloric contribution, and improved nutritional profiles. In addition, selected Jungbunzlauer ingredients contribute to enhanced consumer safety through their functional properties, for example through the use of lactates in food applications to help improve microbiological stability, and lactic acid in home care applications as an effective and more benign antibacterial agent supporting hygiene and surface disinfection. Together, these developments reflect Jungbunzlauer's role in enabling health- and safety-oriented solutions at the ingredient level, supported by robust safety, quality, and regulatory frameworks.

4.2 Customers and consumers – 4.2.1 Consumer health and safety

Product safety and quality management

As a supplier to food and beverage, health and personal care, and cleaners and detergents industries, Jungbunzlauer recognises its responsibility for the safety of ingredients used by customers in their finished products. Product safety is therefore a core business priority and an essential element of trust with customers, regulators and other stakeholders.

Our production sites operate integrated quality and food safety management systems certified to internationally recognised standards, ISO 9001 and FSSC 22000. Compliance with these systems is verified through annual third-party audits. Where required, additional site-specific or industry-specific standards (e.g. animal nutrition or pharmaceutical applications) complement these certifications.

The Group's "Quality and Product Safety Policy" provides the overarching framework for product safety and quality. Production site management is responsible for implementing this policy in line with local requirements and operational contexts, while ensuring alignment with Group principles.

Key elements of how we ensure high product quality and safety include:

- Promoting a strong product safety and quality culture at all organisational levels
- Setting measurable objectives and driving continuous improvement
- Ensuring employees are qualified and trained for their respective responsibilities
- Maintaining transparent and open communication with stakeholders
- Regularly reviewing the effectiveness of quality and food safety management systems
- Assessing periodically the maturity of our quality and food safety culture

Product safety and quality are shared responsibilities across the organisation. The table below summarises key accountabilities by function.

Department	Key responsibilities
Executive Committee	Review food safety topics and customer complaints during monthly meetings
Quality Management	Ensure compliance with food safety and quality standards; monitor quality performance and identify areas for improvement; execute quality control, internal audits, documentation, Corrective and Preventive Actions (CAPAs), and product release; maintain complaint statistics and coordinate inter-site quality exchanges
Production Site Management	Ensure safe manufacturing operations and in-process controls; implement safety measures; perform preventive and corrective maintenance; execute manufacturing activities in accordance with established quality and food safety procedures
Product Management/ Technical Support	Monitor regulatory developments; manage quality-related complaints; design and review packaging and labelling; create and maintain safety data sheets and regulatory documentation; communicate change notifications to customers
Sales	Ensure timely transmission of customer complaints; provide structured customer feedback to internal stakeholders
Finance and IT	Implement and maintain IT systems for monitoring and control; operate Enterprise Resource Planning (ERP) based complaint and process management systems

4.2 Customers and consumers – 4.2.1 Consumer health and safety

Compliance, monitoring, and continuous improvement

Jungbunzlauer complies with all applicable legal, regulatory and contractual requirements related to product quality and safety. Quality and food safety systems are continuously assessed to ensure effectiveness and improvement. KPIs related to quality are reviewed in monthly Operations Review Meetings. Accountability for defining, implementing and verifying CAPAs resides with site quality management and relevant operational owners.

Where applicable, products are registered under EU REACH. Safety data sheets compliant with chemical regulations are maintained by Technical Support and distributed automatically via the ERP system. Regulatory monitoring is performed continuously in cooperation with external experts, industry organisations, and distribution partners.

Quality assurance extends beyond manufacturing. Packaging and logistics processes are governed by strict requirements to ensure product integrity and on-time delivery. High purity and quality standards reduce risks to consumer safety and protect brand reputation.

Complaint management

Complaint management is an integral component of our quality management system. An ERP-based process is used across all production sites and includes:

- Receipt and registration of complaints
- Investigation and documentation of findings
- Classification of complaints by type and severity
- Definition and tracking of CAPAs
- Ongoing monitoring of status and outcomes

Food safety-critical complaints are escalated to management and immediately reviewed. Complaint statistics are regularly analysed at site and ExCo levels under the supervision of the Global Head of Quality. Insights from complaints feed directly into continuous improvement and product excellence initiatives.

During the reporting period, no confirmed incidents of non-compliance or product recalls related to Jungbunzlauer ingredients in general were identified.

Health and safety of mineral salts in infant nutrition

Management approach

The infant nutrition sector is characterised by very high public sensitivity due to the vulnerability of its end consumers. Any food safety incident involving infant products — including contamination by toxins or other harmful substances — can have severe consequences, leading not only to risks to infant health but also to significant reputational damage across the entire value chain, including upstream ingredient suppliers.

Even when a supplier is not responsible for a contamination detected in finished products, association with affected product categories or customers may result in loss of trust from customers and regulators, negative media exposure and stakeholder concerns and potential impacts on long-term business relationships and market access.

As a B2B supplier of mineral salts used by customers in infant formulas and early-life nutrition products, Jungbunzlauer recognises the particular sensitivity of these applications. Product safety and child protection are therefore considered critical elements of consumer health and safety within the scope of our responsibility as an ingredient manufacturer.

4.2 Customers and consumers – 4.2.1 Consumer health and safety

Impact assessment
GRI [416-1, 416-2]

All mineral products intended for use in infant nutrition are subject to systematic health and safety impact assessments throughout their life cycle, with particular attention to risks that could affect infants and young children when our ingredients are used as intended by customers.

Key elements of our assessment process include:

- Raw material risk assessment, including evaluation of potential chemical, toxicological and microbiological hazards, as a basis for defining supplier qualification and control measures
- Supplier qualification and monitoring, supported by quality documentation (e.g. certifications), full traceability requirements, and audits conducted where applicable
- HACCP applied to all relevant production stages
- Batch-level analytical testing, where applicable, including screening for chemical contaminants (e.g. heavy metals), and for specific product grades or upon customer request, microbiological parameters, using validated methods and accredited laboratories
- Process risk evaluations, ensuring compliance with applicable food safety and quality requirements across all relevant production stages

These assessments are reviewed regularly and updated in response to regulatory developments, scientific findings or emerging industry risks.

Within this context, Jungbunzlauer maintains a zero tolerance approach toward product safety incidents related to mineral ingredients supplied for infant nutrition, in line with its responsibility as an ingredient supplier. The effectiveness of this approach is reflected in the following performance outcomes in 2025:

- No confirmed cases of non-compliance related to the health and safety impacts of Jungbunzlauer mineral ingredients supplied for infant nutrition were identified
- No product recalls were initiated by the company related to contamination, toxins or safety deficiencies in mineral ingredients supplied for infant nutrition

To support this approach, predefined escalation and response procedures are in place in the event of a quality deviation or external alert, to ensure rapid communication with customers and, where applicable, regulatory authorities.

CAPAs are systematically implemented and documented whenever deviations are detected, even if they do not result in regulatory or customer non-compliance.

Outlook

In 2026, we will continue to focus on reducing justified customer complaints, with particular emphasis on food safety-critical cases. Beyond this fundamental requirement, the focus will be on strengthening positive health contributions through customer-driven portfolio development and application support, building on recent innovations in minerals for dietary supplements and texturants for food and nutrition applications. Continuous enhancement of processes, systems, and competencies will remain central to maintaining the highest standards of product quality and consumer safety, across both food and non-food applications. To formalise our ambition, commitments and goals with regard to consumer health and safety, we also plan to develop a dedicated policy in the coming year.

4.2 Customers and consumers – 4.2.2 Responsible marketing practices

Our ambition

GRI [3-3]

In line with SDG 12 (responsible production and consumption) Jungbunzlauer aims to follow the principles of responsible marketing practices, meaning we ensure that product information is accurate, clear, and does not mislead customers and consumers, and that our marketing efforts adhere to certain ethical standards. While we are not directly exposed to consumers, we empower our customers to handle, use, apply, and promote our ingredients in a safe, efficient and transparent manner. This allows for creating safer and healthier products for consumer markets and helps avoid inadequate use levels, wrong labelling or deceptive promotional statements.

Our approach

GRI [3-3]

Even though Jungbunzlauer's business is 100% B2B, many of our customers prepare products for consumer markets such as food and beverage, health and personal care, cleaners and detergents. Therefore, our responsibility regarding marketing practices is two-fold. First, we need to make sure our customers understand our products, including how to handle them safely and use them appropriately. Second, by providing clear and transparent information about the nature, functions and benefits of our products, we enable our customers to create safer and healthier options for end-users and to accurately communicate the functionality and potential hazards of the contained ingredients. This approach ensures that consumers ultimately receive reliable information through our customers, empowering them to make informed choices and, ideally, select products that are healthier, safer and more environmentally friendly.

Not following a responsible marketing approach may have severe consequences. This can include wrong handling provoking health and safety risks, inappropriate dosage, misleading positioning of the finished products and ultimately the loss of customer and consumer trust in the integrity and reliability of the products and their suppliers.

We are taking an important step by explicitly focusing on responsible marketing practices that go beyond mere legal or regulatory obligations to ensure trust through transparency, clarity and sincerity. The first milestone in our journey will be to establish a policy and strategy in 2026. This policy will include all relevant aspects of responsible marketing, including but not limited to compliance with applicable laws and regulations, truthfulness, product safety, transparency, and ethical standards in communication, with the aim of preventing misinformation, discrimination or any form of manipulation. Once the policy is established, we will define an implementation roadmap. Detailing the principles of responsible marketing will be a joint effort of several departments, including marketing communications, product management, sales and technical support functions.

4.2 **Customers and consumers** – 4.2.2 Responsible marketing practices

Product information and labelling

GRI [417-1, 417-2]

Jungbunzlauer transparently communicates about the properties of its products. Beyond basic documents such as safety data sheets and product specifications, we provide extensive information such as certifications, packaging and allergen statements. These and other documents, for example those related to product applications or PCFs, are regularly updated and made available through the online platform jbl4u where direct customers can individually download the needed documents. In addition, both the sales and technical support teams help with customer inquiries regarding product properties, safe use and handling, as well as performance in final formulations.

These information requirements are partly covered by existing policies and procedures, for example document management, and will be further detailed in the upcoming “Responsible Marketing Practices Policy”. In this context, no incidents of non-compliance concerning product information and labelling, or marketing communications, were identified in 2025.

Outlook

To lay a strong foundation for our principles, a “Responsible Marketing Practices Policy” will be created in 2026. From there, we will derive further actions and initiatives to even better explain, position and promote our ingredients. Furthermore, it will give us the chance to reinforce compliance monitoring and enable systematic tracking of potential non-compliance incidents.

5 Integrity

5 Integrity

Our perspective

GRI [3-3]

Integrity is fundamental to Jungbunzlauer's identity, purpose and long-term success. It guides how we conduct business, make decisions and interact with our stakeholders across our value chain. Acting with integrity means complying with applicable laws, regulations and standards, upholding ethical standards, and taking responsibility for the impacts of our activities on society and markets. As such, integrity forms a core element of our governance system and our approach to sustainable value creation.

Jungbunzlauer's commitment to integrity is underlined by our participation in the global framework UNGC. Through this public endorsement, we confirm the alignment of our business practices with the UNGC principles, including principles 1 and 2 on human rights and principle 10 on anti-corruption, and reaffirm our responsibility to conduct business ethically and sustainably.

In 2025, Jungbunzlauer reinforced this foundation through the introduction of a new corporate purpose and a renewed set of values, which articulate our commitment to responsible business conduct and respect for People and the Planet. These principles are embedded in our new "Code of Conduct" based on the Ten Principles of the UNGC. The "Code of Conduct" includes a dedicated chapter on integrity-related topics such as personal conduct and business conduct, including anti-corruption and fair competition. It provides a common reference framework for employees and external stakeholders, and supports consistent application of our standards throughout our organisation.

Our material topic

The following chapter addresses our Integrity material topic and sub-topic, using an ESRS-aligned structure and Jungbunzlauer-specific nomenclature.

ESRS		Jungbunzlauer	
Material topic	Material sub-topic	Material topic (chapter)	Material sub-topic
Business conduct	Political influence and lobbying activities	Responsible business conduct (5.1)	Government relations and advocacy

Commitments and policies

- UNGC
- Code of Conduct
- Supplier Code of Conduct
- Human Rights Policy
- Sustainable Procurement Policy
- Whistleblowing Guidelines
- Guidelines on Export Controls
- Internal Control System Policy

5.1 Responsible business conduct

Our ambition

GRI [3-3]

Jungbunzlauer is a trustworthy partner to its customers, suppliers, and other stakeholders. We do business honestly, transparently and ethically, with zero tolerance for bribery, corruption and unfair competition practices, in alignment with SDG 16 (peace, justice and strong institutions), SDG 8 (decent work and economic growth), SDG 12 (responsible consumption and production), and SDG 17 (partnerships for the goals).

We are committed to complying with all local, national and international laws, regulations and industry standards applicable to our business activities, wherever we operate. We prohibit any form of modern slavery, including forced labour and child labour, and human trafficking within our value chain. Consequently, our ambition is:

- Zero child and forced labour within our organisation and in the manufacturing sites of Jungbunzlauer's production inputs
- Zero confirmed incidents of bribery and corruption involving Jungbunzlauer employees

Jungbunzlauer maintains a constructive and transparent dialogue with public authorities and policymakers, primarily to ensure legal compliance and to provide factual information on our products, operations and regulatory obligations. Where legitimate business interests are at stake, we may contribute to regulatory or legislative discussions in a strictly non-partisan manner. All such interactions are conducted in full compliance with applicable laws, within strict ethical boundaries and without engaging in political advocacy or influence on electoral processes. Jungbunzlauer, being strictly non-political, does not endorse, support or make financial or in-kind contributions to political parties, political campaigns or individual politicians.

Relevance and impacts

GRI [3-3]

In our CSRD-aligned DMA, corruption and bribery was not identified as a material topic because this risk is mitigated through our systems to identify and communicate critical concerns described in chapter 2.1, and through our compliance training programme. However, as this topic and the general compliance with applicable laws and regulations are subject to clear societal expectations, Jungbunzlauer considers continued transparency on its ambition and achievements in those areas an essential element of responsible business conduct.

Workers in the value chain and affected communities, and in particular human rights risks in our supply chain, were not identified as material social topics as we privilege local sourcing around our production sites as much as possible. This means that we source the vast majority of our production input materials in countries where human rights and working conditions are comprehensively regulated and where non-compliance with related laws will consistently result in legal action. Furthermore, residual risk is mitigated through supply chain due diligence, as well as the aforesaid systems to identify and communicate critical concerns. Therefore, these topics are not covered in the People chapter. As Jungbunzlauer recognises that modern slavery, including forced labour and child labour, and human trafficking represent unacceptable practices that require robust due diligence irrespective of materiality outcome, we disclose our ambition and due diligence approach to these risks within this chapter, in line with international expectations on responsible business conduct.

The topic of government relations and advocacy was identified as material for Jungbunzlauer because our business activities are directly influenced by regulatory and trade policy developments, in particular AD duties. These measures shape our competitive environment and create both risks and opportunities. On the risk side, the potential removal of AD duties in markets where we currently benefit from them, or the introduction of new duties and high tariffs affecting us – as highlighted by recent developments in the United States – could significantly harm our cost position, market access and pricing structures. On the opportunity side, AD mechanisms can help supporting fair

5.1 Responsible business conduct

competition in markets where we produce, when no such protection currently exists. Given the current international trade dynamics, the risks clearly outweigh the potential opportunities, reinforcing the materiality of our relations with public authorities and policymakers, and the need for responsible advocacy. We report transparently on how we engage with public authorities and policymakers in this context.

By bringing together compliant and ethical business conduct, human rights due diligence and responsible advocacy engagement under the Integrity pillar, Jungbunzlauer provides a coherent view of how integrity is embedded in our governance, culture and daily operations. This integrated approach supports transparency, accountability and trust, and reinforces integrity as a key enabler of our sustainability strategy.

Our approach

GRI [3-3]

Compliance with laws and regulations and ethical business conduct

GRI [2-16, 2-27]

Jungbunzlauer's approach to compliance and ethical business conduct is anchored in our "Code of Conduct" and supported by additional policies and procedures that provide more detailed guidance on specific integrity topics. The "Code of Conduct" and policies apply to all employees and activities performed for or on behalf of the Group. The "Code of Conduct" explicitly requires compliance with all applicable laws, regulations and industry standards, including but not limited to competition and antitrust law, anti-bribery and anti-corruption law, anti-money laundering regulations, employment law, environmental regulations, product regulations, and export control and trade restrictions. Responsibility for ensuring awareness and implementation lies with the ExCo, and the management of each Group company or relevant corporate functions, depending on the topic concerned.

5.1 Responsible business conduct

We have the same compliance requirements to our suppliers, contractors and other business partners as to our employees. These requirements are formalised through our "Supplier Code of Conduct" which must be acknowledged by suppliers. Compliance with the "Supplier Code of Conduct" is a precondition for business relationships and may be monitored through self-assessments or audits where appropriate.

Compliance is embedded through mandatory training, internal communication via the intranet, and a required sign-off acknowledging understanding and adherence to the "Code of Conduct". All employees with an email address are required to go through a basic compliance training programme within their first year after joining Jungbunzlauer, to ensure their awareness on critical concerns and systems to identify and communicate them. Relevant employees of different departments and functions must also complete a set of advanced trainings within this first year. Refresher compliance trainings take place every two years. In 2025, 90% of employees completed the compliance training programme assigned to them.

With regard to modern slavery, including forced labour and child labour, and human trafficking, we comply with the UK Modern Slavery Act 2015, the California Transparency in Supply Chains Act 2015, the Australian Modern Slavery Act 2018, the Swiss Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour 2021 (DDTrO) and the Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act 2023 (S-211). To determine whether there are reasonable grounds to suspect child labour, forced labour or human trafficking in the manufacturing of our production inputs, we perform due diligence with an adverse media screening tool in a risk-based approach and according to the best effort principle. Our annual "Modern Slavery and Human Trafficking Statement" describing our efforts to identify, assess and manage the risks on this topic, signed off by our CEO and CFO and approved by our BoD, is made publicly available to all stakeholders on our website:
www.jungbunzlauer.com/about/codes-and-policies/

Compliance training programme

Basic	Advanced
Information security	Preventing corruption
Compliance basics	Fair competition
Social compliance (anti-discrimination)	Data protection
Whistleblowing	Responsible exporting

In 2025, zero confirmed incident of bribery or corruption and zero critical concern relating to child labour, forced labour or human trafficking were reported through our four main systems to identify and communicate critical concerns. Furthermore, zero media controversy relating to child labour, forced labour or human trafficking was found for screened suppliers and related manufacturing sites. Therefore, we concluded that there are no reasonable grounds to suspect child labour, forced labour or human trafficking within our organisation and in the manufacturing sites of Jungbunzlauer's production inputs. To strengthen our supplier risk management, we introduced a new supplier due diligence tool whose roll-out will allow continuous automatic screening of our suppliers on selected risks.

Two cases of misconduct (one from December still in investigation at the time of preparing this report and one not substantiated) were reported via our whistleblowing system. No more details on the incidents can be shared for confidentiality reasons, except that they were not related to bribery, corruption or other significant instances of non-compliance. No other critical concerns on e.g. anti-competitive behaviour or conflict of interest were brought to the attention of our management, and no critical concerns were reported to the BoD.

5.1 Responsible business conduct

Government relations and advocacy

To support a level playing field that enables sustainable and profitable growth, Jungbunzlauer applies a structured, compliance-driven and proactive approach to navigating complex trade and regulatory environments.

We continuously monitor EU-level and country-specific legislative and regulatory developments relevant to our activities, with a particular focus on food additives and ingredients, energy and GHG emissions, bioeconomy, sustainability reporting, responsible sourcing and foreign trade defence instruments. This monitoring enables the early identification of regulatory risks and opportunities and supports timely adaptation of internal processes and compliance measures.

Engagement with public authorities or external stakeholders is considered only where regulatory developments may materially affect Jungbunzlauer's operations, market access or competitive position. Decisions to engage are guided by clearly defined criteria, including legality, proportionality, relevance to our business activities and alignment with our integrity commitments.

Where the defence of our legitimate business interests requires it, Jungbunzlauer may engage directly or indirectly with public authorities, industry associations or expert groups, including in the context of trade defence instruments such as AD duties. These interactions focus on providing factual, evidence-based information on products, production processes, cost structures and market conditions, and aim to support regulatory frameworks that ensure fair competition and robust local production.

Jungbunzlauer monitors AD measures relevant to its product portfolio of Acidulants, Texturants, and Minerals & Solutions, with a particular focus on EU and US trade defence instruments. This includes long-standing EU AD measures on citric acid and sodium gluconate as well as recent AD developments affecting erythritol, which aim to mitigate distortions of competition and may materially influence competitive conditions, market access and cost structures in the EU market. In addition, we monitor AD duties applied in other key markets. In the USA, this includes long-standing AD duty orders on citric acid and certain citrate salts, as well as on xanthan gum and gluconates. These measures are subject to regular administrative and sunset reviews by US authorities and may have a material impact on market access and competitive dynamics in the US market.

Outlook

Over the next year, Jungbunzlauer will continue to strengthen its integrity-based and compliance-driven practices in responsible business conduct, government relations and advocacy, in line with its zero-tolerance ambition for bribery, corruption, unfair competition practices and human rights violations. These initiatives directly contribute to achieving the objectives and commitments of our "Human Rights Policy" and "Sustainable Procurement Policy". In particular, the global rollout of our new supply chain due diligence process and tool, together with mandatory "Supplier Code of Conduct" sign-off for all suppliers in scope, will further embed our human rights and responsible sourcing principles throughout the supply chain.

We will actively monitor regulatory and trade developments, in particular the review of EU AD measures on citric acid, to safeguard fair competition. If solicited by public authorities in the context of potential AD measures affecting our products, we will engage constructively to demonstrate the compliance and legitimacy of our market conduct.

Finally, we will also evaluate whether additional internal guidance could further enhance transparency and alignment with our compliance commitments.

6 Data

6.1 Planet data

Full GHG emissions inventory

GRI [102-5, 102-6, 102-7]

Emissions (,000 mt CO_2e)[a, b, c, d, e]	2025	2024	2023	Base year 2020
CCF (Scopes 1, 2 and 3, market-based)	**1,229**	**1,205**	**997**	**1,558**
Scope 1[f, g, h]	**330**	**347**	**324**	**426**
Scope 2 (market-based)[i]	**60**	**51**	**35**	**205**
Scope 3 (total)[j, k]	**839**	**807**	**638**	**927**
3.1 Purchased goods and services[l]	549	521	397	595
3.2 Capital goods	54	46	43	44
3.3 Fuel- and energy-related activities	105	106	97	166
3.4 Upstream transportation and distribution[l, m]	81	86	55	80
3.5 Waste generated in operations[g, n]	9	6	5	9
3.6 Business travel	2	2	1	0
3.7 Employee commuting[o]	3	3	1	1
3.8 Upstream leased assets	0	0	0	0
3.9 Downstream transportation and distribution[m]	13	13	9	12
3.10 Processing of sold products[p]	4	4	3	4
3.11 Use of sold products[q]	0	0	0	0
3.12 End-of-life treatment of sold products[p]	6	6	4	6
3.13 Downstream leased assets	0	0	0	0
3.14 Franchises	0	0	0	0
3.15 Investments[r]	13	16	22	10
CCF (Scopes 1, 2 and 3, location-based)	**1,353**	**1,309**	**1,095**	**1,567**
Scope 2 (location-based)	**184**	**155**	**133**	**214**
Biogenic CO_2 emissions	**172**	**163**	**127**	**205**

[a] GHG inventory prepared in accordance with ISO 14064-1 and GHG Protocol, with impacts expressed as GWP100 (IPCC 2021).
[b] Reporting period from 1 January to 31 December.
[c] Emissions reported in thousands of metric tons of CO_2 equivalents, covering CO_2, CH_4, N_2O, HFC-23, HFC-134a and SF_6.
[d] Source of activity data: primary data measured or calculated by Jungbunzlauer, or estimated in CCF calculation platform based on proxy activity data. Activity data of AGI, France, acquired in 2024, included for all reported years. Scopes 1 and 2 emissions of Thomson, Illinois, USA, included from the acquisition date in 2025.
[e] All methodological changes implemented for reporting year 2025 applied retrospectively to 2020, 2023 and 2024. In addition, all methodological changes introduced after 2020 applied to base year 2020. Update of 2020 calculations included a comprehensive review of all emission factors.
[f] Sources of emission factors: ETS legislation for natural gas, IPCC AR6 for refrigerants, ecoinvent v3.10 for wastewater treatment, EPA 2025 or ecoinvent v3.10 for other types of fuels.
[g] Biogenic CH_4 and N_2O emissions from on-site wastewater treatment included in Scope 1 where wastewater treatment plant controlled by Jungbunzlauer, and in category 3.5 where not controlled.
[h] Refrigerant emissions of production sites based on activity data. Refrigerant emissions of offices newly included as estimates based on office floor area.
[i] Sources of emission factors: ecoinvent v3.6-v3.11 depending on year for electricity consumption of main production sites, ETS legislation for natural gas used to produce purchased steam, IEA 2025, DEFRA 2025 and literature for minor contributors.
[j] Scope 3 emissions calculated according to minimum boundary rules.
[k] Sources of emissions factors: ecoinvent v3.11 for 2025 and v3.10 for 2020-2023, CEDA for spend-based emission factors, IEA 2025 for category 3.3 (electricity for locations without ecoinvent data, vehicles), DEFRA 2025 for categories 3.3 (items not covered with ecoinvent or IEA data), 3.5, 3.6, 3.7 and 3.12, GLEC v3.2 for category 3.4. Primary data applied in category 3.1 where suppliers able to provide reliable PCFs. PCFs applied retrospectively where suppliers part of the supply chain in the respective reporting years.
[l] Data collection for category 3.1 expanded to include all purchased goods. For raw materials, chemicals and packaging, purchased quantities used in the calculations. Spare parts and other consumables included on spend basis. IT equipment and services, previously calculated as activity data, now included on spend basis. Previously applied extrapolations to estimate emissions from gaps in categories 3.1 and 3.4 no longer required.
[m] Outbound transport emissions calculated in accordance with ISO 14083.
[n] Waste emissions of production sites based on activity data. Waste emissions of offices newly included as estimates based on number of employees.
[o] Commuting emissions based on employee surveys for production sites, and estimated based on the number of employees for offices.
[p] Emissions for these categories newly estimated.
[q] No direct emissions generated. Indirect emissions excluded as not directly attributable to the use-phase function of sold products.
[r] Emissions from sold power generated by a utilities company in which Jungbunzlauer is a minority shareholder newly included.

6.1 Planet data

GHG emissions intensity
GRI [102-8]

(kg CO_2e/CHF)	2025	2024	2023	2020
GHG emissions intensity[a, b]	1.14	1.06	0.77	1.70

[a] GHG emissions intensity calculated using global absolute CCF and global net sales in Group currency. Biogenic CO_2 emissions not included in the CCF used to calculate the GHG emissions intensity. In previous reports intensity expressed in kg CO_2e/EUR of gross sales.
[b] Due to changes in calculation methodology, data recalculated for 2020, 2023 and 2024.

Energy
GRI [103-2, 103-4]

Category[a]	Unit	2025	2024	2023	2020	Variation 2025 to 2024 (%)
Fuel consumption, total	**TJ**	**6,829**	**7,214**	**6,647**	**8,877**	**-5**
Non-renewable (purchased natural gas and fuel oils)	TJ	6,288	6,711	6,267	8,278	-6
Certified renewable (self-generated biogas)	TJ	541	503	381	599	+8
Steam consumption[b]	**TJ**	**869**	**721**	**475**	**871**	**+21**
Electricity consumption, total[c]	**TJ**	**3,349**	**3,076**	**2,183**	**2,644**	**+9**
Not certified renewable (purchased)	TJ	699	608	386	2,577	+15
Certified renewable (purchased, self-generated)	TJ	2,651	2,468	1,797	66	+7
Energy consumption, total	**TJ**	**11,047**	**11,011**	**9,305**	**12,392**	**0**
Renewable	TJ	3,192	2,971	2,178	665	+7
Energy intensity[d]	**MJ/CHF**	**10.24**	**9.70**	**7.19**	**13.51**	**0**

[a] Energy consumption of entities outside Jungbunzlauer's control excluded. Steam and hot water purchased from such entities reported under steam consumption, while electricity used by them to provide utilities and services reported under electricity consumption. Energy consumption of AGI, France, acquired in 2024, included for all reported years. Energy consumption of Thomson, Illinois, USA, included from acquisition date in 2025. Energy consumption for building heating reported within fuel, steam (including hot water and district heat) or electricity consumption, depending on type of energy purchased be the individual Jungbunzlauer location for building heating purposes. Energy consumption categories not relevant for Jungbunzlauer: electricity sold, heating sold, cooling sold, steam sold.
[b] Excluding self-generated steam from fuel consumption to avoid double-counting as fuel consumed for steam production counted under fuel consumption.
[c] Excluding self-generated electricity from fuel consumption to avoid double-counting as fuel consumed for electricity production counted under fuel consumption.
[d] Energy intensity calculated using total energy consumption and global net sales. In previous reports intensity calculated with gross sales. All types of energy consumed within the organisation included.

6.1 Planet data

Water
GRI [303-3, 303-4, 303-5]

Water (ML/y)		2025		2024		2023		Variation 2025 to 2024 (%)
Flow by source and destination	**Category**	**Total**	**Areas with water stress[e]**	**Total**	**Areas with water stress**	**Total**	**Areas with water stress**	**Total**
Water withdrawal[a]		**83,156**	**71,656**	**84,352**	**71,917**	**65,657**	**54,744**	**-1**
Surface water	Freshwater (≤ 1,000 mg/L TDS[b])	80,616	69,348	81,984	70,918	63,475	53,709	-2
Groundwater	Freshwater (≤ 1,000 mg/L TDS)	1,041	893	1,014	901	1,106	955	+3
Produced water	Freshwater (≤ 1,000 mg/L TDS)	249	75	211	62	165	56	+18
Third-party water	Freshwater (≤ 1,000 mg/L TDS)	1,250	50	1,143	36	912	23	+9
Water discharge[c]		**84,911**	**72,295**	**85,616**	**73,106**	**67,399**	**56,045**	**-1**
Surface water	Freshwater (≤ 1,000 mg/L TDS)	64,752	64,929	65,222	65,222	48,735	48,735	-1
Surface water	Other water (> 1,000 mg/L TDS)	18,949	7,320	19,235	7,846	17,782	7,272	-1
Third-party water	Other water (> 1,000 mg/L TDS)	1,210	45	1,159	39	881	38	+4
Water consumption[d]		**-1,755**	**-638**	**-1,264**	**-1,189**	**-1,742**	**-1,301**	**-39**

[a] Water flows and categories not relevant for Jungbunzlauer: freshwater from seawater, other water from all sources.
[b] Total Dissolved Solids.
[c] Water discharges primarily treated in Jungbunzlauer's wastewater treatment plants to reduce their COD load. Depending on national requirements, wastewater treated and monitored for specific nutrients such as nitrogen or phosphorous before release of water to the rivers. Water flows and categories not relevant for Jungbunzlauer: freshwater to groundwater, seawater and third-party water, other water to groundwater and seawater.
[d] For production site in Port Colborne, Canada, water consumption not fully assessable. Estimate to be made instead, potentially leading to negative water consumption values.
[e] Areas with water stress as defined by the Aqueduct Water Risk Atlas.

6.1 Planet data

Waste
GRI [306-3, 306-4, 306-5]

Waste (mt/y)		2025	2024	2023	Variation 2025 to 2024 (%)
Waste generated		**36,070**	**26,770**	**23,913**	**+35**
Waste diverted from disposal[a]		**13,694**	**11,871**	**2,612**	**+15**
Hazardous waste		39	31	28	+24
	Recycling	39	31	28	+24
Non-hazardous waste		13,655	11,840	2,584	+15
	Recycling	13,655	11,840	2,584	+15
Waste directed to disposal[b]		**22,376**	**14,900**	**21,301**	**+50**
Hazardous waste		50	101	51	-50
	Incineration (with energy recovery)	35	44	25	-21
	Incineration (without energy recovery)	15	23	15	-35
	Landfilling	0	6[c]	0	-100
	Other disposal operations	10	28	11	-64
Non-hazardous waste		22,326	14,799	21,250	+51
	Incineration (with energy recovery)	2,344	2,300	1,771	+2
	Incineration (without energy recovery)	0	101	0	-100
	Landfilling	19,982	12,398	19,479	+61

[a] Waste categories not relevant for Jungbunzlauer: preparation for reuse and other recovery operations of hazardous and non-hazardous wastes.
[b] Waste categories not relevant for Jungbunzlauer: other disposal operations of non-hazardous waste.
[c] In 2024, a minor quantity of hazardous waste (asbestos-containing insulation materials from building demolition work) had to be landfilled exceptionally.

6.2 People data

Jungbunzlauer employees

	2025	2024	2023	2022	2021
Europe	1,109	1,074	1,071	1,025	1,025
Americas	258	235	222	201	202
Asia & Pacific	17	18	17	15	15
All regions[a]	**1,384**	**1,327**	**1,310**	**1,241**	**1,242**

[a] Permanent employees and persons employed on a leased or temporary basis who were working at Jungbunzlauer at the end of the reporting period. Every employee reported as headcount. Third-party employees not included.

Collective bargaining agreements

	2025		2024		2023		2022		2021	
	FTE	covered in %	FTE	covered in %	FTE	covered in %	FTE	covered in %	FTE	covered in %
Total[a]	**1,020**	**88**	**1,041**	**90**	**1,054**	**90**	**981**	**91**	**965**	**91**

[a] Number and share of employees, assessed as FTEs, covered by collective bargaining agreements in production sites in Austria, Canada, France and Germany. Third-party employees not included.

GRI content index

Statement of use Jungbunzlauer has reported in accordance with the GRI Standards for the period from 1 January 2025 to 31 December 2025.

GRI 1 used GRI 1: Foundation 2021

Applicable GRI Sector Standard(s) not applicable

GRI Standard/ Other source	Disclosure		Location/ Direct answers	Omissions		
				Requirement(s) omitted	Reason	Explanation
General disclosures						
GRI 2: General Disclosures 2021						
	2-1	Organizational details	8			
	2-2	Entities included in the organization's sustainability reporting	5 Jungbunzlauer Austria AG Jungbunzlauer Canada Inc. Jungbunzlauer Ladenburg GmbH Jungbunzlauer France SAS Jungbunzlauer Inc. (USA) Jungbunzlauer Singapore Pte. Ltd. Jungbunzlauer BV (Netherlands) Jungbunzlauer India Pvt. Ltd. Jungbunzlauer Japan Co. Ltd. Jungbunzlauer México S.A. de C.V. Jungbunzlauer International AG Jungbunzlauer Suisse AG Jungbunzlauer Holding AG Immobiliengesellschaft St. Alban-Vorstadt 90/92 AG Alliance Gums & Industries Unless otherwise stated, the scope of the information covers all entities as listed above			
	2-3	Reporting period, frequency and contact point	5			
	2-4	Restatements of information	6			
	2-5	External assurance	5			
	2-6	Activities, value chain and other business relationships	8, 10-12			
	2-7	Employees	79-80			
	2-8	Workers who are not employees	79			
	2-9	Governance structure and composition	18 **www.jungbunzlauer.com/about/leadership/**			
	2-10	Nomination and selection of the highest governance body	18			
	2-11	Chair of the highest governance body	18			
	2-12	Role of the highest governance body in overseeing the management of impacts	18, 20			
	2-13	Delegation of responsibility for managing impacts	20			
	2-14	Role of the highest governance body in sustainability reporting	20			
	2-15	Conflicts of interest	18			
	2-16	Communication of critical concerns	24-25, 103-104			
	2-17	Collective knowledge of the highest governance body	18	a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development	Information unavailable/ incomplete	Data is not evaluated yet as there is no process implemented

GRI content index

GRI Standard/ Other source	Disclosure		Location/ Direct answers	Omissions		
				Requirement(s) omitted	Reason	Explanation
	2-18	Evaluation of the performance of the highest governance body	24	a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people	Information unavailable/ incomplete	Data is not evaluated yet as there is no process implemented
	2-19	Remuneration policies	24	a. describe the remuneration policies for members of the highest governance body and senior executives b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people	Confidentiality constraints	As a privately owned company, we have decided not to publish any information on remuneration and compensation for reasons of confidentiality
	2-20	Process to determine remuneration	24	a. describe the process for designing its remuneration policies and for determining remuneration	Confidentiality constraints	As a privately owned company, we have decided not to publish any information on remuneration and compensation for reasons of confidentiality
	2-21	Annual total compensation ratio	24	a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual) b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)	Confidentiality constraints	As a privately owned company, we have decided not to publish any information on remuneration and compensation for reasons of confidentiality
	2-22	Statement on sustainable development strategy	7			
	2-23	Policy commitments	10, 26-28 **www.jungbunzlauer.com/about/codes-and-policies/**			
	2-24	Embedding policy commitments	28			
	2-25	Processes to remediate negative impacts	29			
	2-26	Mechanisms for seeking advice and raising concerns	24-25, 28			
	2-27	Compliance with laws and regulations	103-104			
	2-28	Membership associations	13-16			
	2-29	Approach to stakeholder engagement	13-16			
	2-30	Collective bargaining agreements	87			

GRI content index

GRI Standard/ Other source	Disclosure		Location/ Direct answers	Omissions		
				Requirement(s) omitted	Reason	Explanation
Material topics						
GRI 3: Material Topics 2021						
	3-1	Process to determine material topics	30			
	3-2	List of material topics	32-34			
	Climate Change					
GRI 3: Material Topics 2021	3-3	Management of material topics	48-52, 56-57, 59			
GRI 102: Climate Change 2025	102-1	Transition plan for climate change mitigation	53-55, 70			
	102-2	Climate change adaptation plan	60, 70	a. - c.	Information unavailable/ incomplete	The Climate Transition Plan is currently primarily focused on climate change mitigation. It will be extended to cover the climate change adaptation perspective in the future.
	102-4	GHG emissions reduction targets and progress	56-57			
	102-5	Scope 1 GHG emissions	56, 107	b. provide a breakdown of gross Scope 1 GHG emissions by CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, and NF_3, in metric tons and metric tons of CO_2 equivalent	Information unavailable/ incomplete	Scope 1 GHG emissions disaggregated by individual GHG are not available for disclosure for the current reporting year. Jungbunzlauer aims to disclose Scope 1 emissions broken down by GHG in the coming years.
	102-6	Scope 2 GHG emissions	56, 107	b. provide a breakdown of gross location-based Scope 2 GHG emissions by CO_2, CH_4, and N_2O in metric tons and metric tons of CO_2 equivalent	Information unavailable/ incomplete	Scope 2 GHG emissions disaggregated by individual GHG are not available for disclosure for the current reporting year. Jungbunzlauer aims to disclose Scope 2 emissions broken down by GHG in the coming years.
	102-7	Scope 3 GHG emissions	56, 107			
	102-8	GHG emissions intensity	58, 108			
	102-9	GHG removals in the value chain	56			
	102-10	Carbon credits	56			
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	60			
GRI 103: Energy 2025	103-1	Energy policies and commitments	50			
	103-2	Energy consumption and self-generation within the organization	61, 108			
	103-3	Upstream and down stream energy consumption	61			
	103-4	Energy intensity	61, 108			
	103-5	Reduction in energy consumption	62			

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GRI Standard/ Other source	Disclosure		Location/ Direct answers	Omissions		
				Requirement(s) omitted	Reason	Explanation
	Water					
GRI 3: Material Topics 2021	3-3	Management of material topics	63-64			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	65			
	303-2	Management of water discharge-related impacts	65			
	303-3	Water withdrawal	65, 109			
	303-4	Water discharge	65, 109			
	303-5	Water consumption	65, 109			
	Biodiversity					
GRI 3: Material Topics 2021	3-3	Management of material topics	67-68			
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	67			
	101-2	Management of biodiversity impacts	70			
	101-3	Access and benefit-sharing		a. describe the process to ensure compliance with access and benefit-sharing regulations and measures; b. describe voluntary actions taken to advance access and benefit-sharing that are additional to legal obligations or when there are no regulations and measures	Information unavailable/ incomplete	The topic of access and benefit sharing will be addressed in 2026 and reported subsequently
	101-4	Identification of biodiversity impacts	69			
	101-5	Locations with biodiversity impacts	69			
	101-6	Direct drivers of biodiversity loss	69			
	101-8	Ecosystem services	71			
	Circularity					
GRI 3: Material Topics 2021	3-3	Management of material topics	72-73			
GRI 301: Materials 2016	301-1	Materials used by weight or volume	72			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	73-75			
	306-2	Management of significant waste-related impacts	73-75			
Own disclosure		Resource inflows (in reference to ESRS E5-4)	72-73			
		Resource outflows (in reference to ESRS E5-5)	72-73			
	Our people					
GRI 3: Material Topics 2021	3-3	Management of material topics	85-87			
GRI 403: Occupational Health & Safety 2018	403-1	Occupational health and safety management system	81			
	403-2	Hazard identification, risk assessment, and incident investigation	81-84			
	403-3	Occupational health services	81-83			
	403-4	Worker participation, consultation, and communication on occupational health and safety	81-84			
	403-5	Worker training on occupational health and safety	81-82, 89			

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GRI Standard/ Other source	Disclosure		Location/ Direct answers	Omissions		
				Requirement(s) omitted	Reason	Explanation
	403-6	Promotion of worker health	81-82			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked with business relationships	81, 83			
	403-8	Workers covered by an occupational health and safety management system	81			
	403-9	Work-related injuries	84			
	403-10	Work-related ill health	84			
Own disclosure		LTIFR	84			
GRI 404: Training and Education 2016	404-3	Percentage of employees receiving regular performance and career development reviews	89			
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	92-93			
	Customers and consumers					
GRI 3: Material Topics 2021	3-3	Management of material topics	94			
GRI 416: Customer Health and Safety 2016	416-1	Assessment of health and safety impacts of product and service categories	97			
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	97			
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	99			
	417-2	Incidents of non-compliance concerning product and service information and labeling	99			
	Responsible Business Conduct					
GRI 3: Material Topics 2021	3-3	Management of material topics	101-104			
Own disclosures		Incidents of bribery or corruption	104			
		Critical concerns relating to child labour, forced labour or human trafficking	104			
		Completion rate of compliance training programme	104			

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