

Group sustainability statement

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General disclosures

About this Group sustainability statement

General basis for preparation of the Group sustainability statement

[ESRS 2 BP-1](#), [ESRS 2 BP-2](#)

This Group sustainability statement for the 2025 reporting period (January 1, 2025 to December 31, 2025) informs Brenntag's stakeholders about its sustainability activities. It was prepared on a consolidated basis, with the scope of consolidation the same as for the financial reporting. It incorporates both Brenntag SE, which is included in the consolidated financial statements, and the consolidated subsidiaries, which are also included along with structured entities. No subsidiary was excluded from the scope of consolidation.

The Group sustainability statement was prepared in accordance with Sections 289c to 289e in conjunction with Section 315c of the German Commercial Code (HGB) and meets both the legal requirements of the HGB and the statutory provisions under Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (EU Taxonomy Regulation). The non-financial reporting is prepared by fully and voluntarily applying the first set of European Sustainability Reporting Standards (ESRS) as a framework in accordance with Section 289d of the HGB. In this regard, Brenntag refers to the opinion set out in the answer to question ID 1090 of the EFRAG ESRS Q&A Platform – Compilation of Explanations (November 2024) that voluntary early publication does not affect the phase-in requirement periods granted by ESRS 1.

In this context, the following table illustrates how the mandatory aspects listed in Section 289c, para. 2 in conjunction with para. 3 of the HGB are fulfilled in the reporting prepared in accordance with ESRS as the applicable framework. Further information on the identification of material topics can be found in the section "Double materiality assessment".

Social matters were identified as being not material to Brenntag within the meaning of the law and were therefore not included in the Group sustainability statement applying a global policy. However, Brenntag reports on local social activities outside the annual report on the corporate website and on social media.¹⁾

Aspects	Topics according to ESRS
Environmental matters	E1 – Climate change E2 – Pollution E3 – Water E5 – Resource use and circular economy
Employee matters	S1 – Own workforce
Social matters	Non-material (according to ESRS)
Respect for human rights	S1 – Own employees S2 – Workers in the value chain
Anti-corruption and bribery matters	G1 – Business conduct

2.21 Material topics pursuant to Section 289c, para. 2 in conjunction with para. 3 of the HGB

Incorporation by reference

In this Group sustainability statement, Brenntag publishes the content required to be reported and refers to other parts of Brenntag's Annual Report 2025 for further disclosures. To enhance understanding, some information is not reported in this section, but can instead be found in other parts of the management report, such as the section "Group overview", the "Report on expected developments, opportunities and risks" or the "Corporate governance statement". A detailed overview can be found in the Appendix. No information corresponding to intellectual property, know-how or the results of innovation is omitted. Neither is use made of the exemptions in connection with Directive 2013/34/EU (Accounting Directive).

Value chain analysis

In identifying and presenting material impacts, risks and opportunities, Brenntag considered both its own operations and the Group's upstream and downstream value chain. Matters that relate solely to its own operations are expressly disclosed. Policies, actions and targets include the upstream and downstream value chain, depending on topical relevance.

A description of Brenntag's value chain can be found in the section "Business model and value chain" below and in the section of the management report entitled "Business activities and Group structure".

¹⁾ Information outside the management report is not part of the limited assurance engagement.

External assurance

Brenntag's consolidated Group sustainability statement, including all metrics, was subjected to a limited assurance audit by Deloitte GmbH Wirtschaftsprüfungsgesellschaft (Deloitte). The Practitioner's Report can be found in the relevant section of the Appendix. Unless stated otherwise, no metrics are validated by other external bodies.

Disclosures in relation to specific circumstances

[ESRS 2 BP-2](#)

Time horizons considered

The reporting is based on short-, medium- and long-term time horizons that Brenntag has defined and applied in accordance with ESRS 1, paragraph 6.4. Unless stated otherwise, in line with Brenntag's financial reporting, short-term matters relate to a time horizon of one year. The medium-term time horizon covers periods of one to five years, while long-term time horizons exceed five years. In identifying the material impacts, risks and opportunities, Brenntag defined an additional time horizon that is designated constant. This category denotes that certain impacts, risks and opportunities are ongoing or occur continuously.

Accounting principles, estimations and outcome uncertainties

The different accounting principles applied to the disclosed metrics in the topic-specific sections provide information on the underlying data. This specifies to what extent the upstream and downstream value chain is taken into account and to what extent estimation is used. In the environment-related sections in particular, a large number of data are subject to various uncertainties. This applies to the metrics on Scope 3 emissions, substances of (very high) concern, water consumption, circular products and circular packaging, and waste. In particular in the case of the metrics mentioned, repeated collection, validation and adaptation of the methodology will reduce this uncertainty in the future. Over the coming reporting periods, the learning effects arising in the process will be used to continuously improve data quality.

Restatement of prior reporting periods

Where applicable, information on the restatement and correction of prior reporting periods is provided in the accounting principles in the topic-specific sections.

The role of the management and supervisory bodies

[ESRS 2 GOV-1](#), [ESRS 2 GOV-2](#), [ESRS 2 GOV-4](#)

Brenntag SE has a two-tier management system consisting of the Board of Management and the Supervisory Board in accordance with the legal requirements of Article 9, (1) (c) ii) of Council Regulation (EC) No 2157/2001 on the Statute for a European company (SE) ("SE Regulation") and the German Stock Corporation Act. The management of business by the Board of Management and supervision by the Supervisory Board are therefore clearly separated. Detailed information on the role of the management and supervisory bodies, including the sustainability and business conduct matters addressed by them, is provided in the Corporate governance statement. A tabular overview of the allocation of the core elements of due diligence can be found in the Appendix to this Group sustainability statement.

Integration of sustainability-related performance in incentive schemes

[ESRS 2 GOV-3](#)

In order to strengthen Brenntag's commitment to sustainable business conduct, ESG targets have been explicitly implemented in the Board of Management remuneration system. Following its approval at the 2023 Annual General Meeting, a revised Board of Management remuneration system became effective, through which the Supervisory Board integrated ESG targets into long-term variable remuneration.

Long-term variable remuneration is awarded in the form of virtual shares. The number of virtual shares may increase or decrease, depending on Brenntag's long-term performance measured over a four-year performance period using specified performance criteria. The number of virtual shares finally awarded to the Board of Management member is linked to two financial performance criteria and, via an ESG multiplier, to ESG targets.

On the basis of Brenntag's sustainability strategy, the Supervisory Board selects up to three performance criteria and sets targets, which are to be achieved at the end of the performance period of the respective tranche and result in a multiplier of between 0.8 and 1.2 for each ESG target. The multipliers for each ESG target are weighted equally, resulting in an overall ESG multiplier of between 0.8 and 1.2.

The specific ESG targets for the 2023–2026, 2024–2027 and 2025–2028 tranches of long-term variable Board remuneration are:

- Reduction in greenhouse gas emissions (Scope 1 and Scope 2 emissions)
- Further increase in occupational safety (reduction in the Total Recordable Injury Rate; TRIR)
- Increase in the percentage of female employees at different levels of management

The target values, including the threshold and stretch value for the ESG targets, are in each case set by the Supervisory Board together with target values for the financial targets for variable remuneration in the financial year ending before a tranche is awarded. The target values relate to the last year of the performance period of the respective tranche. The target values and the achievement of each ESG target are in each case disclosed together with the achievement of the financial targets after the performance period of the respective tranche has ended. Taking the 2025 tranche as an example, this means that the target values were set in December of financial year 2024, relate to a measurement in 2028 and will therefore be disclosed in the 2028 remuneration report.

For the 2023–2026 and 2024–2027 tranches, the target values for the reduction in greenhouse gas emissions (Scope 1 and Scope 2) are aligned with the ESG targets for a syndicated credit facility. For the 2025–2028 tranche, the target values for the reduction in greenhouse gas emissions (Scope 1 and Scope 2) are aligned with the Group-wide reduction targets. These were successfully validated by the SBTi at the beginning of 2025. For the 2023–2026, 2024–2027 and 2025–2028 tranches, the target values for the TRIR and the increase in the percentage of female employees are aligned with the ESG targets for a syndicated credit facility.

Due to the use of multiplicative linking, the percentage of variable remuneration accounted for by the ESG targets can only be shown for the specific target amounts of variable remuneration depending on the total payout factors and as the extent of the influence of the multiplier. Assuming total payout factors for variable remuneration of 100% for the Chief Executive Officer, the percentage influence of the ESG targets is between –11.3% and +11.3%. As the three ESG targets are weighted equally, the influence of the reduction in greenhouse gas emissions (Scope 1 and 2 emissions) is a third of the stated influence. With regard to the total remuneration awarded or due to the Board of Management in 2025, the long-term variable remuneration from 2022 is taken into account, meaning that the specified ESG targets remain unconsidered. As a result, the impact of the emissions reduction target on the total remuneration awarded or due to the Board of Management in 2025 is 0%.¹⁾

In line with Board of Management remuneration, the three aforementioned ESG targets were also integrated into the long-term variable remuneration of the most senior management level (Global Leadership Team).

A preview of the tranche of long-term variable remuneration to be awarded in 2026 is omitted, as it is currently under review.

Risk management and internal controls over sustainability reporting

ESRS 2 GOV-5

In the course of the materiality assessment implemented in 2024 and revalidated in 2025, Brenntag conducted assessments of sustainability-related impacts, risks and opportunities. The risks identified as material are also covered in the Group-wide risk management system. For example, risks in relation to business conduct are recorded under risk category compliance risk while risks in relation to pollution are recorded under environmental protection, health and safety. Detailed information on this and on the internal control system can be found in the section "Report on expected developments, opportunities and risks".

¹⁾ Further information on the structure of the variable remuneration can be found in the "Remuneration report".

Business model, value chain and strategy

ESRS 2 SBM-1

Business model and value chain

As a chemical distributor, Brenntag connects several 10,000 chemical and ingredients manufacturers with customers from the chemical processing industry and other branches of industry. The Group purchases large-scale quantities of industrial and specialty chemicals and ingredients from a large number of suppliers, which, for their part, purchase raw materials from a large number of upstream suppliers. This enables the Group to achieve economies of scale in procurement and offer a comprehensive range of products and value-added services. The products it purchases are stored in distribution facilities, packed into quantities according to customer requirements and delivered, typically in less-than-truckloads. Efficient logistics and transport management is essential to ensuring that items are stored safely and transported safely. To secure its inputs, Brenntag relies on close supplier relationships and diversification across the product portfolio and the global supplier and customer relationships. Brenntag complies with the various regional legislative requirements that govern and, in some cases, prohibit the sale of chemicals.

Overall, Brenntag's customers benefit from a broad product range comprising around 20,000 different chemicals and ingredients as well as extensive value-added services, including just-in-time delivery, product mixing, repackaging, inventory management and drum return handling. The Group also provides tailor-made solutions, such as application, marketing and supply chain solutions, including recycling solutions, technical and formulation support, in-depth regulatory know-how and digital services such as online sales channels and product platforms. In addition, by offering more sustainable products and solutions, Brenntag helps its customers to meet their own sustainability targets. This also opens up further business opportunities for the Group, particularly in relation to the more sustainable product portfolio.

Further information on the business model and the value chain can be found in the section "Group overview", sub-section "Business activities and Group structure".

Sustainability strategy

Brenntag aims to fulfill its responsibility as global market leader and actively shape the future of the industry. The company supports its partners within its networks and promotes collaboration and shared success.

Sustainability has been an integral part of Brenntag's corporate strategy for many years now. As far back as 2014, the company became a member of the UN Global Compact and committed to its principles for human rights, labor standards, environmental protection and fighting corruption. In the same year, Brenntag joined Together for Sustainability (TfS), an industry initiative that works to enhance sustainability in the supply chain, and in 2016 it became the first chemical distributor to obtain full membership. In 2020, the CEO signed the Global Compact Statement from Business Leaders for Renewed Global Cooperation together with over 1,000 CEOs of other companies from more than 100 countries. In 2021, Brenntag joined the global RE100 initiative and thus pledged to source 100% of the required power from renewable sources by 2025. In 2022, Brenntag signed up to the Science Based Targets initiative (SBTi), thereby committing to have its climate targets validated. The process to validate the climate targets was completed at the end of January 2025.

Also in 2022, the Group developed its sustainability vision Future Sustainable Brenntag and formulated an ESG strategy. The vision describes Brenntag's overarching set of long-term objectives and the Group's basic direction. The strategy sets out this approach in greater detail and states the actions taken to achieve this objective. The strategy breaks down into six central focus areas:

- Portfolio and investment steering
- Climate change mitigation and reduction of CO₂e emissions
- Resource efficiency and circular economy
- Fair and safe employer
- Responsible partner for suppliers and communities
- Management structures for business ethics

Brenntag has set clear medium-term targets and some long-term targets for each focus area. In order to achieve these, it has also defined short-term targets, the progress toward which must be measured on a yearly basis. Details of the topic-specific targets and the current status of implementation are explained in further detail in the following topic-specific sections. In addition, further information on the Group's overarching objectives and its strategy, including significant groups of products and services offered, can be found in the section "Group overview" in the sub-section "Business activities and Group structure" and in the sub-section "Objectives and strategy".

GROUP SUSTAINABILITY STATEMENT

Focus area	Targets 2025-2030	Targets 2030-2050	(Interim) target achievement 2025	
Management structures	Increase the number of managers with ESG-related targets (2027) ¹⁾		Cross-unit workshops to identify existing ESG targets	achieved
	Implement a sustainability organization within the operational structure (2027) ¹⁾		Sustainability engineer roles implemented in EMEA and North America	achieved
Portfolio- and investment-steering	Assess and steer 100% of the product portfolio (sales in EUR) for / toward sustainability (2025)		100% of the product portfolio (sales in EUR) assessed for and steered toward sustainability	achieved
	Develop strategies to support technological advancement in important industry segments (2025)		Further business development for battery materials and biopharma established	achieved
Climate change	100% electricity consumption from renewable sources (2025)		93.9% electricity consumption from renewable sources	partially achieved
		Scope 1&2: 58.8% reduction in CO ₂ e vs. 2023 (2034) Scope 3: 35% reduction in CO ₂ e vs. 2023 (2034) ²⁾ Net-zero CO ₂ e emissions vs. 2023: Scope 1&2 (2045), Scope 3 (2050)	6.4% reduction in CO ₂ e emissions (Scope 1 & 2) 19.4% reduction in CO ₂ e emissions (Scope 3)	achieved
Pollution		25% reduction in process spills vs. 2023 (2030)	Process spill rate of 2.62 (increase of 39% vs. 2023)	not achieved
Resource use and circular economy	Ten circular businesses, each generating > EUR 1 million a year (2025)		Ten circular businesses implemented	achieved
Own workforce		Total Recordable Injury Rate (TRIR): < 2,0 (2030)	TRIR: 2.1	achieved
	Annual global employee engagement survey (eNPS), including action planning and monitoring (2024-2026)		eNPS implemented	achieved
		Female representation of at least 30% across our entire management below the Board of Management (2030) ³⁾	Female representation across management levels: 37.8%	achieved
	100% targeted expansion of unconscious bias training for leaders, HR managers and recruiters (2025)		Unconscious bias training partially expanded (participation rate: 35.4%)	partially achieved
Workers in the value chain	All suppliers share our vision on human rights and environmental protection (2027)		Actions and interim targets for 2025 defined and achieved.	achieved

2.22 Targets

General	Environment	Social
achieved	partially achieved	not achieved

¹⁾ Further information can be found in the corporate governance statement.
²⁾ The target boundary includes land-related emissions and removals from bioenergy feedstocks.
³⁾ Except in jurisdictions where prohibited by law.

Sustainable product portfolio and investment steering

Portfolio steering

The product portfolio's focus on innovative and sustainable products is a central element of the sustainability vision Future Sustainable Brenntag. Along the value chain, these contribute to greater efficiency, reduced resource consumption and a smaller impact on people and the environment. Developing a sustainable product portfolio is therefore a fundamental part of Brenntag's business model and integrates not only economic but also social and environmental matters.

In 2025, based on data available in the global ERP system, 100% of the product portfolio was segmented on the basis of established methods such as the Framework for Portfolio Sustainability Assessments of the World Business Council for Sustainable Development (WBCSD). This corresponds to 95% of total sales.¹⁾ In doing so, each product is classified with regard to its sustainability performance, from products that make a particular contribution to sustainability ('accelerator') through products that meet standard market sustainability requirements ('sustainable standard') to products with (significant) sustainability deficiencies ('conversion' and 'challenged'). The business units label products in accordance with these four sustainability categories. Key material data and product performance data are captured by regional ERP systems and consolidated in a master data file. This file serves as the basis for extracting commercial metrics and carrying out analyses.

Brenntag's aim of using sustainability criteria to steer 100% of its portfolio by the end of 2025 was also achieved based on data available in the global ERP system. This corresponds to 95% of total sales.¹⁾ Since then, the intent has been to increase the proportion of 'accelerator' products, which include products with a reduced product carbon footprint (PCF), circular products and safer products.²⁾ The targets were developed by Group Sustainability in close consultation with the Brenntag Specialties and Brenntag Essentials divisions and finalized with the involvement of the Board of Management and the management. Progress in achieving the target is reviewed by the Board of Management on a quarterly basis using an ESG scorecard.

Based on the portfolio segmentation results, targets will be set in 2026 to increase the accelerator growth rate. In addition, data improvement is ongoing, as is the digitalization of processes to facilitate accelerator management.

To improve the availability and transparency of sustainable products, Brenntag offers the Sustainable Solutions Platform. This platform provides customers with information on products and services that advance climate protection, foster circularity, and uphold responsible sourcing practices. The platform also includes a customer survey to gather insights into preferences and needs related to safer alternatives and circular economy projects. These insights help to connect customers with the right experts and drive the development of more sustainable solutions.

In its efforts to promote the technological transformations driven by sustainability in key customer industries and sectors such as electromobility and biopharma, Brenntag has set itself the goal of developing corresponding strategies by the end of 2025. In the field of lithium-ion batteries, activities include the supply of materials and process chemicals for critical process steps in raw material extraction, refining, cell manufacturing, and recycling. In addition, applications in the adjacent sectors of photovoltaics and electronics are addressed through global and local process integration, materials expertise, and concepts aimed at reducing energy and resource consumption.

At the same time, in the pharmaceutical sector, the shift from conventional chemical synthesis to biologically-based production methods is gaining relevance. In this context, Brenntag provides materials, services, and technical support for biopharmaceutical applications. These efforts aim to enable more resource-efficient and sustainable healthcare technologies in response to evolving market requirements.

In financial year 2025, Brenntag generated sales of EUR 15,171.5 million in total.³⁾ Brenntag operates a network of around 600 sites in over 70 countries with approximately 17,000 employees. A detailed overview of the number of employees broken down by region can be found in the section "Own workforce", sub-section "Material impacts, risks and opportunities related to own workforce".

¹⁾ The remaining 5% relates primarily to data from recently acquired companies whose product portfolio is not yet available in the global ERP system. These data will be incorporated once the required integration and data quality processes have been completed.

²⁾ Further information on this can be found in the sections "Climate change", sub-section "Scope 3 emissions", "Pollution", sub-section "Safe products and substitution of substances of (very high) concern", and "Resource use and circular economy", sub-section "Circular product portfolio".

³⁾ Further information on sales can be found in the "Report on economic position", sub-section "Results of operations".

Investment steering

When it comes to assessing mergers and acquisitions, Brenntag prepares sustainability appraisals in which it determines how the company in question fits Brenntag's ESG strategy. The assessment criteria here include a review of energy consumption, energy sources, scope 3 impacts, the supplier assessment, and the products offered by the company under analysis that are classified as sustainable. Portfolio risks relating to sustainability are also examined and incorporated into the investment assessment. Five assessments were prepared for all targeted acquisitions in the reporting period (2024: seven assessments).

Since 2022, Group Sustainability has also played a key role in investments with a sustainability dimension. For example, the department assesses investments in buildings or means of transport such as heavy goods vehicles and forklift trucks. It is determined what impact the investment will have on the Group's carbon footprint and the achievement of the CO₂e targets, and, if applicable, how this needs to be counteracted from a sustainability perspective.

Interests and views of stakeholders

[ESRS 2 SBM-2, S1-2, S2-2](#)

Brenntag maintains regular dialog with its various stakeholders with a view to understanding their interests and views, and also establishing a mutual understanding of challenges or longer-term perspectives. The insights from the dialog inform the Group's strategic decisions, and the interaction is part of the Group-wide due diligence processes.¹⁾ Significant issues are discussed at the meetings of the Supervisory Board's Transformation and ESG Committee.

The key stakeholder groups include employees, customers, suppliers, other business partners, investors and other representatives of society. In the course of the 2024 materiality assessment, the list of stakeholders was categorized in accordance with ESRS. In the reporting period, a further review identified additional stakeholder groups and added dialog formats. Brenntag distinguishes between internal and external stakeholders who are or could in future be affected by the impacts of Brenntag's business activities and those of the Group's value chain, and users of the Group sustainability statement. This view results in the following overview, including different dialog formats:

Stakeholders	Internal or external	Affected stakeholders / users / both	Dialog formats
Own employees, works councils, external employees	Internal	Affected stakeholders	Employee surveys, town halls including question and answer sessions, intranet, newsletters, Sustainability Community, various training options, Safety Week
(Potential) employees	External	Both	Company websites, job fairs, social media
Management and leadership (Level L1)	Internal	Affected stakeholders	Sustainability Council, Board of Management meetings, ESG scorecard
Customers	External	Both	Direct dialog between key account managers and customers, self-assessment questionnaires, audits, conferences, Brenntag Sustainability Survey
Suppliers and business partners	External	Both	Direct interaction, audits, EcoVadis assessments, grievance mechanism
Investors	External	Users	Press releases, annual general meeting, investor conferences, roadshows, Capital Markets Day, ESG ratings
Industry associations, research institutes, non-governmental organizations	External	Users	Active member of industry and sector associations, cooperation with universities and non-governmental organizations

2.23 Stakeholder engagement

Through engagement with stakeholders in various dialog formats, Brenntag shares information about its ESG activities, gathers feedback and strengthens cooperation, transparency and trust. The findings of these dialog formats are taken into account in developing and refining the sustainability strategy. For example, the findings of the Brenntag Sustain-

ability Survey have helped to incorporate the interests and views of stakeholders, especially customers. These were also specifically taken into account when assessing the material impacts, risks and opportunities in relation to climate change, pollution, water, and circular economy and resource use.

¹⁾ Further information on this can be found in the statement on due diligence in the Appendix.

Double materiality assessment

Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3, ESRS 2 IRO-1, ESRS 2 IRO-2

Brenntag's operations have material societal, social, economic and environmental impacts. The following matrix provides an overview of the results of the double materiality assessment performed by Brenntag in 2024 in accordance with ESRS. This materiality assessment was validated in the reporting period, and the allocation of individual impacts was adjusted to ensure consistent presentation. These adjust-

ments include, in particular, the reassignment of specific IROs, the revision of selected wording, and the updating of the risk assessment scale based on current data from the financial reporting. The overall assessment was confirmed as still valid.

The matrix shows the material risks and opportunities or the financial materiality of the topics for Brenntag on the X axis (outside-in perspective) and the materiality of the impacts of Brenntag's operations on people and the environment on the Y axis (inside-out perspective). This comparison enabled Brenntag to identify its strategic focus areas and align the sustainability strategy accordingly.



2.24 Materiality matrix

Threshold inside-out perspective: 2.50
 Threshold outside-in perspective: 2.00
 OO = Own operations
 VC = Value chain

Details of the individual material impacts, risks and opportunities are contained in the sections on the topical standards. These provide information on how Brenntag manages those impacts and addresses the risks and opportunities in the context of the Group's own sustainability strategy. Information on the upstream materiality assessment process can be found in the sections on material environmental topics and business conduct. In 2025, a qualitative assessment of Brenntag's strategy and business model was conducted again in the course of a workshop with Brenntag sustainability experts. This showed that the Group still has the resilience to address the material impacts and risks and take advantage of the opportunities. For example, material impacts, risks and opportunities are addressed within the sustainability strategy and/or in functions and departments explicitly put in place for the purpose.

A list of disclosure requirements for material data points in accordance with ESRS and the table containing all the data-points that derive from other EU legislation can be found in the Appendix.

Process to identify and assess material impacts, risks and opportunities

ESRS 2 IRO-1

In 2024, the following steps were taken to identify and assess the material impacts, risks and opportunities. In doing so, all Group activities were taken into account and the core elements of due diligence were included, the mapping of which is shown in a tabular overview in the Appendix to this Group sustainability statement:

1. Stakeholder identification and engagement

The starting point was the stakeholder survey conducted in 2022. In 2024, the stakeholder membership was extended and, as described above in the section on the interests and views of stakeholders, also categorized into "affected stakeholders" and "users of the Group sustainability statement" in accordance with ESRS.

2. Preparation of a list of (potentially) relevant sustainability topics

An initial list of material topics was based on the topics identified by Brenntag back in 2022. This was made more granular by further distinguishing the topics into sub-topics and sub-sub-topics in accordance with ESRS. An additional peer group analysis ensured the completeness of the topics and resulted in an initial list of possible material topics (long list).

3. Definition of impacts, risks and opportunities

In further steps, the sustainability matters were classified as an actual or potential impact, risk or opportunity. Internal Brenntag stakeholders and sustainability experts were consulted for the purposes of this assessment. These are able to assess the external stakeholder perspective either because they are in direct and regular contact with stakeholders (e.g. customer advisors) or because they, as experts, possess specialist knowledge (e.g. with regard to human rights in the supply chain). Direct consultations with affected communities were not conducted as part of the identification of impacts, risks and opportunities in connection with the environmental topics.

4. Assessment of impacts

In accordance with the approach set out in ESRS 1, (actual and potential) negative and positive impacts were assessed with Brenntag using both gross and net considerations, i.e. the situation before and after the effects of policies, actions and targets.

Brenntag assessed actual negative impacts on the basis of severity, while likelihood was in each case added as an assessment criterion in the case of potential negative impacts. However, in accordance with ESRS, likelihood was excluded from the assessment of potential negative impacts on human rights in order to give the severity of the impacts precedence.

Severity was assessed based on scale, scope and irremediable character. Scale refers to how grave (in the case of a negative impact) or how beneficial (in the case of a positive impact) the impact is. Its scope is how widespread the impact is. Irremediable character refers to the extent to which the affected environment or people can be restored to their original state.

In assessing positive impacts, Brenntag considered scale and scope (actual impacts) or scale, scope and likelihood (potential impacts).

The assessment was performed on the basis of close, cross-departmental, interdisciplinary collaboration with both internal analyses, such as a climate risk assessment, threat assessments or supplier assessments, and external studies, e.g. IPCC, UN Global Compact or sector analyses, playing a role. Consideration was also given to regulatory requirements, such as the EU Taxonomy or the Corporate Sustainability Due Diligence Directive (CSDDD).

5. Assessment of risks and opportunities

For the purposes of assessing financial materiality, Brenntag evaluated the risks and opportunities from sustainability matters. This involved examining whether they may affect, or could reasonably be expected to affect, the financial position, financial performance or cash flows over the short, medium or long term. No current or anticipated financial effects of Brenntag's material risks and opportunities on its financial position, financial performance or cash flows were identified for the 2025 reporting period either.

The cross-departmental assessment of risks and opportunities was supported by financial reports, risk analyses and scenario analyses. Market data, such as carbon prices or regulatory costs, and studies on market- and climate-related risks are also important sources of information. Dependencies and interdependencies between these risks and opportunities and the impacts identified were also considered. The thresholds taken as a basis and the risks thus identified are aligned with and managed as part of Brenntag's general internal risk management. No sustainability risks were given priority over other risks. Further information on risk management can be found in the Report on expected developments, opportunities and risks.

6. Validation of the results

In the reporting period, the results of the double materiality assessment were once again validated with internal stakeholders, submitted to the Board of Management and approved by the Audit and Compliance Committee.

As a result of the process described above, the topic of biodiversity and ecosystems continued to be assessed as being not material. However, ESRS require data points to be disclosed on the upstream materiality assessment process for the environment-specific topics regardless of their materiality. Accordingly, Brenntag considered potential impacts on ecosystems such as those arising from the use of its vehicle fleet on roads, as well as possible dependencies that could result from its product portfolio. For example, components of Brenntag's product portfolio could rely on biodiversity and ecosystems or be linked to their loss. A detailed assessment of individual sites, regardless of whether they might be located in or near biodiversity-sensitive areas, was not conducted, as the potential impacts are general rather than site-specific. Brenntag also concluded that it is not necessary to implement any biodiversity mitigation measures. Aspects such as potential local pollution, which could have a minor impact on biodiversity, are covered in more detail in the section on pollution. Systemic, transition or physical risks were not included in assessing the topic of biodiversity and ecosystems.

Environment

Climate change

Material climate change-related impacts, risks and opportunities

ESRS 2 SBM-3, ESRS 2 IRO-1

Climate change mitigation plays a particularly important role in the sustainability vision Future Sustainable Brenntag,

and the climate strategy is derived directly from it. It is based on two different and equally important components. Firstly, the focus is on minimizing the carbon footprint. At the same time, Brenntag strives to increase its positive contribution and leverage opportunities, such as by developing environmentally friendly and environmentally compatible products and solutions. In the course of the materiality assessment, Brenntag identified the following material climate change-related impacts, risks and opportunities:¹⁾

Material topic	Impacts, risks or opportunities	Value chain	Time horizon	Description
Climate change mitigation	Impact (negative)	Own operations	Constant	Contribution to climate change through Scope 1 and Scope 2 emissions
	Impact (negative)	Upstream and downstream	Constant	Contribution to climate change through Scope 3 emissions
	Impact (positive)	Along the value chain	Constant	Possible impact on the distribution market as an influential market player (Scope 1 and Scope 2 emissions)
	Opportunity	Own operations	Constant	Sales opportunities as a result of the potential for differentiation offered by a lower-carbon product portfolio
Energy	Impact (positive)	Downstream	Constant	Possible positive impact on customers in relation to energy consumption and energy efficiency
	Impact (positive)	Upstream	Constant	Possible positive impact on suppliers in relation to energy consumption and energy efficiency
Climate change adaptation	Risk	Own operations	Long-term	Physical risks due to potential damage at Brenntag sites/supply chains as a result of extreme weather conditions

2.25 Material climate change-related impacts, risks and opportunities

Transition plan

E1-1, E1-8

In 2022, Brenntag joined the Science Based Targets initiative (SBTi) in order to address climate change-related impacts, risks and opportunities in a focused manner and align its strategy with the latest scientific findings. Under the SBTi, Brenntag aligned its targets for Scope 1 and Scope 2 emissions with the 1.5°C target under the Paris Agreement and its targets for Scope 3 emissions with the goal of limiting global warming to well below 2°C (WB2C). The targets were validated by the SBTi in January 2025.

Brenntag has introduced and continued two key actions in relation to Scope 1 and Scope 2 emissions in order to meet the targets set. These include the carbon management program and the CERO (Carbon Emission Reduction in Operations) project. In the course of these two projects, various decarbonization pathways have been identified and analyzed. Examples of derived actions include implementing energy efficiency measures, such as developing a more sustainable vehicle fleet through the use of biofuels, fitting installations with lower-emission technologies, for example replacing gas heating systems with heat pumps, and training and raising awareness among the Group's employees with regard to energy-saving behavior and how they can help to achieve the climate targets.

¹⁾ Further information on this is contained in the section "General disclosures", sub-section "Double materiality assessment".

Carbon management program and CERO project

As part of the carbon management program, each Brenntag entity is held accountable for 100% of the Scope 1 and Scope 2 emissions it causes through a set internal price of EUR 30 per tonne of CO₂e. The fixed price is calculated by taking into account the emissions reductions achieved, carbon taxes, emissions certificates, renewable energy costs and voluntary offsetting. Key reference points for this calculation draw on major international carbon-pricing overviews, global market analyses, industry fuel-price trends, and relevant EU frameworks on emissions trading and sectoral regulation. The resulting amount is paid virtually into an internal climate protection fund. Each company or site can apply for this budget by submitting emissions-saving projects. The Sustainability Council is responsible for setting the internal carbon price and selecting eligible projects for support.

Under the CERO project, the regional organizations are assigned annual emissions reduction targets so as to set clear responsibilities for operating units in reaching Brenntag's SBTi Scope 1 and Scope 2 targets. In addition, a working and steering structure has been established with dedicated decarbonization engineers to support locally feasible reduction initiatives. The initiatives are prioritized based on abatement cost and fit with the overall strategy by regional steering committees, led by business and supply chain leaders. Cross-regional collaboration is fostered through regular best-practice sharing sessions, while awareness and process integration are embedded into relevant business functions.

The largest lever for reducing Scope 3 emissions lies in the development of a more sustainable product portfolio at Brenntag. The Group therefore aims to systematically steer this in line with the climate transition plan by offering and actively marketing products with a reduced product carbon footprint (PCF). To this end, the Synapse project was launched in the reporting period to support the Brenntag portfolio's shift toward lower-PCF products and away from more carbon-intensive lines of business.

Synapse project

In 2025, the Synapse project was launched to support Brenntag's Scope 3 emissions reduction strategy. This project is a carbon emissions reduction program, inclusive of regional carbon emissions reduction targets, an organizational structure and a development plan being driven by the divisions and regions, and supported globally by Group Sustainability. The main focus of the project is on reducing Scope 3.1 (Purchased Goods and Services) and Scopes 3.11 and 3.12 (Use and End of Life Treatment of Sold Products) by steering Brenntag's portfolio toward lower-PCF products and gradually phasing out emission-intensive business based on internally defined thresholds. The project addresses approximately 92% of our Scope 3 emissions.

The transition plan is the responsibility of Brenntag's CEO as part of his direct responsibility for Group Sustainability, which has functional management responsibility for all climate change mitigation-related matters. In addition, the individual parts of the transition plan were approved by the entire Board of Management.

The Sustainability Council discusses the implementation of the transition plan and cross-function actions, and tracks implementation using the ESG scorecard. Moreover, the Vice President Sustainability Brenntag Group is involved in all important investment decisions as well as decisions regarding mergers and acquisitions so that alignment with the transition plan is ensured in these areas, too. Due to Brenntag's business model, no significant locked-in CO₂e emissions were identified from our assets and products. Brenntag is not excluded from the EU Paris-aligned Benchmarks.

Not least of all, Brenntag is scored by leading sustainability ratings such as CDP, which assesses companies on the reporting of data relevant to climate protection. In 2025, Brenntag maintained its CDP rating of A-, placing the company among the top 7% of all rated companies.

Policies and actions

E1-2, E1-3

In 2025, Brenntag developed an integrated, company-wide climate protection policy. This covers all Brenntag sites, facilities and activities as well as the upstream and downstream value chain in relation to climate change mitigation, climate change adaptation, energy efficiency and renewable energy. These topics are also covered in other corporate policies, such as the Brenntag Code of Business Conduct and Ethics, and the QSHE guidelines (QSHE: Quality, Safety, Health, Environment). All of the aforementioned guidelines and procedural instructions were adopted by the Board of Management and are available on the intranet. The Brenntag Code of Business Conduct and Ethics can also be downloaded from the company website.

With the aim of collaborating, exchanging ideas and offering our point of view, Brenntag participated in the Science Based Targets initiative (SBTi) pilot test for the Corporate Net-Zero Standard V2 and the UN Global Compact Climate Ambition Accelerator project during 2025. Above and beyond these activities in the reporting period, Brenntag implemented a diverse range of actions in relation to Scope 1, Scope 2 and Scope 3 emissions with a view to achieving the central goal of reducing CO₂e emissions.

Scope 1 and Scope 2 emissions

E1-3, E1-7

Procuring electricity from renewable energy sources is a major lever for reducing Scope 2 emissions and something that Brenntag continued to drive forward in 2025. In doing so, Brenntag relies on a combination of on-site generation, direct supply contracts and purchases of guarantees of origin, with the share of renewable electricity totaling 93.9% in the reporting period (2024: 87.4%). Around 52,581 tonnes of Scope 2 emissions were thus avoided (2024: 52,397 t Scope 2 emissions).

This 2025 reporting period marks Brenntag's target milestone for achieving 100% renewable electricity, in alignment with the RE100 commitment.¹⁾ This goal was successfully met at all locations except Singapore, where Brenntag is actively working to install its own photovoltaic system starting in 2026. The project is supported by the company's carbon management program and underscores Brenntag's continued efforts to expand renewable energy use globally. It is intended to install photovoltaic systems at sites where it is technically feasible (e.g. there must be no storage of flammable liquids) and economically worthwhile. During 2025, several photovoltaic systems were installed at Brenntag

sites, for example in Borås (Sweden), Scunthorpe (United Kingdom) and Traun (Austria). These supplement the existing installations on Brenntag warehouses and office buildings, including in Añelo and Zarate (Argentina), Kandrzin-Cosel (Poland), Padua (Italy), Bangkok (Thailand), Gurugram (India) and Santa Fe Springs (U.S.).

Various project ideas were submitted and implemented under the carbon management program (budget: around EUR 6.2 million)²⁾ in 2025 and are to save a total of around 6,752 tonnes of Scope 1 emissions and 441 tonnes of Scope 2 emissions annually as of 2026. The carbon management program projects implemented in 2024 reduced Scope 1 emissions by around 247 tonnes in the reporting period (2024: 1,521 t Scope 1 emissions; 594 t Scope 2 emissions). The projects included, for example:

- Electric heavy goods vehicles, including the necessary charging stations in the U.S.,
- Retrofitting multiple internal combustion engines with an Optimus Vektor system in the U.S.,
- Electric forklifts in Singapore and the U.S.,
- Replacing gas heating systems with heat pumps in the Czech Republic and Belgium,
- Improving insulation at multiple sites in preparation for further decarbonization.

One of the biggest projects in 2025, partly funded by the carbon management program, was Brenntag's net-zero site in Traun, Austria. In this context, a comprehensive energy-efficiency approach was implemented at the site, combining thermal renovation of buildings with the optimization of heating controls for the acid and alkali tanks. The heating system was converted to groundwater heat pumps in combination with low-temperature radiators. To support the transition, a photovoltaic system was installed to supply renewable electricity for the heat pumps, site operations, and electric vehicle charging stations. With a capacity of 220 kWp, the photovoltaic system will generate around 220,000 kWh of electricity per year, thus covering the annual consumption of the two heat pumps. The total savings amount to around 120 tonnes of CO₂e per year. The site now serves as a blueprint and global flagship for Brenntag's other sites around the globe.

In 2025 under the CERO project, the decarbonization roadmaps were developed for North America and EMEA for the period to 2028. Initial investments to enable far-reaching decarbonization initiatives in Brenntag's fleet and facilities were approved and local teams were upskilled to identify and execute quick-wins in decarbonizing assets.

¹⁾ RE100 provides a global guideline where businesses pledge to source 100% renewable electricity over the medium term.

²⁾ The funds for the carbon management program cannot be linked directly to items in the financial report, as those funds are disbursed after a lag of one year. This results in a delay that makes it difficult to allocate them directly.

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Another key initiative in 2025 was the further transition to low-emission fuels for Brenntag's fleet. A detailed analysis of the technical aspects and fuel availability was performed during the reporting period, finding good sourcing opportunities for biodiesel and hydrotreated vegetable oil (HVO) in France, Italy and California (U.S.). As a result, biofuels (biodiesel and bioethanol) accounted for 5.4% of total fuel consumption in 2025 (2024: 0.7%). This saved around 7,391 tonnes of Scope 1 emissions (2024: 922 t Scope 1 emissions). In addition, Brenntag uses efficient transport logistics to plan the fleet's routes such that fuel consumption, CO₂e emissions and harmful emissions are minimized. Using freight quotations for intermodal transportation enables the use of more environmentally friendly modes of transport on suitable routes.

In 2025, Brenntag offset some of the Scope 1 and Scope 2 emissions with the help of a new certified project (41,181 t CO₂e). In the reporting period, around 22.6% (2024: 67.7%) were offset in this way. A carbon offset project was selected that goes beyond emissions offsetting by addressing broader sustainability aspects. For example, it supports the preservation of the Brazilian rainforest, one of the most biodiverse ecosystems on the planet. The project is located in Brazil, where Brenntag operates its own sites, and complies with the Verified Carbon Standard (VCS), ensuring high environmental integrity and transparency.

CO ₂ e certificates canceled in the reporting period	2025	2024
Total (t CO₂e)	41,181	131,126
Share from removal projects (%)	0%	0%
Share from reduction projects (%)	100%	100%
Verified Carbon Standard (in %)	100%	100%
Share from projects within the EU (%)	0%	0%
Share of CO ₂ e certificates that qualify as corresponding adjustments (%)	0%	0%
CO₂e certificates planned to be canceled in the future	10,000 (from 2026)	

2.26 CO₂e certificates

Scope 3 emissions

E1-3

One action to optimize the portfolio involves building a portfolio of products with a reduced product carbon footprint (PCF) that offer customers an alternative to fossil-based products. This is supported by a globally valid ISCC+ certificate for mass-balance products and the Brenntag low-carbon product range, among other things.

Since 2024, project successes have already been seen in EMEA, for example, where Brenntag offers more sustainable sodium hydroxide. This is produced using 100% renewable energy and has a carbon-saving potential of approximately 65% compared with conventionally produced sodium hydroxide. Similarly, in 2025, Brenntag introduced renewable ammonia, manufactured using hydrogen derived from renewable biogas instead of fossil fuels. This transition is expected to reduce CO₂e emissions by up to 87% compared with previous deliveries. Brenntag is also exploring this approach for other high-volume commodities, such as circular glycols, to accelerate industry conversion in other countries as well.

Moreover, Brenntag's CO₂Xplorer provides support in developing new lines of business with lower-carbon products and creates more transparency over Scope 3 emissions along the chemical value chain. Since December 2022, Brenntag has been providing its customers with detailed product carbon footprint (PCF) data for the products they purchase from Brenntag if they so request. The calculation option has been continuously further developed over the last few reporting periods, culminating in the CO₂Xplorer core and the CO₂Xplorer on-demand in 2024. These tools enable the CO₂e emissions of chemical products to be calculated throughout their lifecycle.

The aim is to increase transparency over CO₂e emissions and thus drive the reduction of emissions throughout the supply chain. In 2023, the calculation method used for CO₂Xplorer was certified by the independent external testing service provider TÜV Rheinland following a systematic review. The certification confirms that Brenntag's PCF methodology meets the requirements of the internationally recognized ISO 14067:2018 standard and the Together for Sustainability (TfS) PCF Guideline. Moreover, in 2024, the tool was awarded the prize for the best digital innovation by the independent industry information platform ICIS.

CO₂Xplorer

The CO₂Xplorer tool uses various product data to calculate cradle-to-customer-gate CO₂e emissions. Carbon footprints from external data providers are used in addition to suppliers' primary data. In the reporting period, PCF (product carbon footprint) data were available for more than 2,100 chemical products. Supply chain CO₂e emissions for different means of transport and CO₂e emissions from warehousing are also taken into account. Emissions data for different product packaging, such as IBCs and drums, complete the comprehensive CO₂e emissions calculation.

CO₂Xplorer core can be accessed by Brenntag-internal users. The tool enables them to easily calculate PCFs for mixes, blends, solutions and products with multiple sources of supply, for example. Measuring the relevant CO₂e-emitting inputs – product, logistics, warehousing and product packaging – also allows different alternatives to be compared. Conventional products can thus be directly compared with more sustainable products, as can different transportation options, e.g. road-based versus rail-based transportation, or single-use versus reusable packaging.

CO₂Xplorer on-demand is a fee-based Brenntag customer service that enables business partners to independently establish CO₂e transparency for their purchased products on the basis of Brenntag's operational reference data and for selected supplier locations. They receive a CO₂e-centered product passport that offers complete emissions transparency. In the reporting period, the service was still offered only in the EMEA region.

Building on this foundation, Brenntag started to apply a new calculation methodology for circular and reused products, also in accordance with ISO 14067:2018 and ISO 14040/44:2006. This enables a transparent and auditable distinction to be drawn between virgin and circular product pathways, helping customers to validate defossilization and circular-economy claims.¹⁾

On the Synapse project in 2025, steps were taken to enhance the quality and scalability of Scope 3 emissions data. A project was launched to automatically extract and map supplier PCF data from unstructured sources, directly into Brenntag's global PCF database. This innovation is designed to significantly reduce manual data handling and supports both supplier prioritization and hotspot analysis to identify carbon-intensive products across the portfolio. The enhanced visibility helps to identify products and supply chains with the highest CO₂e impact, enabling targeted collaboration with both suppliers and customers to jointly reduce emissions and advance Scope 3.1 decarbonization initiatives. The Synapse project aims to further reduce Scope 3 emissions by 2028. Approximately 6 million tonnes are to be saved by expanding lines of business with a low product carbon footprint (PCF). A further 0.09 million tonnes are expected to be saved by expanding business activities with an extremely low PCF, while the gradual phasing-out of emission-intensive lines of business is expected to contribute around 1.6 million tonnes to the reduction.

Resilience analysis

ESRS 2 SBM-3, ESRS 2 IRO-1

In the reporting period, Brenntag validated and reviewed the resilience analysis of its sustainability strategy and business model in the context of climate change, which had been conducted in the previous year and incorporated the findings of the double materiality assessment.²⁾ It also examined climate-related transition events, i.e. economic, regulatory, technological and societal changes that may occur during the transition to a low-carbon and sustainable economy. For Brenntag as a distribution company, topics such as increased carbon pricing,³⁾ the development of low-emission technologies and changes in consumer behavior are of key importance in this context. These factors may affect the value chain through rising transport costs or changes in demand for more sustainable products, for example. Against this background, assumptions were developed for long-term scenarios that shed light on the possible implications for Brenntag. It was then assessed to what extent Brenntag's climate strategy is geared to addressing all opportunities

¹⁾ Further information on this can be found in section "Resource use and circular economy", sub-section "Circular product portfolio".

²⁾ Further explanatory notes on the double materiality assessment and the definition of the assessment time horizons can be found in the section "General disclosures", sub-section "Double materiality assessment".

³⁾ For the purposes of assessing carbon pricing, consideration was given to external sources such as the price range recommended by the High-Level Commission for 2030 in order to keep the rise in temperatures below 2°C.

and risks identified as material – over the short, medium and long term. Ultimately, Brenntag believes that it is resilient to the challenges of climate change identified due to its strong market position and its strategic alignment with the 1.5°C target.¹⁾

Nevertheless, the uncertainties that Brenntag faces must also be examined. For example, Brenntag's long-term decarbonization options in relation to Scope 1 and Scope 2 emissions depend on the further development of low-emission technologies and the regional availability of sustainable fuels. Therefore, Brenntag will first drive the decarbonization of the truck fleet over the short and medium term through the use of biofuels before making a more extensive switch to electric and hydrogen vehicles over the long term. Reducing Brenntag's Scope 3 emissions requires close cooperation with suppliers and targeted steering of the product portfolio toward more sustainable products. So far, improvements in the product carbon footprints (PCFs) of chemicals and ingredients are being driven mainly by the worldwide increase in the share of renewable energy in national power grids. Products that are deliberately designed to achieve a lower PCF still face commercial challenges, as demand and willingness to pay remain limited. This gap between ambition and market uptake continues to constrain the pace at which Scope 3 emissions can be reduced through portfolio transformation. Nevertheless, Brenntag tries to best leverage opportunities by continuously analyzing the specific requirements and potential of different industries with a view to making advances in decarbonizing the chemical value chain together with partners.

In the course of the resilience analysis, Brenntag also incorporated the results of a pilot project launched in 2022 that solely assessed long-term climate-related physical risks, such as rising sea levels or exceptional heatwaves, at the company's sites around the world. Together with an external service provider, it conducted a qualitative analysis of the long-term threat from climate risks for three global warming scenarios (RCP2.6, RCP4.5 and RCP8.5) for 2050. The three scenarios selected represent different global warming trends – an optimistic (RCP 2.6), a moderate (RCP 4.5) and a pessimistic estimate (RCP 8.5). This gives Brenntag a thorough understanding of the range of possible future devel-

opments, which can be embedded into strategic planning. Consideration was given to the likelihood, scale and duration of the risks and the geographical coordinates. Brenntag sites were thus assessed in terms of their exposure to such risks on a scale from 0 (very low risk) to 1 (very high risk). The results show that physical damage due to climate change may be a material risk over the long-term.²⁾ The assessment also highlighted that exposure and sensitivity can vary considerably, depending on geographical location and climate scenario. For example, coastal regions are at greater risk from storm surges and sea level rise, whereas interior regions may be more affected by droughts or heatwaves, depending on the scenario selected. The analysis is intended to help strengthen resilience to climate change on an ongoing basis.

The threat of physical risks is also captured and systematically assessed as part of the Group-wide risk reporting. Detailed information on the risk management process is contained in the section "Report on expected developments, opportunities and risks".

Targets and metrics

[E1-4, E1-5, E1-6, ESRS 2 BP-2](#)

The following are Brenntag's science-based CO₂e reduction targets. They were approved by the Board of Management and validated by the SBTi:

Medium-term targets

- Brenntag commits to reduce absolute Scope 1 and Scope 2 greenhouse gas (GHG) emissions by 58.8% by 2034 from a 2023 base year.³⁾
- Brenntag commits to reduce absolute Scope 3 GHG emissions by 35% by 2034 from a 2023 base year.³⁾

The Scope 1, Scope 2 and Scope 3 emissions reduction targets are gross targets and were developed on the basis of the relevant SBTi methodology, i.e. the SBTi Corporate Near-Term Criteria (version 5.2) for medium-term targets and the SBTi Corporate Net-Zero Standard (version 1.2) for net-zero targets using the cross-sectoral emission pathway. In doing so, the absolute contraction approach was selected, which requires a linear reduction in emissions, irrespective of the sector. The market-based method was also used.

¹⁾ No assets or business activities were identified that are incompatible with or need significant efforts to be compatible with the transition to a climate-neutral economy.

²⁾ The assessment perspective is also used in analyzing potential impacts of climate-related physical risks on net assets, financial position and results of operations.

³⁾ The target boundary includes land-related emissions and removals from bioenergy feedstocks.

GROUP SUSTAINABILITY STATEMENT

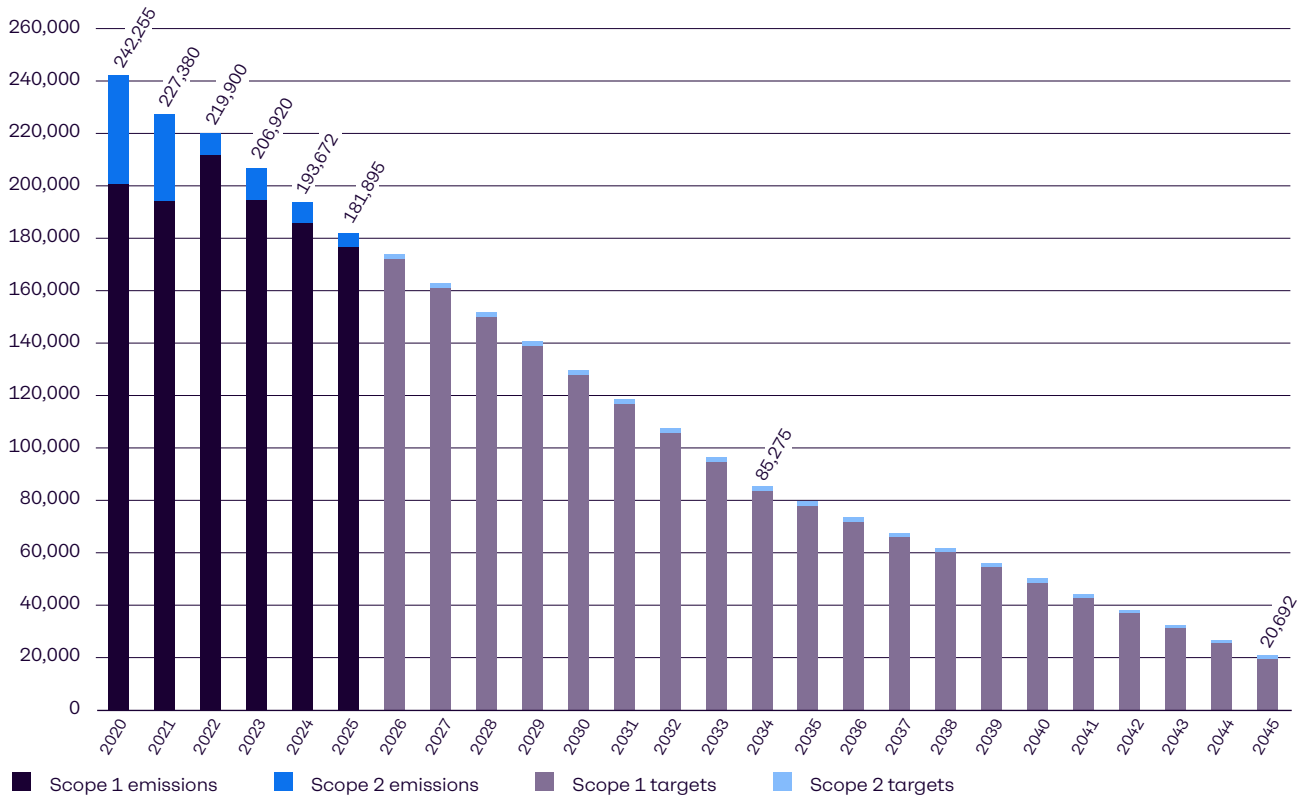
Net-zero targets

- Brenntag commits to reach net-zero GHG emissions across the value chain by 2050.
- Brenntag commits to reduce absolute Scope 1 and Scope 2 GHG emissions by 90% by 2045 from a 2023 base year.¹⁾
- Brenntag commits to reduce absolute Scope 3 GHG emissions by 90% by 2050 from a 2023 base year.¹⁾

Brenntag expects to be able to reduce Scope 1 and Scope 2 emissions almost completely by 2045. The remaining emissions are to be offset through carbon credits available and permitted from 2045. For Scope 3 emissions, Brenntag relies on the actions of its suppliers, which either offset their emissions or will use authorized emissions-removal methods through to 2050.

Linear progression is used to set annual interim targets. The other annual sub-targets are shown in the two graphics below, as are the emissions reductions achieved since 2020. In 2025, for example, a 6.1% (2024: 6.4%) reduction was achieved in Scope 1 and Scope 2 emissions. Scope 3 emissions were reduced by 19.4% (2024: 4.8%).

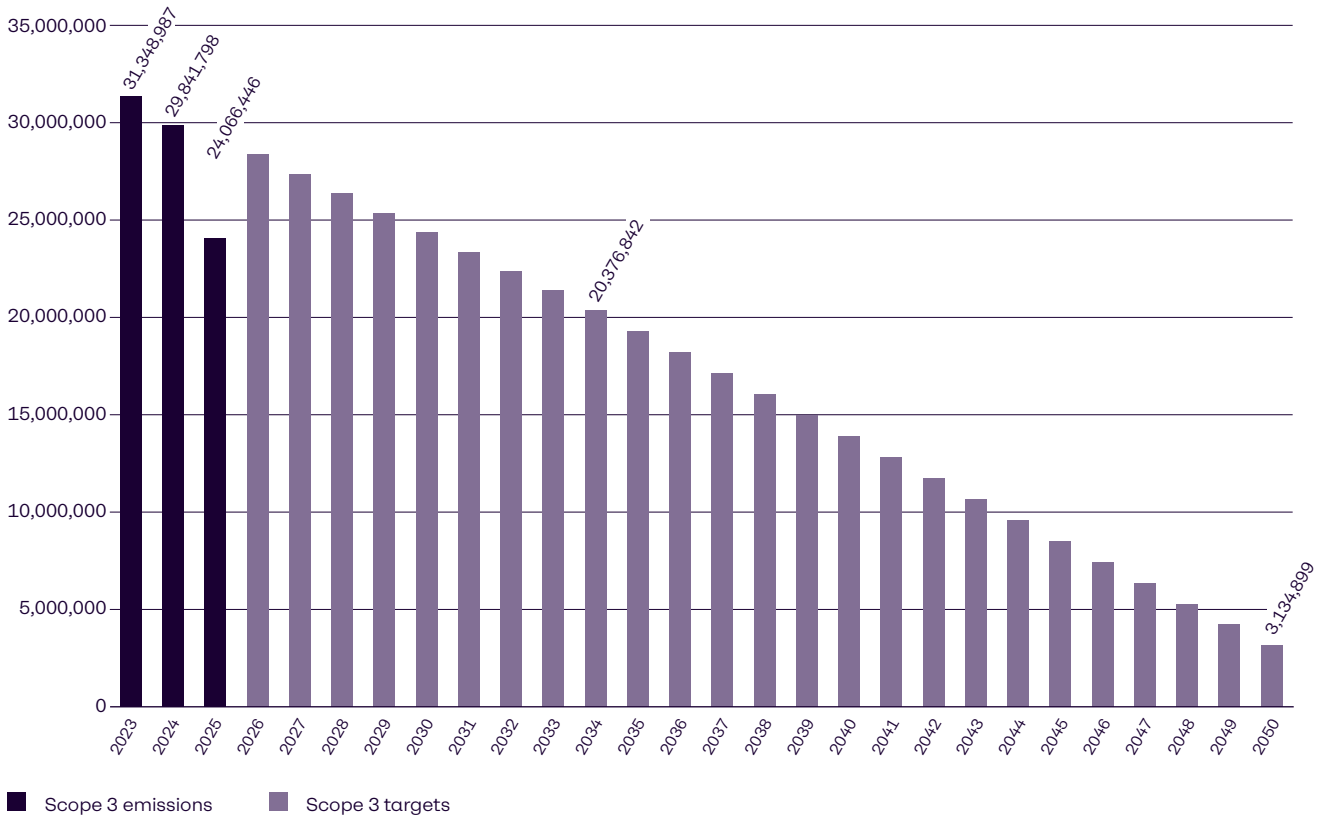
The targets cover all Brenntag business units and the upstream and downstream value chain, with the exception of emissions from the processing of sold products (GHG Protocol category 3.10) and some emissions from the use of sold products (GHG Protocol category 3.11), as these cannot be calculated due to the large number of customers and applications. This approach is in line with the requirements of both the GHG Protocol and the SBTi Chemicals Sector Guidance.



2.27 Scope 1 and 2 emissions - market-based (t CO₂e)

¹⁾ The target boundary includes land-related emissions and removals from bioenergy feedstocks.

GROUP SUSTAINABILITY STATEMENT



2.28 Scope 3 emissions (t CO₂e)

The following decarbonization levers and their overall quantitative contribution to the achievement of the CO₂e emission reduction targets by 2030 compared with base year 2023 were identified:

- Use of electricity from renewable energy sources: 5% (Scope 2)
- Switching to heat pumps and e-boilers: 6% (Scope 1)
- Decarbonization of the truck fleet: 21% (Scope 1)
- Decarbonization of the company car fleet: 4% (Scope 1)
- Electrification of forklift trucks: <0.5% (Scope 1)
- Gradual withdrawal from distributing very carbon-intensive products: approx. 5% (Scope 3)
- Expansion of the product portfolio of low-carbon products: approx. 7% (Scope 3)
- Sustainability criteria in the product procurement process: approx. 9% (Scope 3)

The goal of sourcing 100% renewable electricity worldwide by 2025 remains in place and this target will continue to be pursued going forward. It is in accordance with Brenntag’s Green Electricity Policy in line with the RE100 initiative and its standards. This goal was achieved in all our operations except for Singapore, as explained in the section “Policies and actions, Scope 1 and 2 emissions” above.

Progress in achieving climate and energy targets is tracked by the Board of Management on a quarterly basis using an ESG scorecard.

GROUP SUSTAINABILITY STATEMENT

	2025	2024
Energy consumption and mix		
Fuel consumption from coal and coal products (MWh)	-	-
Fuel consumption from crude oil and petroleum products (MWh)	525,001	632,205
Fuel consumption from natural gas (MWh)	181,564	147,946
Fuel consumption from other fossil sources (MWh)	-	-
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	18,535.0	26,005
Total fossil energy consumption (MWh)	725,100	806,156
Share of fossil sources in total energy consumption (%)	81.0%	85.8%
Consumption from nuclear sources (MWh)	-	-
Share of consumption from nuclear sources in total energy consumption (%)	0%	0%
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	26,722	3,296
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	138,575.0	127,707
Consumption of self-generated non-fuel renewable energy (MWh)	4,794.0	2,890
Total renewable energy consumption (MWh)¹⁾	170,091	133,892
Share of renewable sources in total energy consumption (%)	19.0%	14.2%
Total energy consumption (MWh)	895,190	940,048

2.29 Energy consumption and mix

¹⁾ Of the total amount of renewable electricity, 3.3% of the electricity comes from on-site generation, 11.9% from direct supply contracts and 84.8% from purchases of guarantees of origin.

Energy intensity per net revenue¹⁾	2025	2024	Δ %
Total energy consumption per net revenue (MWh/mEUR)	59.0	57.9	1.9%

2.30 Energy intensity per net revenue

¹⁾ In financial year 2025, Brenntag generated sales of EUR 15,171.5 million. All of Brenntag's business activities are in high climate-impact sectors. Further information on sales can be found in the "Report on economic position", sub-section "Results of operations".

GROUP SUSTAINABILITY STATEMENT

CO ₂ e emissions	Retrospective				Milestones and target years			Annual % target/ base year ¹⁾
	2025	2024	Δ %	2023 (base year)	2025	2030	2050	
Scope 1 GHG emissions								
Scope 1 GHG emissions (t CO ₂ e)	176,381	185,546	-4.9%	194,390	182,805	127,501	18,699	
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (in %)	-	-	-	-				
Scope 2 GHG emissions								
Location-based Scope 2 GHG emissions (t CO ₂ e)	44,416	48,317	-8.1%	49,017				
Market-based Scope 2 GHG emissions (t CO ₂ e)	5,513	8,127	-32.2%	12,530	1,993	1,993	1,993	
Scope 1 and Scope 2 GHG emissions								
Location-based Scope 1 and Scope 2 GHG emissions (t CO ₂ e)	220,798	233,863	-5.6%	243,407				
Market-based Scope 1 and Scope 2 GHG emissions (t CO ₂ e)	181,895	193,672	-6.1%	206,920	184,798	129,494	20,692	5.3%
Significant Scope 3 GHG emissions								
Scope 3 GHG emissions (t CO ₂ e)	24,066,446	29,841,798	-19.4%	31,348,987	29,354,052	24,366,713	3,134,899	3.2%
1. Purchased goods and services	20,319,526	25,796,193	-21.2%	27,193,880				
2. Capital goods	96,469	148,070	-34.8%	28,513				
3. Fuel- and energy-related activities (not included in Scope 1 or Scope 2) ²⁾	46,361	47,643	-2.7%	50,522				
4. Upstream transportation and distribution	780,468	741,915	5.2%	755,684				
5. Waste generated in operations	17,964	23,222	-22.6%	117,007				
6. Business travel	20,748	20,370	1.9%	23,247				
7. Employee commuting	12,179	12,464	-2.3%	12,608				
8. Upstream leased assets	299	141	112%	93				
9. Downstream transportation	46,052	40,635	13.3%	34,353				
10. Processing of sold products								
11. Use of sold products	1,094,918	1,252,283	-12.6%	1,342,416				
12. End-of-life treatment of sold products	1,621,311	1,741,850	-6.9%	1,765,867				
13. Downstream leased assets	-	-	0.0%	-				
14. Franchises	-	-	0.0%	-				
15. Investments	10,150	17,013	-40.3%	24,798				
Total GHG emissions								
Total GHG emissions (location-based) (t CO₂e)	24,287,243	30,075,661	-19.2%	31,592,394				
Total GHG emissions (market-based) (t CO₂e)	24,248,340	30,035,471	-19.3%	31,555,908	29,538,850	24,496,207	3,155,591	
Out-of-scope-emissions	6,875	812	747%	680				

2.31 CO₂e emissions¹⁾ Annual percentage reduction from base year 2023 required to reach the 2034 target.²⁾ This value includes upstream emissions from biofuels of 606 t CO₂e for 2025, 184 t CO₂e for 2024 and 145 t CO₂e for 2023.

Of this amount, 24.2% of the Scope 1 and Scope 2 emissions are emitted in the EMEA region (2024: 22.7%), 69.4% in North America (2024: 69.6%), 4.0% in Asia Pacific (2024: 4.7%) and 2.4% in Latin America (2024: 3.0%).

GROUP SUSTAINABILITY STATEMENT

Carbon intensity per net revenue ³⁾	2025	2024	Δ %
Total CO ₂ e emissions (location-based) per net revenue (t CO ₂ e/mEUR)	1,601	1,852	-13.6%
Total CO ₂ e emissions (market-based) per net revenue (t CO ₂ e/mEUR)	1,598	1,850	-13.6%

2.32 Carbon intensity per net revenue

³⁾ In financial year 2025, Brenntag generated sales of EUR 15,171.5 million. All of Brenntag's business activities are in high climate-impact sectors. Further information on revenue can be found in the "Report on economic position", sub-section "Results of operations".

Accounting principles

Brenntag follows the operational control approach and reports its energy consumption and its CO₂e emissions in accordance with the ESRs, taking into account the principles and requirements of the Greenhouse Gas (GHG) Protocol.

Since not all energy consumption data for the fourth quarter were available at the time of the audit, extrapolations were made. In the reporting period, the emissions estimated for Q4 2024 (2024 report) were compared against the actual values determined in the first quarter of 2025. This resulted in only minimal changes (1.1%). Nevertheless, the extrapolation method was further refined. The new method now analyzes the consumption trend from the first and fourth quarters of the previous years and applies it to the current year's Q1 value to produce a more accurate forecast for natural gas, district heating and electricity consumption.

The emissions are calculated using 2025 emission factors from the UK Department for Business, Energy & Industrial Strategy (DBEIS). The calculation for district heating was carried out using the factor according to UBA (2018).

To increase transparency over Scope 2 emissions, Brenntag has calculated these emissions using the market-based method in addition to the location-based method since 2020. In the case of the location-based method, average emission factors in the respective regions and

IEA emission factors are used for the reporting period. In the case of the market-based method, an emission factor of 0 kg CO₂e is used if renewable electricity was procured. Otherwise, the emission factors of the respective country electricity mix (excluding renewable sources) are used. If it is not possible to exclude renewable sources, the same emission factor is used for the location- and the market-based method. Using the market-based method enables company-specific purchases of energy from renewable sources to be presented in a more transparent manner. It therefore also serves as the basis for setting targets. The calculations under the location-based method merely enable better comparability with earlier reports.

Scope 3 emissions are quantified by applying the equation set out in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard:

greenhouse gas emissions = activity data * emission factor.

As listed in the table below, different approaches were selected for the various GHG Protocol categories, depending on the data available for the calculation. The reporting on Scope 3 emissions includes emissions related to Brenntag's business activities in the current financial year. This approach therefore also includes emissions that were emitted outside the period under analysis but were caused by business activities carried out in the reporting period.

Emissions category	Methodology
3.1 Purchased goods and services – chemical products	Activity data: mass-based method, of which 0% primary data from suppliers
3.1 Purchased goods and services	Spend-based method, of which 0% primary data
3.2 Capital goods	Spend-based method, of which 0% primary data
3.3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Fuel-based method: direct allocation based on Scope 1 and Scope 2 emissions data, of which 100% primary data from Brenntag activities
3.4 Transportation and distribution (upstream)	Hybrid approach: average data-, spend-based, distance-based method, depending on the data available in each region, of which 0% primary data
3.5 Waste generated (in own operations)	Activity data-based method: waste-type-specific method, of which 100% primary data from Brenntag activities
3.6 Business travel	Spend-based method, of which 0% primary data
3.7 Employee commuting	Countries, number of employees and number of working days as inputs for the calculation, of which 0% primary data
3.8 Leased assets (upstream)	Average energy intensity method, of which 0% primary data
3.9 Transportation and distribution (downstream)	Hybrid approach: activity data- and spend-based method, of which 0% primary data
3.10 Processing of sold products	Not calculated due to complexity (permitted under the GHG Protocol and SBTi Chemicals Sector Guidance)
3.11 Use of sold products	Only calculated for refrigerants operations, in accordance with comment on 3.10, of which 0% primary data
3.12 End-of-life treatment of sold products	Activity data: mass-based method, of which 0% primary data
3.13 Leased assets (downstream)	Not relevant with regard to Brenntag's business activities
3.14. Franchises	Not relevant with regard to Brenntag's business activities
3.15 Investments	Method based on the investee's sales, of which 0% primary data

2.33 Scope 3 emissions calculation method

Pollution

Material pollution-related impacts, risks and opportunities

ESRS 2 SBM-3, ESRS 2 IRO-1

As a distributor, Brenntag bears particular responsibility, as the processing and use of chemicals and chemical products may cause environmental damage in the event of an accidental release or improper use. The safe handling of chemicals is therefore of paramount importance to Brenntag in all respects. As part of the materiality assessment, any historical pollution at individual sites and the consultations held with individual stakeholders in this context were taken into account. Within Brenntag's risk management, environmental provisions for soil and groundwater contamination are

calculated on an issue-by-issue basis using a standardized methodology in line with the requirements of International Financial Reporting Standards (IFRS): Local site managers update known and potential contamination cases in the internal Site Management System (SMS). Cost estimates/cash flow assumptions are independently checked and, where needed, modelled to determine a best-estimate provision. The provision levels are continuously monitored and formally refreshed at each reporting date through the recurring SMS update cycle, including review of new site information, remediation progress, revised cost assumptions and timing.

The following table summarizes the material impacts and risks of Brenntag's business activities on the environment:¹⁾

Material topic	Impacts, risks or opportunities	Value chain	Time horizon	Description
Pollution of water and soil, pollution of living organisms and food resources (accidental releases)	Impact (negative)	Along the value chain	Constant	The accidental release of chemicals may lead to the contamination of/(ground)water and soil, flora and fauna.
	Risk	Own operations	Constant	Remediation, restoration or rehabilitation costs due to accidental releases
Substances of concern, substances of very high concern; pollution of living organisms and food resources	Impact (negative)	Downstream	Constant	Possible degradation of the environment/living organisms due to the use of products containing substances of (very high) concern

2.34 Material pollution-related impacts and risks

Accidental releases

Policies and actions

E2-1, E2-2

During the transportation, handling and warehousing of chemicals along Brenntag's value chain, there is generally a risk of an accidental release that may lead to water and soil pollution. Therefore, there is also a potential risk to living organisms and food resources. The Global QSHE Policy (QSHE: Quality, Safety, Health, Environment) combines the Group's strategy and standards for quality, health, safety and the environment. Brenntag strives for process safety, occupational health and safety, customer satisfaction, respect for the environment and continuous improvement at all times. The Group undertakes to provide the resources required for this.

The QSHE management system is a central pillar in this policy's implementation and is supported by the QSHE manual and the guidelines, procedures and responsibilities contained in it. The system is aimed at ensuring that Brenntag's sites are operated safely, its products are transported safely and its customers are supplied safely, thereby preventing any negative environmental impacts. The Global QSHE Policy and the related guidelines were developed by the functional department, which gave particular consideration to the handling of hazardous products. The policies and guidelines were approved by the Board of Management, which also has overall responsibility for their implementation. They apply to all Brenntag companies worldwide and are available through the QSHE management platform on the intranet.²⁾

¹⁾ Further information on this is contained in the section "General disclosures", sub-section "Double materiality assessment".

²⁾ Further information on the Global QSHE Policy and the QSHE management system is provided in the section "Own workforce", sub-section "Occupational health and safety".

The actions that build on the guidelines follow a three-step approach to preventing environmental damage as a result of spillages: prevention, retention, elimination. The actions are to be implemented at all operating sites and during transport.

The task, first of all, is to generally prevent releases. This includes measures such as structural requirements and operational specifications for storage facilities or loading and unloading points. There are also specific requirements for products with increased risk exposure. The intention is to prevent the risk of a release due to overfilling, incorrect filling and other incidents, for example.

Secondly, in case product releases nevertheless occur, Brenntag has installed various internal retention systems at its sites to collect spilled products and prevent them from entering the environment. These structural measures are complemented by easily accessible mobile materials and measures that enable leaked chemicals to be collected or absorbed quickly.

Thirdly, if, in exceptional cases, releases into the environment nevertheless occur – whether at the sites or during transportation – Brenntag takes actions necessary to clean up and restore the affected areas. Where necessary, these actions are taken in close consultation with the authorities responsible.

In addition, the safe handling of loose, unpackaged chemicals, termed bulk goods, requires specialized facilities and carefully designed processes. To ensure safety, Brenntag continuously implements a global Process Safety Management (PSM) system at all sites working with these bulk goods. Each site conducts a self-assessment every one to two years using a standardized questionnaire (SAQ) based on the internationally recognized Center for Chemical Process Safety (CCPS) framework. Additionally, a structured, risk-based review program ensures that formal PSM assessments are carried out at all operating sites. The frequency of these assessments is determined by a tiering system based on each site's risk profile. Both the SAQs and the audit programs are intended to assess the maturity level of the sites in implementing PSM and to identify potential areas for improvement.

In the reporting period, Brenntag expanded its PSM program. With the inclusion of additional processes and products, the number of designated PSM focus sites grew from 363 to 375. To enhance its risk-based approach, Brenntag introduced a refined site classification and tiering system. This enables more accurate prioritization and allocation of expert resources according to each site's risk profile. A strengthened team of internal and external auditors completed 35 centrally organized Tier 1 assessments and additional regional Tier 2 and Tier 3 assessments. The company also continued to build internal capabilities through structured training, certification programs, and knowledge-sharing initiatives. In the APAC region, for example, a dedicated training program was launched to prepare regional auditors for PSM assessments, with direct support and collaboration from EMEA resources.

To monitor PSM, process safety events are recorded. These are accidental releases from process facilities. In this context, PSE-1 events are higher-category events as defined by the CCPS. In 2025, there were a total of eight PSE-1 events at Brenntag sites: four product releases from processes that were classified according to CCPS criteria as a PSE-1 event due to the quantity of product released. In all cases, the released product was collected in full by the retention systems, as a result of which nothing entered the environment. In addition, there were four further releases of smaller quantities of product, which resulted in lost time injuries. These were also classified as PSE-1 events in line with CCPS criteria.

In September 2024, Brenntag launched a global initiative aimed at preventing product releases. In the course of the first phase of this initiative back in 2024, a seminar took place for leaders from HSE, production and management. Compact information formats, such as 'Safety Moments' on specific topics, were also provided. The number of process spills initially continued to increase. An analysis of the spills showed that the increase was due mainly to operational errors, whereas the number of technical issues remained at a comparable level with the previous year. For that reason, in 2025, the second part of the initiative focused on "Operational discipline". Following some challenging results in the first quarter of 2025, the process spill rate has since improved.

Targets and metrics

E2-3, E2-4, E2-6, ESRS 2 BP-2

Building on the policies and actions described above, Brenntag aims to reduce the rate of process spillages by at least 25% by 2030, starting from 1.88 cases per one million tonnes of outgoing products from warehouse sites in 2023. Ultimately, this general reduction is also intended to further reduce the relatively low number of releases into the environment, thereby preventing potential water and soil pollution. This includes releases of chemicals containing substances of (very high) concern. The target was developed by specialists in the QSHE department in close collaboration with Group Sustainability and finalized with the involvement of the Board of Management. It is voluntary and is not based on any specific scientific findings. Progress in achieving the target is reviewed by the Board of Management on a quarterly basis using an ESG scorecard.

At Brenntag, process spillages are classified in the same way as other incidents according to defined criteria and are reported by the sites to Corporate QSHE via their local/regional QSHE organizations. Twenty-six process spillages were reported during the reporting period, resulting in a rate of 2.62 cases per million tonnes of outgoing products from warehouse sites. This represents a slight improvement compared with the 2024 rate of 2.76. Following a challenging result in the first quarter, with the rate at 3.58, performance improved in the following months, but the rate nevertheless remained above the interim target of 1.81 (4% reduction vs. the 2023 base year). No significant releases of pollutants into soil or water were reported in 2025.¹⁾ There were operating expenses of EUR 3.1 million in connection with a fire at a warehouse site in Canada in 2023.²⁾ Further costs may be incurred in subsequent years due to environmental monitoring measures that are currently planned in consultation with the authorities for the period to 2027.

Accounting principles

Spillages/releases are defined as a loss of primary containment (LOPC). At Brenntag, all spillages in excess of 200 liters that may stem from liquid and solid products classified as dangerous goods in accordance with the international UN transport regulations and are released from processes (according to the CCPS definition) at Brenntag sites are included in the process spillage rate. The number of these releases is expressed in relation to outgoing products from warehouse sites in millions of tonnes. In the assessment of relevance for significant environmental impacts according to Regulation (EC) No. 166/2006, releases of pollutants smaller than 200 liters were also considered if they entered soil or water. Relevance is considered individually in each case depending on the chemical released. This applies to releases at Brenntag sites or during transportation.

Safe products and substitution of substances of (very high) concern

Policies and actions

E2-1, E2-2

Brenntag strives to make its product portfolio more sustainable. On the one hand, the intention is to identify products within the portfolio that make a positive contribution to sustainability, expand their share and market them more strongly. At the same time, products in the portfolio that could pose a risk to health and the environment if used improperly are to be reduced and alternatives offered. In optimizing the portfolio, Brenntag is guided by the guidelines issued by the World Business Council for Sustainable Development. A product offering that meets safety standards above and beyond regional regulations is a sustainable distinguishing feature. Due to different statutory provisions in the various regions around the globe, certain products carrying potential health or environmental risks are still permitted there, even though their use is already prohibited or restricted in the EU under the REACH regulation³⁾.

Back in 2023, the Global Safe Product Policy was introduced with a view to ensuring that the most stringent statutory provisions are adhered to at Brenntag worldwide. This guideline is aimed at gradually reducing the sale of substances of very high concern (SVHCs) in products at a concentration above 0.1% not just in the EU, but worldwide as well. The focus here is on SVHCs on the EU-REACH authorization list (Annex XIV) and the EU-REACH candidate list. For substances on the SVHC candidate list, Brenntag aims to gradually offer safer alternatives that have smaller environmental impacts, improved product labeling and a reduced toxicity profile compared with the industry standard.

¹⁾ Relevant releases are reported in accordance with the substances listed in Annex II to Regulation (EC) No 166/2006 of the European Parliament and of the Council (European Pollutant Release and Transfer Register, E-PRTR).

²⁾ Further information on this can be found in the section "Report on economic position", sub-section "Results of operations of the Brenntag Group (net expense from special items)".

³⁾ REACH is a regulation concerning the registration, evaluation, authorization and restriction of chemicals in the EU.

GROUP SUSTAINABILITY STATEMENT

The Board of Management approved the policy and is responsible for its implementation. The policy applies globally and is available to all Brenntag employees on the intranet. External stakeholders are informed about the policy on the company website.

In implementing the Global Safe Product Policy, Brenntag leverages its global presence, the broad supplier network, and its application and product expertise, especially in heavily regulated markets. This knowledge is also applied in less regulated markets to support customers who wish to exceed regional regulations by offering them suitable alternatives.

As it works closely together with suppliers and customers, Brenntag has an understanding of the technical functions a particular chemical product must fulfill and is able to offer the customer a selection of safer alternative products.

Back in 2024, an internal website was created as a knowledge hub for internal use by the Brenntag Essentials division. This website serves to foster internal dialog with regard to alternative solutions and products so that the learning effects from different areas of application can be applied throughout the Group. In addition, product-specific training was delivered for customer- and supplier-facing roles regarding safer alternatives. Brenntag Essentials also works with academic research on an ad hoc basis to explore strategic approaches to identifying and prioritizing safer alternatives. In 2025, a master thesis project investigated how regulatory

requirements and internal decision-making frameworks can be aligned to guide substitution efforts. This research contributes to our broader goal of proactively managing chemical risks and promoting safer, more sustainable product offerings.

To support internal decision-making and improve visibility of SVHCs, a dedicated Power BI tool was developed for internal use. The tool gathers data from a central hub that consolidates inputs from the local ERP systems worldwide, enabling teams to efficiently access and analyze information related to SVHCs. This improved data infrastructure strengthens Brenntag's ability to proactively manage chemical risks, identify substitution opportunities, and advance safer product offerings across regions.

Targets and metrics

E2-3, E2-5, ESRS 2 BP-2

The Global Safe Product Policy is aimed at reducing the sale of SVHCs from both the existing portfolio and acquisitions by offering alternative products. To this end, sales are continuously monitored as described above. Beyond that, there are currently no further targets in accordance with the requirements of ESRS.

In the 2025 reporting period, Brenntag is for the second time publishing figures on the production, use, distribution, sale, import and export of substances of concern and very high concern.

Hazard category	Substances of concern		Of which substances of very high concern	
	2025	2024 ³⁾	2025	2024 ³⁾
Respiratory sensitization (t)	9,381	11,112	2,034	2,580
Skin sensitization (t)	54,863	58,919	2,926	3,277
Germ cell mutagenicity (t)	108,932	128,576	1,276	1,166
Carcinogenicity (t)	387,051	508,790	1,685	1,858
Reproductive toxicity (t)	230,719	237,892	44,131	40,176
Specific target organ toxicity (single exposure) (t)	248,159	246,758	477	513
Specific target organ toxicity (repeated exposure) (t)	441,626	409,406	9	5
Hazardous to the aquatic environment long term (t)	314,934	263,451	27,586	13,973
Hazardous to the ozone layer (t)	-	-	-	-
In total (t)	1,124,590	1,236,752	61,192	61,195

2.35 Substances of (very high) concern

³⁾ The prior-year figures were adjusted (see also accounting principles below).

Accounting principles

The published data include substances that are classified as 'substances of very high concern' pursuant to the REACH Regulation or fall under the ESRS definition as 'substances of concern'. According to this definition, 'substances of concern' are substances that meet the criteria laid down in Article 57 and were identified in accordance with Article 59(1) of Regulation (EC) No 1907/2006 of the European Parliament and of the Council and are classified in Part 3 of Annex VI to Regulation (EC) No 1272/2008 of the European Parliament and of the Council in the hazard categories named in the ESRS. Substances are also regarded as of concern if they negatively affect the reuse and recycling of materials in the product in which they are present. Substances of very high concern are a subset of substances of concern and include substances that meet the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 (REACH) and were identified in accordance with Article 59(1) of that Regulation.

In capturing the reported data, it is assumed that the material inflow essentially corresponds to the material outflow. The total weight of the products is determined on the basis of sales data. In calculating the weights, only substances at a concentration of over 0.1% are taken into account. For products where the substance is only one of multiple components, the weight is based on the substance, not the weight of the product as a whole. The data were generated from the global and local ERP systems. Unavailable data were extrapolated using appropriate comparative data from the product portfolio. Any lack of data is due either to a lack of tracking in the case of products outside the scope of REACH (outside the EU) or a lack of information from suppliers due to trade secrets. If concentration ranges were available, the respective mean values were used. A substance may be named multiple times if it is classified into multiple hazard classes. The total quantity shows each substance only once, regardless of its classification into individual hazard classes.

As part of the current reporting, quantities disclosed for the previous year were corrected. There are three main reasons for these adjustments: Firstly, SVHCs were not reported as part of substances of concern in the previous year, but were instead recorded separately. Secondly, products are now counted only once in the total quantity, regardless of whether they are assigned to one or several hazard classes. Thirdly, data from one region proved to be incomplete in the previous year. These missing quantities were added and corrected retroactively. As a result, the total volume of substances of concern decreased by 373,279 tonnes, while the total volume of SVHCs increased by 8,365 tonnes.

Substances will gradually be classified according to the following hazard classes as of financial year 2026. As the European Chemicals Agency (ECHA) has granted a transitional period through to November 1, 2026 for mandatory labeling of hazard classes, report quality will depend on the data available:

- Endocrine disruption for human health
- Endocrine disruption for the environment
- Persistent, mobile and toxic properties or very persistent, very mobile properties
- Persistent, bioaccumulative and toxic properties or very persistent, very bioaccumulative properties

Water

Material water resources-related impacts, risks and opportunities

ESRS 2 SBM-3, ESRS 2 IRO-1

Brenntag uses water in many areas of its business operations, for example to produce solutions, to clean pipe systems and

to cool or heat chemicals and tank facilities. At the same time, Brenntag leverages its product portfolio and expertise to improve water quality and optimize water treatment processes for its customers. The following table shows the material impacts of Brenntag's business activities on water resources identified in the course of the materiality assessment:¹⁾

Material topic	Impacts, risks or opportunities	Value chain	Time horizon	Description
Water	Impact (negative)	Own operations	Constant	Contribution to water scarcity through water consumption
	Impact (positive)	Downstream	Constant	Improving the water quality of polluted bodies of water through the use of the water treatment and water purification product portfolio

2.36 Material water resources-related impacts

Water consumption

Policies and actions

E3-1, E3-2

Water management at the Brenntag sites is carried out as part of the management system of the QSHE (Quality, Safety, Health and Environment) department. The Global QSHE Policy sets out the Group's overarching strategy and standards. Building on this, the QSHE environmental management guideline requires all Brenntag sites to implement an efficient water and wastewater management system in accordance with local statutory provisions. The implementation of this requirement is tracked globally. The environmental management guideline applies to all Brenntag companies, was approved by the Board of Management and can be viewed through the QSHE management platform on the intranet. As part of the organization's commitment to continuous improvement, this guideline is being updated to include specific requirements regarding water management, including the systematic collection and sharing of best practices in water management across regions.

Brenntag obtains the majority of its water from the public water supply network. In addition, some sites use alternative sources of water, such as rainwater or their own wells. One example is the site in Zarate (Argentina), where rainwater is captured, treated and used for industrial purposes. Based on

data from the World Resources Institute (WRI), a water-risk analysis was carried out for all Brenntag sites. This analysis identified 87 sites in areas at water risk, including those with water stress. Our water management strategy prioritizes sites facing extremely high water stress, which reflects the relationship between water availability and consumption. According to the WRI, 63 Brenntag sites are located in regions of extremely high water stress. Of these 63 sites, only 30 have material water consumption for mixing and blending (>120 m³/year).

These 30 sites constitute Brenntag's priority group for water stewardship. In future, there will be a focus on building robust, site-specific water management plans for these locations. One example is the site located in Bari, Italy, where a rainwater collection system has been designed by an engineering firm and submitted to the authorities for approval. If approved, the system is expected to capture and reuse approximately 1,248 cubic meters of water per year. This accounts for 15% of the water consumed for mixing and blending in Bari in 2025, reducing stress on the public supply and improving resilience. As a next step, additional, site-specific actions will be evaluated across other operations located in areas of extremely high water stress to mitigate impacts and strengthen Brenntag's overall approach to water management.

¹⁾ Further information on this is contained in the section "General disclosures", sub-section "Double materiality assessment".

Targets and metrics**E3-3, E3-4, ESRS 2 BP-2**

In the context of water management, although there are currently no targets in accordance with ESRS requirements, Brenntag has produced a global data collection policy that is intended to ensure standardized monitoring of water consumption. The aim is to derive suitable actions to optimize water management on the basis of those data. In the reporting period, an analysis of the global data capture processes was carried out. As mentioned above, the identification of priority sites marks a first step in Brenntag's strategy for water stewardship targeted at extremely high water stress areas.

In the reporting period, the company voluntarily participated in the CDP Water environmental disclosure initiative in order to take one step forward toward better water stewardship based on increased transparency.

Water consumption	2025	2024
Total water consumption (m ³)	1,248,644	1,069,511
Total water consumption in areas at water risk, including areas of high-water stress (m ³)	251,422	303,597
Total water consumption per net revenue (m ³ /mEUR)	82.3	65.9

2.37 Water consumption

Accounting principles

Water consumption is defined as the amount of water withdrawn within a company or facility that is not discharged back into the water environment or to a third party over the course of the reporting period. Brenntag collects data on water consumption specifically related to mixing and blending (M&B) processes. The water consumption data are obtained directly from operating sites. Some sites collect this information from water bills, others extract data from local product databases, and some estimate consumption based on average percentages of water added to products during M&B processes. For example, a site may assume that 40% of the total chemicals produced for M&B consist of added water and subtract this percentage from the total production volume. The data for the fourth quarter are based on estimates. It is assumed that the first to third quarters account for 75% of the year, with the remaining 25% scaled accordingly. The extrapolation was performed at the site level and subsequently aggregated to produce the Brenntag Group's total value.

Water treatment product portfolio**Policies and actions****E3-1, E3-2, E3-3**

Brenntag is not only committed to sustainable water management at its own sites; it also offers a comprehensive product portfolio for water treatment and environmental applications in a variety of sectors. The range of treatment chemicals and technologies covers the entire water cycle – from raw water pretreatment to sludge dewatering and every stage in between – and therefore meets the complex challenges of water management.

Thanks to its application expertise and its global centers of excellence for water treatment, Brenntag is driving the introduction of leading-edge technologies. These increase water efficiency, reduce consumption and optimize reuse while at the same time minimizing negative environmental impacts. In response to the increasing scarcity of water and changing legal requirements, Brenntag promotes water reuse and circular economy models. Beyond these approaches, no specific policy to improve the water quality of polluted bodies of water using Brenntag chemicals has been developed and approved in accordance with ESRS. The continuous provision and further development of water treatment chemicals follows regional, statutory requirements.

In the reporting period, Brenntag supported customers in the water treatment, industrial and environmental sectors in particular through the following targeted actions that enabled them to optimize water treatment and also comply with stringent environmental regulations:

- Assisting with the recycling and reuse of treated water in order to reduce freshwater consumption
- Providing effective technologies to remove heavy metals from wastewater, enabling safe discharge and reliable compliance with environmental regulations
- Providing a comprehensive activated carbon-based portfolio for the treatment and remediation of contaminated groundwater and soils in order to tackle the pollution caused by PFAS

- Implementing purification technologies to remove newly occurring micropollutants, such as pharmaceutical residues, from wastewater in order to ensure clean discharge and protect ecosystems from harmful substances
- Distributing an innovative membrane technology to improve water throughput and reduce energy consumption of reverse osmosis installations for drinking water and industrial water treatment

In addition, Brenntag's offering includes various services for water treatment, such as laboratory testing and on-site testing to select the most suitable product for the specific customer application. Furthermore, customized blends are provided, enabling the targeted development of product solutions for water treatment.

Brenntag plans to further expand the offering through its global network of regional innovation and application centers and local water treatment labs. In these centers of excellence, specialists with in-depth product and process knowledge develop tailor-made solutions to meet the growing requirements of water treatment. Beyond these efforts, Brenntag has no targets in accordance with ESRS requirements.

Resource use and circular economy

Material resource use and circular economy-related impacts, risks and opportunities

ESRS 2 SBM-3, ESRS 2 IRO-1

Brenntag recognizes the importance of a circular economy model as a key action for managing environmental

challenges and fostering responsible resource management. In the course of the materiality assessment, the following material resource use and circular economy-related impacts and opportunities were identified in the context of Brenntag's business activities:¹⁾

Material topic	Impacts, risks or opportunities	Value chain	Time horizon	Description
Resource inflows, including resource use; resource outflows related to products and services ¹⁾	Impact (positive)	Upstream and downstream	Constant	By proactively distributing a circular product portfolio and circular packaging, Brenntag helps to promote the circular economy and has a positive market impact (suppliers and customers).
Resource outflows related to products and services ¹⁾	Opportunity	Own operations	Constant	Sales opportunities as a result of the potential for differentiation offered by a circular product portfolio and circular packaging
Waste	Impact (negative)	Own operations	Constant	Waste partly disposed of in landfill

2.38 Material resource use and circular economy-related impacts and opportunities

¹⁾ Entity-specific metrics are reported in relation to the positive impact and opportunity to show how Brenntag steers its circular product portfolio, including recycled and reused products as well as products that enable a circular economy. Detailed information can be found in the following section.

Circular product portfolio

Policies and actions

E5-1, E5-2

Resource efficiency and the circular economy are elements of the sustainability vision Future Sustainable Brenntag, even though a specific circular economy policy has not yet been adopted in accordance with ESRS requirements.

In the context of the ESRS, the following graphic illustrates the materiality of the two key categories for the global and continuous promotion of the circular economy: circular procurement and circular services.

Aided by circular procurement, Brenntag is selectively extending its product portfolio to include products of circular origin and products that enable circular production. These products are actively promoted among customers and serve as a distinguishing feature of the Group.

In circular services, the focus is on fostering industrial symbiosis. As a leading merchant with close links with the chemical industry, Brenntag assumes an intermediary role with a view to connecting different industrial stakeholders and establish-

ing new, cross-sector product flows. This is intended to continuously optimize resource efficiency through by-products and recycled products. Moreover, Brenntag supports closed loop systems by developing processes to treat secondary flows and waste generated on a customer's site. These treated materials can then be reused as base materials in the same customer's processes.

Leveraging the expertise of Brenntag's global application and innovation centers, the Group also develops innovative circular economy concepts and formulations, referred to as enablers, from which customers benefit directly. This includes developing tailor-made formulations and advisory services to optimize product use and handling.

To measure the impact of its circular activities, including recycling and reuse, Brenntag has applied a TÜV Rheinland-certified methodology for calculating CO₂e emissions. This approach systematically incorporates secondary material loops, reuse systems (such as solvent recovery) and the allocation of recycled content, in alignment with the ISO 14067:2018 and ISO 14040/44:2006 standards.²⁾

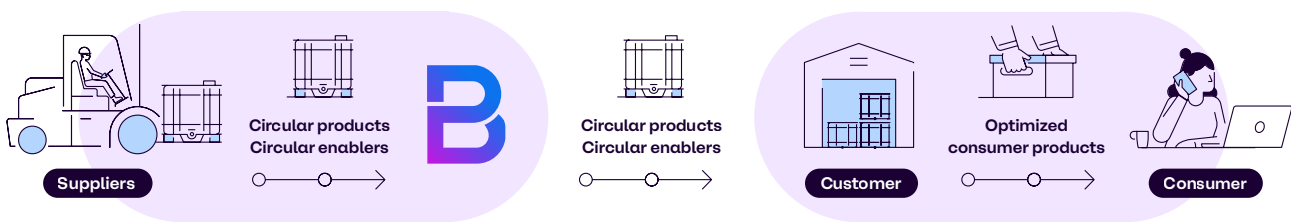
¹⁾ Further information on this is contained in the section "General disclosures", sub-section "Double materiality assessment".

²⁾ Further information can be found in the section "Climate change", sub-section "Policies and actions, Scope 3 emissions".

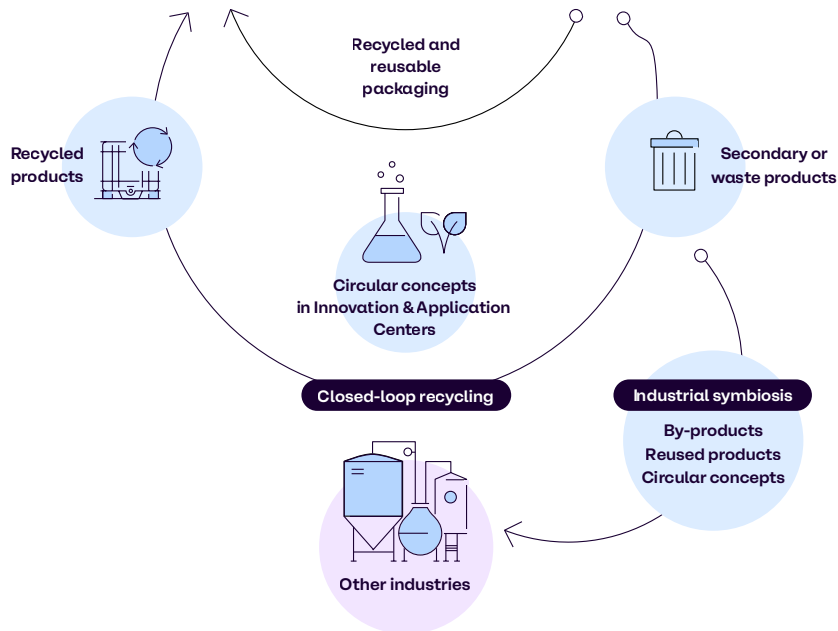
By enabling the calculation of product carbon footprints (PCFs) for materials derived from recycling processes, Brenntag provides a robust and credible tool to support and expand circular initiatives. The application of the methodology at the Antwerp Distillation Company (ADC) and the Lohn-Ammensegg sites clearly demonstrates its value for recycled products through quantifiable and reliable CO₂e reductions when compared with virgin alternatives. A practical

example of this are low-emission, high-purity upcycled glycols such as diethylene glycol (DEG) and triethylene glycol (TEG). These substances serve a wide range of industrial applications – from polymer production to use as plasticizers or solvents – while simultaneously advancing Brenntag’s circular product portfolio and supporting customers in achieving their sustainability goals.

Circular procurement



Circular services



2.39 Circular products

GROUP SUSTAINABILITY STATEMENT

Targets and metrics

E5-3, E5-4, E5-5, ESRS 2 BP-2

Based on the circular economy model described, Brenntag successfully established ten business models aligned with circular economy principles by the end of 2025. Not individu-

ally but collectively, these models reached the targeted annual sales threshold, generating over EUR ten million in total. The target is therefore regarded as having been met. Consideration was given to projects from all Brenntag divisions and regions. Below is a table of the ten circular projects.

Division	Business unit / region	Project	Circular category
BSP	Nutrition	Ingredients for shelf life extension	Circular sourcing
BSP	Material Science	Bio-based raw materials	Circular sourcing
BSP	Material Science	Enhance recycling in the polymers industry	Circular sourcing
BSP	Beauty & Care	Upcycled ingredients	Circular sourcing
BSP	Pharma	Circular solvent services	Industrial symbiosis
BES	EMEA	Solvent regeneration	Recycling
BES	EMEA	Activated carbon reactivation	Recycling
BES	EMEA	Glycol recycling	Recycling
BES	North America	Rental Service Specialty (RSS) - circular services for pipeline business	Circular services
BES	EMEA	Direct sales of used products in reuse cases	Reuse

2.40 Ten circular business models

Brenntag has set up a suitable project tracking system to efficiently track results. Progress in achieving the target is reviewed by the Board of Management on a quarterly basis using an ESG scorecard. The target described is voluntary and is not based on any specific scientific evidence.

Information on the products and materials marketed during the reporting period is shown in the following table. Brenntag purchases industrial and specialty chemicals and ingredients from a large number of suppliers. The products are stored in distribution facilities, mixed and blended as needed – including by adding water – packaged as required and delivered to the processing industry, typically in less-than-truckloads. This also includes the distribution of products and services that take account of the features of the circular economy. Further detailed information on the business activities and Group structure can be found in the relevant section of the management report.

Circular products	2025	2024
Total weight of products (t)	13,856,047	14,262,914
Share of biological products (%)	5.8%	5.9%
Weight of secondary reused or recycled products (t)	27,034	25,746
Share of secondary reused or recycled products (%)	0.2%	0.2%
Weight of circular products (t) ¹⁾	61,471	51,136
Share of circular products (%) ¹⁾	0.4%	0.4%

2.41 Circular products

¹⁾ Entity-specific metric.

Accounting principles

As a chemical distributor, Brenntag's products leave the sites in the chemical state in which they were delivered. This means that the material inflow essentially corresponds to the material outflow. The total weight of the chemicals and ingredients is determined on the basis of sales data. The share of biological products is estimated using different factors: In the Brenntag Specialties division, the sales volumes of the Food & Nutrition unit are taken into account. For the Brenntag Essentials division, the sales volumes of the principal bio-based product categories are used, such as bioethanol and glycerin. In addition, the sales volumes of products labeled as 'bio-based accelerators' are included for both divisions. As described in more detail in the section on portfolio steering, 'accelerators' are defined as products that make a particular contribution to sustainability based on established methods such as the Framework for Portfolio Sustainability Assessments of the World Business Council for Sustainable Development (WBCSD). Of the biological products, 0% are sustainably sourced, since there are no sustainability certifications for the majority of these products yet.

GROUP SUSTAINABILITY STATEMENT

In determining the weight and the share of secondary reused or recycled products, products clearly labeled as 'accelerator' bearing the distinguishing feature 'recycled' or 'upcycled' (excluding food ingredients) are taken into account so that double counting is ruled out.

The weight and the share of the entity-specific circular products are calculated on the basis of the circular economy model described above, bearing in mind the following categories: bio-based accelerators, recycled products, by-products, products for direct reuse, circular enablers, products related to industrial symbiosis and closed circular economy model services. Thus, bio-based accelerators and secondary reused or recycled products are also included in the circular products category. Regional data gaps are closed through estimates based on data from other regions.

Circular packaging

Policies and actions

E5-1, E5-2

A global policy for the standardization and use of packaging is currently being planned with a view to consolidating the existing worldwide initiatives. Brenntag currently manages its packaging on a regional basis. Brenntag EMEA, for example, has introduced a guideline on the use of refurbished intermediate bulk containers (IBCs). This is aimed at promoting the reuse of IBCs and minimizing the use of new goods while at the same time cutting costs. It contains a binding list of product groups where the use of refurbished light duty (LD) IBCs is prescribed. The guideline was approved by the CEO of Brenntag EMEA and can be downloaded on the intranet.

Similarly, the Brenntag North America Poly and Stainless Steel IBC Use Protocol specifies the maximum lifespan of various IBC types for hazardous and non-hazardous products while ensuring compliance with safety standards. This supports the safe and resource-efficient use of IBCs. The guideline was approved by the Senior Director of Operations North America and is available to the Brenntag companies operating in the North America region.

In collaboration with suppliers and customers, Brenntag endeavors to ensure its packaging materials' further use and reuse worldwide. In 2024, Brenntag's template for a framework supply agreement for packaging was updated and extended to include a sustainability clause. This is intended to improve transparency with regard to packaging data. The clause will provide Brenntag with information on the packaging specifications, including information on whether the packaging is new or reused. Information on the percentage weight of recycled packaging materials and a report on the packaging's product carbon footprint (PCF) are also required. This packaging supply agreement template is used and serves as the standard contract format for regional or global packaging supply agreements.

Brenntag is continuously involved globally in taking back and reusing IBCs. These can be directly reused, provided they are continuously filled with the same chemical ('product-related container') and no cleaning is therefore required. In addition, rinsing, washing and drying facilities are available at selected Brenntag sites so that IBCs can be cleaned internally. Alternatively, cleaning can be outsourced to external service providers. After cleaning, the IBCs can be flexibly reused for different products. IBCs and other packaging are reused worldwide and this reuse is adapted in line with specific customer requirements and product specifications.

Targets and metrics

E5-3, E5-4, E5-5, ESRS 2 BP-2

Brenntag is still in the process of setting up a global system for capturing packaging data in order to optimize transparency with regard to reusability and recyclability. For this reason, no targets in relation to packaging have yet been set in accordance with ESRS requirements.

The following table contains an overview of the packaging used during the reporting period, including packaging in conformity with circular economy principles.

Circular packaging	2025	2024
Total weight of used packaging (t)	60,475	60,943
Share of biological packaging (%)	3.1%	3.1%
Weight of reused or recycled packaging parts (t)	23,991	23,765
Share of reused or recycled packaging parts (%)	39.7%	39.0%
Recyclable content of packaging (%)	99.9%	99.9%

2.42 Circular packaging

Accounting principles

The data given relate only to the purchased packaging types 'IBCs' and 'drums' as well as wooden pallets. The weight data for wooden pallets are being reported for the first time in the reporting period; data for the previous reporting period have been added accordingly. The data for IBCs and drums were extrapolated based on the previous year's metrics using regional, volume-based growth factors. The data used in the previous year come from the local ERP systems or were collected in supplier surveys. The wooden pallets' weight was also extrapolated. To this end, a wooden pallet-to-IBC ratio was first calculated based on supplier data from 2024 and then applied to all IBCs.

Waste

Policies and actions

E5-1, E5-2

Waste management at Brenntag is carried out as part of the management system of the QSHE (Quality, Safety, Health and Environment) department. The Global QSHE Policy specifies the Group's overarching objectives and standards. Building on this, the QSHE environmental management guideline sets out the specifications for an efficient waste management system in compliance with local statutory requirements at all Brenntag sites. The current environmental management guideline applies to all Brenntag companies, was approved by the Board of Management and can be viewed through the QSHE management platform on the intranet. As part of the organization's commitment to continuous improvement, this guideline is being updated to include new requirements regarding waste management as well as the systematic collection and sharing of best practices in waste management across regions to foster a culture of waste reduction and environmental protection.

Waste data are captured locally and consolidated globally, allowing Brenntag to identify sites and regions with higher waste volumes and target action where it matters most. For example, in Brazil, the Brenntag teams are already focusing on preventing materials from becoming obsolete and minimizing disposal through alternative distribution channels; through 'Slow Moving Avoidance' and 'Product Disposal Reduction' initiatives, fewer items reach end of life and can instead be reused in other applications. These measures shift our approach from reactive to preventive by aligning procurement, planning, sales, and quality to extend product use, conserve resources, and reduce waste generation. Similar efforts are advancing in EMEA, where product managers and the supply chain are joining efforts to repurpose slow movers together with other facilities or through partnerships with external suppliers, with the shared goal of reducing waste.

In order to avoid waste from the outset and minimize waste generation, Brenntag requires the employees concerned to undertake regular training on the handling of chemical products, including their storage and transportation. In some cases, Brenntag also goes beyond local statutory requirements in order to reduce the environmental impacts of waste. All sites in the Latin America region, for example, are required to systematically separate waste.

As part of its waste management, Brenntag has also implemented a global data collection policy that has standardized and improved waste monitoring globally. During the reporting period, a global review of waste data capture processes, standardized reporting functions and documented controls on the reported information was conducted so as to ensure consistent, reliable waste-management reporting. Additionally, this year, all regions reported data on waste at site level, improving data consistency and granularity.

Targets and metrics

E5-3, E5-5, ESRS 2 BP-2

Although no targets have yet been set for waste in accordance with ESRS requirements, Brenntag intends to monitor certain waste streams by continuously improving waste data collection in order to identify opportunities to reduce and recycle waste.

Waste generated	2025	2024
Total amount of non-hazardous waste (t)	28,435	36,415
Total amount of hazardous waste (t)	16,957	20,232
Total amount of waste generated (t)	45,392	56,647

2.43 Waste generated

Disposal operation	2025	2024
Recycling – non-hazardous waste (t)	5,674	4,773
Recycling – hazardous waste (t)	6,202	5,369
Total amount of recycled waste	11,876	10,142
Incineration – non-hazardous waste (t)	2,096	24,052
Incineration – hazardous waste (t)	4,024	2,769
Landfill – non-hazardous waste (t)	7,493	7,589
Landfill – hazardous waste (t)	658	317
Other disposal operation – non-hazardous waste (t)	13,172	-
Other disposal operation – hazardous waste (t)	6,073	11,777
Total amount of non-recycled waste	33,516	46,504
Share of non-recycled waste (%)	73.8%	82.1%

2.44 Disposal operations

Accounting principles

As a chemical distributor, Brenntag distinguishes between hazardous and non-hazardous waste, depending on the type of waste generated. Non-hazardous waste mainly comprises plastics, wood and paper. Hazardous waste is defined by ESR5 E5 as waste which displays one or more of the hazardous properties listed in Annex III to EU Directive 2008/98/EC. The waste data capture and validation process is carried out in accordance with the global policy governing the capture and validation of waste and water data, which sets out guidelines for the local companies on recording waste management at local level in accordance with local reporting requirements.

Data on waste generation at operating sites were collected using different methods. Some sites obtained this information from invoices and waste manifests, others from product databases, while some estimated waste generation by calculating an average weight per full waste container (e.g. 200 kg per container) and multiplying it by the total number of containers. Additional similar assumptions were also applied. The data for the fourth quarter are based on estimates. It is assumed that the first to third quarters account for 75% of the year, with the remaining 25% scaled accordingly. The extrapolation was performed at the site level and subsequently aggregated to produce the Brenntag Group's total value.

EU Taxonomy

The disclosures on the environmental objectives set out in the Taxonomy Regulation are presented together in the section EU Taxonomy.

Background and scope of the reporting

By adopting the Action Plan on Financing Sustainable Growth, the European Union took a decisive step to extend its commitment to climate protection and sustainable business practice on the financial markets. One tool in the action plan presented in March 2018 is the EU Taxonomy Regulation (EU Taxonomy). This uniform and legally binding classification system sets out which economic activities are regarded as environmentally sustainable in accordance with the EU Taxonomy and how they should be reported. The aim is to steer financial flows toward green investments. Investors should thus be able to decide whether they wish to contribute to the EU's goals through their investments. All companies that are required to provide non-financial reporting pursuant to Section 315b et seq. of the German Commercial Code (HGB) have been obliged to disclose information on the implementation of the EU Taxonomy since financial year 2021.

Against this background, in the following section, Brenntag SE as a parent company presents the proportion of its consolidated turnover, capital expenditure (CapEx) and operating expenditure (OpEx) for the 2025 reporting period. These proportions were analyzed with regard to Taxonomy-eligible economic activities in relation to all six environmental objectives pursuant to Art. 8 of the EU Taxonomy and Taxonomy-eligible economic activities were identified for four environmental objectives. The scope of consolidation of the Brenntag Group comprises only non-financial subsidiaries.

Brenntag's Taxonomy-eligible economic activities

Brenntag, as a distributor, generates external turnover through the sale of chemicals and ingredients as well as the provision of services. The review of the economic activities in accordance with the Regulations relating to the EU Taxonomy in effect as at December 31, 2025 (see Delegated Regulations (EU) 2023/2486 (Environmental Delegated Act), (EU) 2021/2178), and (EU) 2023/2485 and (EU) 2021/2139) (Climate Delegated Act)) revealed that Annex II to Delegated Regulation (EU) 2023/2486 (transition to a circular economy) and Annex III to Delegated Regulation (EU) 2023/2486 (pollution prevention and control) are relevant to Brenntag for turnover. More specifically, this means that a small portion of the turnover is attributable to certain chemicals named in the Regulation which Brenntag recycles itself (which, in the context of the Regulation, is regarded as the "treatment of hazardous waste"). That means Brenntag receives hazardous waste and reprocesses it such that it can be reused by the business partners in question. Brenntag therefore presents both the turnover attributable to this Taxonomy-eligible economic activity and the capital and operating expenditure related to assets or processes that are associated with this activity ("category a" acc. to Section 1.1.2.2 of Annex I to the Art. 8 Delegated Act).

Description of the Brenntag activity	Annexes I to IV to the Environmental Delegated Act
Recycling of hazardous waste	Treatment of hazardous waste (CE2.4 / PPC 2.2.)

2.45 Relevant Brenntag activity and corresponding economic activity in the EU Taxonomy

Brenntag also discloses capital and operating expenditure related to the purchase of output from Taxonomy-eligible economic activities and certain individual measures to improve energy efficiency. These are economic activities and individual measures listed in Annex I to II to the Climate Delegated Act and in Annexes I to IV to the Environmental Delegated Act ("category c" Section 1.1.2.2. of Annex I to the Art. 8 Delegated Act). Brenntag has identified the following purchase of output and the following individual measures that correspond to economic activities pursuant to the EU Taxonomy and therefore result in Taxonomy-eligible CapEx/OpEx:

GROUP SUSTAINABILITY STATEMENT

Description of the Brenntag activity	Corresponding economic activity in the EU Taxonomy	
	Annexes I to II to the Climate Delegated Act	Annexes I to IV to the Environmental Delegated Act
Motor vehicles		
Purchase and leasing of heavy goods vehicles for freight transport	Freight transport services by road (CCM 6.6.)	
Purchase, leasing, repair and maintenance of industrial trucks	Manufacture of other low-carbon technologies (CCM 3.6.)	
Purchase and leasing of passenger cars as company vehicles	Transport by motorbikes, passenger cars and light commercial vehicles (CCM 6.5.)	
Renewable energy technologies		
Purchase, leasing and maintenance of renewable energy technologies for electricity and heat generation at Brenntag sites, e.g. solar panels, heat pumps and wind turbines	Installation, maintenance and repair of renewable energy technologies (CCM 7.6.)	
Buildings		
Construction of new buildings	Construction of new buildings (CCM 7.1.)	Construction of new buildings (CE 3.1.)
Acquisition and leasing of existing buildings	Acquisition and ownership of buildings (CCM 7.7.)	
Installation, maintenance and repair of energy efficiency equipment	Installation, maintenance and repair of energy efficiency equipment (CCM 7.3.)	
Installation and maintenance of charging stations for electric vehicles	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) (CCM 7.4.)	
Equipment		
Installation and maintenance of water treatment facilities		Urban waste water treatment (WTR 2.2.)
Environmental remediation		
Environmental remediation		Remediation of contaminated sites and areas (PPC 2.4.)

2.46 Relevant Brenntag activity and corresponding economic activity in the EU Taxonomy

For the allocation of turnover, CapEx and OpEx, Brenntag identified the relevant sales, purchases and measures, and then allocated these to the related economic activity in the Climate Delegated Act and the Environmental Delegated Act. In this way, Brenntag ensures that no turnover, CapEx or OpEx is included more than once. The turnover, CapEx or OpEx thus identified forms the numerator of the performance indicators reported below.

GROUP SUSTAINABILITY STATEMENT

Brenntag's Taxonomy-aligned economic activities

The review for Taxonomy-alignment consists of multiple steps that must be followed individually, with the results documented by the Group companies. In addition to the economic activity's substantial contribution to at least one relevant environmental objective of the EU Taxonomy, the criteria on avoiding significant harm to one or more of the six environmental objectives, referred to as the 'do no significant harm' (DNSH) criteria, and compliance with the minimum requirements regarding human rights, anti-corruption, taxation and fair competition must also be checked. With regard to compliance with the minimum requirements, the review must also be carried out for Brenntag SE without reference to a specific economic activity.

Brenntag follows a top-down approach when reviewing Taxonomy alignment. First, it is assessed whether the minimum safeguards are met. Only then does the process provide for a detailed assessment of the technical screening criteria regarding a substantial contribution. Brenntag does not meet the minimum safeguards in full, as so far only direct suppliers have been taken into account with regard to fulfilling human rights due diligence obligations. As all of the above-mentioned criteria must be met, no Taxonomy-aligned turnover, CapEx or OpEx can be presented.

Brenntag therefore reports the following metrics:

Financial year 2025

Substantial contribution criteria

	Code (2)	Turnover (3)	Proportion of turnover, year 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
Economic activities (1)									
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1 Environmentally sustainable activities (Taxonomy-aligned)									
none									
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		EUR 0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)									
Treatment of hazardous waste	CE 2.4.	EUR 2,685,002	0.02%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
Treatment of hazardous waste	PPC 2.2.	EUR 3,101,238	0.02%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		EUR 5,786,241	0.04%	0.00%	0.00%	0.00%	0.02%	0.02%	0.00%
A. Turnover of Taxonomy-eligible activities (A.1 + A.2)		EUR 5,786,241	0.04%	0.00%	0.00%	0.00%	0.02%	0.02%	0.00%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
Turnover of Taxonomy-non-eligible activities		EUR 15,165,686,337	99.96%						
Total		EUR 15,171,472,578	100.00%						

2.47a Turnover KPI

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2025

GROUP SUSTAINABILITY STATEMENT

Financial year 2025	DNSH criteria (Does not significantly harm)									
	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) turnover, year 2024 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
Economic activities (1)										
A. TAXONOMY-ELIGIBLE ACTIVITIES										
A.1 Environmentally sustainable activities (Taxonomy-aligned)										
none										
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	N	N	N	N	N	N	N	0.00%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)										
Treatment of hazardous waste								0.00%		
Treatment of hazardous waste								0.02%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)								0.02%		
A. Turnover of Taxonomy-eligible activities (A.1 + A.2)								0.02%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES										
Turnover of Taxonomy-non-eligible activities								99.98%		
Total								100.00%		

2.47b Turnover KPI

GROUP SUSTAINABILITY STATEMENT

Financial year 2025

Substantial contribution criteria

Economic activities (1)	Code (2)	CapEx (3)	Proportion of CapEx, year 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1 Environmentally sustainable activities (Taxonomy-aligned)									
none									
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		EUR 0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)									
Freight transport services by road	CCM 6.6.	EUR 17,029,261	3.99%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Manufacture of other low-carbon technologies	CCM 3.6.	EUR 3,575,831	0.84%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	EUR 20,250,112	4.75%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	EUR 1,970,940	0.46%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Construction of new buildings	CCM 7.1.	EUR 9,418,453	2.21%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Construction of new buildings	CE 3.1.	EUR 0	0.00%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
Acquisition and ownership of buildings	CCM 7.7.	EUR 81,862,123	19.19%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	EUR 8,719,090	2.04%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4.	EUR 186,860	0.04%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Urban waste water treatment	WTR 2.2.	EUR 218,947	0.05%	N/EL	N/EL	EL	N/EL	N/EL	N/EL
Treatment of hazardous waste	PPC 2.2.	EUR 28,934	0.01%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		EUR 143,260,551	33.58%	33.52%	0.00%	0.05%	0.01%	0.00%	0.00%
A. CapEx of Taxonomy-eligible activities (A.1 + A.2)		EUR 143,260,551	33.58%	33.52%	0.00%	0.05%	0.01%	0.00%	0.00%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
CapEx of Taxonomy-non-eligible activities		EUR 283,363,221	66.42%						
Total		EUR 426,623,772	100.00%						

2.48a CapEx KPI¹⁾
Proportion of CapEx from products or services associated with
Taxonomy-aligned economic activities - disclosure covering year 2025

GROUP SUSTAINABILITY STATEMENT

Financial year 2025	DNSH criteria (Does not significantly harm)									
	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) CapEx, year 2024 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
Economic activities (1)										
A. TAXONOMY-ELIGIBLE ACTIVITIES										
A.1 Environmentally sustainable activities (Taxonomy-aligned)										
none										
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	N	N	N	N	N	N	N	0.00%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)										
Freight transport services by road								0.59%		
Manufacture of other low-carbon technologies								0.62%		
Transport by motorbikes, passenger cars and light commercial vehicles								3.45%		
Installation, maintenance and repair of renewable energy technologies								0.23%		
Construction of new buildings								0.59%		
Construction of new buildings								0.01%		
Acquisition and ownership of buildings								16.07%		
Installation, maintenance and repair of energy efficiency equipment								0.44%		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)								0.01%		
Urban waste water treatment								0.13%		
Treatment of hazardous waste								0.09%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)								22.23%		
A. CapEx of Taxonomy-eligible activities (A.1 + A.2)								22.23%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES										
CapEx of Taxonomy-non-eligible activities								77.77%		
Total								100.00%		

2.48b CapEx KPI¹⁾

¹⁾ The decrease in CapEx – for both Taxonomy-eligible and Taxonomy-non-eligible economic activities – was driven by lower additions from acquisitions in the reporting period.

GROUP SUSTAINABILITY STATEMENT

Financial year 2025

Substantial contribution criteria

	Code (2)	OpEx (3)	Proportion of OpEx, year 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
Economic activities (1)									
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1 Environmentally sustainable activities (Taxonomy-aligned)									
none									
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)									
		EUR 0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)									
Freight transport services by road	CCM 6.6.	EUR 4,583,512	2.39%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Manufacture of other low-carbon technologies	CCM 3.6.	EUR 1,134,916	0.59%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	EUR 4,677,179	2.44%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	EUR 29,515	0.02%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Construction of new buildings	CCM 7.1.	EUR 3,421,481	1.79%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7.	EUR 19,898,499	10.39%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	EUR 2,434,062	1.27%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4.	EUR 1,201,122	0.63%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Urban waste water treatment	WTR 2.2.	EUR 65,715	0.03%	N/EL	N/EL	EL	N/EL	N/EL	N/EL
Treatment of hazardous waste	PPC 2.2.	EUR 41,853	0.02%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Remediation of contaminated sites and areas	PPC 2.4.	EUR 11,636,898	6.08%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)									
		EUR 49,124,752	25.66%	19.53%	0.00%	0.03%	6.10%	0.00%	0.00%
A. OpEx of Taxonomy-eligible activities (A.1 + A.2)									
		EUR 49,124,752	25.66%	19.53%	0.00%	0.03%	6.10%	0.00%	0.00%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES									
OpEx of Taxonomy-non-eligible activities									
		EUR 142,306,039	74.34%						
Total									
		EUR 191,430,791	100.00%						

2.49a Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2025

GROUP SUSTAINABILITY STATEMENT

Financial year 2025	DNSH criteria (Does not significantly harm)									
	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) OpEx, year 2024 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
Economic activities (1)										
A. TAXONOMY-ELIGIBLE ACTIVITIES										
A.1 Environmentally sustainable activities (Taxonomy-aligned)										
none										
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	N	N	N	N	N	N	N	0.00%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)										
Freight transport services by road								1.88%		
Manufacture of other low-carbon technologies								0.43%		
Transport by motorbikes, passenger cars and light commercial vehicles								2.13%		
Installation, maintenance and repair of renewable energy technologies								0.00%		
Construction of new buildings								2.09%		
Acquisition and ownership of buildings								7.57%		
Installation, maintenance and repair of energy efficiency equipment								0.83%		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)								0.01%		
Urban waste water treatment								0.02%		
Treatment of hazardous waste								0.00%		
Remediation of contaminated sites and areas								5.41%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)								20.36%		
A. OpEx of Taxonomy-eligible activities (A.1 + A.2)								20.36%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES										
OpEx of Taxonomy-non-eligible activities								79.64%		
Total								100.00%		

2.49b OpEx KPI¹⁾

¹⁾ Brenntag does not carry out any nuclear power and gas activities and therefore does not disclose the specific tables relating to these activities. The increase in OpEx for Taxonomy-eligible economic activities is due mainly to higher expenses for the leasing of warehouse sites and for the remediation of contaminated sites and areas.

Accounting principles

Brenntag determines the Taxonomy KPIs in accordance with the legal requirements, including Annex I to the Art. 8 Delegated Act, and describes its accounting principles in this regard as follows:

Turnover KPI

The proportion of Taxonomy-eligible economic activities in the total turnover has been calculated as the part of net turnover derived from products and services associated with Taxonomy-eligible economic activities (numerator) divided by the net turnover (denominator). The denominator of the turnover KPI is based on the company's consolidated net turnover in accordance with International Accounting Standard (IAS) 1.82(a), which can be taken from the consolidated financial statements; see section "Consolidated income statement". Further details on Brenntag's accounting principles for consolidated net turnover can be found in the section Accounting and measurement policies.

With regard to the numerator, the company refers to the explanations above ("Brenntag's Taxonomy-eligible economic activities" section).

CapEx KPI

The CapEx KPI is defined as Taxonomy-eligible CapEx (numerator) divided by total CapEx (denominator) as specified in the EU Taxonomy. Total CapEx consists of additions to tangible and intangible fixed assets during the financial year, before depreciation, amortization and any remeasurements, including those resulting from revaluations and impairments, and excluding fair value changes.

It includes additions to property, plant and equipment (IAS 16), intangible assets (IAS 38) and right-of-use assets (International Financial Reporting Standards, IFRS 16). Additions resulting from business combinations are also included. Goodwill is not included in CapEx because it is not defined as an intangible asset in accordance with IAS 38. Further details on the accounting principles with regard to the company's CapEx can be found in the sections "Property, plant and equipment", "Intangible assets", and "Leases".

Brenntag's total CapEx can be derived from the consolidated financial statements from the statements of changes in property, plant and equipment, intangible assets (excluding goodwill) and right-of-use assets (see table 3.49 Property, plant and equipment, table 3.50 Intangible assets and table 3.54 Right-of-use assets). It is the sum total of the following transaction types:

- business combinations and
- other additions

for property, plant and equipment, intangible assets (excluding goodwill) and right-of-use assets.

With regard to the numerator, Brenntag refers to the explanations above ("Brenntag's Taxonomy-eligible economic activities" section).

OpEx KPI

The OpEx KPI is defined as Taxonomy-eligible OpEx (numerator) divided by total OpEx (denominator).

Total OpEx consists of direct uncapitalized costs that relate to research and development, building renovation measures, short-term leases, maintenance and repair, remediation and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment.

For the Brenntag Group, the following aspects must be taken into account in this regard:

- The Brenntag Group does not incur any research and development expenses.
- The volume of uncapitalized leases was determined in accordance with IFRS 16 and includes expenses for short-term leases, variable leases and low-value leases (see table 3.55 Lease expenses). Even though variable leases and low-value leases are not explicitly mentioned in the Art. 8 Delegated Act, Brenntag has interpreted the legislation as to include these leases.
- Maintenance and repair and other direct expenditures relating to the servicing of assets of property, plant and equipment were recorded in separate accounts. The related cost items can be found in the other operating expenses item in the consolidated income statement and are part of maintenance and energy costs (see table 3.28 Other operating expenses). This also includes building renovation measures. As a rule, these are costs for services and material costs.
- Expenses for the remediation of environmental damage, mainly for soil and groundwater for current and former, owned or leased sites. The related cost items are included in the other operating expenses item in the consolidated income statement and are part of miscellaneous operating expenses (see table 3.28 Other operating expenses).

With regard to the numerator, Brenntag refers to the explanations above ("Brenntag's Taxonomy-eligible economic activities" section).

Social

Own workforce

Material impacts, risks and opportunities related to own workforce

ESRS 2 BP-2, ESRS 2 SBM-1, ESRS 2 SBM-3, ESRS 2 IRO-1, S1-1, S1-4, S1-5, S1-6

Through their expertise and dedication, Brenntag's employees play a key role in the Group's success and long-term

competitiveness. Brenntag sees it as its responsibility to offer fair working conditions and a safe, attractive and inspiring working environment while providing its employees with targeted support to promote their personal and professional development. In the course of the materiality assessment performed¹⁾, the following material impacts and opportunities arising from Brenntag's business activities were identified in relation to its own workforce:

Material topic	Impacts, risks or opportunities	Value chain	Time horizon	Description
Health and safety	Impact (negative)	Own operations	Constant	A lack of health and safety may lead to ill health (injuries, death, disability, mental health), e.g. as a result of accidents, exposure to chemicals, unsafe working conditions.
	Impact (positive)	Along the value chain	Constant	Involvement in industry associations enables higher health and safety standards to be set, including for the Group's own workforce (Responsible Care/Responsible Distribution).
Secure employment and adequate wages	Impact (positive)	Own operations	Constant	Adequate wages and secure employment create financial security.
Social dialog, freedom of association, existence of works councils and the information, consultation and participation rights of workers	Impact (negative)	Own operations	Constant	A lack of social dialog with employees and employee involvement in decision-making processes may lead to dissatisfaction, as employees' voices are not heard.
Working time, work-life balance	Impact (positive)	Own operations	Constant	A good work-life balance contributes to mental and physical health.
	Impact (negative)	Own operations	Constant	A lack of work-life balance and unreasonable working hours may lead to dissatisfaction, frustration or mental problems.
Training and skills development	Impact (negative)	Own operations	Constant	A lack of training and skills development leads to lower motivation and dissatisfaction among employees.
	Impact (negative)	Own operations	Constant	Missed career opportunities due to insufficient training and skills development.
	Impact (positive)	Own operations	Constant	Socioeconomic benefits: increased employability (attractiveness of employees to Brenntag and other potential employers) as a result of training and skills development.
	Impact (positive)	Own operations	Constant	Training and skills development keep employee motivation and satisfaction at a higher level.
	Opportunity	Own operations	Constant	More qualified and motivated employees increase sales revenues and lower costs through better quality and efficiency; sales and procurement are key areas.
Diversity	Impact (negative)	Own operations	Constant	A lack of diversity due to excessively low female representation in management positions may lead to lower productivity and discrimination in the workforce.

2.50 Material impacts and opportunity related to own workforce

¹⁾ Further information on this is contained in the section "General disclosures", sub-section "Double materiality assessment".

GROUP SUSTAINABILITY STATEMENT

The potential negative impacts listed are confined to individual incidents, such as accidents. If guidelines and regulations on social dialog or diversity have not been complied with, these are individual cases. As explained in more detail in the following sections, Brenntag has developed different policies and guidelines, taken actions and set targets in order to systematically address the impacts and opportunities identified. These sections also show which employees and external workers are addressed by the policies described and benefit from the actions taken. In this context, Brenntag employees include both permanent and temporary staff who are directly employed by the company under formal employment contracts. They work in production, warehousing, transportation, administration, or other operational areas and are subject to internal work policies as well as company-provided social benefits. In accordance with ESRS, external workers are explicitly included in occupational health and safety actions so as to ensure uniform standards and safeguards for all parties involved. This primarily includes temporary workers and freelancers who are integrated into the company organization.

The Group carries out a risk assessment with regard to possible human rights violations and environmental risks for its own operations. In this context, no activities were identified at significant risk of forced labor or child labor. Further information on human rights due diligence can be found in the section "Workers in the value chain", sub-section "Policies and actions".

The transition plan for climate change mitigation does not have a direct impact on Brenntag's employees. Further information on this can be found in the section "Climate change".

All policies and guidelines outlined in the following sections were developed by the functional departments responsible. Responsibility for their implementation lies with the Board of Management. The policies and guidelines are available to employees on the intranet. The targets formulated in the sections were developed by the respective specialists in close collaboration with other departments such as Group Sustainability and Change Management, and finalized with the involvement of the Board of Management. Progress in achieving the targets is reviewed by the Board of Management on a quarterly basis using an ESG scorecard.

The employee structure breaks down as follows. The number differs from the number of employees in section "4. Personnel expenses" in the consolidated financial statements, as all metrics listed below are reported as at December 31, 2025, whereas the consolidated financial statements show average figures.

Gender	2025	2024 ¹⁾
Women	6,186	6,289
Men	11,049	11,704
Not specified	1	5
Brenntag Group	17,236	17,998

2.51 Number of employees by gender

¹⁾ The prior-year figures were adjusted (see also accounting principles below).

Region	2025	2024 ¹⁾
EMEA	7,800	7,998
North America	5,269	5,243
Latin America	1,834	2,000
Asia Pacific	2,333	2,757
Brenntag Group	17,236	17,998

2.52 Number of employees by region

¹⁾ The prior-year figures were adjusted (see also accounting principles below).

Country	2025	2024 ¹⁾
U.S.	4,668	4,648

2.53 Number of employees in countries with at least 50 employees and at least 10% of Brenntag's total workforce

¹⁾ The prior-year figures were adjusted (see also accounting principles below).

Accounting principles

Brenntag reports own workforce metrics based on the accounting definition set out in the German Commercial Code (HGB). This includes all individuals for whom Brenntag bears economic obligations and who are in an active employment relationship with Brenntag. This encompasses both full-time and part-time employees, with part-time employees reported as headcount figures rather than being converted into full-time equivalents. Conversely, individuals who are not considered employees within the meaning of the HGB are not included. This encompasses apprentices and employees in study programs, or employees whose employment relationship is suspended due to unpaid leave, such as parental leave. In addition, the company's legal representatives, such as members of the Supervisory Board and the Board of Management, are not included in the reporting. The accounting-based definition of personnel metrics has been applied since financial year 2025, and the figures for 2024 were recalculated on this basis. The recalculation results in a variance of 439 employees in total.

Brenntag collects and analyzes human resources metrics using the global People platform "Workday Human Capital Management." To ensure data quality, all local HR departments review employee structure data at the end of each quarter as part of an internally standardized audit process. Employees are assigned globally in a consistent manner according to the geographical region of the respective legal employer, with regions derived from the World Bank's country classifications. In addition, Brenntag reports gender based on the gender identity stored in the People platform. Since only binary gender options are available in the People platform, the 'Other' category is not used in data collection. Employees for whom no gender information is available in the People platform are displayed with the status 'Not specified'.

GROUP SUSTAINABILITY STATEMENT

In addition to the above workforce metrics, Brenntag voluntarily reports headcount by division. 90.5% of the workforce work outside Germany. In 2025, 224 employees joined through newly acquired companies and 433 employees left as a result of companies ceasing to be consolidated. Excluding the new acquisitions, the total number of people employed in the Brenntag Group declined by 1,007, or 5.6%, compared with the previous year.¹⁾

Division	2025		2024	
	abs.	in %	abs.	in %
Brenntag Specialties	3,504	20.2	3,594	19.8
Brenntag Essentials	11,602	66.9	12,237	67.5
Group and Regional Services	2,233	12.9	2,291	12.7
Brenntag Group	17,339	100.0	18,122	100.0

2.54 Number of employees per division

Accounting principles

Deviating from the aforementioned accounting definition under the German Commercial Code (HGB), workforce metrics by division also encompass apprentices, employees in study programs and members of the Board of Management.

Disclosures on the number of employees by contract type can be found in the section “Secure employment and adequate wages”, sub-section “Targets and metrics”. Disclosures on employee turnover are provided in the section “Working time and work-life balance”, sub-section “Targets and metrics”.

Occupational health and safety

Policies and actions

[S1-1, S1-4, S1-14](#)

Safety is one of Brenntag’s five core values and therefore the safe handling of chemicals takes top priority. Brenntag is aware of its own responsibility and combines the Group’s strategy and standards for quality, health, safety and the environment in its Global QSHE Policy (QSHE: Quality, Safety, Health, Environment). The Group strives for process safety, occupational health and safety, customer satisfaction, respect for the environment and continuous improvement. The Group undertakes to provide the resources required for this. The Global QSHE Policy applies to all employees at every level of the hierarchy and to all activities within the Group. It also includes responsibility for the safety of external partners and contractors if they are working at Brenntag sites or supplied by Brenntag.

To implement the QSHE Policy, Brenntag pursues a global QSHE strategy built on four pillars.

Management system

Brenntag operates an integrated QSHE management system focused on people, sites and their equipment and processes that encompasses 100% of the workforce. The aim is to harmonize the different regional and local approaches, requirements and features within one global QSHE system. Internally, the Group issued a global QSHE manual that combines its guidelines setting out company-wide minimum standards in QSHE. It describes all guidelines, procedures and responsibilities forming the backbone of the QSHE management system. It is based on industry standards such as ISO 9001, Responsible Care/Responsible Distribution and the CCPS model (CCPS: Center for Chemical Process Safety).

One significant element of QSHE management at Brenntag is its active participation in the international Responsible Care/Responsible Distribution (RC/RD) initiative of the International Chemical Trade Association (ICTA). Regardless of legal requirements, the initiative wishes to ensure that member companies continuously improve their environmental and health performance and report openly on this progress on a regular basis. The requirements are usually implemented in programs by the respective regional or local industry associations. In this context, industry associations frequently set their own priorities and define specific conditions for participation in the program. As specified in the QSHE manual, all Brenntag companies with operating sites or with direct sales are expected to participate if national associations offer a corresponding program. If no RC/RD program is available in a given country, Brenntag entities are encouraged to conduct an RC/RD self-assessment. For this purpose, the questionnaire of the ICTA or that of another relevant regional association may be used. The participating companies are defined on a case-by-case basis using established criteria. Among others, these criteria include transition periods after acquisition or a limited product portfolio. Its active involvement in the associations’ working groups enables Brenntag to have a positive influence on standard-setting and implementation.

¹⁾ All metrics mentioned in this paragraph and in the table are voluntary disclosures.

Not least of all, Brenntag aims for all operating sites to be continuously certified to ISO 9001 or alternative management systems with comparable elements so as to ensure quality. In some cases, this is supplemented by other product- or industry-related quality management systems. At the end of 2025, 352 of Brenntag's 355 relevant sites worldwide were certified to an international standard (2024: 367 of 369 relevant sites). Like RC/RD participation, the site's relevance is defined using similar established criteria.

Culture

At Brenntag, the "Safety First" principle applies throughout the Group and relies strongly on personal commitment and personal responsibility. The Group uses various methods to continuously raise employee awareness of occupational health and safety. Documented QSHE training tailored to the requirements of each activity provides the basis. This is supplemented by communication formats such as five-minute talks, Safety First Moments, lessons learned and best practices, which enable insights gained from incidents or examples of good working practices to be shared within the organization in a structured manner. The aim is to use these tools at the beginning of each shift or each (relatively large) meeting. Various platforms are available for this interaction. Lessons learned are incorporated into the forms used for the investigation of safety incidents. In the event of serious incidents or potentially serious incidents, Brenntag can also separately create additional documents on the insights gained and distribute them worldwide. Examples of best practices may emerge from audits, inspections or self-initiative. They are exchanged at various levels.

Brenntag addresses individual critical topics on worldwide campaigns with a view to raising employee awareness in a targeted manner and ensuring harmonized corrective and preventive actions. Topics stem from individual incidents or an accumulation of incidents that stand out in an overall assessment. The flagship campaign in the reporting period was the Campaign for safe operation of trucks, forklifts and other powered industrial equipment. The campaign explains how to minimize and control risks when operating these vehicles. This includes risks for the driver as well as for the surrounding environment, particularly pedestrians in work areas. To support this, training materials were developed and rolled out in four modules, each focusing on different key topics. In addition, two training videos on truck and forklift operation were produced at a Brenntag site.

The employee survey planned for the 2025 reporting period as part of the global Brenntag Enhanced Safety Thinking (BEST) program did not take place for internal reasons.

Once a year, Brenntag presents the Global Safety Awards in two categories: the Safety Excellence Award for the best safety record over the longer term and the Safety Phoenix Award for the strongest improvement in terms of safety. In 2025, the Cangzhou site in China (Safety Excellence Award) and the Guarulhos site in Brazil (Safety Phoenix Award) were honored for their safety achievements.

In addition, Brenntag holds an annual Global Health & Safety Week, in the course of which the aforementioned awards are also presented. Around World Day for Health and Safety at Work on April 28, all sites worldwide organize activities to raise awareness of health and safety. For this, there is a prescribed motto each year, but no fixed framework for the individual program. All units and sites organize activities appropriate to their own requirements, priorities and capabilities. Some companies also involve suppliers, customers or families. A selection of initiatives is then compiled and serves as inspiration for future Global Health & Safety Weeks. In the reporting period, the Week ran from April 21 to 25, 2025 under the motto 'Safety first - stronger together'.

Team

A multinational team made up of QSHE experts working centrally and the QSHE directors of the global regions implements the QSHE management system. These work closely together with the regional and local QSHE teams. Within the QSHE organization, Brenntag has also built up an international team of process safety management (PSM) experts that supports the sites and carries out PSM assessments.¹⁾ In the reporting period, the team was expanded to include the role of Security Director, which was filled by a security expert who had previously worked as an external consultant for Brenntag.

¹⁾ Further information on PSM can be found in the section "Pollution", sub-section "Accidental releases".

Monitoring and controlling

Brenntag has established an extensive monitoring and controlling system in order to continuously improve its safety measures. To this end, reports of incidents that meet the Brenntag Global Standard Reporting criteria are continuously gathered on central QSHE reporting systems. Investigation findings and related corrective and preventive actions are shared internally through various channels in order to prevent a reoccurrence. Brenntag also attaches considerable importance to monitoring and controlling as a preventive tool, for example in the case of indicators such as near misses, actions to reinforce positive behavior, site inspections, and safety inspections and certifications. A QSHE dashboard makes these indicators more visible and easier to track.

Targets and metrics

S1-5, S1-14, ESRS 2 BP-2

In 2021, Brenntag set the following target on the basis of the policies and actions described in relation to occupational health and safety: The TRIR (Total Recordable Injury Rate) should improve from 3.1 in base year 2021 to less than 2.0 in target year 2030. The TRIR is continuously monitored and regularly reported to various teams and levels throughout the Brenntag Group.

At 81, the number of recordable work-related incidents registered in the reporting period was well below the 103 incidents in the previous year. This also led to a significant improvement in the TRIR, which fell from 2.6 in the previous year to 2.1 in the reporting period. It was thus already close to the long-term target of a TRIR of 2.0 in 2030.

The number of days lost due to recordable work-related incidents totaled 1,757 days in the reporting period.

For 2025, Brenntag has no work-related fatalities to report, either among its employees or among other individuals at its sites.

Brenntag's aim is for all companies with operating sites or with direct sales to continuously participate in the industry initiative Responsible Care/Responsible Distribution (RC/RD) if national associations offer a corresponding program. Participation is recorded once a year. At the end of financial year 2025, 85 out of a total of 88 relevant Brenntag companies were participating in an RC/RD program (2024: 77 out of 81 relevant companies).

Accounting principles

The TRIR (Total Recordable Injury Rate) is a performance indicator widely used internationally in the industry, indicating how often employees sustain injuries in work-related incidents. It denotes the number of work-related injuries requiring medical treatment beyond first aid per one million hours worked. In defining 'work-related' and 'medical treatment beyond first aid', Brenntag follows the U.S. OSHA. Hours worked are determined based on a combination of direct time-recording and a U.S. OSHA estimation approach with predefined hours per full-time equivalent (FTE) and annum. Direct time-recording is applied for hourly-paid employees in North America and Latin America. An estimation approach using 2,000 working hours per FTE per year is applied for employees in the EMEA and APAC regions, and for employees on fixed salaries in Latin America. By way of exception, 2,250 working hours per year are applied for Brazil, Chile, Colombia, and the Indian entity Raj. For employees on fixed salaries in North America, working hours are calculated based on eight-hour working days, less documented absences. In the reporting on its safety performance, Brenntag includes all of its own employees along with temporary and contract employees deployed by temporary employment agencies to carry out standard Brenntag activities. All fatal accidents suffered by other persons are also reported if they occur at Brenntag sites.

All calendar days following the day of the incident up to the day before returning to work are considered days lost. Days on which the injured person works (partially) are not counted as days lost. Non-working days (e.g. weekends and public holidays) are included if workdays were also missed due to injury or if they are explicitly covered by certified sick leave. Consistent with U.S. OSHA guidelines, no days lost are recorded for fatalities. A maximum of 180 days lost are counted for long-term injuries. If days lost continue beyond year-end, the days are counted for the year in which they occur and not for the year in which the incident happened.

Secure employment and adequate wages

Policies and actions

S1-1, S1-4

At Brenntag, fair remuneration and clear employment contracts are an expression of a corporate strategy and a corporate culture geared to employment security. Among other things, good working conditions include employees receiving as standard a permanent employment contract that creates stability and a long-term outlook for both sides. Brenntag has therefore established a structured HR recruitment and selection process.

Brenntag also offers attractive additional benefits such as an occupational pension that supports a secure financial future in retirement. The occupational pension provision differs from country to country, as it is bound by a large number of country-specific provisions and laws, which Brenntag must follow in actually structuring the pension provision. Further benefits aimed at providing individual financial protection also foster long-term employee satisfaction. Benefits like this are country-specific and differ from country to country. In addition, Brenntag follows a remuneration policy based on the principles of fairness and transparency.

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In 2022, Brenntag introduced the Brenntag Global Living Wage Policy in order to meet its aspiration to provide fair remuneration. This defines a 'living wage' as the remuneration that an employee in a particular place receives for a standard working week and that is sufficient to afford a decent standard of living for the employee and their family. Elements of a decent standard of living include nutrition, water, housing, education, health care, transportation, clothing and other essential needs including provision for unexpected events. This pay may go beyond the statutory minimum wage. It is intended to prevent forced labor or an excessive amount of overtime as well as the need to resort to further jobs or child labor to make the family income sufficient. By paying living wages, Brenntag is therefore contributing toward complying with the United Nations Universal Declaration of Human Rights and achieving the United Nations Sustainable Development Goals (SDGs).

To ensure adequate wages and permanently close any gaps, Brenntag works together with the WageIndicator Foundation, which provides living wage data for the countries in which Brenntag operates. In addition to wage data, the data provided by WageIndicator also include data on the hours in a standard local working week, which in no country is more than 48 working hours a week in accordance with the standards of the International Labour Organization (ILO).

The Global Living Wage Policy uses the guidance data recommended by WageIndicator when implementing living wages. These reflect typical household costs. The Global Living Wage Policy enables feasible adjustments to be implemented as soon as possible in exceptional situations. The policy also allows the employees' actual country of residence to be taken into account.

Targets and metrics**S1-5, S1-6, S-10, ESRS 2 BP-2**

Brenntag has been meeting the target, that 100% of Brenntag employees receive a living wage in accordance with the Global Living Wage Policy, since as far back as the end of 2023. To ensure continued compliance with this target going forward, an annual process identifies and aims to close gaps between the remuneration of Brenntag employees and the WageIndicator data. Under the Global Living Wage Policy, interns, apprentices, freelancers and contractors are excluded from the gap analysis.

Fixed remuneration and allowances were generally used to compare employee remuneration with the WageIndicator data, provided that such allowances constitute monetary benefits and are normally freely available on a monthly basis. Variable remuneration or overtime pay, on the other hand, was disregarded. As a result of this comparison, the living wage gaps were identified in a gap analysis.

The gap analysis in the reporting period revealed 37 employees in six countries whose wage would have to be adjusted (2024: 114 cases in 15 countries). No adjustments can be made for an entity in Singapore (14 of the 37 cases; this equates to around 3% of employees in Singapore), as under the acquisition agreement this acquisition from 2023 is subject to legal restrictions on salary adjustments for three years. Adjustments were made for 22 employees. In one case, no adjustment could be made due to the termination of the employment relationship.

All gaps detected by the gap analysis and actually required to be closed following a local review were closed at the latest with effect from the end of the reporting period by making appropriate salary adjustments. Data on acquisitions and new hires recorded in the People platform after the database extraction for the gap analysis - i.e. after July 2, 2025 - will be included in the 2026 gap analysis.

Contract type	2025			2024 ¹⁾		
	Women	Men	Not specified	Women	Men	Not specified
Brenntag Group	6,186	11,049	1	6,289	11,704	5
Permanent employment contracts	6,114	10,964	1	6,212	11,601	4
Temporary employment contracts	72	85	0	77	103	1

2.55 Employees by contract type and gender

¹⁾ The prior-year figures were adjusted (see accounting principles below).

Accounting principles

Brenntag captures and analyzes HR metrics using the People platform. A distinction is made between permanent employment contracts, which are concluded for an indefinite period, and temporary employment contracts, which are limited to a specific period and terminate automatically. Since only binary gender options are available in the People platform, the 'Other' category is not used in data collection. Employees for whom no gender information is available in the People platform are shown as 'Not specified'. The HR metrics include employees with an employment contract with Brenntag at the reporting date. As described in the section "Material impacts, risks and opportunities related to own workforce", sub-section "Accounting principles", the accounting-based definition of personnel metrics has been applied since financial year 2025, and the figures for 2024 were adjusted retroactively. The recalculation results in a variance of 439 employees in total.

Social dialog and employee involvement

Policies and actions

[ESRS 2 SBM-2, S1-1, S1-2, S1-4](#)

Brenntag believes that open communication and opportunities to participate are key factors contributing to employee motivation and employee loyalty to the Group. Providing employees with important information on a regular basis and in full is a significant element of the corporate culture. Social dialog and the involvement of employees and employee representatives in decision-making processes create transparency, appreciation and a feeling of shared responsibility. This results in various internal agreements and regulations. These factors play a decisive role in reducing dissatisfaction and fostering a productive, dedicated work culture. Depending on regional circumstances and regulations, the views of minorities are given particular consideration. For example, in Germany there is a representative body for severely disabled persons that employees can turn to.

Depending on country-specific legislation, employees can contact the persons representing their interests on elected codetermination bodies. Brenntag thus respects its employees' right to freedom of coalition and association, and does not take or tolerate any actions that could restrict those rights. This is set down both in the Code of Business Conduct and Ethics and in the Policy Statement on Human Rights.¹⁾

Instead of a global framework agreement with employee representatives, Brenntag follows a decentralized approach to ensure human rights and good working conditions. This is supported by various guidelines, such as the Code of Business Conduct and Ethics and the Policy Statement on Human Rights, as well as by international obligations.

To ensure that all employees are kept abreast of important developments and decisions, Brenntag organizes ad hoc and regular global management town hall meetings. These events offer the workforce the opportunity to communicate directly with the management, ask questions and keep up to date with the Group's strategic direction. This strengthens trust and reduces uncertainty, which often leads to dissatisfaction.

Annual, individual employee appraisals are also conducted and serve as a central element of organizational and cultural development. These appraisals improve the feedback culture and foster open interaction between employees and managers. Particular emphasis is placed on constructive feedback and setting individual development goals. The appraisals also enable problems to be identified and resolved at an early stage before they lead to dissatisfaction.

Cross-site information provision, communication and collaboration among Brenntag employees are actively supported and fostered by the internal online portal ShareON@Brenntag. The platform not only facilitates networking and knowledge transfer, but also offers myriad opportunities to share information, experiences and best practices across different units. In addition, at many levels, Brenntag has in place ideas management systems and platforms through which employees can actively contribute their suggestions for improving organizational aspects, processes and operations. Moreover, the content and responses from the global management town hall meetings are also made available afterwards on the internal intranet. This can increase identification with corporate objectives and reduce the likelihood of frustration.

¹⁾ Further information on the Code of Business Conduct and Ethics can be found in the section "Business conduct", and further information on the Policy Statement on Human Rights in the section "Workers in the value chain".

Targets

ESRS 2 SBM-2, S1-2, S1-5

Beyond the actions described above, Brenntag's target was to identify possible actions to influence employee satisfaction, engagement and motivation through annual employee surveys on the basis of the employee Net Promoter Score (eNPS). Brenntag achieved this target again in 2025. In addition, Brenntag further developed and successfully expanded its employee surveys in 2025. The quarterly "2 questions - 2 seconds" sentiment checks continued, enabling a quick assessment of company sentiment. The presentation of the findings was simplified and access to them improved for managers, while maintaining minimum response thresholds and aggregated analysis. This increased the use of the survey findings as a basis for team dialog after survey completion. In November 2025, the expanded eNPS & Engagement survey was conducted, offering deeper insights not only into satisfaction and motivation, but also employee engagement and business success through a broader range of questions. The continuous refinement of the survey underscores Brenntag's commitment to actively involve employees and provides a valuable foundation for addressing their needs.

Working time and work-life balance

Policies and actions

S1-1, S1-4

Brenntag places emphasis on agile and flexible working throughout the Group and is open to opportunities to make work more flexible around the globe. The framework 'New Work - Towards Greater Flex' was developed by Global HR together with the regional and local human resources departments at the international sites and provides the basis for this. It includes guiding principles for a flexible work environment in all Brenntag regions, business units and functions, bearing in mind local differences.

Various countries have implemented flexible working time models based on this framework. This includes introducing flextime and offering part-time jobs. Brenntag has also introduced arrangements for working from home and mobile working. Flexible working hours and home working promote mental health and improve work-life balance by reducing stress, enabling relaxation and strengthening autonomy. Employees are better able to tailor their daily routine to personal needs, which improves work-life balance and wellbeing. Time saved by not commuting and the opportunity to more easily fulfill private obligations promote satisfaction, health and productivity.

Targets and metrics

S1-5, S1-6, ESRS 2 BP-2

The actions to enhance flexibility are intended to help make working conditions at Brenntag as safe and fair as possible and counteract employee turnover. Beyond that, there are no further targets in accordance with ESRS requirements.

Departure category	2025		2024 ²⁾	
	abs.	%	abs.	%
Voluntary employee turnover ¹⁾	1,485	7.4	1,457	7.3
Involuntary employee turnover ¹⁾	847	4.2	782	3.9
Natural employee turnover ¹⁾	214	1.1	256	1.3
Total	2,546	12.7	2,495	12.6

2.56 Employee turnover rates

¹⁾ Voluntary disclosure.

²⁾ The prior-year figures were adjusted (see also accounting principles below).

Accounting principles

Based on the employee entry and exit dates recorded in the People Platform, the headcount and the number of hires and terminations are determined for the reporting period. The turnover rates are calculated based on the recorded termination reasons. Brenntag voluntarily classifies departures into three categories: Voluntary turnover includes resignations by employees. Involuntary turnover refers to terminations initiated by the employer. Natural turnover encompasses departures that are beyond the control of both the employee and the employer, such as retirement, disability, or death. These turnover rates are calculated using the Schlüter formula, where the total number of departures per category in the reporting period is expressed in relation to the number of employees at the beginning of the reporting period and the organic new hires during the reporting period. Turnover rates are recorded centrally for each Brenntag company on a monthly basis and reported to HR Management. Due to regional and country-specific differences, the figures are analyzed at a decentralized level to identify any areas requiring action. As described in the section "Material impacts, risks and opportunities related to own workforce", sub-section "Accounting principles", the accounting-based definition of personnel metrics has been applied since financial year 2025, and the figures for 2024 were adjusted retroactively. This results in a deviation in the total turnover rate of -0.2%.

Training and skills development

Policies and actions

S1-1, S1-3, S1-4

Training and skills development have positive impacts on employees and are also reflected in Brenntag's business success. At the same time, targeted continuing education and training options counteract decreasing motivation and increasing dissatisfaction. Brenntag therefore supports its employees' continuous personal and professional development. The Global Development Framework with its 70-20-10 development framework provides the structure for all internal and external development opportunities. This means that 70% of development comes from practical experience in the workplace, through daily tasks, challenges and problem-solving. Social learning contributes 20%; that is, collaboration with colleagues, which also includes coaching and mentoring. A further 10% of development takes the form of formal training, i.e. courses, seminars, online and hybrid learning programs.

Local policies and guidelines complement the Global Development Framework in line with applicable legal requirements. In addition, the Group-wide Learning and Development Policy was published in October 2025. It serves as an overarching framework for all learning and development activities and specifies clear roles, processes, and provisions for all stakeholders. This enhances transparency, supports investment decisions, and ensures verifiability of actions.

Brenntag supports its own employees' development regarding their own visibility, their skills and their career interests through regular interaction between employees and line managers. Feedback plays a significant role here. Managers and leaders are regularly trained in how to identify talent and succession candidates or make themselves visible as such.

At Brenntag, responsibility for personal development lies primarily with the employee. However, close communication with supervisors is crucial and encouraged. Via the People Portal, managers therefore have access to what are termed manager dashboards, providing reports on mandatory training courses, learning interests of direct reports, and talent data.

In addition, the company asks employees to put in place an individual development plan in accordance with the 70-20-10 approach on an annual basis in consultation with their direct superior. This is intended to prevent employees from missing out on development opportunities by helping them to set their professional goals and work toward them in a focused manner.

The following activities were implemented and scaled during the reporting period. All participant numbers stated in the following were captured on the basis of the global People platform.

The Global Sales Enablement Program is a three-year training program for all employees in the Brenntag Specialties division's sales department. In the reporting period, 1,365 employees had the opportunity to participate in training workshops and online learning programs, as well as coaching sessions specifically geared toward sales. In addition, the Brenntag Essentials EMEA division launched a sales enablement program for about 88 sales employees in the fourth quarter of the reporting period.

A comprehensive, one-and-a-half-year learning program was developed for the new target group of General Managers in the Essentials division. All employees in this target group (110 participants) received training from internal experts on topics including processes, new technologies, and leadership behavior. Best practice sharing and Q&A sessions complemented the program.

Brenntag offers Coaching on Demand through a global partner. The individual sessions in employees' native language support personal and professional development. Since coaching needs are determined in close consultation with the manager and HR, an approval process implemented in the Learning Portal applies.

Brenntag facilitates its employees' language training. A global language provider's learning portal offers exercises in listening and reading comprehension, grammar, vocabulary, and open conversation classes for all employees. Individual or small group sessions can also be requested via the approval process. To ease entry into language learning for employees, introductory webinars in local languages were provided during the reporting period.

In the 2025 reporting period, Brenntag offered employees Belt certifications in Lean Six Sigma to enable them to develop their skills in process optimization, data analysis, and continuous improvement strategies, and then apply this knowledge within Brenntag. White Belts, Yellow Belts, Green Belts, and Black Belts were certified in the reporting period.

In October 2025, the Brenntag Academy was launched for all employees. It consolidates all learning content into a central "one-stop shop", making access to training easier. Alongside onboarding programs and practical training, such as on the topic of crisis response, the Academy also features innovative formats such as podcasts for General Managers on applying company values in day-to-day work and one-pagers for team discussions. Since October 2025, learning casts have been made available to all employees to familiarize them with the Academy's content.

Through the learning portal, all employees have access to an e-learning catalog containing both externally sourced and internally developed content. Brenntag possesses specialized knowledge that is not available in standard market e-learning offerings. Therefore, an authoring tool is used to create internal e-learning modules and transform this expertise into accessible, easy-to-understand digital content. In the reporting period, 73 internal e-learning courses were created, focusing on topics such as business skills (e.g. container management – reusable packaging, battery materials and recycling), sales and service (e.g. use of the Customer Growth Engine), team and culture (e.g. SBI-D feedback model), and safety (e.g. office safety instructions).

To accommodate regional differences and distances, Brenntag provides online and virtual learning opportunities in several languages that can be accessed anytime, anywhere. To familiarize employees with the functionality and features of the learning portal, the learning team has offered virtual info sessions (in different languages) to all Brenntag employees in all regions. In addition, there is a regular Global Learning newsletter to draw attention to specific content on the company's own learning platform.

As part of the monthly learning time, employees can undertake self-directed learning. This further promotes a learning culture within the Group. During the workday, employees and managers can discuss and document their skills and professional interests in a structured manner. This leads to individual development needs that employees can formalize and focus on. Brenntag promotes a feedback culture through feedback and coordination meetings between managers and employees on development, performance, objectives, and career discussions.

The Individual Development Plan (IDP) was fundamentally professionalized in the reporting period and integrated into central HR processes. A new feature is the link to the GAPS (Goals, Abilities, Perceptions, Success Factors) model and its integration into two annual employee appraisals. The IDP has thus evolved from a voluntary tool to a structured component of personnel development, creating transparency and increasing the effectiveness of training measures.

Mandatory training courses such as compliance training are aimed at employees at all hierarchical levels.¹⁾ Regional resources are also developed and provided, e.g. special compliance training courses and manuals.

Conceptual development in talent management: To embed continuous change and transformation into the leadership framework, three global leadership principles have been defined in alignment with Brenntag's strategy, vision, and corporate values. These principles form the overarching leadership model and serve as the conceptual foundation for competency profiles, decision-making criteria, and development priorities. In parallel, the transparent provision of position-specific competency profiles has been further enhanced. The digital talent identification and succession planning process within the People platform has been expanded, data quality systematically improved, and new reporting introduced to provide robust, data-driven decision-making for strategic questions. Additional feedback tools are being gradually aligned with the competency architecture to ensure consistency, fairness, and transparency in talent management.

Talent development program: As part of a one-time initiative, the 'Symphony of Leadership: Elevating Presence through Orchestral Insights' program was implemented during the Shostakovich Festival in Leipzig 2025. This external event provided selected Brenntag talent with an experimental platform to observe and validate leadership competencies in a creative environment.

Targets and metrics

S1-5, S1-13, ESRS 2 BP-2

The training policies and skills development actions described have a positive impact on employee motivation and provide opportunities to build and expand individual skills. Beyond that, there are no additional targets in accordance with ESRS requirements.

All dedicated training actions were recorded in the learning portal and thus evaluated.

Training hours	2025
	Ø
Women	4.0
Men	2.7
Not specified	3.2
Brenntag Group	3.2

2.57 Average number of training hours per employee by gender

¹⁾ Further information on compliance training can be found in the section "Business conduct".

Accounting principles

All employees with access to the People platform can complete online courses via the learning portal. They are assigned mandatory training courses and also given the option to select individual training courses from an extensive range of available courses. Since Brenntag does not record the actual time spent on training courses on an individual employee basis, average training hours are calculated based on the standardized duration in minutes assigned to each course. Brenntag determines the total number of training minutes for all courses completed during the reporting period, based on employees who, as at the reporting date, have an employment contract with Brenntag. The analysis considers gender information stored in the People platform. Average training hours are calculated by dividing the total recorded training minutes by the number of employees per gender category as at the reporting date and converting the result into hours. For employees without gender information, the status 'Not specified' is displayed.

Diversity

Policies and actions

[ESRS 2 SBM-3, S1-1, S1-4](#)

As a Group with operations worldwide, Brenntag employs staff from over 100 nations.¹⁾ Diversity at Brenntag encompasses several aspects, such as employees' different cultural backgrounds, ethnic origin, genders, age groups, skills, qualifications and needs. The exchange of knowledge, ideas and experience shows that diversity makes a decisive contribution to the company's success. The Group wishes to continuously foster this worldwide exchange so as to further increase the diversity of the workforce and create a cosmopolitan work culture and a dynamic work environment where all employees can learn from one another.

Brenntag also works to ensure equal opportunities for its employees and applicants. Ensuring equality of opportunity is a matter of course for Brenntag, as is acting to counter and prevent any form of discrimination and harassment. Employees are recruited, remunerated and developed solely on the basis of their qualifications and skills. Under no circumstances will Brenntag discriminate against employees, business partners or third parties on the basis of national or ethnic origin, nationality, gender, gender identity, marital or civil partner status, pregnancy or maternity, age, creed, religion or belief, color, ancestry, disability or sexual orientation. Equally, the Group expects all employees to embrace this principle, not discriminate against their colleagues and treat one another with respect. This is set down in Brenntag's Code of Business Conduct and Ethics.

The diversity policy for the Board of Management is also intended to continuously increase its diversity. Through this policy, Brenntag wishes to ensure targeted, diverse management development and successful long-term succession planning, bearing in mind age, gender, education, professional background and international experience. The Supervisory Board should also be diverse. The diversity policy for this body requires a line-up that is likewise as diverse as possible in terms of the age, gender, education, career path and international experience of the members. In January 2026, new targets were set for the Board of Management and the Supervisory Board. The aim is for at least one member of the Board of Management to be female by January 31, 2031 at the latest. In addition, a target of three female members out of a total of eight seats was set for the Supervisory Board.

Brenntag has implemented various actions to systematically identify possible cases of discrimination and foster diversity within the Group. The diversity management framework is continuously strengthened to further enhance diversity and inclusion throughout the workforce.

The support provided by Employee Resource Groups (ERGs) is an important element of this approach. Led by employees, these groups are intended to make a significant contribution to an integrative and inclusive workplace by offering networking opportunities for employees, raising awareness of diversity issues, giving feedback and playing a part in devising actions related to diversity, equity & inclusion (DE&I).

The ERGs at Brenntag provide employees with a platform for networking, knowledge sharing and fostering diversity and inclusion. They bring together employees with similar interests and backgrounds, foster an inclusive working environment, and contribute to the further development of diversity-sensitive HR policies and initiatives through feedback and input. For example, several women's networks have been established globally, providing a platform for interaction and networking and potentially increasing the proportion of women in management positions over the long term. Moreover, through events and communication, ERGs raise awareness of diversity, equity & inclusion (DE&I) and position Brenntag as an inclusive employer both internally and externally.

¹⁾ Voluntary disclosure.

GROUP SUSTAINABILITY STATEMENT

On its career pages too, Brenntag emphasizes the fact that it sees diversity as a strength: In job advertisements, it is pointed out that Brenntag offers a fair, respectful and supportive work culture where all employees are able to develop and grow in line with their individual needs and skills. Job advertisements are also designed to be inclusive. Brenntag nurtures the strengths and potential of people with disabilities and integrates their skills so as to create a working environment that puts all employees on a level playing field. Since 2020, Brenntag has been a member of the Valuable 500 initiative. This brings together the leaders of 500 international companies who have undertaken to put the inclusion of people with disabilities on their management agenda.

Targets and metrics

[S1-5](#), [S1-9](#), [ESRS 2 BP-2](#)

Brenntag has set several targets in order to increase diversity and inclusion:

- The mandatory training to raise awareness of unconscious bias has been continuously implemented and was pursued in the reporting period. It targets all members of the Global Leadership Team, all managers with at least one direct report, and the entire HR organization. The original goal of fully training all managers and HR by the end of 2025 was only partially achieved. Therefore, the deadline has been extended to 2027. To expand the training portfolio, an additional training provider has been identified to offer further formats in the future.
- Brenntag aims to strengthen diversity at all levels of the Group and to increase the percentage of women in management positions over the long term. By 2030, the percentage of women at all management levels below the Board of Management should be at least 30%. The progress achieved is shown in the table below. This target does not apply in countries where setting targets is prohibited by law.

Management level	2025		2024 ¹⁾	
	abs.	in %	abs.	in %
Level L1	24	1.0	37	1.5
Women	10	41.7	14	37.8
Men	14	58.3	23	62.2
Level L2	139	5.8	160	6.6
Women	47	33.8	56	35.0
Men	92	66.2	104	65.0
Level L3	390	16.4	438	18.0
Women	172	44.1	173	39.5
Men	218	55.9	265	60.5
Level L4	701	29.4	752	30.9
Women	297	42.4	301	40.0
Men	404	57.6	451	60.0
Level L5+	1,130	47.4	1,047	43.0
Women	376	33.3	314	30.0
Men	754	66.7	733	70.0
Total	2,384	100.0	2,434	100.0
Women	902	37.8	858	35.3
Men	1,482	62.2	1,576	64.7

2.58 Employees in leadership positions according to management level and gender

¹⁾ The prior-year figures were adjusted (see accounting principles below).

In accordance with ESRS requirements, the number and the proportion of women in management positions are reported globally at levels L1 and L2. In the reporting period, the percentage of women on the first management level below the Board of Management L1 was 39.3%, which equates to eleven women (2024: 15 women, 36.6%). The share of women on the second management level below the Board of Management L2 was 33.3%, equating to 58 women (2024: 64 women, 33.9%).

Accounting principles

Management positions include all roles with at least one direct subordinate. Using position management in the People platform, the management levels are determined based on the global organizational chart, starting from the Board of Management of Brenntag. Management level L1 consists of employees who report directly to the Board of Management of Brenntag, while L2 includes employees who report directly to L1, and so on. The metrics for L5 and the following management levels are aggregated and reported under the designation L5+. Countries where setting targets is prohibited by law are not included in the calculation of the target set for women in management positions from 2025 onwards. To ensure periodic comparability, the metrics for 2024 were recalculated on this basis. The recalculation results in a decrease of 198 in the reported number of women in management positions, while the proportion increases by 2.9%. All countries are included in the calculation of the disclosure requirements in accordance with ESRS.

GROUP SUSTAINABILITY STATEMENT

Age group	2025		2024 ¹⁾	
	abs.	in %	abs.	in %
<30	1,518	8.8	1,696	9.4
30-50	10,013	58.1	10,515	58.4
>50	5,702	33.1	5,779	32.1
Not specified	3	0.0	8	0.1
Brenntag Group	17,236	100.0	17,998	100.0

2.59 Age structure

¹⁾ The prior-year figures were adjusted (see accounting principles below).

Accounting principles

The age of each employee at the reporting date is calculated in the People platform using their date of birth. Based on age, data are reported according to the age groups defined in the ESRS. Employees for whom no date of birth information is available in the People platform are reported as 'Not specified'. As described in the section "Material impacts, risks and opportunities related to own workforce", sub-section "Accounting principles", the accounting-based definition of personnel metrics has been applied since financial year 2025, and the figures for 2024 were adjusted retroactively. The recalculation results in a variance of 439 employees in total.

Incidents, complaints and severe human rights impacts

[S1-1, S1-3, S1-4, S1-17, ESRS 2 BP-2](#)

As described above, promoting diversity and inclusion is a significant element of the corporate culture at Brenntag. This dedication to diversity and gender equality goes hand in hand with the commitment to transparency and integrity in all its business activities.

Throughout the Group, Brenntag has established processes to put these values into practice and ensure that they are embedded in all areas of the company. These enable employees and external partners to confidentially report indications or suspicions of possible violations of laws, regulations or internal guidelines, especially the Code of Business Conduct and Ethics. Brenntag attaches particular importance to respect for human rights and has put in place specific procedures to receive and address possible complaints in this regard. Through these actions, Brenntag fosters an open culture of communication and ensures that ethical conduct and compliance are firmly embedded in day-to-day activities.¹⁾

	2025	2024
Total number of reported incidents of discrimination, including harassment	60	55 ¹⁾
Number of further complaints filed through channels for employees to raise concerns	10	7 ¹⁾
Total amount of fines, penalties and compensation (EUR)	-	-
Number of severe human rights incidents	-	-

2.60 Number of complaints related to discrimination and human rights

¹⁾ The prior-year figure was adjusted (see also accounting principles below).

Accounting principles

Brenntag operates a whistleblowing system that is available to both employees and external stakeholders (e.g. suppliers, customers, other business partners). This enables violations of statutory provisions and internal regulations to be reported, in particular violations of the Code of Conduct. This also includes human rights violations and incidents related to discrimination, including harassment. In the current reporting period, the recorded scope of discrimination cases was expanded to include reports of harassment. The prior-year figures were corrected retrospectively to ensure comparability across all reporting periods. Due to this reclassification, the total number of reported cases of discrimination including harassment increases by 49 cases, while the number of other complaints decreases by 55 cases. If reports are received through the electronic whistleblowing system, they are captured and documented centrally. In addition to this whistleblowing channel, employees can also report cases of discrimination, harassment or other human rights concerns through their line manager, the human resources (HR) department or the compliance function. This information is collected by the departments responsible, examined and forwarded to the central compliance function, where it is recorded. As part of the annual sustainability and non-financial reporting, Brenntag analyzes these data and publishes aggregated metrics in corresponding reports. In doing so, the Group transparently discloses how many reports relating to human rights violations were received, how they were addressed and what remedial and other preventive actions were taken.

¹⁾ Further information on the grievance/complaints mechanism and the protection of whistleblowers can be found in the section "Business conduct", and information on human rights due diligence in the section "Workers in the value chain".

Workers in the value chain

Material impacts, risks and opportunities related to value chain workers

[ESRS 2 SBM-2](#), [ESRS 2 SBM-3](#), [ESRS 2 IRO-1](#)

Brenntag actively works to design its operations such that the human rights of workers across the value chain – both upstream and downstream – are respected and protected. In doing so, potential impacts on employees are systematically integrated into company decision-making processes. The human rights risk analysis in accordance with the German Supply Chain Due Diligence Act (LkSG) is a central element. The results of this analysis play a decisive role in the strategic alignment of internal business units and in supplier selection and management. They also serve as a basis for optimizing internal and external guidelines, adapting training programs and optimizing company processes. As part of this analysis,

the topics of environmental protection, health and safety were identified as the main potential risks for workers in the chemical supply chain. For example, there are workers who handle potentially hazardous chemicals. The potential negative effects are confined to individual incidents, such as accidents. The risk assessment also includes industry and country risks, where certain combinations have an increased potential for child and forced labor. To ensure that human rights risks are taken systematically into account in procurement decisions, internal stakeholders receive comprehensive information on supplier risk assessments, both in direct and in indirect procurement.

In the course of the materiality assessment performed, the following impacts of Brenntag's business activities on value chain workers were identified as material:¹⁾

Material topic	Impacts, risks or opportunities	Value chain	Time horizon	Description
Working conditions; Other work-related rights	Impact (negative)	Upstream	Constant	Advancing negative impacts on human rights/ accepting potential human rights violations in the event that risks are ignored or given insufficient consideration (in particular child labor/ forced labor/inadequate wages/working time and working conditions)
Other work-related rights	Impact (positive)	Along the value chain	Constant	More transparency and therefore a greater probability of human rights compliance (raising awareness throughout the supply chain); TFS audits and EcoVadis assessments
Working conditions	Impact (positive)	Along the value chain	Constant	Involvement in industry associations enables higher health and safety standards to be set (Together for Sustainability) ¹⁾

2.61 Material impacts related to value chain workers

¹⁾ Further information on this can be found in the section "Own workforce", sub-section "Occupational health and safety".

Policies and actions

[ESRS 2 SBM-2](#), [S1-1](#), [S1-3](#), [S2-1](#), [S2-2](#), [S2-3](#), [S2-4](#)

Brenntag has developed comprehensive policies and targeted actions to specifically counteract the impacts described above. Even before establishing a business relationship, Brenntag communicates clear expectations to its suppliers. The Supplier Code of Conduct is a central element of this and requests that suppliers play an active part in protecting human rights within their organization and throughout their supply chains.

Moreover, in the Policy Statement on Human Rights, Brenntag confirms its commitment to complying with applicable laws and international human rights and environmental standards. These values and expectations apply equally to all Brenntag employees, suppliers and other business partners. The Policy Statement and the Code of Conduct were developed before the financial year on the basis of the human rights risk analysis conducted and have been adopted by the Board of Management. Both documents are publicly available on the company website.

¹⁾ Further information on this is contained in the section "General disclosures", sub-section "Double materiality assessment".

The Policy Statement and the Supplier Code of Conduct are based on internationally applicable standards and guidelines, such as the United Nations (UN) Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights (UNGPs), and the conventions and recommendations of the International Labour Organization (ILO) on labor and social standards. Derived from those, the Policy Statement includes core principles such as protecting freedom of association, the right to collective bargaining, ensuring adequate working conditions, and comprehensive health and safety measures in the workplace. The prohibition of human trafficking and child and forced labor is also a central element of the Policy Statement. In addition to human rights, working conditions and environmental protection, the Code of Conduct also addresses issues such as corruption, bribery, conflicts of interest and money laundering.

Brenntag has taken targeted actions to successfully implement and embed these policies aimed at preventing human rights violations and promoting work-related rights and working conditions throughout its operations and along the supply chain. Since as far back as 2016, Brenntag has been a member of Together for Sustainability (TfS), an industry initiative which, among other things, specializes in audits and online assessments of suppliers in the chemical industry. The aim is to create synergies and reduce the effort for suppliers by making the results of a conducted assessment available to all TfS members. This engagement promotes standardization with regard to determining the situation of value chain workers, while also contributing to transparency over working conditions. Here, Brenntag works together with EcoVadis, a leading provider of sustainability assessments. EcoVadis assesses companies on the environment, labor and human rights, ethics and sustainable procurement. The results, which are illustrated on a scale from 0 to 100, offer not only an evaluation of sustainability performance, but also specific suggestions for improvement. A high score indicates good performance, while an assessment with a low score or no assessment at all signals potential human rights or environmental risks. Based on these assessments, Brenntag specifically asks its suppliers to make improvements.

Brenntag gains a more detailed picture of sustainability performance by conducting on-site sustainability audits at suppliers selected by the responsible purchasers based on a catalog of requirements developed by TfS covering sustainability management, the environment, health and safety, employee and human rights, and corporate governance. As part of the process, employees of the supplier are also interviewed on-site. Brenntag also accepts audits conducted in accordance with SQAS, SMETA and PSCI standards. Depending on the audit results, corrective actions are agreed and their implementation is tracked.

Further preventive and remedial actions are derived from human rights risk management, which Brenntag has integrated into an innovative IT solution. Risk management is carried out continuously. This system captures all Tier 1 suppliers and classifies them into one of four risk categories – critical, high, medium or low – on the basis of various risk parameters, including site, sector, sales and AI-supported 360-degree media screening. Depending on the risk category, appropriate preventive actions are regularly initiated, such as training, assessments or audits, which suppliers are required to implement within a set period and which address any risks identified in the supply chain.

Risk management is the responsibility of the Human Rights Officer, who monitors it and refines it on an ad hoc basis. In the reporting period, Brenntag did not receive any reports of human rights violations within its upstream value chain that resulted in the need to specify and initiate remedial actions. For this reason, no remedial actions were initiated. However, two incidents involving suppliers are currently being investigated for potential human rights violations, and the investigation had not been completed by the end of the financial year.

Brenntag checks all implemented actions on both an annual and an ad hoc basis in order to ensure effectiveness. At the same time, employees from the HR, QSHE (Quality, Safety, Health, Environment) and Procurement departments who are closely involved in human rights due diligence processes have continuous access to specific training courses on the relevant processes and values at Brenntag. In future, suppliers are to receive more intense training on sustainability matters. For this, greater use will be made of resources such as the TfS Academy and e-learning platforms.

In order to detect possible irregularities at an early stage, Brenntag has also set up a whistleblowing channel that is available to both employees and external third parties on the Brenntag website.

Concerns and reports can be submitted anonymously through the whistleblowing channel.¹⁾ Concerns or reports regarding potential human rights violations can also be e-mailed to the department of the Human Rights Officer. Brenntag's suppliers are required to protect employees who submit reports in good faith against retaliation. The requirement to maintain and publicize a whistleblowing channel is stipulated in Brenntag's Supplier Code of Conduct and is therefore passed on within the supply chain.

¹⁾ Further information on the rights of complainants can be found in the section "Business conduct".

If violations, including negative impacts of child and forced labor, are thus reported or actually identified within Brenntag's supply chain, Brenntag undertakes to put in place adequate preventive and remedial measures. Brenntag has established an appropriate process for this purpose: First, all relevant information is gathered and examined by experts applying the dual control principle. Based on an assessment of the severity of the (potential) incident (severity assessment), a specific action plan is developed, implemented and tracked together with the business partner. This engagement follows the principle of 'enablement before withdrawal'. Following completion of the action plan, a check is carried out to determine whether the incident has been fully remedied. Only once attempts at correction have been unsuccessful does Brenntag reserve the right to terminate the business relationship.

In addition, in 2025, a comprehensive online training course on human rights in the business context was developed and made available to all employees. The aim is to raise awareness of human rights requirements in internal processes. The effectiveness of the online training is evaluated based on a survey of participant satisfaction after the training has been completed.

In the reporting period, Brenntag focused intensively on preparing for the implementation of the EU Regulation on deforestation-free supply chains (EUDR). To ensure strategic integration, a cross-functional project team was established, bringing together experts from the Supply Chain, Quality, Legal, IT and Group Sustainability units. This team coordinates the company-wide implementation of the regulatory requirements. In addition, training was provided to Procurement and Regulatory teams in order to integrate the new regulatory requirements into existing processes, raise awareness of the new provisions among relevant suppliers and verify their compliance. The dedicated IT system for risk analysis and risk mitigation mentioned above has been expanded to include a corresponding module. This module assesses risks at the product-supplier combination level and performs comprehensive 360-degree media screening. To validate results, the analysis is supplemented in defined cases by specific supplier questionnaires and satellite-based geodata monitoring to conclusively exclude deforestation.

Targets

S2-5

Derived from its successfully implemented human rights risk management, Brenntag's target is to systematically capture all active suppliers managed in the ERP systems and mitigate related risks from financial year 2024 onwards. This enables it to determine risks within the dedicated IT solution used for risk management. This target was achieved again in the 2025 reporting period and will be continuously pursued in the coming years. It had already been communicated, prepared and partially implemented in the previous years.

In addition, Brenntag is pursuing the target of ensuring that all suppliers share Brenntag's vision on human rights and environmental protection by 2027. To achieve this target, various actions and interim targets have been specified and were successfully implemented in 2025. These include developing a roadmap to further integrate sustainability criteria into procurement processes, contacting about 30% of all relevant suppliers in accordance with the internal risk definition regarding Brenntag's Code of Conduct, and specifying an approach to identifying challenging raw materials (such as palm oil, conflict minerals, mica, etc.) in Brenntag's product portfolio.

The targets were set out by the specialists responsible, including the Human Rights Officer, and established by them with the involvement of the Brenntag Board of Management and management. The specialists act as representatives of the interests of stakeholders along the value chain. Progress in achieving the targets is reviewed on a quarterly basis using an ESG scorecard. This scorecard is agreed with the Human Rights Officer on a regular basis and also reported to Brenntag's Board of Management.

Brenntag plans to further optimize the content of the targets over the medium term and expand it on a more detailed level.

Governance

Business conduct

Material business conduct-related impacts, risks and opportunities

[ESRS 2 SBM-3](#), [ESRS 2 IRO-1](#)

Brenntag attaches great importance to responsible, future-oriented and sustainable business conduct. In the

context of the assessment to determine the material impacts, risks and opportunities relating to business conduct, Brenntag's global business activities as a chemical distributor were considered holistically, regardless of locations and divisions, and are summarized in the following overview:¹⁾

Material topic	Impacts, risks or opportunities	Value chain	Time horizon	Description
Corporate culture	Impact (positive)	Along the value chain	Constant	Positive influence on the distribution market through the corporate culture and business conduct, including beliefs, mission statements and values (care, trust, excellence, safety, clarity), and as a result of clearly communicating expectations and promoting ethical standards across the value chain
	Risk	Own operations	Constant	Failure to adhere to an ethical and legally compliant corporate culture/ethical and legally compliant business conduct poses reputational risks that could result in the loss of business, for example because business partners refuse to continue to work with the company
	Risk	Own operations	Constant	Fall in the share price (governance ratings, reputation, loss of investors) if an ethical and legally compliant corporate culture/ethical and legally compliant business conduct is not adhered to
Corruption and bribery	Impact (negative)	Along the value chain	Constant	Harm (price, lower demand, less competition) to important stakeholder groups such as customers and suppliers due to inadequate prevention and detection of corruption and bribery
	Risk	Own operations	Constant	Fines and penalties due to inadequate prevention and detection of corruption and bribery
Protection of whistleblowers	Risk	Own operations	Constant	Fines and penalties due to inadequate protection of whistleblowers; reputational damage if confidentiality is not maintained toward whistleblowers

2.62 Material business conduct-related impacts and risks

¹⁾ Further information on this is contained in the section "General disclosures", sub-section "Double materiality assessment".

Corporate culture and business conduct

Policies and actions

G1-1

Brenntag's business partners and other stakeholders expect the highest level of quality, reliability and efficient, innovative solutions. In order to meet this standard, Brenntag uses five core values to systematically guide its actions. These values – care, trust, clarity, excellence and safety – shape all business activities and business relationships, and support positive development across the value chain.

	<p>Care We take responsibility for each other, our partners and the world.</p>
	<p>Trust We build relationships through authenticity and commitment.</p>
	<p>Clarity We work toward common goals with focus and determination.</p>
	<p>Excellence We go beyond expectations through excellence, innovation and collaboration.</p>
	<p>Safety We put safety first in everything we do.</p>

2.63 Values of Brenntag SE

The Code of Business Conduct and Ethics reflects these values and sets out additional principles of conduct which are expected of all Brenntag employees. Managers are expected to set an example by living these values in their leadership role and to help their teams in the best possible way to implement them in their everyday working life. Through various digital and analog options, employees are encouraged to consciously engage with the corporate values and use them to guide their actions. This begins during the new employee recruitment process, which is shaped by the Brenntag values, and continues during human resources development. It encompasses interaction both among employees and with external partners. For example, meetings involving more than three people should always start with a 'Safety Moment' or 'Culture Moment', where different safety- or culture-related topics can be addressed.

In addition to the Code of Business Conduct and Ethics, of which all employees are reminded through annual training, there are other relevant compliance guidelines, (online) training courses and a whistleblowing system that serve to cement and further develop the corporate culture.

The comprehensive Code of Business Conduct and Ethics specifies that all employees are expected to adhere to laws, provisions and regulations. The Code also addresses topics such as the prevention of bribery and corruption, antitrust and competition law, and dealing with conflicts of interest, and provides information on data protection and information security. Additional Group compliance guidelines help to further strengthen legally compliant conduct. These include guidelines on anti-corruption, gifts and invitations, conflicts of interest, competition and antitrust law, and compliance with foreign trade provisions. These internal regulations offer employees guidance on legal and ethical issues in everyday working life and govern interaction with colleagues, business partners and the public. Any infringement of the rules of conduct may lead to disciplinary action and have further consequences under employment law or criminal law. The compliance-related guidelines – especially the Code of Business Conduct and Ethics – apply to all employees at every level of the company. The decision to implement these guidelines is the responsibility of the Board of Management. The internal audit department reviews compliance with these guidelines on a regular basis.

In addition, Brenntag uses a Supplier Code of Conduct. Among other things, this requires suppliers to adhere to all applicable laws and provisions, and to follow principles of responsible business conduct. Brenntag thus establishes a standard and a corporate culture across its own supply chain.¹⁾

The Group guidelines can be accessed by all employees on the intranet. The Code of Business Conduct and Ethics and the Supplier Code of Conduct are also published on the Brenntag Group's external website and are available in various languages.

¹⁾ Further information on this can be found in the section "Workers in the value chain", sub-section "Policies and actions".

Prevention and detection of corruption and bribery

Policies and actions

[S1-3](#), [S2-3](#), [G1-1](#), [G1-3](#)

Brenntag has established a global compliance management system in order to prevent corruption and bribery. In particular, the guidelines mentioned in the section above, the established training courses, the processes for whistleblowers, regular compliance communications and internal reporting are actions designed to counter corruption and bribery risks.

Annual, mandatory compliance training ensures that employees' knowledge is always kept up to date. The Group-wide e-learning platform in particular is used for this. The online training course on the Code of Business Conduct and Ethics is mandatory for employees once a year. Also on an annual basis, Brenntag offers mandatory in-depth, target group-oriented training on topics such as anti-corruption.

Throughout the company, Brenntag has established processes to receive and handle internal and external complaints and compliance notifications. Brenntag employees can discuss such reports confidentially with their line manager, notify the compliance department or communicate them through central or regional whistleblowing systems and channels. Reports can also be submitted through the whistleblowing system anonymously and by external people. All reports or suspicions of possible violations of laws, regulations or internal guidelines, especially the Code of Business Conduct and Ethics, are registered by the compliance department and entered in the case management system. Relevant cases are forwarded to the internal audit department for investigation. The head of the compliance department reports directly to the Board of Management in this regard. In addition, Brenntag has set up an Investigation & Remediation Council to investigate significant reports. When investigating incoming reports, care is always taken to ensure that investigators are independent. The management chain involved in the matter is always separated from the investigating committee and does not function as the investigator.

The whistleblowing system can be reached through the Brenntag Group's website. The information received is always treated as strictly confidential. Relevant incoming reports are examined internally. In the event of a compliance violation, appropriate countermeasures are initiated.

Brenntag informs its employees about the existence of the various whistleblowing channels and the Whistleblowing Guideline. In addition, posters pointing out the various whistleblowing channels have been hung up at Brenntag sites around the globe. Among other things under the compliance department's year-round communication plan, Brenntag conducted an internal Tone-from-the-Top communication campaign on World Whistleblowers Day in the reporting period. In particular, this reiterated the importance of whistleblowing as well as the existence of the various whistleblowing channels. The commitment and support afforded to this topic by the Board of Management were outlined accordingly. Information on using whistleblowing channels is also provided in the regular training on the Code of Business Conduct and Ethics.

Brenntag regularly invites selected suppliers to a sustainability assessment or audit so as to ascertain that the values and principles set out in the Supplier Code are also being put into practice along the value chain.¹⁾

Targets and metrics

[ESRS 2 GOV-1](#), [G1-3](#), [G1-4](#), [ESRS 2 BP-2](#)

Even though no targets are set in accordance with ESRS requirements, Brenntag monitors the actions and requirements in this field. Thus, the Senior Vice President (SVP) Compliance Brenntag Group of Brenntag SE provides the Board of Management and the Supervisory Board with information on compliance matters every quarter. Reports on compliance and whistleblowing cases and the development of the Group-wide compliance management system are also given in the regular meetings of the Supervisory Board's Audit and Compliance Committee.

Compliance training

As outlined in the section above, Brenntag offers regular and mandatory training to keep its employees' knowledge of compliance topics and guidelines up to date. Some training courses, in particular on corruption prevention and antitrust and competition law, are directed specifically at employees in at-risk functions, which are defined especially by their direct relation to the business and business partners, as well as at all managers. Regular compliance training and information sessions are also conducted for Board of Management members.

¹⁾ Further information on this can be found in the section "Workers in the value chain".

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Compliance training is delivered through an online training platform that also documents the number of participants.

Details of the different compliance courses in the 2025 reporting period are listed below:

	Code of Conduct training	Anti-corruption training	Antitrust training ¹⁾
Extent of employee training			
Note regarding extent of employee training	This training is directed at all relevant employees.	This training is directed specifically at relevant employees in at-risk functions.	This training is directed specifically at relevant employees in at-risk functions.
Completed training courses (%)	93% (2024: 95%)	97% (2024: 99%)	97% (2024: 98%)
Frequency of training			
How often is this training mandatory?	Annually	Annually	Annually
Delivery method and training content			
Delivery method	Online training	Online training	Online training
Duration of training	35 minutes	30 minutes	30 minutes
Training content	The course features information on the topics set out in the Code of Business Conduct and Ethics: corruption prevention; prevention of money laundering; correct bookkeeping and financial reporting; competition and antitrust law; conflicts of interest; confidentiality; data protection and information security; foreign trade compliance; fraud prevention; insider trading; handling and safeguarding of Brenntag property; health, safety and environmental protection; human rights and labor practices; discrimination and harassment.	The training provides practical, case-based insight into the basics of corruption prevention. Employees learn to recognize conduct that entails risk and how to respond appropriately in order to prevent it. In particular, the training covers practical situations related to gifts and invitations, avoiding facilitation payments and dealing with business partners in connection with these situations.	The training provides practical, case-based insight into the basics of antitrust law. Employees learn what conduct is prohibited, such as forming a cartel, and what sanctions might be imposed. They are also given guidance on how to deal carefully with competitors, suppliers and customers. Employees learn to recognize conduct that entails risk and how to respond appropriately in order to prevent it.

2.64 Training table

¹⁾ Voluntary disclosure.

Accounting principles

Brenntag collects and analyzes the metrics for completed online compliance training courses via the People platform. All active Brenntag employees with an e-mail address and PC access enroll on the online training courses via the platform during the enrollment cycle. The rate of completed compliance training courses is calculated on the basis of this population. The training on the Code of Conduct and Business Ethics is assigned to all employees in this population. In addition, employees in at-risk functions receive in-depth online training on anti-trust law and anti-corruption. For this purpose, a selection of these employees is made in the People platform based on their job profile and function. As described in the section "Material impacts, risks and opportunities related to own workforce", sub-section "Accounting principles", the accounting-based definition of personnel metrics has been applied since financial year 2025. This also results in a slightly adjusted population of training participants in 2024, which, however, does not represent any change in the percentage of completed training courses. Furthermore, Brenntag offers face-to-face training on the Code of Conduct for offline employees without an e-mail address and PC access at global level.

In 2025, the members of the Board of Management were regularly updated through personal meetings on relevant compliance topics, in particular with regard to the Code of Conduct and Business Ethics and anti-corruption matters.¹⁾

Confirmed incidents of corruption and bribery

In 2025, there were no convictions as a result of violations of anti-corruption and anti-bribery laws and therefore no fines.

¹⁾ Documentary evidence of courses of instruction and training taken by the Supervisory Board members can be found in the "Corporate governance statement", sub-section "Working practices of the Supervisory Board", and the "Report of the Supervisory Board".

Appendix

Statement on due diligence

ESRS 2 GOV-4

Core elements of due diligence	Reference to sustainability statement	Pages
Embedding due diligence in governance, strategy and business model	Corresponding information in the "Corporate governance statement" and in the section "General disclosures", sub-section "Business model, value chain and strategy"	75, 85, 97-100
Engaging with affected stakeholders in all key steps of the due diligence	Corresponding description in the section "General disclosures", sub-section "Interests and views of stakeholders", and in Own workforce, sub-section "Social dialog and employee involvement"	100, 144-145
Identifying and assessing adverse impacts	Description of the process to identify and assess material impacts, risks and opportunities in the section "General disclosures", sub-section "Double materiality assessment"	101-103
	Detailed list of material adverse impacts in the topic-specific sections	104, 109, 115, 120, 123, 138, 151, 154
Taking actions to address those adverse impacts	Description of actions in the respective topic-specific sections	104-108, 111, 115-118, 120, 127, 140-142, 144-149, 151-153, 156-157
Tracking the effectiveness of these efforts and communicating	Tracking of effectiveness through targets (ESG scorecard) and description of further management actions in the respective topic-specific sections	98, 109-111, 113, 117-118, 121, 125, 127, 142-143, 145, 147, 149, 153, 156-157

2.63 Statement on due diligence

Disclosure requirements covered by the sustainability statement

ESRS 2 IRO-2

ESRS	Title	Section	Pages
ESRS 2	General disclosures		
BP-1	General basis for preparation of the sustainability statement	GSS ¹⁾	94-95
BP-2	Disclosures in relation to specific circumstances		94-95, 114, 117, 119, 121, 125-128, 139-140, 142, 144-145, 147-148, 149-150, 157
GOV-1	The role of the administrative, management and supervisory bodies	GSS CGS ²⁾	95 74-77, 79-80, 83-85, 88-90, 92
GOV-2	Information provided to and sustainability matters addressed by Brenntag's administrative, management and supervisory bodies	GSS CGS	95 75, 79
GOV-3	Integration of sustainability-related performance in incentive schemes	GSS	95-96
GOV-4	Statement on due diligence	GSS	95, 158
GOV-5	Risk management and internal controls over sustainability reporting	GSS RR ³⁾	96 56, 58-61, 63-64, 66-67
SBM-1	Strategy, business model and value chain	GSS GO ⁴⁾	97-100, 139 34-35
SBM-2	Interests and views of stakeholders	GSS	100, 144-145, 151-152
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	GSS	101-102, 104, 108-109, 115, 120, 123, 138-139, 151, 154
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	GSS	101-103, 104, 109, 115, 120, 123, 138-139, 151, 154
IRO-2	Disclosure requirements in ESRS covered by the sustainability statement	GSS	101, 158-165

¹⁾ GSS – Group sustainability statement

²⁾ CGS – Corporate governance statement

³⁾ RR – Report on expected developments, opportunities and risks

⁴⁾ GO – Group overview

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E1 Climate change			
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	GSS	95-96
E1-1	Transition plan for climate change mitigation	GSS	104-105
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	GSS	101-102, 104, 108-109
ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	GSS	102-103, 104, 108-109
E1-2	Policies related to climate change mitigation and adaptation	GSS	106
E1-3	Actions and resources in relation to climate change policies	GSS	106-108
E1-4	Targets related to climate change mitigation and adaptation	GSS	109-111, 113
E1-5	Energy consumption and mix	GSS	112, 114
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	GSS	113-114
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	GSS	107
E1-8	Internal carbon pricing	GSS	105
E2 Pollution			
ESRS 2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	GSS	102-103, 115
E2-1	Policies related to pollution	GSS	115, 117
E2-2	Actions and resources related to pollution	GSS	115-118
E2-3	Targets related to pollution	GSS	117-118
E2-4	Pollution of air, water and soil	GSS	117
E2-5	Substances of concern and substances of very high concern	GSS	118-119
E2-6	Operating and capital expenditures incurred in the reporting period in conjunction with major incidents and deposits	GSS	117
E3 Water			
ESRS 2 IRO-1	Description of the processes to identify and assess material water resources-related impacts, risks and opportunities	GSS	102-103, 120
E3-1	Policies related to water resources	GSS	120-122
E3-2	Actions and resources related to water resources	GSS	120-122
E3-3	Targets related to water resources	GSS	121-122
E3-4	Water consumption	GSS	121
E4 Biodiversity and ecosystems			
ESRS 2 IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	GSS	102-103
E5 Resource use and circular economy			
ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	GSS	102-103, 123
E5-1	Policies related to resource use and circular economy	GSS	123-124, 126-127
E5-2	Actions and resources related to resource use and circular economy	GSS	123-124, 126-127
E5-3	Targets related to resource use and circular economy	GSS	125-127
E5-4	Resource inflows	GSS	125-126
E5-5	Resource outflows	GSS	125-128

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S1	Own workforce	Section	Page
ESRS 2 SBM-2	Interests and views of stakeholders	GSS	100, 144-145, 151-152
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	GSS	101-102, 138-139
S1-1	Policies related to own workforce	GSS	139-140, 142-146, 148-150
S1-2	Processes for engaging with own workers and workers' representatives about impacts	GSS	100, 144-145
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	GSS	150, 152-153, 156
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	GSS	140-150
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	GSS	139, 142-143, 145, 147, 149
S1-6	Characteristics of the undertaking's employees	GSS	139, 143, 145
S1-9	Diversity metrics	GSS	149-150
S1-10	Adequate wages	GSS	143
S1-13	Training and skills development metrics	GSS	147-148
S1-14	Health and safety metrics	GSS	140, 142
S1-17	Incidents, complaints and severe human rights impacts	GSS	150
S2	Workers in the value chain		
ESRS 2 SBM-2	Interests and views of stakeholders	GSS	100, 144-145, 151-152
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	GSS	101-102, 151
S2-1	Policies related to value chain workers	GSS	151-152
S2-2	Processes for engaging with value chain workers about impacts	GSS	100, 152
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	GSS	152-153, 156
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	GSS	151-153
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	GSS	153
G1	Business conduct		
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	GSS CGS	95, 157 74, 83-84
ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	GSS	102-103, 154
G1-1	Business conduct policies and corporate culture	GSS	155-157
G1-3	Prevention and detection of corruption and bribery	GSS	156-157 83
G1-4	Incidents of corruption or bribery	GSS	157

2.65 Disclosure requirements covered by the Group sustainability statement

GROUP SUSTAINABILITY STATEMENT

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

ESRS 2 IRO-2

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section	Pages
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator no. 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		CGS	88
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		CGS	92
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator no. 10 Table #3 of Annex 1				GSS	158
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicator no. 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator no. 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator no. 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Non-material	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	GSS	104-105
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book - Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity		Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2	GSS	105
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator no. 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		GSS	109-111, 113

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ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator no. 5 Table #1 and Indicator no. 5 Table #2 of Annex 1				GSS	112
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator no. 5 Table #1 of Annex 1				GSS	112
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator no. 6 Table #1 of Annex 1				GSS	112
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators no. 1 and 2 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book - Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		GSS	113
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicator no. 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		GSS	114
ESRS E1-7 GHG removals and carbon credits paragraph 56			Regulation (EU) 2021/1119, Article 2(1)		GSS	107
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Phase-in	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk			Phase-in	
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Phase-in	
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Phase-in	
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator no. 8 Table #1 of Annex 1 Indicator no. 2 Table #2 of Annex 1 Indicator no. 1 Table #2 of Annex 1 Indicator no. 3 Table #2 of Annex 1				GSS	117

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ESRS E3-1 Water and marine resources paragraph 9	Indicator no. 7 Table #2 of Annex 1			GSS	120-122
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1			GSS	120
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator no. 12 Table #2 of Annex 1			Non-material	
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator no. 6.2 Table #2 of Annex 1			Non-material	
ESRS E3-4 Total water consumption in m³ per net revenue on own operations paragraph 29	Indicator no. 6.1 Table #2 of Annex 1			GSS	121
ESRS 2 – SBM-3 – E4 paragraph 16 (a) i	Indicator no. 7 Table #1 of Annex 1			Non-material	
ESRS 2 – SBM-3 – E4 paragraph 16 (b)	Indicator no. 10 Table #2 of Annex 1			Non-material	
ESRS 2 – SBM-3 – E4 paragraph 16(c)	Indicator no. 14 Table #2 of Annex 1			Non-material	
ESRS E4-2 Sustainable land/ agriculture practices or policies paragraph 24 (b)	Indicator no. 11 Table #2 of Annex 1			Non-material	
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator no. 12 Table #2 of Annex 1			Non-material	
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator no. 15 Table #2 of Annex 1			Non-material	
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator no. 13 Table #2 of Annex 1			GSS	127
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator no. 9 Table #1 of Annex 1			GSS	127
ESRS 2 SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator no. 13 Table #3 of Annex I			GSS	139
ESRS 2 SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	Indicator no. 12 Table #3 of Annex I			GSS	139
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator no. 9 Table #3 and Indicator no. 11 Table #1 of Annex I			GSS	139, 151-152
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II	GSS	151-152
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator no. 11 Table #3 of Annex I			Non-material	
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator no. 1 Table #3 of Annex I			GSS	140
ESRS S1-3 Grievance/ complaints handling mechanisms paragraph 32 (c)	Indicator no. 5 Table #3 of Annex I			GSS	150, 152-153, 156

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ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator no. 2 Table #3 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II	GSS	142
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator no. 3 Table #3 of Annex I		GSS	142
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator no. 12 Table #1 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II	Non-material	
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator no. 8 Table #3 of Annex I		Non-material	
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator no. 7 Table #3 of Annex I		GSS	150
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 104 (a)	Indicator no. 10 Table #1 and Indicator no. 14 Table #3 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II Dele- gated Regula- tion (EU) 2020/1818 Article 12(1)	GSS	150
ESRS 2 SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators no. 12 and 13 Table #3 of Annex I		GSS	151
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator no. 9 Table #3 and Indicator no. 11 Table #1 of Annex 1		GSS	151-152
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator no. 11 and no. 4 Table #3 of Annex 1		GSS	151-152
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 19	Indicator no. 10 Table #1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II Dele- gated Regula- tion (EU) 2020/1818 Article 12(1)	GSS	152
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19		Delegated Regulation (EU) 2020/1816, Annex II	GSS	151-152
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator no. 14 Table #3 of Annex 1		GSS	152
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator no. 9 Table #3 and Indicator no. 11 Table #1 of Annex 1		Non-material	
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator no. 10 Table #1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II Dele- gated Regula- tion (EU) 2020/1818 Article 12(1)	Non-material	

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ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator no. 14 Table #3 of Annex 1				Non-material	
ESRS S4-1 Policies related to consumers and end-users paragraph 1	Indicator no. 9 Table #3 and Indicator no. 11 Table #1 of Annex 1				Non-material	
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator no. 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Dele- gated Regula- tion (EU) 2020/1818 Article 12(1)		Non-material	
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator no. 14 Table #3 of Annex 1				Non-material	
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator no. 15 Table #3 of Annex 1				GSS	155-157
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator no. 6 Table #3 of Annex 1				GSS	156
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator no. 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		GSS	157
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator no. 16 Table #3 of Annex 1				GSS	157

2.66 List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Assurance Report

Assurance Report of the independent German Public Auditor on an assurance engagement to obtain limited and reasonable assurance in relation to the Group sustainability statement

To Brenntag SE, Essen/Germany

Assurance Conclusion

We have conducted a limited assurance engagement on the Group sustainability statement of Brenntag SE, Essen/Germany, for the financial year from January 1 to December 31, 2025, included in section “Group sustainability statement” of the combined management report for the parent and the group (hereafter referred to as “Group sustainability statement”). The Group sustainability statement was prepared to fulfill the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022 (Corporate Sustainability Reporting Directive, CSRD) and Article 8 of Regulation (EU) 2020/852 and Sections 315b and 315c German Commercial Code (HGB) for a Group sustainability statement.

Our assurance engagement did not cover the following references, which are contained in the Group sustainability statement:

- references to supplementary information of the Company outside the combined management report including the content of such information, and
- references to websites, including their contents.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Group sustainability statement is not prepared, in all material respects, in accordance with the requirements of the CSRD and Article 8 of Regulation (EU) 2020/852, Sections 315b and 315c HGB for a Group sustainability statement, and the specifying criteria presented by the executive directors of the Company. This assurance conclusion includes that nothing has come to our attention that causes us to believe

- that the Group sustainability statement does not comply, in all material respects, with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the entity to identify information to be included in the Group sustainability statement (the materiality assessment) is not, in all material respects, in accordance with the description set out in section “Double materiality assessment” of the Group sustainability statement, or

- that the disclosures in the Group sustainability statement do not comply, in all material respects, with Article 8 of Regulation (EU) 2020/852.

We do not express an assurance conclusion on the above-mentioned parts of the Group sustainability statement that were not covered by our assurance engagement.

Basis for the Assurance Conclusion

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information”, issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in section “German Public Auditor’s Responsibilities for the Assurance Engagement on the Group sustainability statement”.

We are independent of the entity in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has applied the requirements of the IDW Quality Management Standards. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Responsibilities of the Executive Directors and the Supervisory Board for the Group Sustainability Statement

The executive directors are responsible for the preparation of the Group sustainability statement in accordance with the requirements of the CSRD and the applicable German legal and other European requirements as well as with the specifying criteria presented by the executive directors of the Company and for designing, implementing and maintaining such internal control as they have considered necessary to enable the preparation of a Group sustainability statement in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent reporting in the Group sustainability statement) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the Group sustainability statement as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The supervisory board is responsible for overseeing the process for the preparation of the Group sustainability statement.

Inherent Limitations in Preparing the Group Sustainability Statement

The CSRD and the applicable German legal and other European requirements contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative comprehensive interpretations have yet been published. The executive directors have disclosed interpretations of such wording and terms in the Group sustainability statement. The executive directors are responsible for the reasonableness of these interpretations. As such wording and terms may be interpreted differently by regulators or courts, the legality of measurements or evaluations of the sustainability matters based on these interpretations is uncertain. The quantification of non-financial performance indicators disclosed in the Group sustainability statement is also subject to inherent uncertainties.

These inherent limitations also affect the assurance engagement on the Group sustainability statement.

German Public Auditor's Responsibilities for the Assurance Engagement on the Group Sustainability Statement

Our objective is to express a limited assurance conclusion based on the assurance engagement we have conducted on whether any matters have come to our attention that cause us to believe that the Group sustainability statement has not been prepared, in all material respects, in accordance with the CSRD, the applicable German legal and other European requirements and the specifying criteria presented by the executive directors of the Company and to issue an assurance report that includes our assurance conclusion on the Group sustainability statement.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also

- obtain an understanding of the process used to prepare the Group sustainability statement, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Group sustainability statement.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. In addition, the risk of not detecting a material misstatement in information obtained from sources not within the entity's control (value chain information) is ordinarily higher than the risk of not detecting a material misstatement in information obtained from sources within the entity's control, as both the entity's executive directors and we as practitioners are ordinarily subject to restrictions on direct access to the sources of the value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgment.

In performing our limited assurance engagement, we

- evaluated the suitability of the criteria as a whole presented by the executive directors in the Group sustainability statement.
- inquired of the executive directors and relevant employees involved in the preparation of the Group sustainability statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Group sustainability statement, and about the internal controls related to this process.
- evaluated the reporting policies used by the executive directors to prepare the Group sustainability statement.
- evaluated the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors were unable to obtain.
- performed analytical procedures or tests of details and made inquiries in relation to selected information in the Group sustainability statement.
- conducted site visits.
- considered the presentation of the information in the Group sustainability statement.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Group sustainability statement.

Restriction of Use

We issue this report as stipulated in the engagement letter agreed with the Company (including the “General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)” dated January 1, 2024 of the Institut der Wirtschaftsprüfer (IDW)). We draw attention to the fact that the assurance engagement was conducted for the Company’s purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. Consequently, it may not be suitable for any other than the aforementioned purpose. Accordingly, the report is not intended to be used by third parties as a basis for making (financial) decisions.

Our responsibility is to the Company alone. We do not accept any responsibility to third parties. Our assurance conclusion is not modified in this respect.

Düsseldorf/Germany, March 5, 2026

Deloitte GmbH

Wirtschaftsprüfungsgesellschaft

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