



SUSTAINABILITY REPORT 2024

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OVERVIEW

Message from Our CEO



Dr. Alexander Snell, CEO

Dear readers,

The year 2024 marked a significant milestone for Catexel as we advanced our alignment with the Corporate Sustainability Reporting Directive (CSRD). We successfully completed two essential workstreams: the Double Materiality Assessment, addressing both environmental and social impacts, as well as the financial relevance of sustainability topics; and a CSRD Gap Analysis to evaluate our current reporting maturity. Based on these results, we initiated the development of a CSRD Compliance Roadmap, which will guide us as we close identified gaps and build a robust foundation for future reporting.

Concurrently, we continue to implement our broader sustainability strategy. To reinforce this commitment, we have appointed designated topic experts across the organization, supported by a dedicated Sustainability Manager. This structure ensures the coordinated integration of environmental, social, and governance (ESG) factors into our strategic and operational decision-making processes.

Catexel also made progress in measuring and understanding its environmental impact: we updated the Product Carbon Footprints (PCFs) for our key products and calculated our Corporate Carbon Footprint (CCF). As part of this effort, we intensified dialogue with our suppliers, both to align on emission reduction goals and to improve the quality of Scope 3 data. These steps enable us to make more informed decisions, identify potential levers for emissions reductions, and respond to increasing customer and regulatory expectations.

As we look ahead to 2025, Catexel enters a new phase focused on execution. With a solid foundation established, we are now accelerating our efforts to reduce emissions both within our own operations and throughout the value chain. At the same time, we are prioritizing operational simplification, enhanced cost-efficiency, and organizational agility to respond effectively to evolving global market conditions.

With these enablers in place, Catexel is well positioned to achieve its long-term strategic goals and create lasting value for the company, its partners and stakeholders.

Sincerely,



About the Report

This report references the European Sustainability Reporting Standards (ESRS) as well as the Voluntary Sustainability Reporting Standards for SMEs (VSME), published by the European Financial Reporting Advisory Group (EFRAG).

In this report, we aim to provide an overview of our diverse activities in the areas of environmental protection, social responsibility, and corporate governance.

In doing so, we seek to meet the information needs of our stakeholders, which may arise, for example, in the context of procurement or within the supply chain, as well as to reflect on how these activities impact the environment and society. Additionally, we outline our sustainability journey by presenting our goals and initiatives.

The report includes ESG (Environment, Social, Governance) indicators and fulfills the requirements of the Double Materiality Assessment mandated by the CSRD (Corporate Sustainability Reporting Directive).

The CSRD is a directive of the European Union that obliges companies to report on sustainability matters. It includes information on the business model, sustainability strategy, environmental and social aspects, and corporate governance. Through these regulations and directives, the EU aims to anchor sustainability more firmly in the economy and promote the transition to a more sustainable economy by increasing transparency regarding corporate actions.





ABOUT CATEXEL

About Catexel

[C1 47 a, b] Innovator for chemical solutions

Catexel Group is a leading specialty chemicals company dedicated to delivering high-performance, sustainable solutions across Home Care, Personal Care, Industrial and Institutional Cleaning, and broader technical markets. Our comprehensive product portfolio includes bleach activators, catalysts, surfactants, hydrotropes, emulsifiers, rheology modifiers, soil release polymers, builders, and active ingredients. These technologies are designed to enhance formulation efficiency, enabling our customers to achieve superior performance with reduced chemical input—supporting both cost-effectiveness and environmental responsibility.

Sustainability is at our core. We reduce chemical footprints, ensure safe workplaces, and innovate to help customers achieve more with less. Through continuous innovation in oxidative catalysis and polymer chemistry, Catexel empowers customers to meet evolving market demands while advancing sustainability goals.

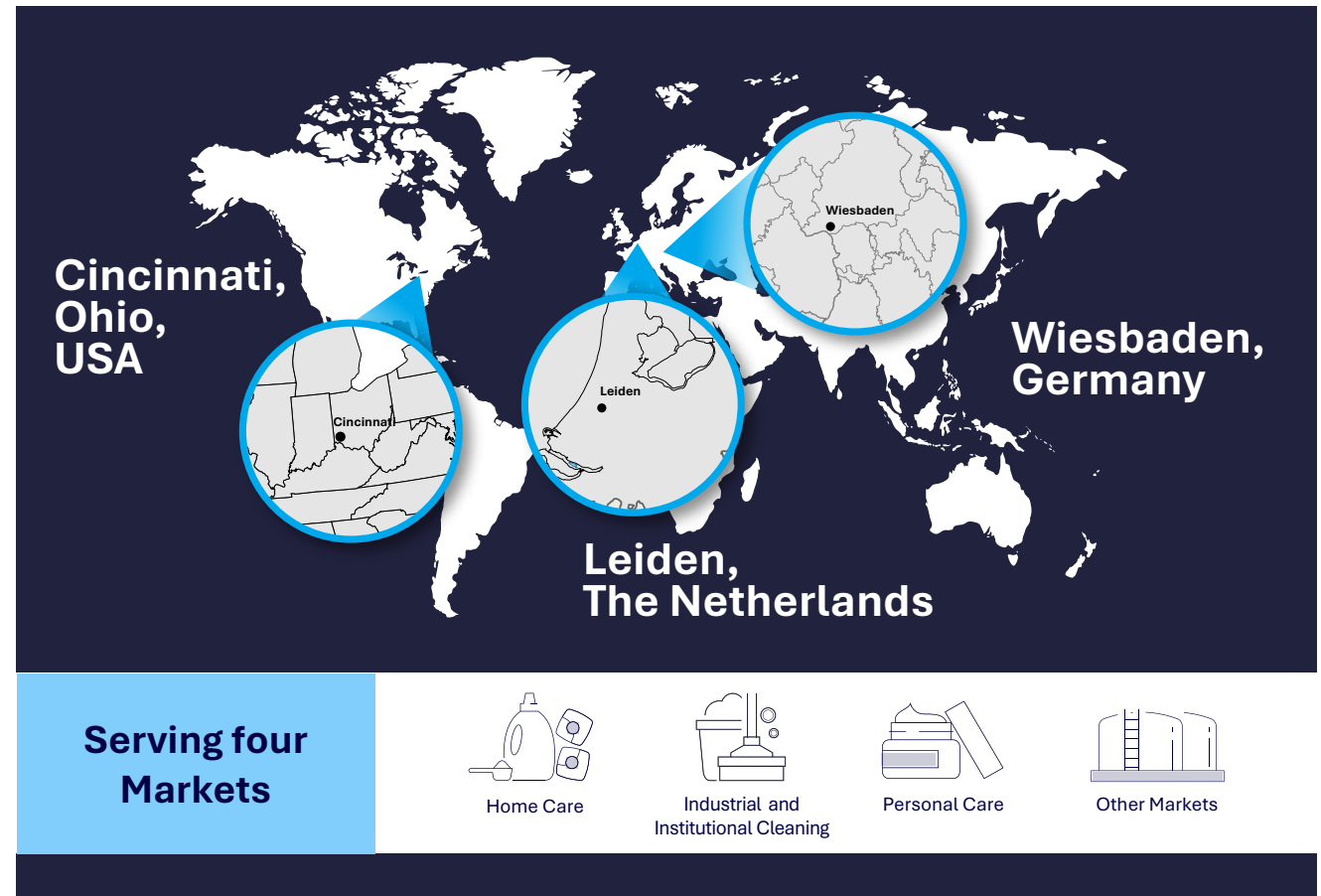
Meeting global demand

This sustainability report covers the activities of Catexel GmbH, Catexel Production GmbH, Catexel B.V., and Catexel Nease LLC, encompassing all production and operational processes. Catexel operates from Europe and North America to ensure global agility and supply chain robustness.

The company's headquarters and primary production facilities are located in Wiesbaden, in the federal state of Hessen, Germany, where Catexel GmbH and Catexel Production GmbH oversee corporate management and manufacturing operations. In the United States, Catexel Nease LLC operates from Cincinnati, Ohio, serving as a key production and distribution hub for the North American market.

Complementing these capabilities, Catexel B.V., based in Leiden, the Netherlands, functions as the center for research and development, driving innovation in catalytic technologies and sustainable solutions.

The NACE code for all entities is 20.41.0. As of December 31, 2024, Catexel employed a total of 245 people.



[C1 47 c] Fostering collaborative relationships

At Catexel, collaboration is at the heart of our business model. We work closely with certified, long-standing suppliers who meet our standards for quality, safety, and sustainability. Our products are delivered either directly from our production sites or through specialized distribution partners, ensuring reliable and flexible supply chains.

By fostering strong relationships with suppliers, distributors, and customers, we create a resilient value chain that drives innovation and sustainable growth. These partnerships enable us to co-develop tailored solutions, respond swiftly to market needs, and contribute meaningfully to a more sustainable chemical industry.

[C1 47 d] Continuous improvement and emission reduction

As a chemical production company, Catexel's biggest environmental impact comes from our two production sites in Wiesbaden, Germany and in Cincinnati, Ohio (USA).

We estimate that at least 95% of the overall group's Scope 1 and Scope 2 emissions are attributable to both the sites in Wiesbaden and Cincinnati based on the energy consumption data and close to 90% of the Scope 3 emissions are attributable to raw materials.

To ensure safe and sustainable operations, we rely on certified management systems and implement targeted energy efficiency initiatives as key drivers of continuous improvement and emissions reduction.

Sustainability is a cornerstone of our mission, driving our commitment to minimizing our chemical footprint and ensuring a safe, healthy workplace for all. Our dedication to innovation fuels our continuous development of solutions that benefit consumers and industries worldwide.



Sustainability at Catexel: Strategic Report Overview

Catexel places sustainability at the core of its corporate strategy, supporting both global frameworks and the shared values of our stakeholders. Our approach is defined by clear pillars that encompass ethical business conduct, climate action, product stewardship, employee engagement, and responsibility along our supply chain. Catexel's sustainability pillars are derived from our double materiality assessment and the key ESRs topics. These topics represent the most significant environmental and social impacts, risks, and opportunities for Catexel and our stakeholders. The following outlines our guiding principles and strategic directions.

These pillars guide Catexel's ongoing efforts to create long-term value for society, the environment, and the economy. We review and update our policies regularly to remain aligned with the latest societal expectations and regulatory requirements.

<p>1</p> <p>Ethical and Transparent Governance : G1</p> <p>Catexel is committed to integrity, transparency, and ethical conduct in all business areas. We follow global standards for responsible corporate governance, anti-corruption, anti-fraud, and anti-competition, ensuring fair behavior throughout its organization and supply chain.</p>	<p>2</p> <p>Climate Protection and Resource Efficiency : E1 – E5</p> <p>Recognizing the urgent need for environmental stewardship, Catexel strives to reduce its environmental impact through efficient resource use, energy-saving initiatives, and emissions reduction measures. We are committed to aligning our actions with international goals, including the Paris Agreement and the United Nations Sustainable Development Goals, especially those focusing on responsible production and climate action.</p>	<p>3</p> <p>Circular Economy and Sustainable Products : E5</p> <p>Our strategy includes promoting resource efficiency and integrating circular economy principles into our operations. We aim to increase the proportion of sustainable products in our portfolio by focusing on recycling, reuse, and responsible sourcing of raw materials. Catexel works towards minimizing waste and encourages the adoption of sustainable packaging and product design.</p>	<p>4</p> <p>Engaged People: Team, Culture, and Safety : S1</p> <p>At Catexel, our employees lead the way in advancing sustainability. We promote a safe, inclusive, and diverse workplace by upholding international standards for labor and human rights, ensuring workplace safety, and investing in employee development and well-being. Team engagement and continuous improvement are central to our culture.</p>	<p>5</p> <p>Supply Chain Responsibility : S2 & S4</p> <p>Catexel actively engages with suppliers and partners to raise sustainability standards across the value chain. We promote ethical sourcing, fair labor practices, and environmental responsibility in procurement. Transparency, dialogue with our suppliers, and collaboration underpin our approach to ensuring positive outcomes.</p>
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Sustainability Certifications and Standards

[B1 25] Systems in Place, Impact in Focus

Catexel undergoes regular certifications in various areas to strengthen its alignment with international standards and competitiveness in the market, while also demonstrating the quality of its products. Environmental and energy management certifications also serve as evidence of sound and sustainable corporate governance, helping to identify and implement further improvement potentials in these areas.

Environmental Management

Our production site in Wiesbaden (Catexel Production GmbH) has a certified environmental management system in accordance with ISO 14001 to drive the continuous improvement of our environmental performance. For our production site in Cincinnati (Catexel Nease LLC), a transition plan for the formal adoption of ISO 14001 is in place and to be executed by the end of 2025.

Energy Management

[ESRS E1-3] At Catexel, we operate a certified energy management system in accordance with ISO 50001, providing a structured framework for identifying and implementing energy efficiency measures across our sites. In this context, we have introduced targeted improvements to reduce steam losses, recover heat, and optimize energy use in production processes.

These actions contribute directly to lowering greenhouse gas emissions from our operations and form a key part of our broader sustainability strategy. Dedicated resources are allocated to ensure ongoing monitoring, maintenance, and continuous improvement of our energy performance.

Quality & OHS Management

Catexel operates a certified Occupational Health and Safety Management System in accordance with ISO 45001, underscoring our commitment to a safe, healthy, and legally compliant working environment across all sites. The system supports the proactive identification of risks and the implementation of preventive measures, fostering a culture of continuous improvement in occupational health and safety.

In addition, our certification under ISO 9001 reflects our dedication to maintaining high standards of quality management and ensuring consistent, reliable processes throughout the organization.

- ✓ Quality Management System, ISO – 9001
- ✓ OHS Management System, ISO – 45001
- ✓ Environmental Management System, ISO – 14001
- ✓ Energy Management System, ISO – 50001

Our Sustainability Ratings by EcoVadis

Furthermore, Catexel Production GmbH and Catexel Nease LLC are rated by EcoVadis, a provider of holistic sustainability rating services that assesses the sustainability practices of companies globally. The EcoVadis score (0-100) reflects the quality of a company's sustainability management system at the time of the assessment. We are proud to announce that both of our production sites were awarded EcoVadis medals (silver and bronze) in recognition of our sustainability performance in 2024. We consider the results both an acknowledgment of current performance and a basis for further improvement.



Score 67/100
Catexel Nease LLC



Score 72/100
Catexel Production GmbH

ICIG – Catexel: Sustainability Management and Organization

Sustainability management and organization at ICIG

The International Chemical Investors Group (ICIG Holding) is a privately owned industrial group, currently holding 50 industrial sites in Europe and the USA, with approximately 7,150 employees and a turnover of more than 4 billion EUR.

ICIG's sustainability program is overseen by a dedicated Sustainability Council, in which Catexel actively participates as one of ICIG's business units. The council is responsible for the development of an overarching sustainability reporting strategy in accordance with the Corporate Sustainability Reporting Directive (CSRD), as well as the harmonization of sustainability-related activities across all business units.

Each business unit, through its designated Head of Sustainability, is responsible for providing the required ESG data to ICIG Holding, ensuring consistent and comprehensive reporting across the group.



Sustainability Management and Organization at Catexel

Catexel's sustainability team comprises representatives from all key corporate divisions, working collaboratively to promote internal visibility, foster cross-functional information sharing, and address relevant sustainability topics across the organization. As previously stated, Catexel actively participates in ICIG sustainability initiatives and reporting structures.

Catexel's sustainability team meets monthly to review progress based on specific sustainability KPIs, monitor project outcomes, and identify opportunities for improvement. This approach ensures that Catexel remains aligned with ICIG's overarching sustainability strategy while addressing local priorities.



Path to CSRD Compliance (All entities)

With sustainability reporting standards evolving, Catexel is committed to ensuring transparency and compliance with the upcoming Corporate Sustainability Reporting Directive (CSRD). Catexel will contribute to the CSRD compliance process, which is led by ICIG as the reporting entity. At the same time, Catexel continues to advance its own sustainability initiatives and address sustainability topics relevant to its business.

In 2024, we initiated two work streams:

1. Double Materiality Assessment
2. CSRD Gap Analysis

These initiatives lay the foundation for aligning with the reporting requirements of the CSRD. Beyond 2024, the CSRD compliance process includes developing an action roadmap to address identified gaps and executing the necessary implementation work.



Double Materiality Assessment

[ESRS IRO-1] As part of Catexel’s commitment to sustainability and regulatory compliance, we conducted a Double Materiality Assessment (DMA) in alignment with the European Financial Reporting Advisory Group (EFRAG) guidance, using a data-driven, multi-stage approach to assess material sustainability topics, impacts, risks, and opportunities relevant to Catexel’s business model and stakeholders.

The DMA was conducted in three distinct stages.

1. Contextual Analysis

The first stage of the assessment involved identifying potentially material topics for Catexel. The analysis was based on input from internal stakeholders, peer benchmarks as well as regional considerations.

2. Impacts, Risks and Opportunities Analysis

During the second stage of the assessment, we identified and assessed Impacts, Risks and Opportunities (IROs) related to the previously identified material topics.

The identification of potential and actual IROs followed a three-step process. First, research was conducted on IROs for each potentially material topic. Second, input was gathered from the Heads of Catexel’s departments to identify relevant IROs. Finally, the identified IROs were assessed using a dedicated scoring methodology aligned with EFRAG’s implementation guidance. Impact scoring was conducted on a 1–5 scale across four elements: scale (severity, weighted higher), scope (reach), irremediability (difficulty to counteract), and likelihood (for potential impacts). Financial scoring followed the same scale, considering magnitude (size) and likelihood.

The outcome of the second stage was a short list of high scoring material Impacts, Risks and Opportunities in each ESRS topical standard.

3. Stakeholder Engagement

The last stage of the assessment included internal stakeholder views such as team leads and Catexel’s management team. The outcome provided valuable input to the IRO short list of the previous stage in order to score and validate the identified IROs.



List of Material Topics

The result from the DMA is a list of 20 material topics. By conducting this DMA, Catexel aims to further ensure a robust, data-driven approach to sustainability reporting, addressing both financial and impact materiality in alignment with CSRD requirements.

CSRD Gap Analysis

For the CSRD Gap Analysis, we evaluated our sustainability practices against regulatory requirements through a three-stage process: First, we collected data and interviewed internal stakeholders, including department heads. Second, we mapped and reviewed documents for CSRD compliance, and third, we conducted one-on-one meetings to validate results and refine findings. This analysis identified topics that are both mandatory to report on or are material under the DMA, providing key insights to address gaps by 2030, ensure CSRD compliance, and reinforce our commitment to responsible business practices.

The analysis identified key compliance gaps in CSRD disclosures and a total of over 800 disclosure requirements applicable for Catexel. From 2025, we will focus on developing an implementation strategy, along with the necessary policies and processes, to meet these requirements.

Consolidated list of 20 topics

ENVIRONMENT	SOCIAL	GOVERNANCE
1 Climate change risks & management	15 Working conditions	20 Supply chain engagement
2 GHG emissions and reductions	16 Health & safety	
3 Energy use, conservation & reductions	17 Skills development	
4 Pollution of air	18 Product quality & safety	
5 Pollution of water	19 Value chain workers	
6 Harmful substances management		
7 Plastics management		
8 Water withdrawals		
9 Water consumption		
10 Water discharge		
11 Resource inflows		
12 Resource outflows		
13 Hazardous waste management		
14 Recycling, waste recovery & reduction		



ENVIRONMENT

Environment

Overview of our practices and initiatives

ESRS Topical Standard	Summary Description	Policy	Actions implemented	Targets (Base year: 2022)	Progress of Targets against the Base Year (2022)
 ESRS 1 Climate Change	<p>We are committed to reducing our climate impact by implementing comprehensive energy efficiency measures, increasing the share of renewable energy in our production (in collaboration with our facility provider), and investing in technologies that reduce emissions across all operations. Greenhouse gas emissions are regularly monitored, and we pursue process decarbonization through initiatives such as heat recovery, the use of cleaner feedstocks, and other innovations aimed at reducing our carbon footprint throughout the manufacturing lifecycle.</p>	✓	✓	<p>[C3 54 a] GHG emissions reduction</p> <ul style="list-style-type: none"> · More than 5% by 2025 · More than 25% by 2030 <p>Specific energy consumption per kg of product</p> <ul style="list-style-type: none"> · More than 12.5% by 2030 	<p>GHG emissions reduction</p> <p>GHG emissions reduction will be systematically tracked starting in 2025, as several Scope 3 categories are currently in the process of being integrated into the reporting framework.</p> <p>Specific energy consumption per kg of product</p> <p>Catexel Production GmbH observed a deviation in specific energy consumption in recent years due to variations in raw material quality. In 2023, the specific energy consumption increased by 8.6% compared to the base year, primarily to maintain product quality standards. However, in 2024, a reduction of 7.6% was achieved relative to 2023 levels. Despite this improvement, the specific energy consumption in 2024 remains 0.4% higher than the base year.</p>
 ESRS 2 Pollution	<p>Our integrated EHS (Environment, Health and Safety) management system is certified and regularly audited, ensuring strict oversight of emissions to air, water, and soil. We closely monitor substance use and maintain full compliance with all relevant regulatory requirements. Continuous improvement initiatives focus on minimizing pollutants and ensuring the safe, environmentally responsible handling and storage of both hazardous and non-hazardous materials.</p>	✓	✓	<p>Number of air pollution cases</p> <ul style="list-style-type: none"> · 0 each year 	<p>In 2024, no air pollution cases were reported at either the Catexel Production GmbH site or the Catexel Nease site.</p>
 ESRS 3 Water & Marine Resources	<p>Our efforts focus on reducing water withdrawal, increasing process water recycling, and ensuring compliance with the EU Water Framework Directive and equivalent standards, in close collaboration with our facility provider.</p>	✓	✓	<p>Number of water pollution cases</p> <ul style="list-style-type: none"> · 0 each year <p>Water used in kg per product:</p> <ul style="list-style-type: none"> · More than 12.5% reduction by 2030 	<p>· Number of water pollution cases: 0</p> <p>· Water used in kg per product</p> <p>In 2023, Catexel Production GmbH recorded a 3.44% increase in specific water consumption compared to the base year. This increase was primarily attributed to the need to compensate for variations in raw material quality. In 2024, significant improvements were achieved, with a 16.61% reduction in specific water consumption compared to 2023, and a 13.75% reduction in specific water consumption relative to the baseline year.</p>
 ESRS 4 Biodiversity & Ecosystems	<p>We support the preservation of biodiversity by minimizing our environmental footprint and aligning our strategy with broader goals for ecosystem protection.</p>	X	X	X	X
 ESRS 5 Circular Economy	<p>We promote resource efficiency and circularity by reusing internal process residues and developing eco-design solutions that enable end-of-life recovery. These measures reduce the need for primary materials and minimize landfill disposal.</p>	✓	✓	<p>Number of sustainable products</p> <ul style="list-style-type: none"> · More than 50% of product portfolio by 2030 · Reduction of 12.5% of waste in kilograms per kilogram of product produced by 2030 	<p>As of 2025, both targets are in the planning and development phase, with implementation and tracking mechanisms yet to be fully established.</p>

GHG Assessments (Catexel Production GmbH, Catexel Nease LLC)

Catexel has set environmental goals—covering areas like greenhouse gas emissions, waste, water, and energy—using the same boundaries we apply when measuring our emissions. This ensures that our progress is tracked in a consistent and reliable way year after year. In measuring emissions and reporting on emissions reduction goals, we follow the guidelines of the GHG Protocol as an internationally recognized standard for calculating greenhouse gas emissions. This way, we ensure the data is complete, accurate, and consistent. Any exclusions or boundary changes are transparently disclosed in our annual sustainability report.

What is the Greenhouse Gas (GHG) Protocol?

The GHG Protocol, developed in 1998 by the World Resources Institute and the World Business Council for Sustainable Development, provides a global standard for measuring and managing greenhouse gas emissions for businesses and the public sector.

It also provides guidelines and specifications that allow companies to account for their greenhouse gas emissions and calculate their Corporate Carbon Footprint.

The protocol distinguishes between three different types of emissions, referred to as scopes.

Scope 1, Scope 2, and Scope 3

The GHG Protocol is considered the most important standard for emissions reporting at the corporate level. According to the protocol, companies are required to account for and report all Scope 1 and Scope 2 emissions, while Scope 3 reporting is optional but highly recommended for a comprehensive corporate climate strategy.

Scope 1 refers to direct emissions from owned or controlled sources, such as methane emissions, and company-owned vehicles.

Scope 2 covers indirect emissions from the generation of purchased energy, such as electricity, district heating, or steam.

Scope 3 includes other indirect emissions that occur in the upstream and downstream value chain, for example through the purchase of goods and services or the use of rental cars.

Scope 3 Coverage - Indirect Emissions

[B3 52] At Catexel, Scope 1 and 2 emissions primarily result from natural gas consumption and purchased electricity and steam. Scope 3 emissions reflect indirect impacts from upstream activities such as purchased raw materials, transportation, waste and business travel.

The calculation of indirect emissions includes the following emission sources:

- Category 3.1: Purchased goods and services
- Category 3.3: Fuel- and energy-related activities
- Category 3.4: Upstream transportation and distribution
- Category 3.5: Waste generated in operations
- Category 3.6: Business travel

However, several Scope 3 categories were omitted due to insufficient data availability. These include upstream leased assets, employee commuting, and capital goods, as well as all downstream emissions categories. Our plan is to integrate these categories into future reporting cycles as data availability improves. We anticipate that the coverage and accuracy of Scope 3 emissions reporting will continue to improve, which may result in a higher calculated CO₂ footprint over time.

GHG Assessments (Catexel Production GmbH, Catexel Nease LLC)

[ESRS E1-4, E1-6] Catexel has been calculating and documenting its Scope 1, 2, and 3 greenhouse gas emissions based on Product Carbon Footprint (PCF) calculations.

Product Carbon Footprints : In 2024, Catexel refined its approach to calculating Product Carbon Footprints (PCFs) for its key products—Peractive® TAED, WeylClean® SAS, WeylClean® SKS-6 and Naxionate® Hydrotropes—resulting in updated and more accurate emissions values. These updates reflect the company’s commitment to continuous improvement in environmental data quality and transparency. The revised PCF values are based on enhanced methodologies that incorporate:

- Updated raw material data: Emission factors were recalculated using the most recent information on sourcing and production of input materials.
- Improved energy use assessments: Energy consumption across production processes was reassessed, factoring in efficiency gains and cleaner energy inputs.
- Refined supply chain analysis: Logistics and upstream activities were evaluated more comprehensively, allowing for a more precise allocation of emissions.

Our PCFs

Peractive® TAED
2.61 kg CO₂ eq/kg

WeylClean® SAS
1.68 kg CO₂ eq/kg

WeylClean® SKS-6
2.13 kg CO₂ eq/kg

Naxionate® Hydrotropes
1.02 kg CO₂ eq/kg

Corporate Carbon Footprint: Since 2021, Catexel has been actively measuring and documenting its greenhouse gas emissions, beginning with externally supported Product Carbon Footprint (PCF) assessments that laid the foundation for understanding product-related emissions, which have since been continued independently.

In 2022, Catexel extended this approach by estimating its Corporate Carbon Footprint (CCF) using PCF data from its highest-selling products only from Wiesbaden. While this method provided a preliminary view of company-wide emissions, it did not account for the full product portfolio, and therefore offered only a partial representation of total emissions. Based on this limited scope, the distribution of emissions across Scope 1, Scope 2, and Scope 3 was calculated as 6%, 17%, and 77% respectively.

In 2023, the same proportional breakdown was applied to both Wiesbaden and Nease products, with updated product volumes, focusing on three key products—Peractive® TAED, WeylClean® SAS, and WeylClean® SKS-6—produced at Catexel Production GmbH in Wiesbaden. For Catexel Nease, the highest-selling product of the year, Naxionate® Hydrotropes was used as the basis for emissions calculations. However, similar to the previous year, other products were not included in the analysis, which continued to limit the comprehensiveness of the CCF.

GHG Assessments (All entities)

[B3 30] Combined Scope 1, 2, 3 emissions

Recognizing the need for a more robust and standardized approach, Catexel adopted the GHG Protocol methodology in 2024. This marked a significant advancement in the company’s emissions accounting practices, enabling a more accurate and holistic view of its environmental impact across all entities: Catexel Production GmbH, Catexel Nease, Catexel B.V., and Catexel GmbH.

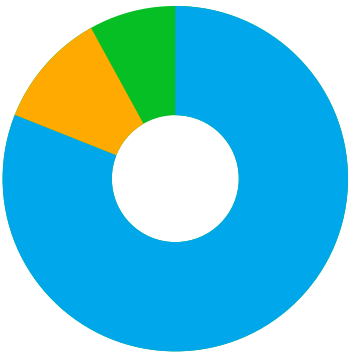
In total, Catexel’s 2024 emissions amounted to:

	2024	2023
Total Scope 1	16,867 tCO ₂ e	15,247 tCO ₂ e
Total Scope 2	25,445 tCO ₂ e	22,436 tCO ₂ e
Total Scope 3	183,774 tCO ₂ e	124,307 tCO ₂ e
Total Scope 1+2+3	226,086 tCO ₂ e	161,990 tCO ₂ e

- Scope 1 emissions now include direct emissions from natural gas consumption and fuel usage by owned and leased vehicles across all sites.
- Scope 2 emissions encompass all purchased energy used in production processes, with even minimal energy consumption at research and commercial offices being accounted for.
- In 2024, Catexel significantly expanded the scope and depth of its Scope 3 greenhouse gas (GHG) emissions calculations, resulting in a reported total of 183,774 tonnes CO₂e, compared to 124,307 tonnes CO₂e in 2023—a nearly 50% increase.

This increase is primarily due to the following methodological enhancements:
 Besides Peractive® TAED, WeylClean® SAS, WeylClean® SKS-6 the highest-selling product’s raw materials contributing to the Scope 3 emissions of 115,400 tonnes of CO₂e, we also included other products such as the catalysts, soil release polymers, actives etc. Also, our products produced by external partners, accounted for an increase of our Scope 3 emissions by 17,000 tonnes CO₂e.

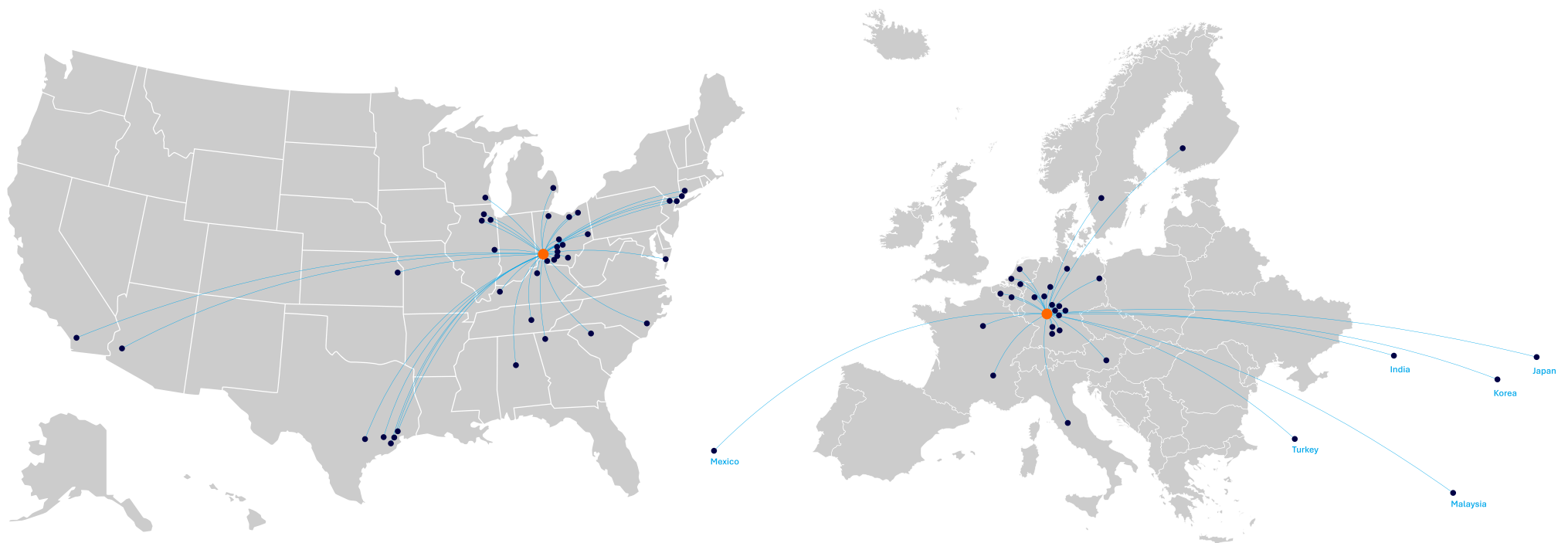
In 2023, only the highest-selling hydrotrope (Naxonate® 4LS) was considered. In 2024, additional grades and other hydrotrope-based products manufactured at Catexel Nease were included, resulting in 48,000 tonnes CO₂e. Beyond purchased goods and services, the 2024 methodology also incorporated emissions from business travel, upstream transportation and distribution, and other relevant categories as defined by the GHG Protocol.



- Scope 1: 8%**
16,867 tCO₂e
- Scope 2: 11%**
25,445 tCO₂e
- Scope 3: 81%**
183,774 tCO₂e

Catexel's Supply Chain Overview

(Catexel Nease LLC and Catexel Production GmbH)



Catexel Nease LLC

Catexel Production GmbH

Energy

[B3 29] The foundation of any corporate climate strategy is the calculation of a company's own CO₂ emissions and a clear understanding of the various emission sources that arise within the company and along its supply and value chains. Previously, Catexel has determined key figures in the form of a life cycle assessment in accordance with ISO 14064.

The table illustrates Catexel's energy consumption patterns over the period 2022 to 2024. The upward trend primarily reflects increased production volumes and broader reporting coverage.

All values in MWh	2024			2023			2022		
	Renewable	Non-renewable	Total	Renewable	Non-renewable	Total	Renewable	Non-renewable	Total
Electricity consumption (per invoices)	6	25,183	25,189	326	22,341	22,667		18,049	18,049
Fuels in combustion processes (e.g., natural gas)		87,270	87,270		76,573	76,573		18,049	18,049
Secondary fuels in production processes (e.g., Compressed Air, Steam, Liquid Ammonia -5 °C, Liquid Ammonia -15 °C, Cooling Brine)		132,617	132,617		120,670	120,670		125,323	125,323
Total	6	245,070	245,076	326	219,584	219,910	0	161,421	161,421

The increase in number for 'fuels in combustion processes' in 2023 compared to 2022, is due to the inclusion of Catexel Nease operations and also increase in production volumes Wiesbaden.

Exemplary Projects (Catexel Production GmbH, Catexel Nease LLC)

As part of our environmental and energy management efforts, various measures are developed in collaboration with the energy and product development teams at each site to reduce energy consumption and conserve resources such as water and raw materials. These measures are compiled into an action plan. For the year 2024, a few selected examples are listed below.



Improving our steam system (Catexel Production GmbH)

To enhance energy efficiency and reduce emissions, three targeted measures were implemented across the steam system of our production site in Wiesbaden. In 2024, we conducted multiple professional steam trap inspections to identify faulty traps and eliminate potential leaks. In parallel, the site optimized heat recovery by repurposing hot condensate instead of using steam for hot water generation. This not only saves energy but also improves water use efficiency and system reliability.

Savings: approx. 1,342 MWh p.a. equivalent to reducing 140 t CO₂ p.a.



Improving energy efficiency (Catexel Nease LLC)

To address significant energy losses from aging insulation, two product tanks were retrofitted with new high-performance thermal insulation. This measure significantly reduced the steam required to maintain process temperatures and improved thermal efficiency. In another project, we improved energy efficiency and operational reliability through a custom-made insulation jacket installed on our reactor's heat exchanger.

Savings: approx. 1,000 MWh p.a. and 682.5 t CO₂ p.a.



New intermediate bulk containers (Catexel Production GmbH)

In 2024, we started filling WeylClean® SAS 30 and WeylClean® SAS 60 into the new Intermediate Bulk Containers (IBCs). The middle layer of the three-layered inner container body is composed of 30% recycled material that contributes to the reduction of the environmental footprint. By incorporating recycled material into our packaging, we are not only reducing the consumption of virgin resources but also contributing to a reduction of carbon emissions.

Savings: 6.8 kg CO₂ per IBC equal to 30 t CO₂ in 2024.



New dike floor relining (Catexel Nease LLC)

Over time, cracks in the dike floor of our South West Tank Farm posed risks to soil and groundwater. To address this, we invested in the application of a seamless, chemically resistant liner across the entire surface. This solution fully restores the containment functionality, even in the event of spills. By renewing the protective function without the need for new construction, the project extends asset life and contributes directly to pollution prevention and water protection.

Approx. saving 100,000 USD remediation costs from chemical release and contamination protection activities.



New emulsifier WeylCare CetylP for minimal impact (Catexel Production GmbH)

Our new product WeylCare® CetylP allows formulators to achieve stable emulsions with low dosage, reducing raw material consumption, packaging needs, and associated transportation emissions. It is produced exclusively from mass-balanced, renewable raw materials, achieving a Natural Origin Index (NOI) and Renewable Carbon Index (RCI) of 1.0 in accordance with ISO 16128. The ingredient is readily biodegradable and free from microplastics.

Reporting of environmental metrics to regulatory bodies

(All entities)

Reporting of Environmental and Social Metrics

Catexel complies with all applicable environmental, safety, operational range of laws, regulations, and directives, in Germany and the USA. Regulatory obligations, including mandatory reporting to authorities, are embedded in site-specific permits and supported by a comprehensive compliance framework.

This framework includes a regularly updated compliance register accessible to relevant staff, ongoing training on regulatory updates and environmental procedures, and systematic reviews to ensure obligations remain current and risk-appropriate.

Legal and Regulatory Compliance

In Germany, Catexel observes:

- European Union REACH Regulation (EC 1907/2006) – Registration, Evaluation, and Authorisation of Chemicals
- German Chemicals Act (Chemikaliengesetz, ChemG)
- Dangerous Substances Ordinance (Gefahrstoffverordnung, GefStoffV)
- Federal Emission Control Act (Bundes-Immissionsschutzgesetz, BImSchG)
- Technical Instructions on Air Quality Control (TA Luft)
- Water Resources Act (Wasserhaushaltsgesetz, WHG)
- Ordinance on Industrial Safety and Health (BetrSichV)
- German Waste Management Act (Kreislaufwirtschaftsgesetz, KrWG)
- ISO 9001, ISO 14001, and ISO 45001 standards for quality, environment, and occupational health and safety management
- Regulation (EC) No 648/2004 of the European Parliament and of the Council of 31 March 2004 on detergents
- Verordnung über Anlagen zum Umgang mit wassergefährdenden Stoffen 1, 2 (AwSV)
- Energieeffizienzgesetz (EnEfG)

In the USA, key regulations include:

- Toxic Substances Control Act (TSCA)
- Hazard Communication Standard (HazCom/HCS, OSHA 29 CFR 1910.1200)
- Federal Hazardous Substances Act (FHSA)
- Federal Hazardous Materials Transportation Law (Hazmat)
- Clean Air Act (CAA)
- Clean Water Act (CWA)
- Resource Conservation and Recovery Act (RCRA)
- Right-to-Know (community and worker notification) laws
- Relevant U.S. Food and Drug Administration (FDA) and Environmental Protection Agency (EPA) guidelines
- ISO 9001, ISO 14001, and other applicable standards



Environmental and Sustainability Indicators

Annually, Catexel records and analyzes internal sustainability metrics, including:

- Volumes of water withdrawn and discharged (by type and destination)
- Number and results of water analyses, including any parameter exceedances
- Waste generation amounts, differentiated by hazardous/non-hazardous and by recycling, recovery, or disposal route
- Fuel and energy consumption by equipment and vehicles
- Number and outcomes of emissions measurements (air, water, soil, noise)
- Number of improvement suggestions submitted through the company suggestion scheme and management systems
- Expenditure on environmental protection (waste, wastewater, emissions)
- Number of complaints from stakeholders, authorities, or neighboring communities
- Amount of recycled material used, relative to total material input

Circularity and Waste Management (Catexel Production GmbH)

At Catexel, a wide variety of waste is generated, all of which must be disposed of in an environmentally responsible manner. Our waste management officer determines an environmentally compatible recovery or disposal method for each type of waste and maintains a register of hazardous waste. This register includes information on the type of waste, its origin, the quantities generated, the disposal provider, and the method.

Revised Targets

In 2024, Catexel revised its operational excellence targets. The company now aims to achieve a reduction of more than 12.5% in both water consumption (measured in cubic meters per kilogram of product produced) and waste generation (measured in kilograms per kilogram of product produced) by 2030. The adjustment of Catexel's targets for water consumption and waste generation reflects a thorough review of recent operational data, evolving industry benchmarks, and updated resource management strategies. This revision ensures that our objectives remain both ambitious and achievable in light of current technological, process, and market conditions. All other sustainability targets, as previously reported, remain referenced against 2022.

Key Measures in 2024

In response to evolving waste management regulations in Germany, Catexel has strengthened its internal processes through targeted training and expert consultations. In 2024, employees received training on key topics such as electronic waste ("Elektroschrott"), current developments in practical waste disposal, and upcoming legal changes relevant for 2025.

In addition, dedicated consultations were held to address extended producer responsibility and the related obligations. These discussions explored the feasibility of separating biowaste and packaging materials from general commercial waste to increase the share of material recovery. Process adjustments in the handling of non-hazardous waste were also reviewed and implemented where appropriate. Through these measures, we aim to proactively align our operations with future regulatory requirements and further enhance environmental performance in waste management.

No Significant Waste-related Incidents in 2024

In the reporting year, our collaboration with our site service provider Infraserv GmbH & Co. Höchst KG focused on the separate disposal of residual drums and containers from alkane sulfonate operations, the documentation of existing disposal routes, and preparations for regulatory changes taking effect in 2025.

All waste streams are monitored from generation through segregation, storage, and disposal. Regular inspections and documentation reviews are conducted to verify proper handling and identify potential risks.

During the reporting period, no significant waste-related incidents were recorded that triggered the escalation process and corrective actions under company's environmental management system.

The review of our activities by the auditing organization TÜV Rheinland as part of the surveillance audit for certified waste management operations (specifically for the trading and brokerage of waste) was conducted in combination with the audit of the organization according to EN ISO 9001, EN ISO 14001, and EN ISO 50001.

[B7 38] Annual Waste

Year	Recycling Rate (%)	Total Waste (t)	Of which hazardous (t)	Of which Landfill Share (t) ⁵	Of which Recycling Share (t) ⁴
2024	2.48	5,125 ³	4,191	3.72	131.30
2023	9.47	4,510 ²	3,369	3.80	164.73
2022	-	2,153 ¹	-	-	-

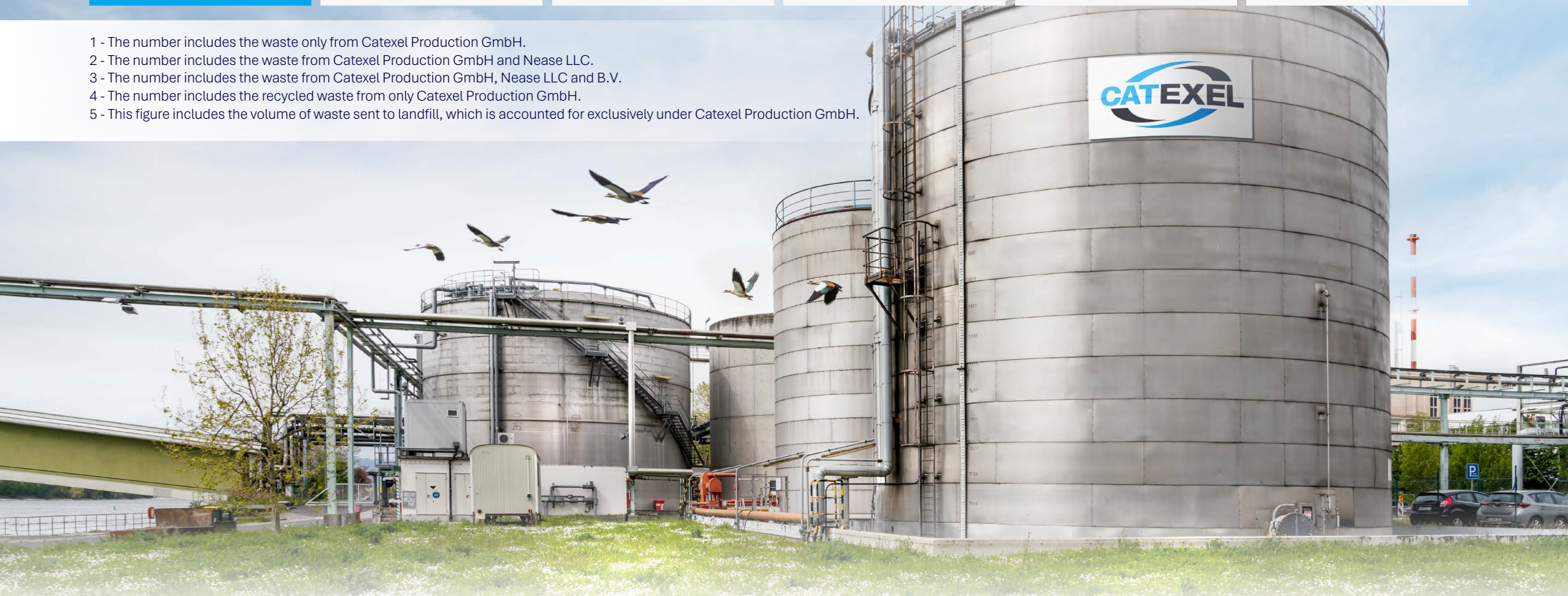
1 - The number includes the waste only from Catexel Production GmbH.

2 - The number includes the waste from Catexel Production GmbH and Nease LLC.

3 - The number includes the waste from Catexel Production GmbH, Nease LLC and B.V.

4 - The number includes the recycled waste from only Catexel Production GmbH.

5 - This figure includes the volume of waste sent to landfill, which is accounted for exclusively under Catexel Production GmbH.





SOCIAL

Social

Overview of our practices and initiatives

ESRS Topical Standard	Summary Description	Policy	Actions implemented	Targets (Base year: 2022)	Progress of Targets against the Base year (2022)
<p>ESRS S1 Own Workforce</p>	Catexel safety policy for chemical operations puts accident prevention and health promotion at the forefront. Through comprehensive training, stringent operational procedures, and certification to international standards (such as ISO 45001), we secure a culture of safety in all of our production sites. All employees participate in behavior-based safety programs to further strengthen our commitment to workplace well-being in the chemical industry.	✓	✓	Occupational Health & Safety <ul style="list-style-type: none"> <1.0 (50% lower than the industry average) reportable incident rate (RIR) each year. <1.0 Work related injuries by 2030 Employee Development <ul style="list-style-type: none"> Average 8+ hours of training per year , per employee by 2030 	Occupational health and safety RIR – <0.5 Work related injuries: 1 Employee Development In 2024, the average training hours recorded was 15.6 hours.
<p>ESRS S2 Workers in Value Chain</p>	Our Supplier Code of Conduct mandates full compliance with international standards concerning human rights, occupational health and safety, and environmental protection. These requirements apply globally to all supplier and contractor partners. To ensure compliance, Catexel employs a dedicated supplier evaluation process and requires timely corrective action wherever discrepancies are identified.	✓	✓	X	X
<p>ESRS 3 Communities near Production site</p>	Catexel's Code of Conduct and safety philosophy prioritize ongoing, open communication and cooperation with communities surrounding our facilities. We maintain accessible, transparent mechanisms for raising concerns or complaints which reflect our efforts to minimize environmental and social risks.	X	X	X	X
<p>ESRS S4 Customers and End Users</p>	Catexel follows strict protocols to guarantee the safety and transparency of our chemical products. Comprehensive product stewardship, including robust quality control, clear labeling, and effective recall procedures, ensures that customer and end-user interests are always protected. An established customer feedback system drives continuous improvement and strengthens trust and responsibility throughout our value chain.	✓	✓	Customer Satisfaction <ul style="list-style-type: none"> Greater than 8 Net Promoter Score by 2030 	Establishing a consistent measurement framework for customer satisfaction is planned for implementation in 2025, enabling future reporting and progress monitoring against this strategic objective.

Employees at Catexel (All entities)

[B8 39] In 2024, Catexel employed a total of 245 people across its sites in Germany, the Netherlands and the USA. Employment contracts are concluded in accordance with the respective legal frameworks of the countries in which the sites are located.

The majority of employees hold permanent contracts, broken down as follows:

Germany	The Netherlands	USA
148	7	84

The number of employees with temporary contracts is 7, all of whom are employed in Catexel Wiesbaden.

General workforce characteristics, such as gender distribution, are detailed as follows:

	Women	Men	Total
Germany	25	129	154
The Netherlands	4	3	7
USA	20	64	84

[B8 40] During the reporting period, the employee turnover rate was 8.4%. The level of turnover in was due to the broader labor market dynamics, including generational transitions, career mobility, and demographic shifts. A portion of the exits was attributable to age-related retirements and pension transitions, which are expected in a maturing workforce. The inflow of new employees supports ongoing organizational renewal and knowledge transfer.

Equal Treatment and Non-discrimination

Equal treatment and non-discrimination are anchored in our corporate principles through our Code of Conduct: “We provide a working environment which is free of discrimination, bullying and harassment. We do not tolerate employees or colleagues being disparaged on the basis of their race, skin color, language, gender, religion, political, or other outlooks, age, sexual orientation or other personal features. The same applies to harassment, in particular of a sexual nature. Managers have a duty to put a stop to and punish such actions. We employ applicants and promote employees exclusively based on their performance, abilities and potential.”

[C5 59] Female-to-male Ratio at Management Level

At the management level, our team consists of 4 women and 6 men, reflecting a female-to-male ratio of 40% to 60%. We continue to monitor gender representation as part of our sustainability reporting.



Occupational Health and Safety (All entities)

Reporting of Social Metrics

Health and safety are an integral part of Catexel's corporate culture and are firmly embedded in the company's policy as a core business and sustainability objective.

The risk of accidents on our sites and laboratory is reduced to a minimum through our safety management system, comprehensive safety precautions, and assessments, as well as emergency response plans, collaboration with external experts, and regular safety training. In this context, not only current but also future processes, products, and activities are evaluated with regard to safe and health-preserving operations.

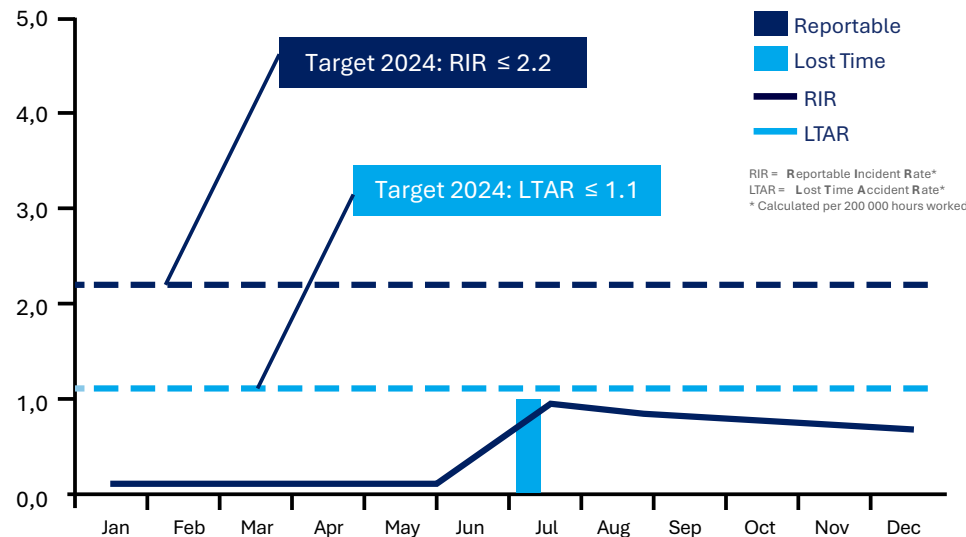
To ensure the continuous improvement of occupational health and safety, the occupational health and safety management system - including its defined processes, measures, and objectives - is regularly reviewed and continuously updated.

Work-related Accidents in 2024

[B9 41] In the reporting year, one work-related accident occurred that resulted in lost work time. This corresponds to a Lost Time Injury Frequency Rate (LTIFR) of 0.5, meaning 0.5 lost time injuries per 200.000 hours worked.

There were no fatal occupational accidents at Catexel in 2024.

[ESRS S1-5] For the future, we aim to reduce work-related injuries and achieve a long-term RIR for our production sites that is at least 50% lower than the industry average.



Employee Development and Well-being (All entities)

[ESRS S1-13] At Catexel, we view employee development as essential not only for fostering engagement but also for enabling innovation, creative thinking, and adaptability in rapidly changing environments.

Training and Development

[B10 42 d] Catexel places great importance on the training and development of its employees. All employees have the opportunity to take part in education, training, and development programs, which Catexel supports by covering fees and granting paid leave.

In 2024, we invested 116,000 EUR in training for ten employees to take the training program “Produktionskraft Chemie” and one employee to take a bachelor’s degree program.

We are proud that in 2024, Catexel employees received an average of 15.6 training hours, based on a total of 3,815 hours completed by 245 employees. This exceeds our 2030 target of an average of 15 training hours per employee - a level we aim to maintain in the coming years.

Company suggestion scheme

Through our company suggestion scheme, employees can actively participate in the improvement of our processes. In 2024, 49 suggestions were submitted through the scheme. In the same year, a total of 7,804 EUR were awarded for a total of 22 suggestions as a bonus to the employees who submitted them.

Other benefits

Catexel GmbH & Catexel Production GmbH (Germany)

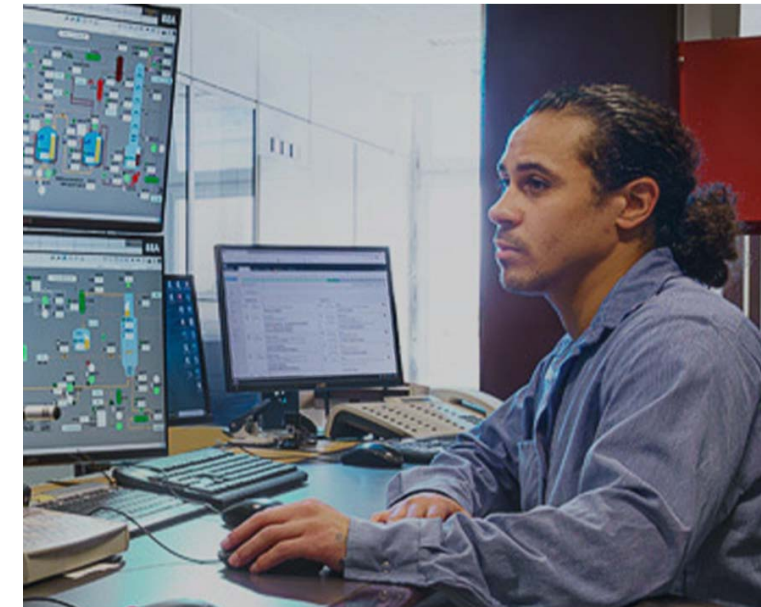
- Company Pension Scheme: Monthly employer contribution of 2% of pensionable income to support long-term financial stability.
- Occupational Health Services: Regular physical examinations and annual influenza vaccinations in collaboration with an occupational physician.
- Employee Assistance Program (EAP): Confidential support for employees and their families on personal well-being, financial concerns, and legal matters.

Catexel B.V. (The Netherlands)

- Voluntary pension support: Monthly contribution of 120 EUR to supplement personal pension savings.

Catexel Nease LLC (USA)

- Dental and vision insurance: Affordable coverage options to promote overall health.
- Wellness and financial programs: Supportive services for physical and financial well-being.
- 401(k) Retirement Plan: Employees may contribute pre-tax income toward their retirement savings.





GOVERNANCE

Overview of our Practices and Initiatives

ESRS Topical Standard / Theme	Summary Description	Policy	Actions implemented	Targets
 ESRS G1 Business Conduct	Catexel ensures ethical conduct, transparency, and strong compliance. Key measures include: an established Code of Conduct, anti-corruption and anti-bribery policies, whistleblowing mechanisms, robust risk management, open stakeholder communication, and full compliance with laws on competition, money laundering, and trade controls.	✓	✓	X
 Child Labor	Freedom from child labor is monitored through systematic on-site employment checks.	✓	✓	X
 Accident Prevention	Regular safety briefings and audits by external experts, supplemented by emergency drills.	✓	✓	X
 Forced Labor	Before signing an employment contract, all new employees are informed about their rights and voluntary participation.	✓	✓	X
 Human Trafficking	Awareness training for HR and line managers as well as whistleblower systems for suspected cases.	✓	✓	X
 Discrimination	Established anti-discrimination guideline.	✓	Actions to be implemented in 2025	X
 Other (e.g., Data Protection)	Data protection and whistleblower guidelines are integrated into the "Code of Conduct" and are strengthened by mandatory e-learning modules.	✓	Actions to be implemented in 2025	X

Human Rights Policies and Processes (All entities)

Our Code of Conduct

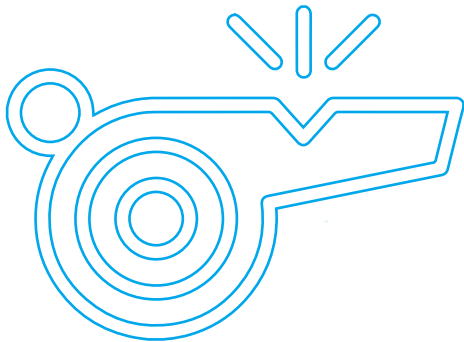
[C6 61 a, b] [ESRS S1-1, G1-1, G1-3] Catexel has implemented a binding Code of Conduct that applies to all employees. This Code is an integral part of our Compliance Management System.

We have clear policies on the topics of anti-corruption and money laundering, employee rights, discrimination and harassment, the exchange of benefits and gifts, conflicts of interest, and more. Our Code of Conduct also emphasizes our intention to foster transparency where appropriate, to create shared learning experiences and engage in open dialogues with our stakeholders. Last but not least, our code captures how we take responsibility for occupational health and safety, employee development, and our impact on the environment, adhering to the respective regulations in line with the law and beyond.



Whistleblower System (All entities)

[ESRS G1-1 c] Catexel maintains a multi-level complaints and whistleblower system that complies with the requirements of the German Whistleblower Protection Act and the Supply Chain Due Diligence Act.



1 Reporting Channels:

Anonymous online platform hosted externally by an external partner company
(<https://app.whistle-report.com/report/6706f3bd-c8e9-4649-bf3d-5ef99995730c>)

Dedicated telephone hotline (Mon.–Fri., 09:00–17:00): From Germany +49 800 3800 999, International +49 69 99998839.

Email and postal address of the Compliance Department.

Personal report possible to the works council or trusted persons.

2 Procedure:

Reports can be made with identity or anonymously, and should specify the relevant topic (Finance, HR, Supply Chain, Data Protection & IT Security, Discrimination, or other).

Both internal and external persons can submit reports.

A protected postbox (with user-defined PIN) ensures secure, two-way, and anonymous communication for clarifications and feedback.

The service provider initially reviews reports, deletes metadata, and forwards to responsible company contact or external ombudsperson.

The company, possibly with legal expertise, decides on measures (e.g., policy changes, training, employment law actions).

Smart deadline management ensures timely processing; whistleblowers are updated throughout and at closure of the case.

3 Protection and Anonymity

Strict principle: protect whistleblowers. Anonymity is technically ensured and certified.
Use of employer IT is not recommended.

4 Transparency and Training

Comprehensive employee and external party information, plus regular training and outreach, to ensure everyone can access and utilize the system.

Risk Management (All entities)

At Catexel, a proactive and future-focused approach to risk management underpins our sustainability strategy. In line with best practices in the specialty chemical industry, we continuously identify, assess, and address risks and opportunities that are material to our business and stakeholders, while supporting long-term value creation and resilience.

Catexel's risk management processes cover a broad spectrum of environmental, social, and governance (ESG) topics, and are regularly updated to reflect changing market conditions, new regulations, and stakeholder expectations. Our sustainability risks are reviewed through materiality assessments, in close collaboration with internal and external partners, to ensure our strategy remains aligned with our corporate goals and global sustainability standards.

Key areas of focus include:

- Environmental risks related to climate change, resource efficiency, emissions, and the responsible use of materials are systematically monitored and managed through certified environmental management systems.
- Workplace health and safety risks are addressed by fostering an innovative and safe working environment, providing targeted employee training, and implementing robust safety management systems.

- Compliance risks are proactively addressed by integrating regulatory requirements, such as the Corporate Sustainability Reporting Directive (CSRD), into our business processes and governance framework.
- Supply chain and operational risks are mitigated by monitoring supplier practices, ensuring reliable sourcing, and optimizing logistics.
- Reputational and market risks are minimized through transparent stakeholder engagement and by promoting sustainable products and solutions.

Our risk management approach is rooted in transparent governance and continuous improvement, enabling us to anticipate challenges, implement targeted mitigation measures, and seize new opportunities. Catexel remains committed to strengthening its risk culture and integrating sustainability into every aspect of its operations, ensuring that we are well-prepared to meet our current and future responsibilities as a specialty chemical company.



Engaging in Stakeholder Dialogue (All entities)

[SBM-2] Our main stakeholders are our employees, shareholders, customers, authorities and regulatory bodies, neighbors, and suppliers. We cultivate these diverse relationships through various forms of communication such as online and face-to-face meetings, events, surveys, and (self-) assessments.

Engaging with Customers

[ESRS S4-2] We engage with our customers to understand material impacts on consumers and end-users connected with our operations and value chain. Engagement happens through regular customer satisfaction reviews as well as regular exchanges through which we assess customer expectations, current trends and market opportunities.

Supply Chain Responsibility

Catexel evaluates potential suppliers through a comprehensive supplier questionnaire before finalizing supplier agreements as part of our approach to managing material impacts, risks and opportunities. The questionnaire evaluates the supplier's engagement in sustainability such as the use of management systems like ISO 14001 and ISO 50001, the provision of ratings like EcoVadis, and in alignment with due diligence obligations according to the Act on Corporate Due Diligence Obligations in Supply Chains ("Lieferkettensorgfaltspflichtengesetz").

We also ask for information around compliance in the fields of ethics, health, safety and environment, and whether or not PCFs have been calculated. If we decide to work with a new supplier that does not pass our minimum requirements, we define a clear set of actions and measures that need to be fulfilled within a certain timeframe, usually within a year. On average, we conduct a supplier evaluation for each supplier every two years.

Any new supplier must also accept our Supplier Code of Conduct, which is based on the UN Global Compact and the ILO Standards and provide a statement about the use of conflict materials such as cobalt, gold and certain minerals ("3TG").

In 2024, no cases of non-compliance by any of our suppliers or their workers have been reported to us.

Commitment to Human Rights in the Value Chain

Our supply chain procurement, product quality safety and assurance, and sustainability team are responsible to manage material impacts on workers in the value chain in close collaboration with our suppliers.

[C7 62 a] In 2024, no severe human rights issues occurred in Catexel's upstream and downstream value chain. For 2025, we aim to set targets related to managing material negative impacts and advancing positive impacts along with implementing a scoring system to measure progress.

Category	Confirmed Incident	Additional Explanation
 Child labor	No	Catexel documents and systematically controls its processes. There are no indications of child labor.
 Forced labor	No	Our internal audit reviews have not identified any cases of forced labor.
 Human trafficking	No	Awareness-raising and reporting mechanisms show no evidence of human trafficking in the company.
 Discrimination	No	There are no confirmed, structural cases of discrimination.
 Other	No	No further serious human rights violations have been identified.



ANNEX

Environmental Annex - 1

(All entities)

ENVIRONMENT

CO ₂ e Emissions [ESRS E1-6]	Unit	2022	2023	2024	Change vs. previous year*
Scope 1 CO ₂ e	t CO ₂ e	8,542	15,247	16,867	10.62%
Scope 2 CO ₂ e	t CO ₂ e	24,439	22,436	25,445	13.41%
Scope 3 CO ₂ e	t CO ₂ e	111,020	124,307	183,774	47.84%
Scope 1, 2 and 3 CO ₂ e	t CO ₂ e	144,001	161,990	226,086	39.57%

*In 2024, we revised our methodology for calculating Scope 1, 2, and 3 emissions. While emissions were previously derived from Product Carbon Footprints (PCFs), we now base our reporting on the Corporate Carbon Footprint (CCF). This methodological change affects the comparability of figures with 2023 and explains the differences in reported values. More details are provided on page 19.

Environmental Annex - 2

(All entities)

Energy [ESRS E1-5]		Unit	2022	2023	2024	Change vs. previous year
Energy consumption	Total	MWh	182,659	219,907	245,076	11.45%
	Proportion of consumption of renewable energies	%	0	0.15%	0.002%	-98.35%
Consumption of energy (Scope 1)	Total	MWh	39,287	76,573	87,270	13.97%
	Natural gas	MWh	39,287	76,573	87,270	13.97%
Consumption of purchased secondary energy (Scope 2)	Total		143,372	143,336	157,806	10.10%
	Electricity	MWh	18,049	22,666	25,189	11.13%
	From non-renewable sources	MWh	18,049	22,341	25,183	12.72%
	From renewable sources	MWh	0	326	6	-98.16%
	Oil	MWh	0	0	0	-
	Coal	MWh	0	0	0	-
	Natural Gas	MWh	0	0	0	-
	Nuclear	MWh	0	0	0	-
	Compressed Air	MWh	691	719	745	3.50%
	Steam	MWh	92,910	88,854	94,101	5.90%
	Liquid Ammonia -5 °C	MWh	13,730	13,399	16,291	21.59%
	Liquid Ammonia -15 °C	MWh	2,131	2,150	2,802	30.35%
	Cooling Brine	MWh	15,861	15,548	18,679	20.14%
Water [ESRS E3-4]		Unit	2022	2023	2024	Change vs. previous year
Water consumption	Total	m3	-	9,168,198	9,015,219	-1.67%

Environmental Annex - 3

(All entities)

Waste [ESRS E5-5]		Unit	2022	2023	2024	Change vs. previous year
Waste	Total	t	2,153	4,509.80	5,125.00	13.64%
	Hazardous waste	t		3,369.04	4,190.00	24.37%
	Non-hazardous waste	t		1,140.76	935	-18.04%
Disposal of waste avoided	Total (Recycling)	t		426.73	131.3	-69.23%
	Hazardous waste	t		240.99	4.29	-98.22%
	Non-hazardous waste	t		185.74	127.01	-31.62%
Waste delivered for disposal	Total	t		2,496.07*	2,816.11*	10.66%
	Incineration (hazardous waste)	t		2,492.25	2,812.39	10.68%
	Landfill (hazardous waste)	t		3.80	3.72	-2.11%
	Incineration (non-hazardous waste)	t		0.02	0	-100.00%
	Landfill (non-hazardous waste)	t		0	0	0.00%

*The figures for „Waste delivered for disposal" for 2023 and 2024, including the figures for incineration (hazardous waste) and landfill (hazardous waste), do not include the values from Catexel Nease LLC, as the entity does not track or report this specific waste breakdown.

Social Annex

(All entities)

[ESRS S1-6]	2022		2023		2024	
Number of permanent employees	M	F	M	F	M	F
Wiesbaden (Production)	102	5	104	3	104	4
Wiesbaden	17	15	16	17	19	20
Leiden	3	5	3	4	3	4
Nease	54	17	56	14	64	20

[ESRS S1-6]	2022		2023		2024	
Number of temporary employees (incl. student workers)	M	F	M	F	M	F
Wiesbaden (Production)	15	0	12	0	5	1
Wiesbaden	1	1	1	0	1	0
Leiden	0	0	0	0	0	0
Nease	0	0	0	0	0	0

[ESRS S1-6]	2022		2023		2024	
Number of non-guaranteed hours employees	M	F	M	F	M	F
Wiesbaden (Production)	0	0	0	0	0	0
Wiesbaden	0	1	0	0	0	0
Leiden	0	0	0	0	0	0
Nease	0	0	0	0	0	0

[ESRS S1-6]	2022		2023		2024	
Number of new employee hires	-		-		37	

[ESRS S1-6]	2022		2023		2024	
Employee turnover rate*	%	16,6	%	14,1	%	8,4

*Calculated using the formula
Employee turnover rate = (Number of Employees leaving the company / Total number of permanent employees)*100

[ESRS S1-8]	2022		2023		2024	
Employees covered by collective bargaining agreements						
Wiesbaden (Production)	%	90	%	88,1	%	89,5
Wiesbaden	%	53	%	58,8	%	59,0
Leiden	%	0	%	0	%	0
Nease	%	0	%	0	%	0

[ESRS S1-9]	2022		2023		2024	
Number of executive employees (top management level)	M	F	M	F	M	F
Wiesbaden (Production)	2	0	1	0	1	0
Wiesbaden	2	2	1	3	1	3
Leiden	1	0	1	0	1	0
Nease	2	1	3	1	3	1

[ESRS S1-9]	2022	2023	2024
Distribution of employees by age group			
<30 years	28	36	49
30-50 years	102	99	105
>50 years	89	86	91

[ESRS S1-12]	2022		2023		2024	
Percentage of employees with disabilities*	%	3,4	%	2,0	%	2,0
Catexel Production GmbH, Catexel GmbH, Catexel BV, Catexel Ltd.	%	5	%	3	%	5
Catexel Nease LLC	%	0	%	0	%	0

*calculated based on "Grad der Behinderung" ("degree of disability" according to the German Ministry of Labour and Social Affairs) of 50 and more

[ESRS S1-13]	2022		2023	
	M	F	M	F
Percentage of employees that participated in regular performance and career development reviews	54	17	56	14
Average number of training hours per employee	16	28	21	46

[ESRS S1-14]	2022	2023	2024
Percentage of people in workforce who are covered by health and safety management system	100	100	100

[ESRS S1-14]	2022	2023	2024
Number of fatalities as a result of work-related injuries or ill health			
Wiesbaden (Production)	0	0	0
Wiesbaden	0	0	0
Leiden	0	0	0
Nease	0	0	0

[ESRS S1-14]	2022	2023	2024
Number of work-related accident			
Wiesbaden (Production)	4	1	1
Wiesbaden	0	0	0
Leiden	0	0	0
Nease	2	0	0

[ESRS S1-14]	2022	2023	2024
Accident rate = (number of accidents*200,000) /number of hours worked = "RIR"			
Wiesbaden (Production)	5,6	1,3	0,75
Wiesbaden	0	0	0
Leiden	0	0	0
Nease	3,1	0	0

[ESRS S1-14]	2022	2023	2024
Lost Time Injury Frequency Rate (LTIFR)			
Wiesbaden (Production)	27,8	6,5	0,5
Wiesbaden	0	0	0
Leiden	0	0	0
Nease	0	0	0

[ESRS S1-15]	2022	2023	2024
Percentage of employees entitled to family-related leave			
Wiesbaden (Production) %	100	100	100
Wiesbaden %	100	100	100
Leiden %	100	100	100
Nease %	78	98	84

[ESRS S1-15]	2022	2023	2024
Number of employees who took family-related leave			
Wiesbaden (Production)	4	6	9
Wiesbaden	1	2	1
Leiden	0	0	0
Nease	4	4	2

ESRS / VSME / GRI

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About this Report

This report discusses the 2024 fiscal year - i.e., from 1 January 2024 to 31 December 2024 - but also other relevant incidents prior to this period. Reporting is done on an annual basis. The next sustainability report will be published for the 2025 financial year.

If you have any questions or feedback about this report, please contact:

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Disclaimer

This sustainability report includes certain statements regarding the future that are based on current assessments of future developments and available assumptions and forecasts. Such statements are always subject to a degree of risk and uncertainty, which means that assumptions may turn out to be inaccurate and actual developments may differ from those described in this report.

Catexel is under no obligation to amend these statements regarding the future to reflect future events or developments and does not intend to do so.

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