ROHM

# BUILDING A SUSTAINABLE FUTURE

ESG Report 2025

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# [ OVERVIEW

# FOREWORD BY MANAGEMENT

Board of Directors Röhm Group: Martin Krämer, Chief Financial Officer and Labor Director, Dr. Hans Bohnen, Chief Executive Officer, Dr. Hans-Peter Hauck, Chief Operating Officer (from left to right).

2025 was a year that demanded resilience and decisive action. Geopolitical and trade tensions continued to reshape global markets, while evolving regulatory requirements and changing energy policy frameworks created additional pressure, particularly for Europe as an industrial base. For Röhm, however, the year also marked a significant step forward. Through targeted investments and clear strategic priorities, we demonstrated that sustainable business practices and strong financial performance go hand in hand.

A defining milestone was the commissioning of our LiMA plant in Bay City, Texas. As the first C2-based MMA production facility in North America, it operates on our proprietary LiMA technology. The state-of-the-art 250-kt facility delivers higher yields while using resources more efficiently and significantly reducing the  footprint compared with conventional processes. The LiMA plant illustrates how technological innovation can drive both sustainability and economic value.

Operational excellence also remained a central focus across our core business. At our European sites, we launched a comprehensive efficiency program designed to structurally reduce costs and strengthen global competitiveness. Many initiatives target lower energy consumption and reduced energy-related costs, including the use of alternative raw materials and continuous improvements in plant operations. Several measures are already delivering savings in the seven-digit range. Overall, we reduced our Corporate Carbon Footprint by twelve percent compared with our 2020 base year.

Another major achievement was the successful reconstruction of the sulfuric acid recovery plant at our Worms site, which had been severely damaged by a fire in late 2023. Within just one and a half years and on budget, our team rebuilt the facility and equipped it with state-of-the-art technology. This accomplishment reinforces our strategy of producing “in the region, for the region” and advances our ambition to become the world’s leading MMA Verbund.

Innovation remains a cornerstone of our long-term strategy. With our CCU@MMA project, we secured funding under Germany’s Federal Funding Program for Industry and Climate Action. The project aims to capture hard-to-abate  emissions at our Wesseling site, convert them into methanol, and use it as a feedstock for MMA production. We consider this an important step toward greater resource efficiency and lower industrial emissions.

Our progress is also reflected in independent benchmarks. EcoVadis reaffirmed our Gold rating with an improved overall score, and in CDP (Carbon Disclosure Project) we achieved strong results in the categories Climate Change, Water Security, and Supplier Engagement.

Even as regulatory expectations continue to evolve and many requirements remain voluntary, we stay focused on delivering measurable progress. Sustainability and innovation are central pillars of our strategy, while customer centricity drives our success in the market. Guided by transparency and a strong tradition of innovation, we are well positioned to create long-term value for our customers, partners, and society.

**INNOVATION REMAINS A CORNERSTONE OF OUR LONG-TERM STRATEGY.**

**OUR BAY CITY LIMA PLANT: THE STATE-OF-THE-ART 250-kt FACILITY DELIVERS HIGHER YIELDS WHILE USING RESOURCES MORE EFFICIENTLY.**

# FOREWORD BY THE CHAIRMAN OF THE SUPERVISORY BOARD

International companies are operating in an increasingly challenging environment. Geopolitical tensions, a sluggish economy, and the realignment of long-standing partnerships require focus and resilience. As these crises take center stage, sustainability may appear to be receding from public debate. Yet, its reduced visibility does not diminish its importance. Rather, it reflects the growing number of challenges society must address simultaneously.

It is a strong and important sign of Röhm as a company to remain committed to sustainability as a fundamental driver of long-term progress. Without it, neither economic prosperity nor social stability can be sustained. For this reason, Röhm continues to advance its sustainability agenda. Not despite the current volatility, but precisely because of it. Profitability and sustainability are not mutually exclusive. In fact, sustainable management is the foundation of long-term economic success.

I am very proud to say that Röhm set a strong example of this commitment with its LiMA technology and its new plant in Bay City, Texas. Commissioned in March 2025, the facility represents the first large-scale industrial deployment of Röhm's proprietary LiMA technology. Following many years of research and development, the plant delivers outstanding product quality while achieving a strong sustainability profile, combining high yields with significantly reduced energy consumption.

Partnerships play an equally important role in advancing sustainability. In 2025, Röhm's Europe-wide PMMA recycling alliance significantly increased recovery rates across the region. This progress highlights the importance of collaboration and demonstrates how strong industry ecosystems can accelerate the transition towards a circular economy.

By leveraging its strengths, expanding strategic partnerships, and embedding sustainability at the core of its business, Röhm is laying out the foundation for long-term success.

***Dr. Dahai Yu***
*Chairman of the Supervisory Board of Röhm GmbH*

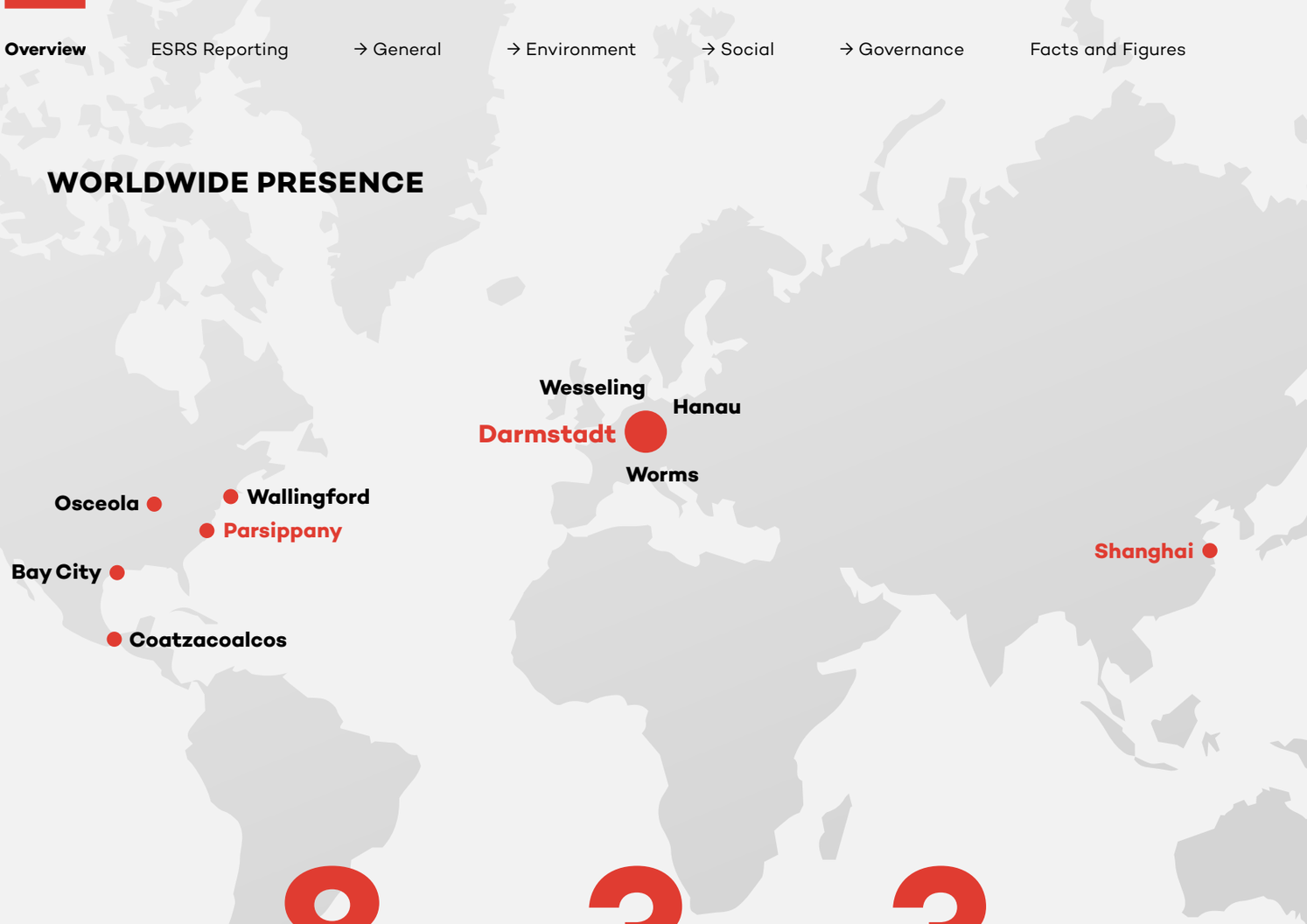
# STRATEGY: SHAPING THE FUTURE OF METHACRYLATES

Röhm is shaping the future of methacrylate chemistry with pioneering technologies and a clear commitment to sustainability. At the same time, we are pursuing an ambitious growth strategy and working hard to expand our market leadership.

Röhm is one of the world's leading manufacturers in the field of methacrylate chemistry. We supply the global market with our high-quality methacrylates and PMMA molding compounds under the registered trademarks MERACRYL®, PLEXIGLAS® and PLEXIMID®, as well as DEGALAN®, DEGAROUTE® and DEGADUR® and in the Americas under the registered trademarks ACRYLITE® and ACRYMID®. With our solutions we are serving important sectors, such as the automotive industry, the construction industry, the paints and coatings industry and medical technology. We produce more than one million tons of chemical products at eight sites in Germany, China and the USA.

The company consists of four different businesses: Bulk Monomers, Molding Compounds, Methacrylate Resins and CyPlus® Technologies. A total of 2,785 employees worldwide contribute to our success.

## WORLDWIDE PRESENCE




**8** production sites

**3** Technology & Innovation Centers

On **3** continents

● Headquarters

Since the invention of PLEXIGLAS® in 1933, innovation has been our driving force. With production and research facilities in Europe, North America and Asia, we cover the entire value chain and continually set new trends in our industry with advanced technologies. We combine regional presence with global expertise to create added value for our customers.

An important key to our success lies in our unique, fully integrated production network. This means that all processing steps, from the production of the base material MMA to the processing into PMMA to its compounding, all take place within our integrated sites. This provides a high degree of control over the entire production chain and ensures that we can always supply our customers reliably. With our regional presence in Europe, North America and Asia, we operate close to our markets and continuously develop new applications with and for our customers.

**RÖHM IS ONE OF THE WORLD'S LEADING MANUFACTURERS IN THE FIELD OF METHACRYLATE CHEMISTRY.**


## Four strong pillars for our success

Our ambition is to be the leading methacrylate Verbund. To make this vision a reality, we have developed a clear strategy. Safety and compliance are at the heart of everything we do – because we strongly believe that we can only be successful if we operate safely and in compliance with the law. Based on these principles, we have built a strategy that is designed to serve our customers close to their markets and business needs. Our strategy rests on four pillars: Sustainable Growth, Cost Leadership, Portfolio Management, and Innovation & Sustainability.

- **Sustainable Growth**
  We are pursuing a clear growth strategy and have made growth investments of around 1.5 billion euros, e.g., in new production facilities and innovation centers, since the company was founded in 2019. We are targeting growth in our Molding Compounds and Methacrylate Resins business units in particular. In addition, we have made significant investments in our proprietary LiMA technology, which helps us grow our Bulk Monomer business and enhance our position as the leading MMA producer in North America and technology leader in methacrylates globally.

- **Cost Leadership**
  We aim for cost leadership in our markets. Our production processes are characterized by reduced raw material use, lower energy consumption and minimal waste. As the only global manufacturer of MMA and PMMA with production facilities in North America, Europe and Asia, we take advantage of our integrated Verbund production. At the same time, we continuously optimize our organization, drive lean processes and foster end-to-end thinking so we can react quickly to market trends. This combination of technological innovation and efficiency is the foundation of our cost leadership.

- **Portfolio Management**
  We manage our portfolio to best serve our customers and markets. This means focusing on our core competencies in specialty chemicals. The carve-out of the Acrylic Products division in 2024 is evidence of our consistent focus on our genuine strengths.

- **Innovation & Sustainability**
  As a global chemical company, we have a holistic view on sustainability. Our goal is to achieve carbon-neutral production by 2050. To do this, we rely on innovative technologies and products that contribute to climate protection and the circular economy. Our flagship project is the new LiMA plant in Bay City, Texas.

  After several years of development and construction, Röhm is now proud to operate our innovative C2-based LiMA (Leading in Methacrylates) technology on a large industrial scale, designed to produce 250,000 metric tons of MERACRYL® MMA annually while delivering several advantages: Higher product yield, lower energy consumption and reduced environmental impact compared to traditional MMA production methods. The facility is the first to use the C2 process in North America, showcasing our forward-thinking ability to lead and adapt in an industry that must evolve to meet future demands.

## Europe-wide PMMA recycling alliance established

We also make an important contribution to the circular economy by setting up holistic approaches to PMMA recycling and driving mechanical and chemical recycling concepts together with our partners. To this end, we launched a Europe-wide PMMA recycling alliance in 2024. Post-industrial and post-consumer PMMA scrap is collected across Europe by our partner Pekutherm using an efficient network of collectors and collection boxes.
After a multi-step sorting process, high-purity fractions are used for mechanical recycling and the remaining PMMA is prepared for chemical recycling. Here, our technology partner MyRemono has developed an advanced depolymerization process that yields pure MMA monomer with low energy usage and high yields. A 5 kt/a pilot plant is currently being built in Italy. As more partners join the alliance, the system is designed for quick scalability.
Moreover, Röhm has already awarded a feasibility study to MyRemono to examine the construction of an additional depolymerization unit at its largest European production site in Worms, Germany.

By combining mechanical and chemical recycling capabilities, Röhm is able to offer a broad portfolio of sustainable *pro*Terra products in exceptional virgin-like quality, as well as ISCC PLUS certified circular content and third party-certified LCA data. This supports our customers in meeting upcoming regulatory requirements, end-consumer needs and their individual sustainability targets.

In addition, we offer numerous sustainable products based on renewable bio-circular raw materials, all available under our *pro*Terra label. Our strict internal standards are validated by certifications such as ISCC PLUS and the verification of product carbon footprint.

**RÖHM'S CUSTOMERS HAVE THE CHOICE.**


### Our *pro*Terra products

Sustainable materials made with >25% of recycled or renewable raw materials.

This allows significant Product Carbon Footprint reductions of up to 100%.*

* vs. fossil standard products, PCFs are calculated with a third party-certified method
** from post-industrial sources and post-consumer waste streams according to ISO 14021
*** higher sustainable share possible upon request

## Our *pro*Terra product portfolio

**DEGALAN® *pro*Terra**
**Binders**
Industrial coatings
Minimum attributed share of sustainable, ISCC PLUS certified raw materials*** **30%**
Product Carbon Footprint* **-25%**

**PLEXIGLAS® *pro*Terra**
**Molding compound**
Automotive, lighting and optics
Share of recycled PMMA** **30%**
Product Carbon Footprint* **-30%**

**PLEXIGLAS® *pro*Terra**
**Molding compound**
Automotive, lighting and optics
Minimum attributed share of sustainable, ISCC PLUS certified raw materials*** **30%**
Product Carbon Footprint* **-25%**

**MERACRYL® *pro*Terra**
**MMA Monomer**
Coatings, plastics and construction
Minimum attributed share of sustainable, ISCC PLUS certified raw materials*** **30%**
Product Carbon Footprint* **-25%**

**DEGAROUTE® *pro*Terra**
**Reactive resins**
Road markings
Share of recycled MMA** **30%**
Product Carbon Footprint* **-25%**

**DEGALAN® *pro*Terra**
**Binders**
Industrial coatings
Minimum attributed recycled content** **35%**
Product Carbon Footprint* **-21%**

All of this is supported by our corporate culture, which is based on our CORE values: **C**reativity, **O**penness, **R**esponsibility, and **E**ntrepreneurship. Under the motto "Many Perspectives. One Company," we promote diversity and inclusion and create an environment in which we welcome different perspectives, foster collaboration and encourage innovation. Our Diversity & Inclusion Council makes sure that diversity is discussed in all its various dimensions and is seen as a value driver that promotes the economic success of our company.

Diverse perspectives along with cross-functional and cross-regional collaboration help us to change the way we work, foster end-to-end thinking and continuously adapt the way we operate to an ever changing world. With all of this, we are laying the foundation for our future success: as a leading company in methacrylate chemistry that is built on strong business units, sustainable innovation and high performance leadership.

## Start-Up of LiMA technology in Bay City, Texas

With the successful commissioning of our MMA plant in 2025 in Bay City, Texas (USA), which operates using our internally developed and pioneering LiMA technology, we achieved a significant milestone in our company's history. The first large-scale industrial implementation of this technology has attracted considerable market attention and received broad recognition. This success further strengthens our position as a global technology leader in the field of methacrylates.

The LiMA process ensures that we not only meet but exceed global environmental standards while advancing our customers' sustainability goals. The Bay City facility and LiMA technology play a pivotal role in our strategy to significantly reduce our carbon footprint. Compared to the next-best technology, LiMA reduces the specific product carbon footprint by more than 26%, and by as much as 42% compared to C4 technology. In addition, Röhm has established extensive wetlands, enabling the site to save up to 900.000 m³ of water annually by creating a nearly closed-loop system that conserves vital regional water resources.

Röhm is currently the only C2-based MMA producer in the United States. Market interest in this new generation of MMA is correspondingly high, and we have already entered into long-term supply agreements with numerous key customers.

Since the start of production, plant stability has been continuously and sustainably improved, allowing capacity to be steadily increased. Full-capacity operation is planned for 2026 – an important step that underscores our technological excellence and provides a solid foundation for the long-term growth of our business.

**RÖHM IS CURRENTLY THE ONLY C2-BASED MMA PRODUCER IN THE UNITED STATES.**

Compared to the next-best technology LiMA reduces the specific product carbon footprint ratio by more than

**↓26%**

and by as much as

**↓42%**

compared to C4 technology.

**RÖHM HAS ESTABLISHED EXTENSIVE WETLANDS, ENABLING THE SITE TO SAVE UP TO 900.000 m³ OF WATER ANNUALLY.**


# WHO WE ARE

We are the only global manufacturer of MMA and PMMA with downstream compounding in all three key regions: Asia, Europe and North America. This makes Röhm one of the world's leading manufacturers of MMA and PMMA molding compounds and a reliable strategic partner for customers all over the globe.

This unique positioning and market presence guarantees security of supply, regional expertise and short reaction times and transport routes, allowing us to serve as a strategic and reliable partner for customers worldwide.

This ESG Report documents the activities of the Röhm Group. The company operates production sites in Germany, the USA and China. In addition, it maintains a joint venture in Mexico as well as shareholdings, sales offices and distribution offices in several other countries.

# PRODUCTS AND VALUE CHAIN

The Röhm Group is a global methacrylate manufacturer. We operate in international markets based on four businesses in a vertically integrated value chain.

The **Bulk Monomers** business unit produces raw materials for the downstream segments of Röhm's business as well as for third-party sales in the Coatings, Construction and Plastics segments. Röhm's downstream segments consist of the business units Molding Compounds and Methacrylate Resins. Molding Compounds produces PMMA-based molding compounds for the automotive, lighting, medical, optics and electronics industries. The Methacrylate Resins business unit produces reactive resins for road markings, bead polymers for coatings and adhesives and reactive resins for high-quality flooring. In addition, Röhm's business with CyPlus® Technologies is based on the same raw material source and therefore leverages material synergies while offering products, technologies and services related to cyanide production, transport and handling. In 2023, the Bulk Monomers business unit introduced MERACRYL® *pro*Terra MMA, which containts an attributed share of 30% sustainable raw materials, is ISCC PLUS certified and has a 25%-reduced product carbon footprint compared to the non-sustainable version.

The **Molding Compounds** business unit converts the monomer methyl methacrylate (MMA) into polymethyl methacrylate (PMMA). The resulting products are marketed under the brands PLEXIGLAS®, ACRYLITE® and CYROLITE®. The brand polymethyl methacrylate PLEXIGLAS® from Röhm is valued above all for its versatility and outstanding optical properties, as well as its many sustainable characteristics: It is highly recyclable and durable and exceptionally resistant to weathering. This makes PMMA a preferred choice in industries that want to meet the highest standards in terms of appearance, function and aesthetics, as well as durability. In a nutshell: PLEXIGLAS® is a versatile, high-quality, long-lasting plastic that also meets the growing demand for recyclable, resource-saving materials.

After the successful market launch within the European market of PLEXIGLAS® *pro*Terra molding compounds based on ISCC PLUS certified raw materials, the business unit rolled-out its portfolio to the Asian region as well. First deliveries have taken place to Asian customers for automotive and non-automotive applications. Additionally, the business unit reviewed all product carbon footprint (PCF) calculations for its products globally.

**WE SUPPORT CLOSED-LOOP RECYCLING ACTIVITIES OF OUR CUSTOMERS IN THE AUTOMOTIVE INDUSTRY.**

A third party Operation Clean Sweep (OCS) surveillance audit of the production site in Worms confirmed that the Molding Compounds business unit is highly engaged in protecting the environment from unintended pellet loss. During the reporting year, no incidents of pellet loss were recorded. In terms of closed-loop recycling activities, two projects have been supported in cooperation with customers from the automotive and household devices sectors. A comparison of mechanical and chemical recycling processes was also carried out as part of one project. The results showed that, especially for transparent materials, chemically recycled PMMA possesses product properties comparable to those of virgin materials.

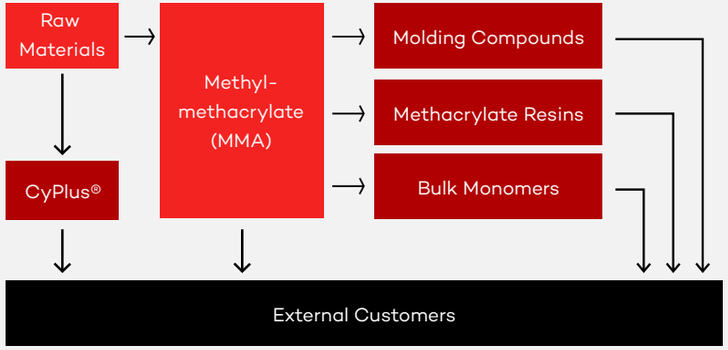
The **Methacrylate Resins** business unit produces DEGAROUTE® reactive resins for road markings, DEGALAN® bead polymers for coatings and adhesives and DEGADUR® reactive resins for high-quality flooring. The division offers a *pro*Terra product for each of these markets. The advantage of bonding materials over mechanical fixing is that they are superior in terms of both separability and recyclability. This offers a number of opportunities in terms of innovative and sustainable adhesives, which the Methacrylate Resins business unit is pursuing. In view of the increasing regionalization of customers, it is important to meet the specific requirements of local markets, including greater expertise and a local presence. The expansion of cycling paths, footpaths and bus lanes is a global trend in urban centers which drives MMA usage.

DEGAROUTE® cold plastic is particularly well adapted for large-area marking. It is highly wear-resistant, sufficiently rough and hardens quickly. DEGAROUTE® cold plastic materials provide long-lasting markings with low microplastic emissions. Since 2022, DEGAROUTE® *pro*Terra resins based on recycled MMA from post-industrial and post-consumer waste have been available to further reduce emissions related to road markings. A range of circular-economy DEGALAN® *pro*Terra resins has been made available to help protect the climate through more environmentally friendly adhesives, coatings and heat sealing applications as well. Working with our customers, the business unit has assembled an impressive list of reference projects that will encourage the inclusion of products and services in their project tenders that offer both economic and ecological advantages.

**CyPlus® Technologies** produces and sells potassium and sodium cyanides, which are used in gold mining and silver mines, as well as in surface treatment and the production of intermediates for the chemical and pharmaceutical industry. CyPlus® purchases hydrogen cyanide from Röhm. CyPlus® is committed to the safe and responsible management of cyanides throughout their entire life cycle, from production, transportation and handling to use and disposal. CyPlus® offers a comprehensive service across the entire cyanide life cycle, as well as new solutions with a focus on value-adding benefits for customers and the potential for future-oriented innovations. CyPlus® is committed to supporting the Responsible Care® program and has signed the Responsible Care® Global Charter. Environmental protection, occupational safety and employee health are key components of our management system.

Our customers' safety concepts are verified at regular intervals, including working conditions and protective equipment for the safe handling of cyanides. Most partners have undertaken to adopt such a safety concept and have signed a corresponding declaration. We do not supply customers who do not meet our high safety standards or who operate in high-risk regions where there is a very high risk of theft, sabotage or other threats. CyPlus® Technologies voluntarily certifies its production sites and transportation routes – including ports, shipping companies, and rail and truck companies – to mining customers, which are also certified in accordance with the International Cyanide Management Code every three years. If required, customers also receive support and advice on the safe disposal of cyanides.

**FULLY INTEGRATED VERBUND PRODUCTION**




Our global Verbund structure provides economies of scale. We respond quickly and flexibly to changes in our markets. Reliability and customer proximity are our hallmarks.

# MATERIALITY

In 2024, the company transitioned to reporting under the Corporate Sustainability Reporting Directive (CSRD) and applied the European Sustainability Reporting Standards (ESRS). Röhm therefore carried out its ESRS-based double materiality analysis, which formed the foundation of the ESG Report. For the 2025 ESG Report, Röhm updated its double materiality analysis based on ESRS.

The update of the double materiality assessment took place in November 2025 and is based on the current understanding of the requirements as set out in the EU Sustainability Reporting Standards. The process was divided into three phases:

- Review and update of relevant sustainability topics and related impacts, risks and opportunities (IROs)
- Materiality assessment by the ESG Lead Team and topic experts
- Compilation of updated results

The update of the materiality analysis was supported by external experts who helped to ensure compliance with methodological requirements and contributed outside-in perspectives.

A detailed overview of the results of our materiality analysis can be found on page 28.

**GENERAL**

**ESRS 2** General Disclosures

**ENVIRONMENT**

**ESRS E1** Climate Change
**ESRS E2** Pollution
**ESRS E3** Water & Marine Resources
**ESRS E4** Biodiversity & Ecosystems
**ESRS E5** Resource Use & Circular Economy

**SOCIAL**

**ESRS S1** Own Workforce
**ESRS S2** Workers in the Value Chain
**ESRS S3** Affected Communities
**ESRS S4** Consumers & End-users

**GOVERNANCE**

**ESRS G1** Business Conduct

# COMMITMENT & ENGAGEMENT

Röhm assumes social responsibility, promotes education and culture, and is in regular, close contact with its customers, suppliers and representatives.

## OUR COMMITMENT TO EDUCATION

Röhm has been involved in SV Darmstadt 98's social campaign **"Im Zeichen der Lilie",** which is dedicated to promoting education, for several years now. The aim is to raise awareness among young people for important issues related to environmental protection and sustainability. This year, more than 200 school students from the Darmstadt area took part in the initiative.

Röhm is also an educational partner to Gauß Secondary School in Worms, which focuses on mathematics, science and technology. During **Girls' Day,** Röhm provided young girls in Worms and Wesseling with exciting insights into technical and production-related professions. In 2025, students aged 16 and over had the third opportunity to take part in the **"Meine Position ist spitze" campaign** organized by the Rhineland chemical network ChemCologne. Röhm also presented itself as an attractive employer at the town festival in Wesseling.


## THE RÖHM PLANT FIRE BRIGADE WAS HONORED FOR ITS COMMITMENT BEYOND THE PLANT'S BOUNDARIES.

Furthermore, employees took part in the WWF company run under the motto **#run4nature** and thus supported WWF nature conservation projects.

For many years, we have also been a sponsor of the **Nibelungen Festival** in Worms, an open-air theatre festival which welcomes guests from all over Germany.

We can only achieve our ambitious sustainability goals together with our suppliers and customers. Guided by this conviction, the Purchasing team and the Sustainability team once again focused on transparency, supported by ongoing dialogue formats and a deep-dive supplier questionnaire covering approx. 70% of the relevant raw materials. The "green transformation" remains one of the defining challenges of our time – and progress depends on everyone working together.

Together with many industrial companies in the state of Rhineland-Palatinate, Röhm participated in creating the "Rhineland-Palatinate Declaration of Energy-Intensive Companies," a brochure published by the Rhineland-Palatinate Ministry of Economic Affairs and presented to the press in June. The brochure contains, among other things, industry demands on how value creation can be maintained at industrial sites.


## RÖHM AT THE K TRADE FAIR

"PLEXIGLAS® makes your design shine. Every day." That is the motto the company used at the **K Trade Fair** to showcase innovative applications, from the fields of automotive engineering, lighting, household appliances, and medical technology. The K Trade Fair is considered the leading event for the global plastics industry and provides a platform for exchange with customers and partners.

A very special event took place on October 7, the evening before the fair: Dr. Otto Röhm, the chemist and namesake of Röhm GmbH, was posthumously honored when he was inducted into the **Plastics Hall of Fame**. The induction took place in front of around 250 international guests during a gala dinner.

New technologies consistently generate strong interest within the industry and spark a desire among **customers** to gain a comprehensive understanding of the technologies' benefits. Representatives from key accounts, a US-based plastics manufacturer, visited the Bay City facility in early June to see the site in operation and get a first-hand impression of the quality of our product. Our partner produces thermoplastic materials such as PVC, polycarbonate and acrylic, supplying a wide range of customers in the construction, lighting, transportation and medical sectors.

**REPRESENTATIVES FROM A US-BASED PLASTICS MANUFACTURER VISITED THE BAY CITY FACILITY.**


Röhm is involved in various committees and working groups within major **international associations,** making a valuable contribution to both our company and the industry.

Commitment and transparency pay off. Röhm again ranks among the top 5% of all companies assessed by EcoVadis worldwide in the last 12 months. In particular, Röhm has shown improvement in the areas of labor and human rights, ethical and sustainable procurement. We regularly undergo the **EcoVadis** assessment to ensure the performance and progress of our comprehensive **environment, social and governance (ESG)** actions and programs. Röhm is a member of UN Global Compact and joined the **Responsible Care® Charter** in 2019. As a discloser of the Carbon Disclosure Project **(CDP) for Climate Change and Water Security**, Röhm ensures transparency when it comes to its sustainability and climate responsibilities.

In 2025, CDP awarded Röhm the excellent rating of A- (leadership level) for both Climate Change and Water Security. Our two largest sites in Germany, Worms and Wesseling, and our site in Shanghai, China were successfully ISCC PLUS re-certified in 2025 by the third party auditors DQS CFS GmbH and TÜV SÜD respectively. Röhm's Worms, Wesseling and Hanau sites have been successfully certified according to the standards and guidelines of Operation Clean Sweep® **(OCS)**. Röhm has set itself the goal of avoiding pellet losses.

**COMMITMENT AND TRANSPARENCY PAY OFF.**

ISCC International Sustainability & Carbon Certification

GOLD | Top 5% ecovadis Sustainability Rating NOV 2025

CDP DISCLOSURE INSIGHT ACTION

Operation Clean Sweep®

# WHERE WE STAND IN 2025

Röhm has successfully put its **state-of-the-art plant in Bay City** (Texas, USA) into operation, where the proprietary **C2-based LiMA technology** is used.

With the successful commissioning of a **new sulfuric acid plant in Worms,** Röhm has once again strengthened its global production network.

We got a third-party validation of our **corporate carbon footprints** for 2023 and 2024.

**Hazardous waste** volumes were reduced by 57% vs. the base year 2020.

Our **corporate carbon footprint** in 2025 was 12% lower than in the base year 2020.

All European sites are third-party certified according to the **OCS standard.**

In 2025, 20% of **new hires** could be traced back to the Employee Referral **Program HiR**.

Röhm works along clear KPIs to strengthen **customer orientation** and **customer proximity.**

The targets we achieved in **occupational safety** (0.68) and **plant safety** (0.28) not only met but exceeded our planned target (0.85).

We achieved a grade of A- for **CDP Climate Change**, A- for **CDP Water Security,** and A for **CDP Supplier Engagement.**

**EcoVadis** confirmed Röhm's Gold Rating thanks to the improved result in 2025 vs. 2024.

# ESRS REPORTING



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# ESRS REPORTING

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# ESRS REPORTING



## HOW TO READ THIS REPORT

→ This report follows the outline and structure as set out by the ESRS.

→ Data points required by ESRS are highlighted as follows: ■ **ESRS data point**.

→ Material topics are highlighted in the respective colour of the overarching chapter. E.g.:

**MATERIAL ENVIRONMENTAL TOPIC**

**MATERIAL SOCIAL TOPIC**

**GOVERNANCE TOPIC**

→ Data points disclosure always relates to the perspective of the relevant stakeholder group. Therefore, information disclosed in the social chapters, which may seem redundant, is always understood in the context of the respective stakeholder groups.

# GENERAL

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# GENERAL





ESRS 2

# GENERAL DISCLOSURES

## ESRS 2 BP-1 General basis for preparation of sustainability statements

**Basis for preparation of sustainability statement**

Röhm has reported in accordance with the GRI standards since 2022. In 2024, the company transitioned to reporting under the Corporate Sustainability Reporting Directive (CSRD) and applied the European Sustainability Reporting Standards (ESRS). Röhm therefore carried out its ESRS-based double materiality analysis, which formed the foundation of the 2024 ESG Report. Despite the postponement of obligations under the EU Omnibus proposal, Röhm will continue to report in line with ESRS requirements to ensure a high level of transparency for stakeholders. In 2025, the double materiality assessment was updated and further refined to reflect ESRS expectations and evolving stakeholder needs.

This strategic decision allows us to:

- Assess our current position regarding processes and data requirements
- Identify necessary improvements and next steps
- Ensure we implement appropriate data collection systems in advance

By taking this forward-looking approach, we aim to smoothly transition to full ESRS compliance while enhancing our overall sustainability reporting practices.

### Scope of consolidation of consolidated sustainability statement

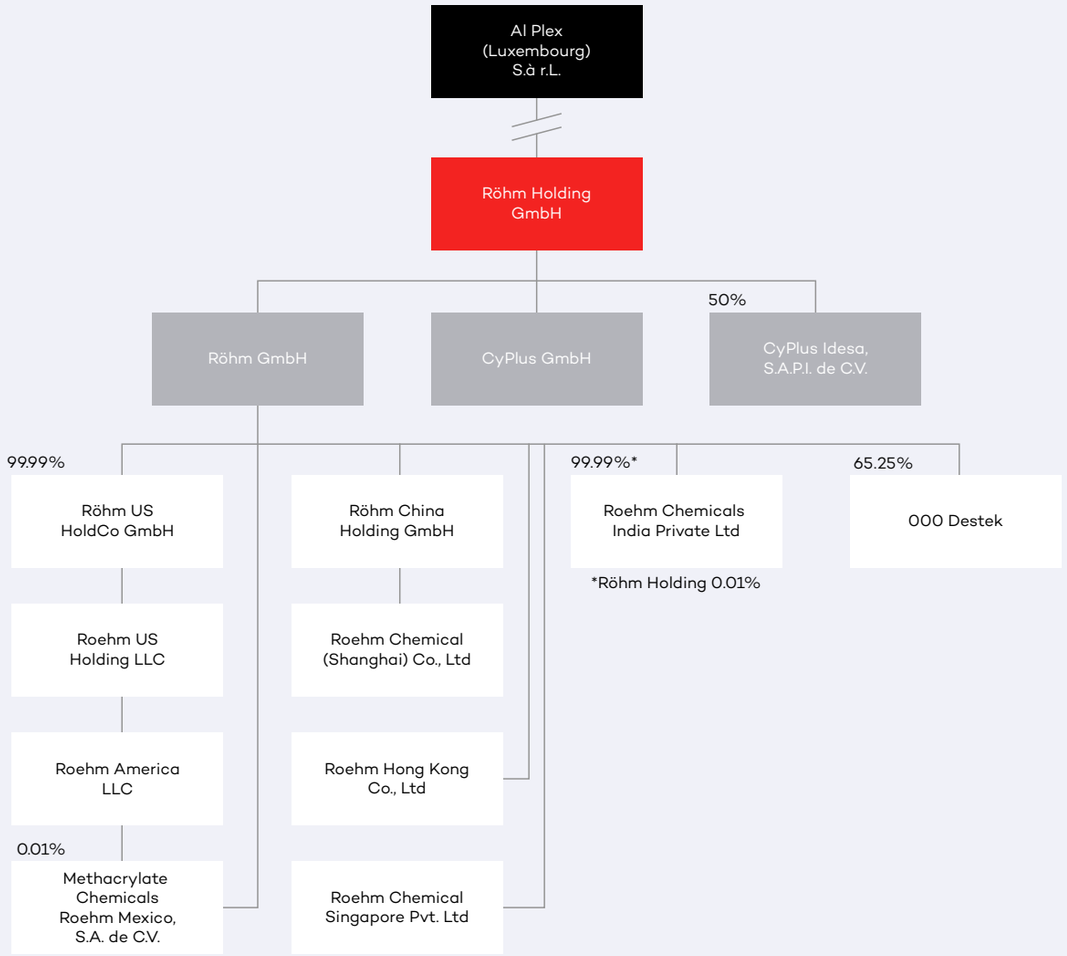
This sustainability statement has been prepared for the Röhm Group. For the 2025 reporting year, Röhm continues to publish its sustainability information separately from the financial statements. In line with the adjusted CSRD publication timelines introduced by the Omnibus amendments, the first ESRS-compliant integrated management report will be issued for the 2027 financial year. We have continued to assess the eligibility and alignment of our business activities under the EU Taxonomy and will further expand this analysis in preparation for mandatory CSRD reporting.

### Upstream and downstream value chain for reporting scope

This ESG Report encompasses both our upstream and downstream value chains. The value chain has been limited to Tier 1 and 2 upstream and downstream in terms of direct contractual relationships, or those within Röhm's control or influence.

The subject of this ESG Report is the Röhm Group. Its headquarter is located in Darmstadt (Germany). The Group operates plants in Germany, the USA and China, as well as a joint venture in Mexico and shareholdings, sales offices and distribution offices in various other jurisdictions.

### OVERVIEW OF RÖHM GROUP STRUCTURE



## ESRS 2 BP-2 Disclosure in relation to specific circumstances

**Definitions of short-, medium- or long-term time horizons**
Acknowledging the fact that impacts, risks and opportunities can change over time, we applied the following time horizons:

- Short-term: Reporting period (0–1 year)
- Mid-term: 1 to 5 years
- Long-term: >5 years

We did not deviate from the time horizons defined in ESRS 1.

**Reasons for applying different definitions of time horizons**
Not applicable.

**Metrics that include value chain data estimated using indirect sources**
Please refer to details given in chapter E1-6.

**Quantitative metrics and monetary amounts**
Any disclosures of quantitative metrics and monetary amounts that are subject to a high level of measurement uncertainty are explained in the respective chapters together with the data.

**Disclosure of sources of measurement uncertainty**
Any disclosures of sources of measurement uncertainty are explained in the respective chapters together with the data.

**Assumptions, approximations and judgements made in measurement**
Any disclosures of assumptions, approximations and judgements made in measurement are explained in the respective chapters together with the data.

**Explanation of changes in preparation and presentation**
This is the second year that Röhm is reporting based on ESRS requirements. If there are any changes in the preparation and presentation of its sustainability information, Röhm will report this information and the reasons for the changes in this report.

**Other legislation or generally accepted sustainability reporting standards and frameworks**
Röhm demonstrates its commitment to sustainability through multiple strategic initiatives:

- UN Global Compact Membership
- Responsible Care® Charter participation (since 2019)
- Carbon Disclosure Project (CDP) reporting across Climate Change and Water Security
- Regular EcoVadis assessments to track ESG performance and progress
- Participation in Operation Clean Sweep (since 2024)

In 2025, Röhm renewed its commitment to the ten principles of the UN Global Compact and submitted its Communication on Progress, which is available to the public on the Global Compact website.

## ESRS 2 GOV-1 The role of the aministrative, management and supervisory bodies

**About executive members**
Röhm's robust governance framework serves as the foundation of our operations, encompassing:

- Comprehensive decision-making processes
- Best-practice policies
- Stringent adherence to exemplary business conduct

Our governance structure is spearheaded by the Board of Directors and overseen by a vigilant Supervisory Board. This dual-tier system ensures that integrity, accountability and a pursuit of excellence permeate every aspect of our business activities.

By maintaining this rigorous governance approach, we safeguard our stakeholders' interests and uphold the highest standards of corporate responsibility.

### Supervisory Board

Röhm's Supervisory Board, comprising six shareholder representatives and six employee/union representatives, regularly reviews sustainability progress across all areas. The appointment of the Board and its members' essential tasks and competences are governed by German Codetermination and Stock Corporation Acts. The Board's structure adheres to key German corporate governance principles, with members serving four-year terms. All appointments comply with legal requirements, including disclosure of potential conflicts of interest. As of October 2025, the Supervisory Board had 12 members, 11 men and one woman.

### Board of Directors

The Board of Directors of Röhm GmbH, the major operating entity of the Röhm Group, comprises of Dr. Hans Bohnen (Chief Executive Officer), Dr. Hans-Peter Hauck (Chief Operating Officer) and Martin Krämer (Chief Financial Officer and Labor Director). All technical and supervisory responsibilities are defined in a business allocation plan. Röhm implements a flexible governance model tailored to local legal frameworks. In some jurisdictions, the Board of Directors of other group companies directly manages the company or appoints a general manager. To maintain cohesive governance across the global organization, comparable rules of procedure have been implemented in all group companies based on the size of each company.

### Global Leadership Team

In addition to the Board of Directors and Supervisory Board, the Röhm organization is steered internally via a Global Leadership Team that consists of all managers (currently 4 women, 17 men) directly reporting to the Board of Directors. The Global Leadership Team meets once a quarter. The main purpose of these meetings is the strategic alignment and exchange of information between the Board of Röhm GmbH, the heads of the business units and functional departments, and regional presidents.

**Body responsible for oversight of impacts, risks and opportunities**


At Röhm, we view sustainable value creation as an integrated, cross-functional management principle. Our approach includes:

- A multi-disciplinary ESG Steering Group (comprising heads of Legal, HR, Sustainability, ESHQ, Accounting, and Communications) that aligns ESG management and reporting, and is directly accountable to the Board of Directors
- Board-level oversight of all sustainability and ESG matters, including strategies and targets related to all material impacts, risks and opportunities
- A dedicated project structure ensuring progress across ESG areas and annual reporting
- A Risk Committee that meets regularly to oversee risk- and opportunity-related topics

### Specialized teams

- ESG Reporting Team: Manages data, identifies new requirements and ensures compliance with ESRS
- ESG Report Communication Team: Coordinates annual ESG Reporting

This comprehensive structure enables effective management and reporting of our impacts, risks and opportunities across all organizational levels.

Besides establishing a multi-disciplinary ESG Steering Group and dedicated positions or teams responsible for driving sustainability initiatives, Röhm also:

- Engages external experts to provide additional guidance and knowledge on ESG-related topics, particularly in light of the new ESRS reporting requirements
- Promotes participation in industry conferences, webinars and workshops focused on sustainability matters
- Offers sustainability-focused training sessions, workshops and e-learning modules

At Röhm, our stakeholders are integral to our sustainability management. We value and rely on their expertise across diverse fields, actively seek their knowledge, skills and insights, foster intensive, cross-departmental stakeholder dialogues, and conduct in-depth workshops as part of our double materiality analysis. This collaborative approach enables us to identify and monitor material impacts, risks and opportunities, address challenges effectively and strengthen our sustainability initiatives.

## G1.GOV-1 Governance

**Role of administrative, management and supervisory bodies**

As described under disclosure GOV-1, Röhm's governance structure, which is spearheaded by the Board of Directors and overseen by a Supervisory Board, meets regularly to exchange information on sustainability-relevant matters. Röhm also has an international Compliance Committee which coordinates efforts across the organization, facilitating information exchange between segment compliance officers, the Chief Compliance Officer and internal audit. The Committee reports to the Board of Directors semi-annually and maintains an intranet-based compliance information system for easy access to resources.

**List of members of the Supervisory Board**
(As of Dec. 31, 2025)

| NAME | OCCUPATION HELD |
|---|---|
| **Ronald Ayles** | Managing Partner Advent International |
| **Dr. Dirk Ollmann** | Vice Chair of the Works Council Darmstadt/Hanau |
| **Isabel Eder** | Head of Department Co-determination/ Works Constitution, IG BCE Head Office |
| **Alejandro Ferreiro Schlag** | Chairman of the General Works Council of Röhm GmbH |
| **Dr. Roland Fornika** | Head of Technology Management Bulk & Application Monomers |
| **Gregor Hetzke** | Advisor |
| **Markus Höller** | Chairman of the Wesseling Works Council of Röhm GmbH |
| **Miguel Mantas** | Advisor |
| **Dr. Hans-Josef Ritzert** | Advisor |
| **Bernhard Spetsmann** | Auditor |
| **Roland Strasser** | Head of the trade union IGBCE Region Rhineland Palatinate and Saarland |
| **Dr. Dahai Yu** | Advisor and investor |

**ROLES & TASKS**


## ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

**Information of administrative, management and supervisory bodies**

The exchange of sustainability-relevant information between the various governance bodies at Röhm occurs within the following frameworks:

- Supervisory Board meetings, which occur at least twice a year
- Board and ExCom meetings, which are held alternately bi-weekly
- The Global Leadership Team, which meets once per quarter
- The ESG Steering Group, which meets at least bi-monthly

**Consider impacts, risks and opportunities when overseeing strategy, decisions on major transactions and risk management process**

The Supervisory Board plays a crucial oversight role, with responsibilities including appointing and monitoring the members of the Board of Directors and approving key transactions and measures. The Supervisory Board meets at least bi-annually to review investments and business-critical decisions, and reports on finance, business development, HR, ESHQ, sustainability, compliance and risk management.

The Board of Directors is also informed of the results of the double materiality assessment. This ensures the validation of and an agreement with associated targets and actions as well as an alignment with overall business objectives. With this, we aim to guarantee that our sustainability initiatives remain strategically relevant and receive appropriate resources and support from the highest levels of the organization. Röhm has implemented a robust risk management framework, centered on a Risk Committee led by our Chief Financial Officer (CFO) and key department heads. This committee oversees a comprehensive risk management process, evaluating and monitoring potential internal and external business risks. Sustainability-related matters in particular are integrated into our global risk management process based on our global Risk Management Policy.

## THE RESULT OF THE RÖHM MATERIALITY ANALYSIS

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **E1** | Climate change adaptation | Climate change mitigation | Energy | | | | | | | | | |
| **E2** | Pollution of air | Pollution of water | Pollution of soil | Pollution of living organisms | Food resources | Substance of concern | Substance of very high concern | Microplastics | | | | |
| **E3** | Water consumption | Water withdrawals | Water discharges | Water discharges in the oceans | Extraction and use of marine resources | | | | | | | |
| **E4** | Climate change | Land-use change, fresh water-use and sea-use change | Direct exploitation | Invasive alien species | Pollution | Species population size | Species global extinction risk | Land degradation | Desertification | Soil sealing | Impacts and dependencies on ecosystem services | Others |
| **E5** | Resources inflows, including resource use | Resource outflows related to products and services | Waste | | | | | | | | | |
| **S1** | Secure employment | Working time | Adequate wages | Work-life balance | Health and safety | Social dialogue | Freedom of association, the existence of works councils and rights of workers | Collective bargaining, incl. rate of workers covered by collective agreement | | | | |
| | Gender equality and equal pay for work of equal value | Diversity | Employment and inclusion of persons with disabilities | Training and skills development | Measures against violence and harassment in the workplace | Child labor | Forced labor | Adequate housing | Privacy | | | |
| **S2** | Secure employment | Working time | Adequate wages | Work-life balance | Health and safety | Social dialogue | Freedom of association, the existence of works councils and rights of workers | Collective bargaining, incl. rate of workers covered by collective agreement | | | | |
| | Gender equality and equal pay for work of equal value | Diversity | Employment and Inclusion of persons with disabilities | Training and skills development | Measures against violence and harassment in the workplace | Child labor | Forced labor | Adequate housing | Privacy | | | |
| **S3** | Adequate housing | Adequate food | Water and sanitation | Land-related impacts | Security-related impacts | Freedom of expression | Freedom of assembly | Impacts on human rights defenders | Free, prior and informed consent | Self-determination | Cultural rights | |
| **S4** | Privacy | Freedom of expression | Access to (quality) information | Health and safety | Personal security | Protection of children | Non-discrimination | Access to products and services | Responsible marketing practices | | | |
| **G1** | Corporate culture | Protection of whistle-blowers | Animal welfare | Political engagement | Management of relationships with suppliers incl. payment practices | Prevention and detection including training | Incidents | | | | | |

Material topic – disclosure required

Not material – disclosure not required

Analysis updated in 2025

## ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes

**Incentive schemes and remuneration policies**

At Röhm, we align our annual targets on the basis of global management objectives, which are the basis for the target setting process of all functions and business units. The management objectives include quantitative targets on safety, financial performance and Röhm's annual "Must Win Battles," the yearly priorities we set in pursuing our overall vision of becoming the leading MMA Verbund. Furthermore, sustainability goals are an active part of our management objectives and are therefore monitored closely. This applies to all members of the Global Leadership Team and their respective units. In the first quarter of the year, the management objectives are presented by the members of the board to the company's Top 300 leaders and then published in the global Intranet. This way, every employee at the company has full transparency on Röhm's annual objectives.

**Key characteristics of incentive schemes**

At Röhm, safety targets are part of the bonus system that applies to all management levels, including the members of the Board. Safety targets include safety and work safety KPIs and are reported monthly to all stakeholders including our shareholders.

## G1.GOV-3 Climate change

**Climate-related considerations are factored into remuneration of members of administrative, management and supervisory bodies**

The construction of our new LiMA technology site in Bay City (Texas, USA) is one of the biggest contributors to our climate action plan. The timely and complete realization of the project is embedded in the remuneration scheme of all Board members and responsible management units.

## ESRS 2 GOV-4 Statement on due diligence

**Mapping of information provided in sustainability statement about due diligence process**

Röhm ensures that requirements for sustainability due diligence and risk management are embedded in our business procedures by policies, guidelines and operational processes in accordance with legislation, e.g., Röhm's Human Rights Policy, Sustainability Policy, Röhm's Code of Conduct and Supplier Code of Conduct as well as our Environmental, Safety, Health and Quality (ESHQ) Policies.

Our due diligence process includes the identification and assessment of negative impacts in the area of environmental, social and governance topics based on stakeholder dialogue as well as efforts to mitigate potential and actual risks. For all material sustainability matters, we disclose our policies, actions, targets and metrics as well as progress on our efforts based on continuous monitoring and audits. We communicate our results both internally and externally, thus ensuring comprehensive reporting.

## ESRS 2 GOV-5 Risk management and internal controls over sustainability reporting

**Scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting**

Röhm has established a robust risk management centered on a Risk Committee led by the CFO and key department heads. This committee oversees a comprehensive risk management process, evaluating and monitoring potential internal and external business risks. The Röhm global Risk Management Policy ensures effective risk assessment and mitigation across all operations by integrating financial and non-financial risks. Our internal control system is designed to identify, assess and manage sustainability-related risks. The following points outline our approach and commitment to integrating sustainability risk management into our core operations:

- Identification of sustainability risks: Sustainability risks are subject to double materiality assessments (i.e. our impacts on people and the environment, and financial risks for Röhm) to prioritize and focus on issues that could have a significant impact on our business and stakeholders, followed by derivation of targets and actions to manage identified issues
- Integration into internal control systems: Risk Management System, Compliance Management System and individual internal policies
- Monitoring and reporting: Regular monitoring and reporting of our sustainability performance
- Stakeholder engagement: Regular and active stakeholder engagement to assess the effectiveness of actions taken
- Continuous improvement: Periodic reviews of the risk management system, including adaptive measures based on lessons learned

**Main risks identified and their mitigation strategies**

Key risks identified for Röhm include

<u>Climate-related transition risks (ESRS E1)</u>

- Regulatory risks
  - Rising prices for $CO_2$ certificates based on EU ETS and the Shanghai Pilot ETS
- Technology risks
  - Investments in technologies for decarbonizing our production assets (Scope 1 emissions)
- Market risks
  - Increasing costs for purchase of raw materials with reduced Product Carbon Footprint (PCF) (Scope 3.1 emissions)

Physical climate risks (ESRS E1)
- Acute risks
  - Hurricanes

Policy/Legal risks (ESRS E2)
- Regulatory changes on REACH legislation

Environmental risks (ESRS E2)
- Incidents

Economic risks (ESRS E5)
- Availability of low-carbon raw materials

Technological risks (ESRS S1, ESRS S2, ESRS S4)
- IT cybersecurity

The mitigation strategies for each identified risk are described in the respective ESG chapters.

**How findings of risk assessment and internal controls have been integrated into relevant internal functions and processes**

Röhm's governance structure for sustainability-related matters provides governance and oversight of the risk management and internal control system, including sustainability risks. The different boards and committees meet regularly to exchange information and discuss key issues. The Supervisory Board (which meets at least twice a year) ensures that sustainability considerations are embedded in our strategic decision-making processes. Röhm has integrated sustainability-related issues into its risk management process. Furthermore, sustainability is an essential part of R&D project assessments. Röhm has also established an integrated management process for reporting sustainability-related data.

## ESRS 2 SBM-1 Strategy, business model and value chain

**Significant groups of products and services offered**

A summary of our key products includes:

### PLEXIGLAS® / ACRYLITE®

PLEXIGLAS®, Röhm's polymethyl methacrylate (PMMA) brand, is one of the world's best-known brands in the plastics industry and offers diverse properties and application possibilities.

PLEXIGLAS® and ACRYLITE® molding compounds show convincing performance in all applications where the foremost requirements are high weather resistance, colorfastness, high brilliance and transparency, as well as hardness and abrasion resistance.

We are **the #1 supplier** of PMMA molding compounds to the **automotive industry** globally, with the broadest product portfolio.

### DEGAROUTE®, DEGADUR®, DEGALAN®

We supply durable cold plastic reactive resins for road markings worldwide.

We provide solvent-free, cold-curing methacrylate resins for high-quality flooring.

Our bead polymers perform convincingly in applications that call for extreme weather resistance, colorfastness and brilliance.

### CYROLITE®

Acrylic-based copolymer compounds developed especially for use in the medical device industry.

### CYPLUS®

We are a regional leader in cyanides and provide innovative products, technologies and services for the precious metals mining, chemical, pharmaceutical and metals surface treatment industries.

### MERACRYL®

Methyl methacrylate (MMA) is the key component for PLEXIGLAS®. MERACRYL® methacrylate monomers are used in products across a wide range of applications, primarily in the coatings, plastics and construction sectors.

**Significant markets and customer groups served**

Röhm leverages its global presence and extensive methacrylate expertise to maintain a competitive edge in the specialty chemicals industry. With eight production sites across three continents and innovation centers in the USA, Europe and China, we seamlessly blend regional accessibility with global knowledge. This strategic positioning allows us to swiftly adapt to market dynamics and consistently meet customer needs in an agile, yet reliable way. Our diverse product portfolio enables applications ranging from paints and coatings to automotive components, medical devices and consumer electronics. By continuously advancing our technological leadership, we aim to solidify our position as the premier methacrylate player in the global market, driving innovation and sustainable growth across various industries.

**Total number of employees (head count)**

2,785 employees as of December 31, 2025

**Sustainability-related goals**

Röhm's commitment to sustainability is demonstrated by its memberships in the UN Global Compact, CDP and EcoVadis. At Röhm, we believe sustainable business leadership means integrating economic and environmental responsibility into every aspect of our operations. Röhm has once again achieved the EcoVadis Gold rating for its ESG achievements. As a global specialized chemical company, we prioritize safety, compliance and sustainable innovation.

- Prioritizing safety for all stakeholders
- Conserving valuable resources
- Continuously enhancing our solutions to minimize environmental impact
- Maintaining robust corporate governance and legal compliance
- Developing sustainable, future-proof market solutions

Our commitment to sustainability is reflected in our TRACK2030 program, which aims to reduce our $CO_2$ footprint by 30% in absolute and per ton of manufactured product by 2030 vs. the base year 2020.

**Assessment of current significant products and services, and significant markets and customer groups, in relation to sustainability-related goals**

One of our key strategic sustainability goals is to become net-zero by 2050 through:

- Significant reduction of carbon dioxide emissions
- Development and market introduction of new sustainable products
- Circular economy for the entire product life cycle

Röhm offers numerous products from certain sites certified under the International Sustainability and Carbon Certification (ISCC) PLUS system. ISCC PLUS is a voluntary certification scheme designed to validate the sustainability characteristics of alternative feedstocks along the entire value chain. Our products certified under this scheme contain a minimum of 30% of certified sustainable raw materials, combined with a lower $CO_2$ footprint (including biogenic uptake, cradle-to-gate). Customers are given a choice between products they are familiar with and products containing a share of renewable or recycled raw materials. See ESRS E1-1.

**ESRS sectors that are significant for undertaking**

According to the EFRAG QA platform (ID 39 – 01/2024), ESRS sectors have not yet been defined. Röhm's business activities are classified by NACE Code 20.14 (Manufacture of other organic basic chemicals).

**Business model and value chain**

The Röhm Group is a global methacrylate manufacturer. We operate in international markets with four business units in a vertically integrated value chain. The Bulk Monomer business unit produces raw material for the downstream segment of the Röhm business as well as third-party sales, which include methylmethacrylate (MMA), methacrylic acid, butyl methacrylate, hydroxyesters and methacrylamide. These materials are used in plastics, construction and coatings. Röhm's downstream segment consists of the business units Molding Compounds and Methacrylate Resins. Molding Compounds produces PMMA-based molding compounds for the automotive, lighting, medical, optics and electronics industries. Methacrylate Resins manufactures reactive resins for road markings, industrial flooring and passive fire protection; binders for protective coatings; inks and heat-sealing applications; and resins for adhesives. In addition, Röhm's CyPlus® Technologies business is based on the same source of raw materials and therefore leverages material synergies while offering products, technologies and services related to cyanide production, transport and handling. Applications include precious metals mining, chemical and pharmaceutical production, and metal surface treatment.

**Inputs and approach to gathering, developing and securing inputs**

Global energy and commodity markets are putting further pressure on supply chains, as are geopolitical and environmental changes. Röhm has mastered these challenges well by quickly adjusting multiple supply chains and ensuring a sustainable customer experience across the network by making use of its global manufacturing footprint and its strong partnerships with suppliers and customers.

**Outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders**

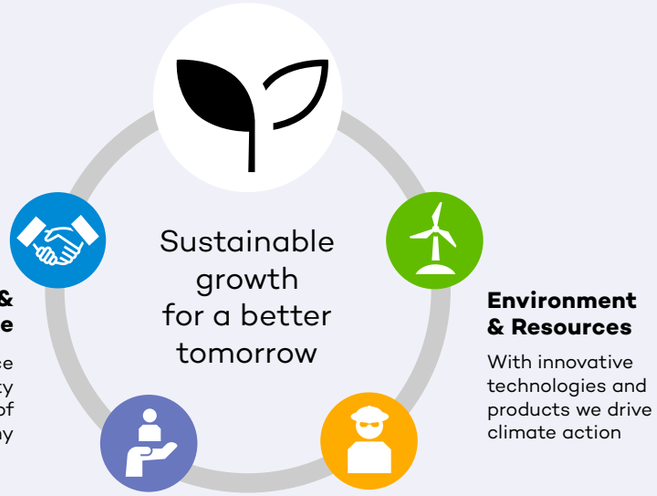
Röhm drives sustainable growth through strategic investments and global innovation.

Our product development process, managed via a stage-gate system, focusses on enhancing existing solutions and inspiring customer innovations. Our six-stage portfolio management process assesses environmental impacts (e.g., greenhouse gas emissions, waste generation, water consumption, etc.) at each stage. Röhm has innovation centers in Shanghai (China), Wallingford (USA) and Worms (Germany). More than 100 employees from the Research and Development and the Application Technology departments collaborate at these innovation centers to create and optimize innovative products and processes.

More than 40% of the R&D and process technology development budget is used for the development of low-carbon products and technologies.

Our efforts to reduce our environmental footprint and support our customers' sustainability goals have proved successful through Röhm's most strategic project – i.e. the construction of the LiMA plant in Bay City, Texas. The new technology applied at this site will enable high product yields and low energy consumption and has reduced wastewater volumes.

Röhm focuses on four key areas to steer our business sustainably, enabling our people and solutions to flourish:




**Governance & Compliance**

We see compliance and accountability as the backbone of our company

**Environment & Resources**

With innovative technologies and products we drive climate action

**People & Empowerment**

We protect, foster and value the full potential of all people working for Röhm

**Safety**

Safe working environments for all people at Röhm and providing safe products for our customers in compliance with all regulations are the basis of our success

## ESRS 2 SBM-2 Interests and views of stakeholders

### Stakeholder engagement

Active and ongoing stakeholder engagement is a key strategic tool at Röhm. We engage with stakeholders at the local, national and international levels, ensuring a holistic understanding of emerging opportunities, trends and challenges. By systematically integrating stakeholder insights into our decision-making processes, we aim to anticipate market shifts, address potential concerns proactively, align our strategies with stakeholder expectations and maintain responsive and adaptive business practices.

Röhm has also considered stakeholder perspectives in alignment with ISO 9001:2015 quality management standards for our double materiality analysis based on ESRS.

### Our key stakeholders

We foster dialogue and communication with a diverse group of stakeholders. The following stakeholder groups were identified has having high relevance for the Röhm Group with regard to interest and influence:

| STAKEHOLDER GROUP | DESCRIPTION |
|---|---|
| **Customers** | Our customers come from various industries, focusing solely on the B2B sector. |
| **Employees** | Employees in all areas, departments and sites/locations are very important stakeholders for the company. Through their qualifications and commitments, they form the basis for the company's economic success. |
| **Owner** | The owner of the Röhm Group is interested in a long-term, balanced growth strategy and enables further growth of the company by investing in new technologies and markets. |
| **Financial partners** | Financial partners provide financial flexibility to be operational, both short- and long-term. |
| **Suppliers** | Our suppliers are our business partners; together we develop new solutions to improve our products and services. |
| **Authorities / Government** | We must comply with national and international laws and requirements. |
| **Global Leadership Team** | The Global Leadership Team has the task to manage the company successfully on the basis of its strategic orientation and safeguard the interest of stakeholders by setting goals for the organization end ensuring their implementation. |
| **Strategic partners** | Strategic partners have inhouse expertise that support Röhm by enhancing the business and long-term growth. This is conducted usually on a mutual basis. |
| **Employee representatives** | The works council and spokesmen committee represent the interests of employees in the company. |
| **Applicants** | We want to be an attractive company for applicants in order to recruit suitable employees for our requirements and successfully shape demographic change. |
| **Associations** | We cooperate with customers and value chain partners on regulatory and environmental topics. |
| **Authorities** | We discuss and reflect on evolving social and environmental standards, ensure ongoing operational compliance and demonstrate our commitment to responsible business practices. |

**How stakeholder engagement is organized**

Stakeholder engagement takes place separately with the different stakeholder groups. Some examples include the following, with further details elaborated within the chapters ESRS S1, ESRS S2, ESRS S3 and ESRS S4:

- Engagement with our employees takes place through several channels, including annual performance reviews, the works council and anonymous "pulse checks," to gather input and measure engagement.
- We are in an intensive and ongoing dialogue with our customers via Röhm's sales representatives and customer managers, and at trade fairs. The feedback process is supported by our regular customer surveys.
- We are active in various industry associations, where we cooperate with customers and value chain partners on regulatory and environmental topics. Together with these partners we support the development of new chemical regulations along with new technical and environmental standards that drive sustainability along the value chain.
- We have had an annual active dialogue with our suppliers since 2022. We will continue to work closely with these stakeholders to increase and intensify the work which needs to be done to reduce our Scope 3 emissions. We are also discussing further opportunities in relation to sustainable raw materials, carbon capture projects, recycling products and reducing our greenhouse gas intensity.
- We engage with authorities to discuss and reflect on evolving social and environmental standards, ensure ongoing operational compliance and demonstrate our commitment to responsible business practices. We communicate the findings from our environmental impact assessments and systematic safety analyses, as part of the approval process and ongoing monitoring requirements.
- We actively seek strategic alliances with new partners to explore opportunities for reducing direct and indirect $CO_2$ emissions.
- Financial institutions: Our Management Board and financial experts engage in regular meetings and update calls with financial partners to inform about the current status of the company.
- Owner: We engage with our owner in our regular Advisory Committee meetings, including to discuss Röhm's future alignment.

**Purpose of stakeholder engagement**

As an open and transparent company, Röhm engages regularly with different stakeholder groups and uses input to reflect and improve business processes and offerings. A core part of our approach is a bi-annual survey of all Röhm Group employees globally, as well as regular customer surveys in all business units. In addition, Röhm is a member of global industry associations, which allows it to participate in overarching stakeholder dialogue and research.

**Outcome of stakeholder engagement is considered**

The results of our stakeholder surveys are discussed globally on management level, and improvement measures are defined and tracked by the Global Leadership Team.

**Amendments to strategy and business model**

Röhm's business strategy and the Group's annual priorities are reviewed and updated/confirmed yearly before being cascaded throughout the organization. The results of the stakeholder surveys are integrated into this process and are part of the annual review.

The Group's various governance bodies exchange sustainability-relevant information at regular intervals. This is elaborated in more detail in the chapters ESRS GOV-1 and GOV-2.

## S1.SBM-2 Own workforce

**Interests and views of stakeholders of own workforce**

The input we gather from our own workforce is considered for the following:

- Occupational Health & Safety: Information gathered through regular engagement sessions informs the key safety initiatives that are put in place as well as regular improvements to our health and safety programs and systems, which are aligned with our aim of achieving zero incidents.
- Working conditions: Input gathered through our annual "pulse checks," performance reviews, etc. inform our workplace practices (e.g., flexibility, training programs, employee development, antidiscrimination policies), incentive programs, diversity and inclusion policies and programs, actions to improve employee well-being, and talent attraction and retention strategies.

## S2.SBM-2 Workers in the value chain

**Interests and views of stakeholders of value chain workers**

The input we gather from stakeholders within our value chain plays a key role in the following:

- Environmental impacts: We engage regularly with suppliers to reduce our Scope 3 emissions and discuss further opportunities related to sustainable raw materials, carbon capture projects, recycling of products and reducing our greenhouse gas intensity. This topic is further elaborated in the respective environmental chapters.
- Social impacts: We conduct a rigorous prequalification process on all new large suppliers to evaluate and reduce risks across various critical areas, such as corruption and bribery, human and labor rights, and occupational safety. This topic is further elaborated in chapter ESRS S-2.

- Our whistleblower system has been in place since 2020. The system is open to both our internal and external stakeholders to report concerns or complaints (either openly or anonymously), such as cases of corruptive behavior, workplace harassment, shortcomings at suppliers, security breaches or anything that is inacceptable from a legal and integrity point of view.

## S3.SBM-2 Affected communities

**Interests and views of stakeholders of affected communities**

Röhm engages actively with the communities in which we are located to foster a positive relationship, and to be open and transparent about our operations and products.

Röhm works closely and constructively with local authorities. Its dedicated fire department in Worms, Germany, also provides emergency services to the surrounding communities beyond the factory gates. Together with local and regional authorities as well as representatives from political ministries, Röhm engages in future-oriented exchange on the green transformation as well as infrastructural and legislative requirements. In addition to fostering political dialogue, Röhm is also involved in projects for democracy and education.

## S4.SBM-2 Consumers and end-users

**Interests and views of stakeholders of consumers and end-users**

Product safety is a core priority at Röhm. We engage regularly with our consumers and end-users in the following areas:

- Feedback on products: We engage with our customers regularly to determine product improvements, and the need for sustainable products. In addition, we conduct regular customer surveys (Net Promoter Score survey) to receive feedback on our products and services and identify improvement potentials.

- Product stewardship: We conduct training on the proper storage, use, handling, transportation and disposal of our products. In the relevant sectors and applications, we conduct regular customer visits to ensure that our products are being managed and used appropriately.

## ESRS 2 SBM-3 Materials, impact, risks and opportunities and their interaction with strategy and the business model

**Material impacts resulting from materiality assessment**

The results of our double materiality analysis are disclosed in the figure presented in ESRS GOV2 26 (c). Key material impacts identified include:

### Environmental topics

Climate Change (ESRS E1)
- GHG emissions
- Products with lower product carbon footprints
- Transition plan for decarbonization
- Energy management (use, efficiency, renewables)

Pollution (ESRS E2)
- Industrial emissions
- Operation Clean Sweep initiative to minimize microplastics emissions

Water (ESRS E3)
- Water management (consumption and withdrawal)

Circular economy (ESRS E5)
- Circular economy (raw materials, products and waste)

Biodiversity was no longer identified as a stand-alone material topic for Röhm in the 2025 double materiality assessment. The company's potential impacts on biodiversity stem primarily from indirect effects of greenhouse-gas emissions contributing to climate change, as well as from industrial emissions and low-probability pollution risks associated with unexpected events. These cross-effects are comprehensively addressed within the material topics "Climate Change" and "Pollution".

### Social topics

Own workforce (ESRS S1)
- Employee relations (secure employment, social dialogue, freedom of association, existence of works councils and workers' rights to information, consultation and participation, collective bargaining, including rate of workers covered by collective agreements)
- Compensation and benefits (adequate wages)
- Diversity and inclusion as well as people development
- Occupational health and safety
- IT security and data protection

Workers in the value chain (ESRS S2)
- Due diligence for workers in the value chain
- IT security and data protection

Affected communities (ESRS S3)
- Community engagement

Consumers and end-users (ESRS S4)
- Customer feedback on products
- Product stewardship (manufacturer responsibilities, product safety, etc.)
- IT security and data protection

### Governance topics

Governance (ESRS G1)
- Corporate culture
- Whistleblower protection
- Anti-corruption and anti-bribery

**Material risks and opportunities resulting from materiality assessment**

Key risks identified include:

### Environmental topics

Climate change (ESRS E1)
- Increasing cost of $CO_2$ certificates based on the EU ETS (short-, mid- and long-term horizon) and the Shanghai Pilot ETS (mid- and long-term horizon)

- Investments in technologies for decarbonizing of Scope 1 emissions of our production assets globally (mid- and long-term horizon)
- Increasing cost for the purchase of raw materials with reduced product carbon footprint (PCF) and due to the effective start of Carbon Border Adjustment Mechanism (CBAM) in 2026 (Scope 3.1 emissions) (mid- and long-term horizon)
- Low availability of low-carbon raw materials (short-, mid- and long-term horizon) and the corresponding cost for those materials
- Wind-related, acute: hurricanes, typhoons, cyclones (short-, mid-, long-term horizon)

Pollution (ESRS E2)
- Regulatory changes on REACH legislation (mid- and long-term horizon)
- Risk of unexpected events with environmental damage (short-, mid- and long-term horizon)

Circular Economy (ESRS E5)
- Availability of low-carbon raw materials (short-, mid- and long-term horizon)

Our double materiality assessment did not identify any material opportunities.

**Current and anticipated effects of material impacts, risks and opportunities**
Röhm's response to each of the material issues identified has been elaborated within the specific chapters of this report.

**How material negative and positive impacts affect people or environment**
Through its comprehensive materiality assessment, Röhm has systematically identified a range of potential positive and negative impacts across our operations. Our strategic approach focuses on two key objectives: proactively amplifying and expanding our positive contributions while simultaneously developing targeted strategies to mitigate, minimize and prevent potential negative consequences.

While specific details are elaborated further in each respective chapter, some of the key highlights for 2025 include:

- The start-up of our C2 MMA technology at our plant in Bay City, Texas, USA, enables high product yields with low energy consumption and reduced wastewater volumes. The technology developed by Röhm is the most efficient MMA production methodology that has been developed to date, globally.

- Energy consumption from non-renewable sources, and associated GHG emissions, have negative environmental impacts at our sites. Röhm is addressing this concern through our TRACK2030 sustainability strategy, which aims to reduce $CO_2$ emissions by 30% by 2030. With the reconstruction of the sulfuric acid recycling (SAR) plant in Worms, Germany, a fuel switch from heavy oil to natural gas was made, helping to reduce the impact of this process.

- Water use for our production processes, particularly in water stress areas, also has negative impacts on other consumers or users of water. To counteract this, our site in Shanghai, for example, which is located in an area with high water stress, uses a closed circuit for its cooling system. We realize that the availability and consumption of water is not just a financial matter but more importantly a social one, and we have put in place a water management system to record and document all key data, such as extraction, source, disposal and quantities used.

- Röhm's circular-economy practices positively affect the environment by reducing raw-material use, waste generation, and related emissions. Through the launch of the PMMA Recycling Alliance, Röhm supports the transition to a circular economy.

- Our commitment to diversity and inclusion has had a positive impact on our employees and work environment since 2022. Many campaigns, trainings and workshops were organized in 2025 around this topic. We remain committed to ensuring diversity and inclusion within Röhm. In Germany for example, we are striving for a women's representation (including at management level) of 35% by the end of 2030.
- Our first step in achieving this goal is to realize an improvement by 20% (based on data of 2021) by the end of 2025 in all areas in which the current representation is less than 50%. In China, Röhm received ISO certification 30415 for Human Resource Management: Diversity and Inclusion in 2024. This makes it one of the first companies in China to have received this award. At Röhm, we consciously engage in advancing women's development and are committed to creating a diverse and equitable working environment. Our newly established women's network represents an important milestone on this journey.

- The network connects colleagues across locations in Germany and is meant to increase visibility for female expertise, foster female networks and jointly push forward topics that matter for women's professional growth.

- This goal is firmly anchored in our principles of equal opportunity, which aim to prevent discrimination, enable fair career paths, and support working conditions that accommodate flexibility and individual life situations. Regular awareness initiatives and learning opportunities are designed to ensure that Diversity & Inclusion is not a one-time effort, but a sustained and lived practice.

**Relation between material impacts and strategy/business model**
Further details are elaborated in each respective chapter.

**Reasonably expected time horizons of material impacts**
All material impacts are expected over short-, mid- and long-term time horizons.

**Nature of activities or business relationships**
The Röhm Group is one of the leading methacrylate manufacturers. We therefore have material impacts along the following areas of our value chain:

- Upstream: This involves the procurement of raw materials, energy, hardware and services, as well as logistical activities.

- Own operations: This includes the Bulk Monomers business unit (part of Röhm Upstream) which produces raw materials for internal and external use. Our Molding Compounds, Methacrylate Resins and CyPlus® Technologies business units (part of Röhm Downstream), which produce various compounds and services for industrial customers, such as the automotive, medical, chemical and pharmaceutical industries and more.

- Downstream: This involves the application of Röhm products in various industrial sectors (mentioned above) and the logistics of delivering these offerings.

**Current financial effects of material risks and opportunities on financial position, financial performance and cash flows, and material risks and opportunities**
Röhm is evaluating the effects on our financial position and performance and aims to disclose the required information in future reports.

**Anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows over short-, medium- and long-term**
Unless otherwise stated, all material risks are expected over the short-, mid- and long-term time horizons.

**Resilience of strategy and business model**
Röhm strives to be the leading MMA Verbund globally. As part of this strategy, Röhm builds regional Verbund structures, producing different products for the regions we operate in. Resilience of supply chains and operating close to our customers are an active part of our business strategy and model.

Security of supply and regional market expertise are part of our understanding of customer-centricity. We want to make sure we operate close to our customers, drive innovation in all our regions and thereby combine global experience and local expertise in fast moving market environments.

In 2025, Röhm successfully commissioned a new sulfuric acid recovery plant in Worms, to further reinforce its production network. Replacing a previous facility that was damaged in an incident in 2023, the new sulfuric acid revoery plant is equipped with state-of-the-art technology, sets new standards in efficiency and makes a significant contribution to strengthening the regional supply of MMA.

Röhm is the only global manufacturer of methyl methacrylate (MMA) and polymethyl methacrylate (PMMA) with production sites in Europe, Asia and North America. In recent years, it has made targeted investments to strengthen this unique position, including significantly expanding PMMA production capacities and constructing a state-of-the-art innovation center at the Worms site.

## E1.SBM-3 Climate Change

**Type of climate-related risk**
Röhm identified the following climate-related risks:

- Increasing cost for $CO_2$ certificates based on the EU ETS (short-, mid- and long-term horizon) and the Shanghai Pilot ETS (mid- and long-term horizon)

- Investments in technologies for decarbonizing of Scope 1 emissions of our production assets globally (mid- and long-term horizon)

- Increasing cost for the purchase of raw materials with reduced Product Carbon Footprint (PCF) and due to the effective start of Carbon Border Adjustment Mechanism (CBAM) in 2026 (Scope 3.1 emissions) (mid- and long-term horizon)

- Low availability of low-carbon raw materials (short-, mid- and long-term horizon) and the corresponding cost of those materials

- Wind-related, acute: hurricanes, typhoons, cyclones, tornados (short-, mid-, long-term)

Some of the actions being taken to counteract these risks include:

- Hurricanes, typhoons, cyclones, tornados: To reduce risks for our employees, "hurricane response measures" are defined in emergency response plans as well as local hurricane and typhoon procedure plans. To reduce the impact on assets and production, Röhm's plants are insured for physical damage as well as for production losses.

- Early signing of agreements and/or contracts with manufacturers to secure the supply of low-carbon raw materials

## S1.SBM-3 Own workforce

**All people in our own workforce who can be materially impacted**
Röhm values its employees and fosters good working conditions, occupational safety, work-life balance and continuous professional development. Our assessment encompasses all employees, as well as non-employees, who are both individuals with contracts with the company to supply labor ("self-employed") or individuals provided by companies primarily engaged in "employment activities".

**Types of employees and non-employees in our own workforce subject to material impacts**
Röhm defines its employees as:

- Permanent employees
- Temporary employees
- Full-time employees
- Part-time employees

**Activities that result in positive impacts**
Please refer to chapter S1–4.

**Material risks and opportunities arising from impacts and dependencies on own workforce**
The key material risk identified regarding our own workforce is related to cybersecurity. Our double materiality assessment did not identify any material opportunities.

Loss of personal data due to potential violation of legal regulations (EU GDPR) or cybersecurity attacks against our IT/OT infrastructure operated by our external IT provider may result in financial loss due to fines, data extortion or business interruptions.

**Material impacts on workers that may arise from transition plans**
Our transition plans to reduce negative impacts on the environment and to achieve a more environmentally friendly and carbon-neutral operation have no immediate material impact on employees.

**Type of operations at significant risk of incidents of forced labor or compulsory labor**
Röhm is a leading manufacturer in the field of methacrylate chemistry. Our operational sites are located in Germany, the USA and China, where also our primary supplier bases are located. We have not identified any concerns or recorded any incidents of forced or child labor within our own operations or supplier portfolio.

## S2.SBM-3 Workers in the value chain

**All value chain workers who can be materially impacted**
Assessment of value chain workers has been limited to Tier 1 and 2 upstream. Our Tier 1 and 2 suppliers include mainly global companies which meet high standards based on national laws for the working conditions of their employees. They are predominantly located in Europe, the USA and China. In our business relationships with our suppliers, we attach great importance to ensuring the occupational health and safety of workers in the value chain who handle chemical substances, and we maintain a zero-tolerance policy towards forced labor and child labor.

**Types of value chain workers subject to material impacts**
Loss of personal data due to potential violations of legal regulations or cybersecurity attacks may impact all value chain workers, if sensitive data is disclosed that is not intended for a wider public. For example, the right to information, right to object, right to restriction of processing (Art. 18 of EU GDPR) applies. In the case of legal violations, fines are specified in Art. 83 of EU GDPR and Paragraph 202 of BDSG, StGB.

**Type of value chain workers subject to material impacts by own operations or through value chain**
We always prioritize safety and take responsibility for the well-being of our colleagues, contractors, visitors and neighbors.

To further develop our safety culture and achieve our goal of "zero incidents," we have introduced the "Golden Principle" in addition to the life-saving rules and basic safety rules, which together form a new mandatory safety framework for Röhm. This principle applies to all situations and rules, providing a comprehensive framework for them. Every employee is now required to reflect on safety-related situations and, when necessary, is empowered to actively intervene – at any time, with anyone, and anywhere. Moving forward, this fundamental principle will guide all our actions.

**Material negative impacts occurrence**
No material negative impacts have occurred to date.

**Activities that result in positive impacts**
Our actions are elaborated further in the chapter ESRS S2-4.

**Material risks and opportunities arising from impacts and dependencies on value chain workers**
The key material risk to consumers and end-users that came out of our materiality assessment was IT cybersecurity. No opportunities were identified through our analysis.

Loss of personal data due to potential violation of legal regulations (EU GDPR) or cybersecurity attacks against our IT/OT infrastructure operated by our external IT provider may result in financial loss due to fines or data extortion, as well as business interruptions and loss of sales.

State-of-the-art mitigation measures, 24/7 monitoring and a zero-trust approach are all implemented and operated to defend Röhm's operations and prevent incidents.

Incident response processes are in place and tested, ensuring they react when threats are detected. Repetitive user awareness training adds another line of defense.

## S3.SBM-3 Affected communities

**All affected communities who can be materially impacted**
Affected communities that were included as part of our materiality assessment included businesses located near our production sites and persons who live close to those sites and which may express material interests in our exchanges with local communities and the relevant authorities.

**Types of affected communities subject to material impacts**
Neighboring households and commercial facilities within the area in which we operate as well as respective authorities, e.g., municipal fire departments.

**Activities that result in positive impacts**
Röhm prioritizes community safety and transparency by collaborating with local authorities and actively providing relevant information to the communities in which we operate. Dialogue with the neighborhood is actively managed, including support via a neighborhood telephone hotline.

Our actions are elaborated further in chapter ESRS S3-4.

## S4.SBM-3 Consumers and end-users

**All consumers and end-users who can be materially impacted**
All our customers to which we deliver our products and services were included within the scope of our materiality assessment. Our key customers are from the following industries:

- Automotive
- Lightning
- Electronics
- Medical
- Pharmaceutical
- Chemical
- Plastics processing
- Precious metals mining
- Metal surface treatment
- Construction
- Adhesives
- Road marking
- Coatings

**Material negative impacts occurrence (consumers and end-users)**
No material negative impacts have occurred to date.

**Activities that result in positive impacts**
Our actions are elaborated further in chapter ESRS S2-4.

**Material risks and opportunities arising from impacts and dependencies on consumers and end-users**
In our materiality assessment, we identified IT cybersecurity as a key material topic for consumers and end-users. We defined this as a potential risk that needs to be monitored. No opportunities were identified through our analysis.

Loss of personal data due to potential violation of legal regulations (EU GDPR) or cybersecurity attacks against our IT infrastructure operated by our external IT provider may result in financial losses due to fines or data extortion, as well as business interruptions which may lead to a loss of sales.

**Understanding of how consumers and end-users may be at greater risk of harm**
In relevant markets, our customers are regularly checked for their safety concepts, including working conditions and protective equipment, especially regarding the safe handling of cyanides. Through regular safety trainings and information exchanges, risks are identified, and measures are taken if necessary. This includes not only the use at customers' premises but also along the entire delivery route. The high standards of the International Cyanide Management Code (ICMC) are upheld worldwide.

## ESRS 2 IRO-1 Description of processes to identify and assess material impacts, risks and opportunities

**Methodologies and assumptions applied in process to identify impacts, risks and opportunities**
Röhm updated its double materiality assessment in 2025 in line with ESRS methodologies. The value chain and stakeholder analysis remained unchanged, while relevant topics were reviewed and expanded based on 2025 developments. Materiality was assessed in a workshop with the ESG Lead Team and topic experts, and the results were compiled following the established process as reflected in these phases:

- Review and update of relevant sustainability topics and related IROs
- Materiality assessment by ESG Lead Team and topic experts
- Compilation of updated results

The analysis focused on Tier 1 and 2 relationships within Röhm's direct control or influence, and perspectives of key stakeholder groups with which Röhm organized workshops and meetings. To further inform our assessment, Röhm evaluated the non-financial reports of selected suppliers and customers, focusing on company-specific material topics.

**Process to identify, assess, prioritize and monitor potential and actual impacts on people and environment, informed by due diligence process**
To ensure accuracy and comprehensiveness, the initial assessment of relevant sustainability topics and their associated IROs was conducted by subject matter experts within the company. Additionally, Röhm sought support from external experts, who provided valuable insights on relevant regulations, scientific findings, industry best practices, internal documentation and stakeholder perspectives. This multi-faceted approach allowed for a thorough and well-informed identification of sustainability topics relevant to Röhm's operations and value chain.

The following perspectives were considered for each topic assessed:

Impacts
- Where in the value chain the impact occurs
- Whether the impact is positive or negative and/or actual or potential
- The timeframe in which the consequence is relevant

Risks and opportunities
- Where in the value chain the risk or opportunity occurs
- Whether it is a risk or an opportunity
- The timeframe in which the risk or opportunity is relevant

**Process focuses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts**
Potentially relevant sustainability topics were identified by examining our value chain, key stakeholders and sustainability topics specific to the chemical sector, as well as those included in the ESRS standard (ESRS 1 AR 16). This initial assessment served as a foundation to identify and formulate related impacts, risks and opportunities (IROs). The process was further enhanced by referencing sector-specific standards and science-based information and literature.

**Process includes consultation with affected stakeholders**
Röhm assessed stakeholder perspectives in alignment with ISO 9001:2015 quality management standards. The company gathered external stakeholder insights via surveys, cooperation with

research institutes and associations and by consulting internal employees who regularly interact with external stakeholders.

This approach allowed for a dynamic and responsive method of stakeholder engagement, ensuring that external views were not just collected, but meaningfully interpreted and incorporated into the organization's strategic framework.

**Process prioritizes negative impacts based on their relative severity and likelihood**
The assessment criteria used in our double materiality assessment was drawn up in accordance with the ESRS standard (ESRS 1) and EFRAG implementation guidance. In our assessment, an actual impact was assessed as 5 in terms of the likelihood of obtaining a comparable result with other consequences. The severity of an impact was calculated by averaging the scale, scope and remediability of adverse impacts, while positive impacts were assessed by averaging the scale and magnitude of an impact.

**Process used to identify, assess, prioritize and monitor risks and opportunities that have or may have financial effects**
Röhm's Risk Management Policy (Version V01) was used to assess and prioritize identified risks and opportunities and their financial impact on our business activities. Scales were defined (see tables) to determine the magnitude and likelihood of a financial risk or opportunity.

**Connections of impacts and dependencies with risks and opportunities**
Impacts, risk and opportunities were also assessed in relation to each other by taking an outside-in and inside-out perspective. For each sustainability topic, an impact was identified, and risks and/or opportunities were derived from the impact, if applicable.

**Sustainability-related risks relative to other types of risks**
The final materiality assessment was done and validated by Röhm's Management Team supported by an external sustainability consultancy.

**Decision-making process and related internal control procedures**
Röhm has established a robust risk management and internal control system designed to identify, assess and manage sustainability-related risks.

| RATING | | FINANCIAL IMPACT |
|---|---|---|
| **Extreme** | **5** | Total damage/cost over €50m per year in the relevant time frame |
| **Major** | **4** | Total damage/cost over €20m per year in the relevant tim eframe |
| **Moderate** | **3** | Total damage/cost over €10m per year in the relevant tim eframe |
| **Minor** | **2** | Total damage/cost above €1m per year in the relevant time frame |
| **Low** | **1** | Total damage/cost below €1m per year in the relevant timeframe (materiality threshold of €0.5m per year and individual risk) |

The magnitude was rated based on the following consequence rating.

| RATING | (%) | LIKELIHOOD OF OCCURRENCE (PER EACH CALENDAR YEAR) |
|---|---|---|
| **High** | **51–100** | The event will very likely occur in most circumstances |
| **Moderate** | **26–50** | The event may occur within the foreseeable future or medium term |
| **Low** | **10–25** | The event may occur at some time but not likely to occur in the foreseeable future |
| **Very Low** | **1–10** | The event will only occur in exceptional circumstances or as a result of a combination of unusual events |
| **Minimal** | **<1** | The event will only occur in very exceptional circumstances or as a result of a combination of unusual events |

## E1.IRO-1 Climate Change

**Assessment of the extent to which assets and business activities may be exposed and are sensitive to identified climate-related hazards**
- Wind-related: Hurricanes, typhoons, cyclones, tornados (short-, mid- and long-term), for sites in Shanghai/China, Wallingford/USA, Osceola/USA, Wesseling/Germany and Worms/Germany

**Description of the processes to identify and assess material climate-related impacts, risks and opportunities:**
In 2025, Röhm conducted a climate-related risk assessment to identify climate-related hazards. The assessments cover Röhm's main production sites in Worms (GER), Wesseling, (GER), Shanghai (CN), Bay City (USA), Osceola (USA), Wallingford (USA). Under the aspect of risk exposure, we considered the years 2025, 2040 and 2060 as three different points in time.

Three different scenarios have been applied for the assessment. The climate scenarios are based on a combination of information on shared socio-economic pathway (SSP) and the resulting development of greenhouse gas concentrations and climate change (Representative Concentration Pathway - RCP).

| SCENARIO DESIGNATION | SHARED SOCIOECONOMIC PATHWAY (SSP) | EXPLANATION |
|---|---|---|
| **Paris-aligned** | **SSP1-2.6** | Sustainability-driven pathway: The mitigation and adaption challenges are small. With an additional radiative forcing of 2.6 W/m² by 2100 (compared to pre-industrial 1850), global warming is projected to be below 2°C by the end of this century. |
| **Emission peak in 2040** | **SSP2-4.5** | Middle of the road: The mitigation and adaption challenges are medium. With an additional radiative forcing of 4.5 W/m² by 2100 (compared to pre-industrial 1850), global warming is projected to be between 2°C and 3°C by end of this century. |
| **Business as usual** | **SSP5-8.5** | "Worst case scenario": The mitigation challenges are high. With an additional radiative forcing of 8.5 W/m² by 2100 (compared to pre-industrial 1850), global warming is projected to exceed 4oC by end of this century. |

This report is based on data from EarthScan™ (Mitiga Solutions) and ARGOS (HDI Global SE). Both tools use scientific climate data (including CMIP6*, ERA5*, CORDEX* or NASA GDDP*) to determine the risk exposure of a specific site as accurately as possible.

The results of the climate-resilience analysis are used to identify physical climate and transition risks, and the opportunities over the short-, medium- and long-term have been incorporated into the double materiality analysis conducted and updated in 2025.

*CMIP6 = Coupled Model Intercomparison Project Phase 6; ERA5 = European Centre for Medium-Range Weather Forecasts Re-Analysis 5th major generation; CORDEX = Coordinated Regional Climate Downscaling Experiment; NASA GDDP = NASA Earth Exchange Global Daily Downscaled Projections

## E2.IRO-1 Pollution

**Consultations have been conducted (pollution)**

Röhm holds regular consultations with its neighbors and authorities. Since Röhm has potential sources of pollution at its main production sites (Worms and Wesseling in Germany; Shanghai in China; Westwego, Louisiana, and Wallingford, Connecticut, Osceola, Arkansas, Bay City, Texas, in the USA), we are in constant dialogue with environment regulation bodies, which is mandatory. We have reporting obligations which are completely met at our operational sites and are part of our operation permits.

**Results of materiality assessment (pollution)**

Material pollution-related topics at Röhm have been identified for the areas of

- air pollution due to emissions of exhaust gases,
- the handling in production and sales of substances of (high) concern,
- risk of unexpected events, as the failure of production facilities or disruptions to production processes can potentially cause personal injury and environmental damage, such as emissions of pollutants
- the positive impact of Röhm's efforts in the area of microplastic spill prevention.

All impacts can occur in the short-, mid- or long-term.

## E3.IRO-1 Water and marine resources

**Assets and activities have been screened in order to identify actual and potential water and marine resources-related impacts, risks and opportunities in own operations and the upstream and downstream value chain**

In 2023, Röhm conducted a comprehensive water-related risk and water stress analysis for all Röhm sites utilizing the World Resources Institute (WRI) Aqueduct Water Risk Atlas 4.0.

Baseline water stress measures the ratio of total water demand to available renewable surface and groundwater supplies. Water demand includes domestic, industrial, irrigation and livestock use. Available renewable water supplies include the impact of upstream consumptive water users and large dams on downstream water availability. Essentially, water stress is a statement for a given area on the intensity of current and future competition for water.

We have not assessed in 2025 the value chain stage for facilities with water-related dependencies, impacts, risks and opportunities, but we are planning to do so in the coming year.

**Consultations have been conducted (water and marine resources)**

Röhm holds regular dialogues with its neighbors and authorities. Since Röhm is a large user of fresh water at its main production sites (Worms, Wesseling in Germany; Shanghai in China; and Bay City, Texas, Wallingford, Connecticut, Osceola, Arkansas, in the USA), we are in constant dialogue with water regulation bodies, which is mandatory. We have reporting obligations which are completely met by our operational sites and are part of our operation permits.

## E4.IRO-1 Biodiversity

**Dependencies on biodiversity and ecosystems and their services have been identified and assessed at own site locations and in value chain**

The company's current raw material portfolio is predominantly fossil based; in 2025, more than 98% of raw materials used by Röhm were fossil based, which limits direct dependencies on biological resources and terrestrial ecosystem services at present.

With regard to water related ecosystem services, Röhm applies the World Resources Institute (WRI) Aqueduct Water Risk Atlas 4.0 to assess local water risk exposure, including baseline water stress. Baseline water stress reflects the ratio of total water withdrawals to available renewable surface and groundwater resources and supports the identification of potential long term dependencies on water availability at site level.

Looking ahead to the long-term, Röhm anticipates that dependencies on biodiversity and ecosystems may increase in connection with a growing use of bio based raw materials, such as bio ethylene. The cultivation of biomass feedstocks may entail dependencies on land use, soil quality, water availability and ecosystem integrity. These potential long term dependencies will be monitored and further assessed as part of Röhm's ongoing raw material strategy and sustainability risk management processes.

**Transitional and physical risks and opportunities related to biodiversity and ecosystems**

During our double materiality analysis, we did not identify any transitional or physical opportunities or risks arising from biodiversity and ecosystem services.

**Biodiversity-sensitive areas**

Röhm has no sites located in or near biodiversity-sensitive areas.

**Biodiversity mitigation measures**

Based on the results of the double materiality analysis, it has been concluded that no biodiversity measures are required in the short- or mid-term. For the long-term, we will identify measures to avoid negative impact on biodiversity and ecosystems.

## E5.IRO-1 Circular economy

**Assets and activities in order to identify actual and potential impacts, risks and opportunities in own operations and upstream and downstream value chain**

As part of its updated double material analysis in 2025, Röhm identified potential material impacts, risks and opportunities for the circular economy, including resource inflows and outflows.

**Consultations regarding resource and circular economy**

The double materiality analysis performed in 2025 identified potential material impacts, risks and opportunities for the circular economy, including resource inflows and outflows. Stakeholder dialogues are part of the double materiality analysis process.


From left: Hans-Peter Hauck (COO Röhm), Lukas Dössel (Director Circular Economy Röhm), Daniela Pfister (Commercial Director Pekutherm), Heiko Pfister (Managing Director Pekutherm) and Giovanni Sale (Corporate & Business Strategy Senior Vice President MAIRE), Massimo Di Amato (Circular Solutions SVP NEXTCHEM, Managing Director MyRemono)

# ESRS 2 IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement

**List of data points that derive from other EU legislation and information on their location in sustainability statement**

Please refer to the information on the following pages.

**List of ESRS Disclosure Requirements**

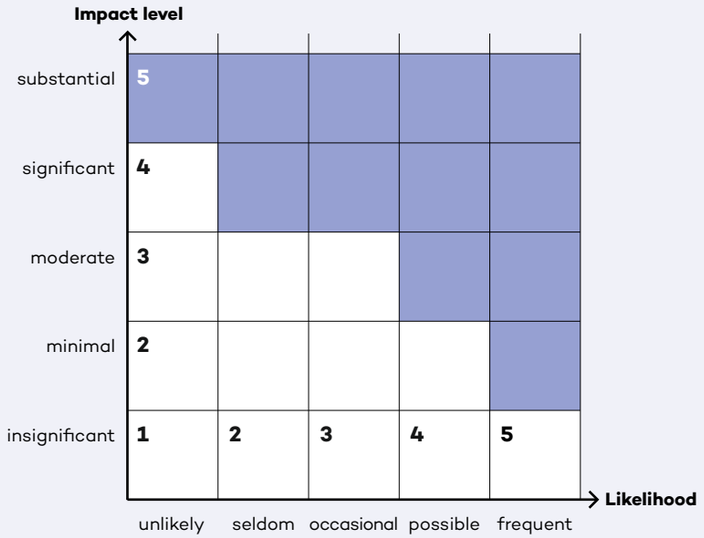
The following ESRS Disclosure Requirements were compiled during the preparation of this non-financial statement:

- E1 Climate Change
- E2 Pollution
- E3 Water & Marine Resources
- E5 Resource Use & Circular Economy
- S1 Own Workforce
- S2 Workers in the Value Chain
- S3 Affected Communities
- S4 Consumers & End-users
- G1 Business Conduct

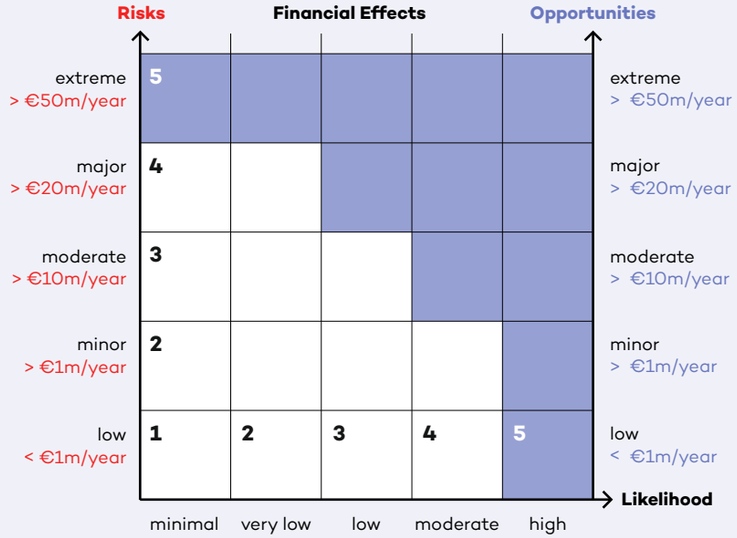
**Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been determined**

Röhm updated its double materiality assessment in November 2025, based on the current understanding of the requirements set out in the EU Sustainability Reporting Standards, the process of which is described in ESRS 2 IRO-1. The following scales and thresholds have been used during assessment of impacts, risks and opportunities:

**IMPACT MATERIALITY ASSESSMENT**




**FINANCIAL MATERIALITY ASSESSMENT**




The total value of the effects is calculated on the basis of the mean values of the evaluation scales: Scale, Scope, and Remediability.

Based on results of the Röhm Double Materiality Analysis the following material data points have been derived:

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **ESRS 2** General Disclosures | **BP-1 & BP-2** General basis & specific circum-stances for preparation | **GOV-1** Composition & role of management | **GOV-2** Sustainability Information provided to management | **GOV-3** Incentive schemes | **GOV-4** Sustainability due diligence statement | **GOV-5** Risk management & internal controls | **SBM-1** Market position, strategy & business model | **SBM-2** Stakeholder views & interests | **SBM-3** Material Impacts in relation to strategy | **IRO-1** Materiality assessment process | **IRO-2** Material topics included & omitted |
| **ESRS E1** Cimate Change | **E1-1** Transition plan | **E1-2** MDR-P | **E1-3** MDR-A | **E1-4** MDR-T | **E1-5** Energy consumption | **E1-6** GHG Scope 1-2-3 emissions | **E1-7** GHG removal projects | **E1-8** Internal carbon pricing | **E1-9** Financial effects | | |
| **ESRS E2** Pollution | **E2-1** MDR-P | **E2-2** MDR-A | **E2-3** MDR-T | **E2-4** Pollution to air, water & soil | **E2-5** Substances of concern | **E2-6** Financial effects | | | | | |
| **ESRS E3** Water & marine resources | **E3-1** MDR-P | **E3-2** MDR-A | **E3-3** MDR-T | **E3-4** Water consumption | **E3-5** Financial effects | | | | | | |
| **ESRS E4** Biodiversity & ecosystems | **E4-1** Transition plan | **E4-2** MDR-P | **E4-3** MDR-A | **E4-4** MDR-T | **E4-5** Biodiversity metrics | **E4-6** Financial effects | | | | | |
| **ESRS E5** Resource use & circular economy | **E5-1** MDR-P | **E5-2** MDR-A | **E5-3** MDR-T | **E5-4** Resource inflows | **E5-5** Resource outflows | **E5-6** Financial effects | | | | | |
| **ESRS S1** Own workforce | **S1-1** MDR-P | **S1-2** Process: Worker engagement | **S1-3** Process: Remediate impacts | **S1-4** MDR-A | **S1-5** MDR-T | **S1-6** Employee characteristics | **S1-7** Non-employee characteristics | **S1-8** Collective bargaining | **S1-9** Diversity metrics | | |
| | **S1-10** Adequate wages | **S1-11** Social protection | **S1-12** Persons with disabilities | **S1-13** Training & skills | **S1-14** Health & safety | **S1-15** Work-life balance | **S1-16** Compensation metrics | **S1-17** Human rights incidents | | | |
| **ESRS S2** Workers in the value chain | **S2-1** MDR-P | **S2-2** Work Process: Value chain engagement | **S2-3** Process: Remediate impacts | **S2-4** MDR-A | **S2-5** MDR-T | | | | | | |
| **ESRS S3** Affected communities | **S3-1** MDR-P | **S3-2** Process: Community engagement | **S3-3** Process: Remediate impacts | **S3-4** MDR-A | **S3-5** MDR-T | | | | | | |
| **ESRS S4** Consumers & end-users | **S4-1** MDR-P | **S4-2** Process: Consumer engagement | **S4-3** Process: Remediate impacts | **S4-4** MDR-A | **S4-5** MDR-T | | | | | | |
| **ESRS G1** Business Conduct | **G1-1** MDR-P: Corporate Culture | **G1-2** Supplier Relationship | **G1-3** Corruption & bribery detection | **G1-4** MDR-A: Corruption & bribery incidents | **G1-5** Political influence activity | **G1-6** Payment practices | | | | | |

Minimum Data Requirements (**MDR**) – Policies (**P**), Actions (**A**), and Targets (**T**) – are to be disclosed for material topics based on ESRS 2.

Analysis updated in 2025

## ESRS 2 IRO-2 paragraph 56: Disclosure of list of data points that derive from other EU legislation and information on their location in sustainability statement

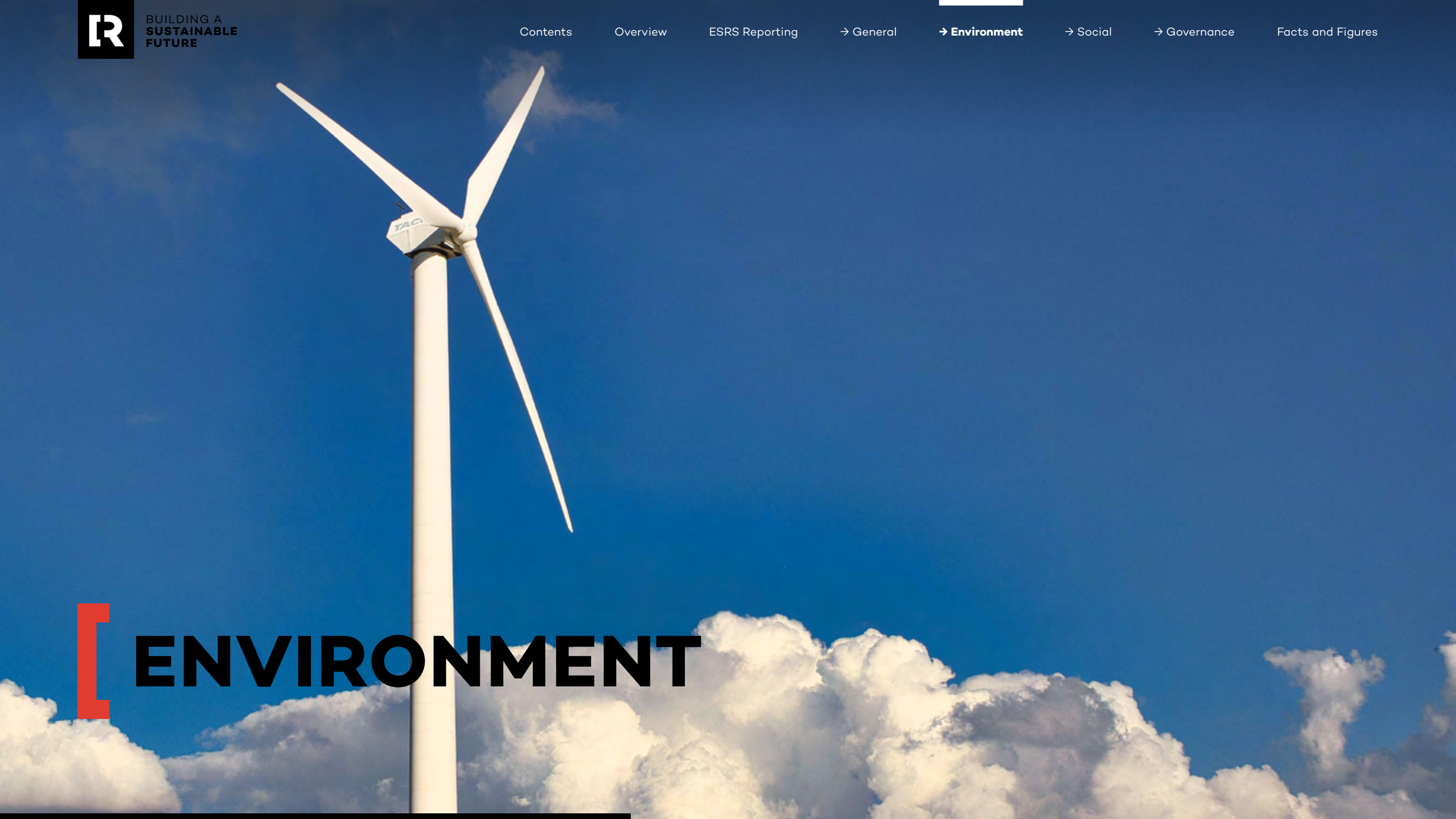
| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | | | EU LAWS | MATERIALITY ASSESSMENT | CHAPTER REFERENCE |
|---|---|---|---|---|---|
| **ESRS 2** | **GOV-1 21 (d)** | **Board's gender diversity** | • SFDR: Indicator number 13 of Table #1 of Annex 1<br>• Benchmark Regulation: Commission Delegated Regulation (EU) 2020/1816, Annex 2 | Data point is not subject to double materiality assessment – See respective ESRS chapter | ESRS 2 |
| **ESRS 2** | **GOV-1 21 (e)** | **Percentage of board members who are independent** | • Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 | Data point is not subject to double materiality assessment – See respective ESRS chapter | ESRS 2 |
| **ESRS 2** | **GOV-4 30** | **Statement on due diligence** | • SFRD: Indicator number 10 Table #3 of Annex 1 | Data point is not subject to double materiality assessment – See respective ESRS chapter | ESRS 2 |
| **ESRS 2** | **SBM-1 40 (d) i.** | **Involvement in activities related to fossil fuel activities** | • SFDR: Indicator number 4 Table #1 of Annex 1<br>• Pillar 3 Regulation: Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU)<br>• 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on social risks<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 | Data point is not subject to double materiality assessment – See respective ESRS chapter<br><br>Roehm is not involved in any of the activities defined by law and does not generate revenues from activities in the industry sectors specified (NACE Codes).<br>• Involvement in activities related to fossil fuels refers to undertakings involved exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in (EU)2018/1999: "fossil fuel" means non-renewable carbon-based energy sources such as solid fuels, natural gas and oil.<br>• Involvement in activities related to chemical production refers to undertakings involved in the manufacture or selling of products listed under NACE Code 20.2: Manufacture of pesticides and other agrochemical products based on regulation (EG) 1893/2006<br>• Involvement in activities related to controversial weapons refers to anti-personnel mines, cluster munitions, chemical weapons and biological weapons | ESRS 2 |
| **ESRS 2** | **SBM-1 40 (d) ii.** | **Involvement in activities related to chemical production** | • SFDR: Indicator number 9 Table #2 of Annex 1<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 | | |
| **ESRS 2** | **SBM-1 40 (d) iii.** | **Involvement in activities related to controversial weapons** | • SFDR: Indicator number 14 Table #1 of Annex 1<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex 2 | | |
| **ESRS 2** | **SBM-1 40 (d) iv.** | **Involvement in activities related to cultivation and production of tobacco** | • Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex 2 | | |
| **ESRS E1** | **E1-1 14** | **Transition plan to reach climate neutrality by 2050** | • EU Climate Law: Regulation (EU) 2021/1119, Article 2 (1) | Material – See respective ESRS chapter | ESRS E1 |
| **ESRS E1** | **E1-1 16 (g)** | **Undertakings excluded from Paris-aligned Benchmarks** | • Pillar 3 Regulation: 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<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2 | Material – See respective ESRS chapter | ESRS E1 |

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | | | EU LAWS | MATERIALITY ASSESSMENT | CHAPTER REFERENCE |
|---|---|---|---|---|---|
| **ESRS E1** | **E1-4 34** | **GHG emission reduction targets** | • SFDR: Indicator number 4 Table #2 of Annex 1<br>• Pillar 3 Regulation: Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 6 | Material – See respective ESRS chapter | ESRS E1 |
| **ESRS E1** | **E1-5 37** | **Energy consumption and mix** | • SFDR: Indicator number 5 Table #1 of Annex 1 | Material – See respective ESRS chapter | ESRS E1 |
| **ESRS E1** | **E1-5 38** | **Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)** | • SFDR: Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1 | • Material – See respective ESRS chapter<br>• Röhm's activities are classified by NACE Code 20.14 as defined in (EG) 1893/2006 Appendix I | ESRS E1 |
| **ESRS E1** | **E1-5 40 bis 43** | **Energy intensity associated with activities in high climate impact sectors** | • SFDR: Indicator number 6 Table #1 of Annex 1 | Material – See respective ESRS chapter | ESRS E1 |
| **ESRS E1** | **E1-6 44** | **Gross Scope 1, 2, 3 and Total GHG emissions** | • SFDR: Indicators number 1 and 2 Table #1 of Annex 1<br>• Pillar 3 Regulation: 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<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1) | Material – See respective ESRS chapter | ESRS E1 |
| **ESRS E1** | **E1-6 53 bis 55** | **Gross GHG emissions intensity** | • SFDR: Indicators number 3 Table #1 of Annex 1<br>• Säule 3 Regulation: Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 8(1) | Material – See respective ESRS chapter | ESRS E1 |
| **ESRS E1** | **E1-7 56** | **GHG removals and carbon credits** | • EU Climate Law: Regulation (EU) 2021/1119, Article 2(1) | Not material – Röhm is engaged in discussions on implementing technical solutions in the future | n/a |
| **ESRS E1** | **E1-9 66** | **Exposure of the benchmark portfolio to climate-related physical risks** | • Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Annex 2 Delegated Regulation (EU) 2020/1816, Annex 2 | Material although a "Phase-in" disclosure – preparation of data collection ongoing in 2024 | ESRS E1 |
| **ESRS E1** | **E1-9 66 (a)** | **Disaggregation of monetary amounts by acute and chronic physical risk** | • Säule 3 Regulation: 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 | Material although a "Phase-in" disclosure – preparation of data collection ongoing in 2024 | ESRS E1 |
| **ESRS E1** | **E1-9 66 (c)** | **Location of significant assets at material physical risk** | • Säule 3 Regulation: 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 | Material although a "Phase-in" disclosure – preparation of data collection ongoing in 2024 | ESRS E1 |

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | | | EU LAWS | MATERIALITY ASSESSMENT | CHAPTER REFERENCE |
|---|---|---|---|---|---|
| **ESRS E1** | **E1-9 67 (c)** | **Breakdown of the carrying value of its real estate assets by energy-efficiency classes** | • Säule 3 Regulation: 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 | Material although a "Phase-in" disclosure – preparation of data collection ongoing in 2026 | ESRS E1 |
| **ESRS E1** | **E1-9 69** | **Degree of exposure of the portfolio to climate-related opportunities** | • Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Annex II | Material although a "Phase-in" disclosure – preparation of data collection ongoing in 2026 | ESRS E1 |
| **ESRS E2** | **E2-4 28** | **Amount of each pollutant listed in Annex 2 of the EPRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil** | • SFDR: Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1 | Material – See respective ESRS chapter | ESRS E2 |
| **ESRS E3** | **E3-1 9** | **Strategies and management related to water and marine resources** | • SFDR: Indicator number 7 Table #2 of Annex 1 | Material – See respective ESRS chapter | ESRS E3 |
| **ESRS E3** | **E3-1 13** | **Specific strategies and policies for sites in areas with high water stress** | • SFDR: Indicator number 8 Table #2 of Annex 1 | Material – See respective ESRS chapter | ESRS E3 |
| **ESRS E3** | **E3-1 14** | **Strategies and policies relating to sustainable oceans and seas** | • SFDR: Indicator number 12 Table #2 of Annex 1 | Not Material – Röhm does not use or discharge water from/into oceans and seas | n/a |
| **ESRS E3** | **E3-4 28 (c)** | **Total water recycled and reused** | • SFDR: Indicator number 6.2 Table #2 of Annex 1 | Material – See respective ESRS chapter | ESRS E3 |
| **ESRS E3** | **E3-4 29** | **Total water consumption in $m^3$ per net revenue on own operations** | • SFDR: Indicator number 6.1 Table #2 of Annex 1 | Material – See respective ESRS chapter | ESRS E3 |
| **ESRS 2** | **SBM 3 – E4 16 (a) i** | **Significant impacts, risks and opportunities and their interaction with the strategy and business model in the context of biodiversity and ecosystems: List of operational sites (incl. sites under operational control)/ Activities with negative impacts** | • SFDR: Indicator number 7 Table #1 of Annex 1 | Not Material – Röhm does not have direct impacts, but the topic is considered indirectly through climate change impacts and addressed in that respective chapter. | n/a |
| **ESRS 2** | **SBM 3 – E4 16 (b)** | **Negative impacts with regards to land degradation, desertification or soil sealing** | • SFDR: Indicator number 10 Table #2 of Annex 1 | Not Material – Röhm does not have direct impacts, but the topic is considered indirectly through climate change impacts and addressed in that respective chapter. | n/a |
| **ESRS 2** | **SBM 3 – E4 16 (c)** | **Operations that affect threatened species** | • SFRD: Indicator number 14 Table #2 of Annex 1 | Not Material – Röhm does not have direct impacts, but the topic is considered indirectly through climate change impacts and addressed in that respective chapter. | n/a |
| **ESRS E4** | **E4-2 24 (b)** | **Sustainable land / agriculture practices or policies** | • SFRD: Indicator number 11 Table #2 of Annex 1 | Not Material – Not applicable to Röhm operations | n/a |
| **ESRS E4** | **E4-2 24 (c)** | **Sustainable oceans / seas practices or policies** | • SFRD: Indicator number 12 Table #2 of Annex 1 | Not Material – Not applicable to Röhm operations | n/a |

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | | | EU LAWS | MATERIALITY ASSESSMENT | CHAPTER REFERENCE |
|---|---|---|---|---|---|
| **ESRS E4** | **E4-2 24 (d)** | **Policies to address deforestation** | • SFRD: Indicator number 15 Table #2 of Annex 1 | Not Material – Not applicable to Röhm operations | n/a |
| **ESRS E5** | **E5-5 37 (d)** | **Non-recycled waste** | • SFRD: Indicator number 13 Table #2 of Annex 1 | Material – See respective ESRS chapter | ESRS E5 |
| **ESRS E5** | **E5-5 39** | **Hazardous waste and radioactive waste** | • SFRD: Indicator number 9 Table #1 of Annex 1 | Material – See respective ESRS chapter | ESRS E5 |
| **ESRS 2** | **SBM3-S1 14 (f)** | **Risk of incidents of forced labor** | • SFRD: Indicator number 13 Table #3 of Annex 1 | Not Material – Managed under Röhm's code of conduct, policies in place and regulatory requirements | ESRS S1 |
| **ESRS S2** | **SBM3-S1 14 (g)** | **Risk of incidents of child labor** | • SFRD: Indicator number 12 Table #3 of Annex 1 | Not Material – Managed under Röhm's code of conduct, policies in place and regulatory requirements | ESRS S1 |
| **ESRS S1** | **S1-1 20** | **Human rights policy commitments** | • SFRD: Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1 | Material – See respective ESRS chapter | ESRS S1 |
| **ESRS S1** | **S1-1 21** | **Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8** | • Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 | Material – See respective ESRS chapter | ESRS S1 |
| **ESRS S1** | **S1-1 22** | **Processes and measures for preventing trafficking in human beings** | • SFRD: Indicator number 11 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS S1 |
| **ESRS S1** | **S1-1 23** | **Workplace accident prevention policy or management system** | • SFRD: Indicator number 1 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS S1 |
| **ESRS S1** | **S1-3 32 (c)** | **Grievance/complaints handling mechanisms** | • SFRD: Indicator number 5 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS S1 |
| **ESRS S1** | **S1-14 88 (b), (c)** | **Number of fatalities and number and rate of work-related incidents** | • SFRD: Indicator number 2 Table #3 of Annex 1<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 | Material – See respective ESRS chapter | ESRS S1 |
| **ESRS S1** | **S1-14 88 (e)** | **Number of days lost to injuries, incidents, fatalities or illness** | • SFRD: Indicator number 3 Table #3 of Annex 1 | Material although a "Phase-in" disclosure | ESRS S1 |
| **ESRS S1** | **S1-16 97 (a)** | **Unadjusted gender pay gap** | • SFRD: Indicator number 12 Table #1 of Annex 1<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 | Material – See respective ESRS chapter | ESRS S1 |
| **ESRS S1** | **S1-16 97 (b)** | **Excessive CEO pay ratio** | • SFRD: Indicator number 8 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS S1 |
| **ESRS S** | **S1-17 103 (a)** | **Incidents of discrimination** | • SFRD: Indicator number 7 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS S1 |
| **ESRS S1** | **S1-17 104 (a)** | **Non respect of UNGPs on Business and Human Rights and OECD** | • SFRD: Indicator number 10 Table #1 and Indicator number 14<br>• Table #3 of Annex 1<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 Delegated Regulation (EU) 2020/1818 Art 12 (1) | Material – See respective ESRS chapter | ESRS S1 |
| **ESRS S2** | **SBM3-S2 11 (b)** | **Significant risk of child labor or forced labor in the value chain** | • SFRD: Indicators number 12 and 13 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS S2 |

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | | | EU LAWS | MATERIALITY ASSESSMENT | CHAPTER REFERENCE |
|---|---|---|---|---|---|
| **ESRS S2** | **S2-1 17** | **Human rights policy commitments** | • SFRD: Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1 | Material – See respective ESRS chapter | ESRS S2 |
| **ESRS S2** | **S2-1 18** | **Policies related to value chain workers** | • SFRD: Indicator number 11 and number 4 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS S2 |
| **ESRS S2** | **S2-1 19** | **Non respect of UNGPs on Business and Human Rights principles and OECD guidelines** | • SFRD: Indicator number 10 Table #1 of Annex 1<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 Delegated Regulation (EU) 2020/1818, Art 12 (1) | Material – See respective ESRS chapter | ESRS S2 |
| **ESRS S2** | **S2-1 19** | **Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8** | • Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 | Material – See respective ESRS chapter | ESRS S2 |
| **ESRS S2** | **S2-4 36** | **Human rights issues and incidents connected to its upstream and downstream value chain** | • SFRD: Indicator number 14 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS S2 |
| **ESRS S3** | **S3-1 16** | **Human rights policy commitments** | • SFRD: Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1 | Not Material – Managed through proactive communication with neighboring communities and relevant authorities | n/a |
| **ESRS S3** | **S3-1 17** | **Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines** | • SFRD: Indicator number 10 Table #1 Annex 1<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 Delegated Regulation (EU) 2020/1818, Art 12 (1) | Not Material – Managed through proactive communication with neighboring communities and relevant authorities | n/a |
| **ESRS S3** | **S3-4 36** | **Human rights issues and incidents** | • SFRD: Indicator number 14 Table #3 of Annex 1 | Not Material –Managed through proactive communication with neighbouring communities and relevant authorities | n/a |
| **ESRS S4** | **S4-1 16** | **Policies related to consumers and end-users** | • SFRD: Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1 | Material – See respective ESRS chapter | ESRS S4 |
| **ESRS S4** | **S4-1 17** | **Non-respect of UNGPs on Business and Human Rights and OECD guidelines** | • SFRD: Indicator number 10 Table #1 of Annex 1<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 Delegated Regulation (EU) 2020/1818, Art 12 (1) | Material – See respective ESRS chapter | ESRS S4 |
| **ESRS S4** | **S4-4 35** | **Human rights issues and incidents** | • SFRD: Indicator number 14 Table #3 of Annex 1 | Not Material – not applicable to Röhm operations | n/a |
| **ESRS G1** | **G1-1 10 (b)** | **United Nations Convention against corruption** | • SFRD: Indicator number 15 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS G1 |
| **ESRS G1** | **G1-1 10 (d)** | **Protection of whistle- blowers** | • SFRD: Indicator number 6 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS G1 |
| **ESRS G1** | **G1-4 24 (a)** | **Fines for violation of anti-corruption and anti-bribery laws** | • SFRD: Indicator number 17 Table #3 of Annex 1<br>• Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2 | Material – See respective ESRS chapter | ESRS G1 |
| **ESRS G1** | **G1-4 24 (b)** | **Standards of anti-corruption and anti-bribery** | • SFRD: Indicator number 16 Table #3 of Annex 1 | Material – See respective ESRS chapter | ESRS G1 |



# [ ENVIRONMENT

CONTENTS

# ENVIRONMENT



ESRS E1

# CLIMATE CHANGE

## E1-1 Transition plan

**Transition plan for climate change mitigation**

Within our TRACK2030 program we set the course for our climate agenda: reducing greenhouse gas emissions (GHGs) by 30% vs. the base year 2020 and becoming a net-zero company by 2050 at the latest. The realization of this target is described in our climate transition plan. A climate transition plan is a time-bound action plan that clearly outlines how an organization will pivot its existing assets, operations and entire business model towards a trajectory that aligns with the latest and most ambitious climate science recommendations to limit global warming to 1.5°C as outlined in the Paris Agreement.

Röhm's TRACK2030 program aims to reduce $CO_2$e emissions by 800 kt/a by 2030 vs. the base year 2020 and to become a net-zero company by 2050. The $CO_2$e reduction target 2030 is furthermore broken down and aims to achieve specific reductions as follows: Scope 1 – 300 kt/a, Scope 2 – 100 kt/a and — Scope 3 400 kt/a. We assessed the operational and investment costs, availability and technology readiness level for distinct projects for all major technologies and all major sites globally.

The first major step towards the decarbonization of Röhm was made by the start-up of the new C2-based production process of methyl methacrylate in Bay City, Texas, USA in 2025. This will significantly reduce the average carbon intensity ratio of Röhm's products.

*= POLICIES, ACTIONS, TARGETS*

For absolute and specific $CO_2e$ reductions, Röhm developed a climate transition plan that outlines the schedule for implementation. In 2025, Röhm updated and extended its climate transition plan in a timely manner. The update became necessary as previous assumptions on availability of infrastructure did not materialize, with infrastructure being delayed after the year 2030. The updated version includes the period of our TRACK2030 initiative and covers the target periods until 2030 and until 2050. Implementation of the necessary steps is contingent on the relevant board approvals.

Röhm has evaluated its different production technologies on their potential for decarbonization and identified a broad portfolio of measures that will enable it to become a net-zero company by 2050. In doing so, Röhm intends to reduce its carbon emissions for Scope 1, 2, and 3 in four different categories: process efficiency, new technologies, green energy and sustainable raw materials.

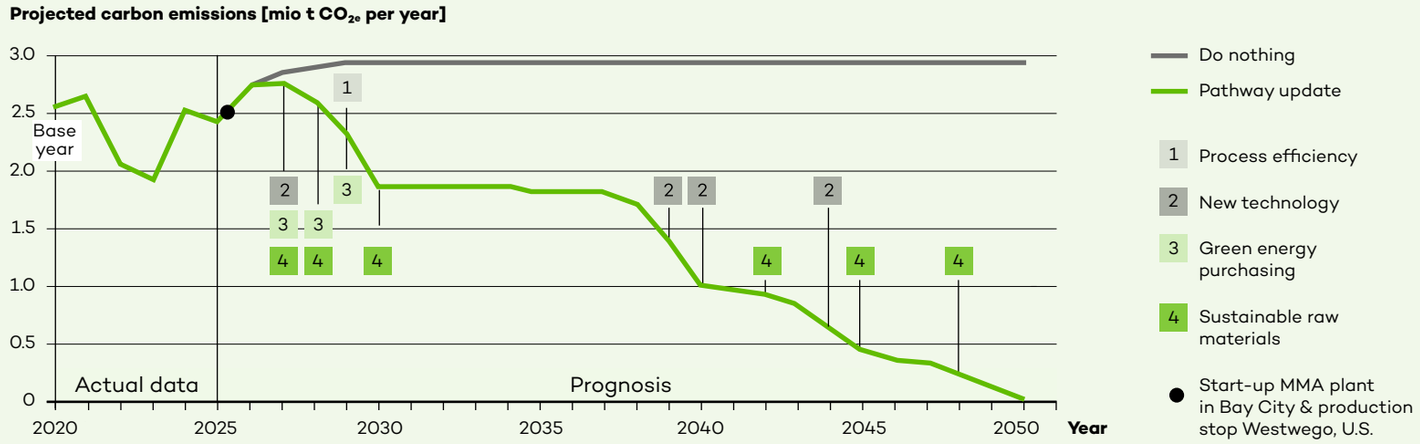
## LEVER 1

**Process efficiency** focuses on reducing Röhm's Scope 1 and 2 emissions by improving how energy and resources are used across all major production hubs. This lever brings together a wide range of measures aimed at optimizing site energy balances, integrating alternative primary energy sources, increasing yields in MMA and GMAA production, and expanding the recycling of internal waste streams. By enhancing operational efficiency and minimizing resource losses, Röhm lowers its direct emissions while strengthening overall production performance.

## LEVER 2

The category of **new technology** covers a portfolio of several low carbon technology projects mainly targeting Scope 1 emissions in all regions. This includes the technology switch from C3 to C2 technology for MMA production, electrification of steam production, and carbon capture technologies. Furthermore, the topic cluster of mechanical and chemical recycling is part of the lever 'new technology'.

## RÖHM TIME-BOUND ACTION PLAN. STATUS DEC. 2025




## LEVER 3

**Green energy** sourcing – switching from fossil-based to renewable energy supply. Green energy sourcing is expected to contribute to our TRACK2030 time-bound action plan for addressing Scope 2 and Scope 1 emissions. For this lever, Röhm is evaluating further options for purchasing green electricity. Additionally, we are in discussions with suppliers of biomethane to substitute fossil natural gas.

## LEVER 4

Switching to **sustainable raw materials** includes the use of sustainable methanol, ethylene, and ammonia, and meeting targets to reduce Scope 3 emissions. In case bio-based raw materials are used, we aim to source supplies that are not part of the food or feed chain.

The use of sustainable raw materials is an enabler for Röhm's TRACK2030 sustainability program in building a circular economy for PMMA. This includes offering certified premium products made from renewable raw materials like circular methanol, ammonia and recycled materials.

**Explanation of how targets are compatible with limiting global warming to 1.5°C in line with the Paris Agreement**
Refer to previous chapter

**Disclosure of decarbonization levers and key action**

**LEVER 1**

**Process efficiency** summarizes a portfolio of diverse measures in all major production hubs targeting Scope 1 and 2 emissions. Key actions include the continuous optimization of site energy balances using alternative primary energy sources, increasing the yield of all our MMA and GMAA processes, and increasing the recycling of waste streams.

**LEVER 2**

Core elements of Lever 2 – **New Technologies** include a portfolio of low carbon technologies targeting primarily Scope 1 emissions. Key actions include the transition to new MMA production technology, electrification of thermal energy generation, the development of carbon capture, and implementation of production concepts to enhance the circular economy.

One key action is the switch from C3 to C2 technology for MMA production in the USA. Building on this foundation, Röhm is assessing additional decarbonization opportunities that may be integrated into the C2 platform, including concepts for carbon capture technologies and electrification of the steam supply. We are in discussions with potential partners on carbon capture technologies and elaborating options to gain further decarbonization benefits from our new C2 technologies.

Key actions that will further support the long term reduction of emissions by technology platforms in Europe and Asia include exploring and validating concepts for integrating heat pump and carbon capture technologies.

Key measures for advancing the circular economy include the development of innovative recycling technologies for returning both post-industrial and post-consumer waste to the value chain, as well as the formation of a PMMA recycling alliance.

**LEVER 3**

**Green Energy** targets the reduction of Scope 1 and 2 emissions by shifting Röhm's energy supply from fossil-based sources to renewable alternatives. The key actions under this lever include the global transition to renewable electricity at all Röhm sites and the substitution of fossil methane by biomethane where feasible. The development of transition plans on site-level will guide the stepwise adoption of low-carbon energy solutions. Furthermore, Röhm will build up strategic partnerships to ensure biomethane supplies.

**LEVER 4**

**Sustainable raw materials** constitute the fourth lever of Röhm's transition plan and focus on reducing Scope 3 emissions by replacing fossil-based feedstocks with low-carbon and renewable alternatives. Key actions include the gradual substitution of conventional materials with sustainable options, such as sustainable methanol, acetone, ethylene, and ammonia, as well as feedstocks derived from carbon-capture processes. The company collaborates closely with suppliers to secure sustainable raw material options, including those derived from bio-based, circular and bio-circular feedstocks. In line with its sustainability principles, the company will not use raw materials with negative impacts on biodiversity and ecosystems until 2029 and will apply mitigation measures for any such materials considered thereafter.

For the identification of low-carbon alternatives, Röhm will increase transparency across its value chain by expanding the use of primary data in product carbon footprint assessments for raw materials. This enhanced data quality will also enable the identification of suitable partners for collaborative decarbonization initiatives.

To enable the future use of bio-based, circular and bio-circular feedstocks, Röhm will pursue the certification of its global production network under the ISCC PLUS standard.

Another key element of Röhm's broader strategy to expand sustainable feedstock pathways is the strengthening efforts to recover recyclable MMA and PMMA waste from processors and end users. This will reduce landfill and incineration while preserving valuable material for future feedstocks.

**Disclosure of significant operational expenditures (OpEx) and/or capital expenditures (CapEx) required for implementation of action plan**
**Financial resources allocated to action plan (OpEx & CapEx)**
A significant step towards the reduction of the corporate carbon footprint (CCF) and Product Carbon Footprint (PCF) for our MMA value chain has been achieved with the start-up of the new MMA plant in Bay City (Texas, USA). The plant's highly efficient process for MMA production requires fewer resources and less energy and will, therefore, help reduce Röhm's carbon intensity ratio. In 2025, the plant entered the start-up phase. The associated costs are being kept confidential and will not be published. In general, it can be said that a plant of this size will need CapEx of several hundred million euros.

**Explanation of potential locked-in GHG emissions from key assets and products and of how locked-in GHG emissions may jeopardize achievement of GHG emission reduction targets and drive transition risk**
Our major sites in Germany, Worms and Wesseling, use the C3-acetone-based process, the so-called ACH process. The main product of this process is methyl methacrylate (MMA), the chemical monomer building block used to manufacture PMMA-based molding compounds and resins, which are produced at the same sites. The monomer MMA accounts for approx. 90% of the direct Scope 1 greenhouse gas emissions, which are solely $CO_2$ – other greenhouse gases can be neglected. One source for direct Scope 1 emissions is the production of the intermediate hydrogen cyanide (HCN) in Worms and Wesseling. These direct $CO_2$ emissions can be considered hard-to-abate and locked-in GHG emissions, with approximately 70% originating from the feedstock natural gas that is converted materially into HCN and 30% used to generate the energy necessary to entertain the enthalpy for the endothermic reaction.

Another source for direct $CO_2$ emissions is the intermediate sulfuric acid, which is produced in large volumes from spent acid at both German sites during a recycling process. These emissions primarily result from the incineration of natural gas required to drive the chemical reaction during recycling. In addition, the organic content present in the spent acid contributes to further $CO_2$ emissions during the process. Both emission sources are considered hard-to-abate and represent locked-in emissions.

The hard-to-abate or locked-in GHG emissions can be addressed by the use of ,at this stage, carbon capture and storage (CCS) and/or carbon capture and utilization (CCU) technology. Even though state-of-the-art carbon capture processes sequester 90% of $CO_2$, 10% are not captured but released into the environment. Locked-in GHG emissions from incineration processes can be approached by switching from natural gas to biomethane as an alternative fuel. However, neither the necessary $CO_2$ infrastructure nor sustainable alternatives exist at meaningful scale, and based on current projections they are not expected to available in an economic way before 2030.

As of today, the associated additional OpEx and CapEx result in costs that make the production of this chemical commodity no longer viable. Despite this, implementing CCU and CCS in Europe can only be realized within the larger framework of carbon contracts for difference (CCFD) and/or other governmental subsidies, and probably needs a fair level of competition supported by the Carbon Border Adjustment Mechanism (CBAM), which has to be enlarged to include the mentioned products. Alternative fuels such as biomethane can only be considered if their availability and pricing become competitive with natural gas.

**Explanation of any objective or plans (CapEx, CapEx plans, OpEx) for aligning economic activities (revenues, CapEx, OpEx) with criteria established in Commission Delegated Regulation 2021/2139**

For the reporting year 2025, Röhm does not report according to the EU Taxonomy Regulation and Commission Delegated Regulation 2021/2139; thus, numbers for aligning economic activities with those criteria have not been established yet. Please refer to ESRS 2 BP-1 5(b)i.

**Undertaking is excluded from EU Paris-aligned benchmarks**

Röhm is not excluded from EU Paris-aligned benchmarks based on regulation (EU) 2022/2453 (Reporting template I Transition risk related to climate change) and Article 12(1)(d) to (g) and Article 12(2) of Commission Delegated Regulation (EU) 2020/1818 (Regulation on climate change benchmarks).

**Explanation of how transition plan is embedded in and aligned with overall business strategy and financial planning**

Sustainability is defined as one of the pillars of Röhm's strategy. Therefore, climate actions on decarbonization and the circular economy are included in Röhm's Value Creation Program – which is steered by our Board of Directors and the Advisory Committee. The portfolio of climate transition actions is summarized in our time-bound action plan, which outlines how Röhm will pivot its existing assets, operations and entire business model towards a trajectory that aligns with the latest and most ambitious climate science recommendations to limit global warming to 1.5°C.

We assessed the operational and investment costs for all transition projects of the Röhm time-bound action plan. Financial resources for pilot plants and demonstrators are embedded in Röhm's mid-term planning.

**Transition plan is approved by administrative, management and supervisory bodies**

Our time-bound action plan is published in the 2025 ESG Report and is acknowledged by the Board of Directors.

**Progress in implementing transition plan**

Röhm continued to advance its climate transition plan in 2025, supported by the Röhm Value Creation Program, which monitors and steers all decarbonization projects across the company. Significant progress was achieved across all four transition levers.

## LEVER 1 – PROCESS EFFICIENCY

In 2025, Röhm implemented several measures to increase process efficiency and reduce Scope 1 emissions. A key improvement involved the reuse of vapor condensates that were previously incinerated, reducing both energy consumption and emissions. Through optimized process integration, these condensates are now reintroduced into another production step, eliminating the need for fossil-based thermal energy and achieving annual reductions of approximately 750 t $CO_2$e.

As part of the reconstruction of the sulfuric acid recovery plant – an important unit for the integrated site in Worms, Germany – the fourth and final reactor was converted from heavy oil to natural gas last year. This saves as much $CO_2$e as 3,800 passenger cars emit annually.

Also in 2025, we were able to further increase the yield of our glacial methacrylic acid (GMAA) production in Worms, Germany, resulting in an annual Scope 3 reduction of 1,200t $CO_2$e.

The conversion of the off-gas treatment of our resins production in Wesseling, Germany by replacing the external combustion unit with highly efficient regenerative thermal oxidation (RTO) not only reduced Röhm's overall power consumption, but also the amount of $CO_2$e emitted by the external incineration.

Additional energy-efficiency measures – such as optimizing the power consumption for combustion air supply – are planned for 2026. Beyond these actions, Röhm continues to refine projects within its broader process-efficiency portfolio, steadily increasing technology readiness and maturing financial assessments.

## LEVER 2 – NEW TECHNOLOGY

A major milestone was reached in 2025 with the start-up of the new C2-based MMA plant in Bay City, Texas. The transition to this technology, combined with the discontinuation of the C3-based plant in Westwego, Louisiana, marks the company's first large-scale step towards reducing the carbon intensity of MMA production. The Bay City facility also serves as a platform for further decarbonization initiatives currently in development. In preparation for future technology integration, Röhm completed conceptual studies on high-temperature heat pumps and carbon capture technologies.

For the Wesseling site in Germany, Röhm secured public funding to launch pilot studies on carbon capture and utilization, aiming to convert $CO_2$ from off-gas streams into methanol. These studies will begin in 2026.

## LEVER 3 – GREEN ENERGY

The transition to renewable energy progressed further. Röhm is purchasing significant shares of green power for the German sites, in addition to the commissioning of photovoltaic systems at the Worms site in 2025.

## LEVER 4 – SUSTAINABLE MATERIALS

Transparency in the value chain was further strengthened by increasing the share of primary data used for calculating product carbon footprints of raw materials – from 31% in 2024 to 43% in 2025. This improved data quality enhances steering of Scope 3.1 emissions and helps to identify decarbonization options and collaboration partners. Röhm also deepened supplier engagement globally, for example through trade fairs and targeted questionnaires covering 70% of all sourced feedstocks by total Scope 3.1 emissions.

In preparation for the utilization of bio-, bio-circular and circular feedstocks, Röhm re-certified its plants in Worms, Wesseling and Shanghai according to the ISCC PLUS standard in 2025. It is scheduled to extend the ISCC PLUS certification scheme to further plants.

Significant progress was also made in strengthening circularity within the PMMA value chain. Several kilotons of internal by-products were analyzed and processed in cooperation with global recycling partners to ensure optimal allocation to the most suitable recycling routes, such as mechanical recycling.

For chemical recycling, Röhm has reached a significant milestone with the establishment of a Europe-wide alliance for the recycling of polymethyl methacrylate (PMMA) in 2024. Thanks to the partnership between four companies, PMMA materials will be processed through both mechanical and chemical recycling and returned to the market as MMA and PMMA in virgin-like quality. The required chemical recycling plant is expected to be completed in 2026 with an initial capacity of 5,000 t/a of PMMA waste. Recycled MMA from this plant is projected to reduce product carbon footprint by more than 90%, corresponding to an annual avoidance of approximately 13,000 t $CO_2$e at full capacity. In addition, Röhm has awarded NEXTCHEM to conduct a site-specific feasibility study for a chemical recycling plant at our Worms site, using NEXTCHEM's NXRe™ depolymerization technology to convert PMMA waste into high-quality recycled MMA. This collaboration supports our goal to eliminate PMMA waste incineration and landfilling by 2030 and strengthens our long-term strategy to expand circularity within the PMMA value chain. In 2025, Röhm recovered and fed back into the material loop 6,800 tons of by-products from third parties which would have been otherwise incinerated, reducing its carbon footprint by approx. 20,000 tons.

With the reconstruction of the sulfuric acid recovery in Worms, Germany, a switch was made from heavy oil to natural gas, helping to reduce the $CO_2$e impact of this process.

# E1-2 Policies related to climate change mitigation and adaptation

**Our policies to manage material impacts, risks and opportunities related to climate change migration and adaptation**

Röhm uses a range of policies to integrate climate change mitigation and adaptation efforts and manage the related impacts, risks and opportunities. The following policies directly address or indirectly support climate change mitigation and adaption:

| POLICY | CLIMATE CHANGE MITIGATION | CLIMATE CHANGE ADAPTION |
|---|---|---|
| Sustainability Policy | Sets decarbonization targets (TRACK2030, net zero 2050) and drives reductions in energy use, emissions and resource impacts. | Requires continuous review of environmental goals and adaptation of operations to evolving climate risks. |
| Risk Management Policy | Provides governance framework to identify and manage transition risks | Ensures systematic identification and management of climate-related risks |
| Procurement Policy | Embeds sustainability criteria into sourcing | Strengthens supply-chain resilience through supplier risk and sustainability assessments |
| Supplier Code of Conduct | Requires suppliers to follow sustainability standards | Promotes responsible supplier practices |
| ESHQ Policy | Commits to emission reduction, energy efficiency and circular resource use | Improves adaptation through systematic hazard identification, risk assessments and continuous improvement in safety and environmental performance. |
| Investment Policy | Requires sustainability, environmental and energy efficiency impacts to be included in investment decisions | Integrates climate related risks into capital project evaluation |
| Process Safety Management Policy | Reduces environmental impacts by preventing process-related incidents through process safety management | Strengthens resilience by requiring emergency preparedness, hazard analysis and safe operation procedures under changing conditions |

These policies collectively enable the management of risks and opportunities and support the implementation of Röhm's TRACK2030 sustainability initiative.

Topics covered by Röhm's policies:

**CLIMATE-RELATED TRANSITION RISKS (ESRS E1)**

- Regulatory risks
  - Rising prices for $CO_2$ certificates based on EU ETS
- Technology risks
  - Investments in technologies for decarbonizing our production assets (Scope 1 emissions)
- Market risks
  - Lack of availability and increasing cost for the purchase of sustainable raw materials with reduced product carbon footprint (Scope 3.1 emissions).

**PHYSICAL CLIMATE RISKS (ESRS E1)**

- Acute risks
  - hurricanes, cyclones, thyphoons, tornados

## E1-3 Actions in relation to climate change policies

**Our actions and resources related to climate change mitigation and adaptation**

Actions and resources are summarized in Röhm's time-bound action plan for climate change mitigation and adaptation. Please refer to E1-1 actions and progress on the transition plan.

In addition, Röhm is constantly increasing its energy efficiency which is supported by an innovative energy management. All our German sites are already certified according to the globally recognized standard ISO 50001. Continuous improvements in energy efficiency are part of our financial planning. In 2025, optimization of process parameters became effective, leading to several energy-saving measures which reduced consumption by approx. 1,036 MWh compared to 2024.

**Decarbonization lever type**

Refer to the transition plan in chapter E1-1, which provides details on planned decarbonization levers.

**Achieved/expected GHG emission reductions I Explanation of extent to which ability to implement action depends on availability and allocation of resources**

Röhm has set a 2030 greenhouse gas (GHG) emissions reduction target of –30% compared with the 2020 baseline, corresponding to a required reduction of approximately 800 kt $CO_2e$. As part of the company's strategic growth agenda, several expansion projects, such as the new MMA production facility in Bay City, Texas, USA, are being implemented. These growth initiatives will increase Röhm's overall emissions baseline and therefore require additional decarbonization measures beyond the original 2030 reduction target of 800 kt $CO_2e$.

The expected contribution of each decarbonization lever to Röhm's GHG emissions reduction pathway through 2030 is summarized below:

- Lever 1 • Process Efficiency: ~10,000 t $CO_2e$
- Lever 2 • New Technology: ~12,000 t $CO_2e$
- Lever 3 • Green Energy Sourcing: ~410,000 t $CO_2e$
- Lever 4 • Sustainable Materials: ~650,000 t $CO_2e$

Measures that are already implemented like the technology switch from C3- to C2-MMA technology are not included in the levers. For achieved reductions of GHG emissions, please refer to chapter E1-1 Progress in implementing transition plan.

The implementation of the planned decarbonization measures is contingent on the availability of essential enablers, including sustainable raw materials, economic feasibility, green energy supply and the necessary infrastructure. Progress also depends on advancements in the technology readiness levels of the required solutions. Ongoing activities, such as conducting technology assessments and establishing new strategic partnerships, serve as key enablers that support and accelerate the realization of these measures. Action implementation is subject to final approval by the Board of Directors.

**Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to relevant line items or notes in financial statements and with regard to key performance indicators, as well as CapEx plan required under Commission Delegated Regulation (EU) 2021/2178**

For the reporting year 2025, Röhm does not report according to the EU Taxonomy Regulation and Commission Delegated Regulation 2021/2139; thus, numbers for aligning economic activities with those criteria have not been established yet. Please refer to ESRS 2 BP-1 5(b)i.

## E1-4 Targets related to climate change mitigation and adaptation

**Our targets to tracking effectiveness of policies and actions**

The effectiveness of policies and actions tied to targets is reported within the annual ESG reports, providing information on how much progress has been made relative to the base year and the respective target.

**Disclosure of whether and how GHG emissions reduction targets and/or any other targets have been set to manage material climate-related impacts, risks and opportunities**

In 2020 and 2021, we held a series of workshops with Röhm's management which were moderated and supported by an external consultant. In an ongoing dialogue with the consultant, we derived $CO_2e$ reduction targets for Röhm that are in line with the targets of the Paris Agreement. In that process, we defined 2020 as the base year and identified the targets needed to reduce absolute $CO_2e$ emissions by 30% in 2030 and become a net-zero company in 2050. Since the absolute reduction targets reflect to a very large extent production volumes, which exhibit a natural fluctuation, we introduced a carbon intensity target in 2022. This target foresees a reduction in the carbon intensity ratio of 30% in 2030 compared to the base year 2020.

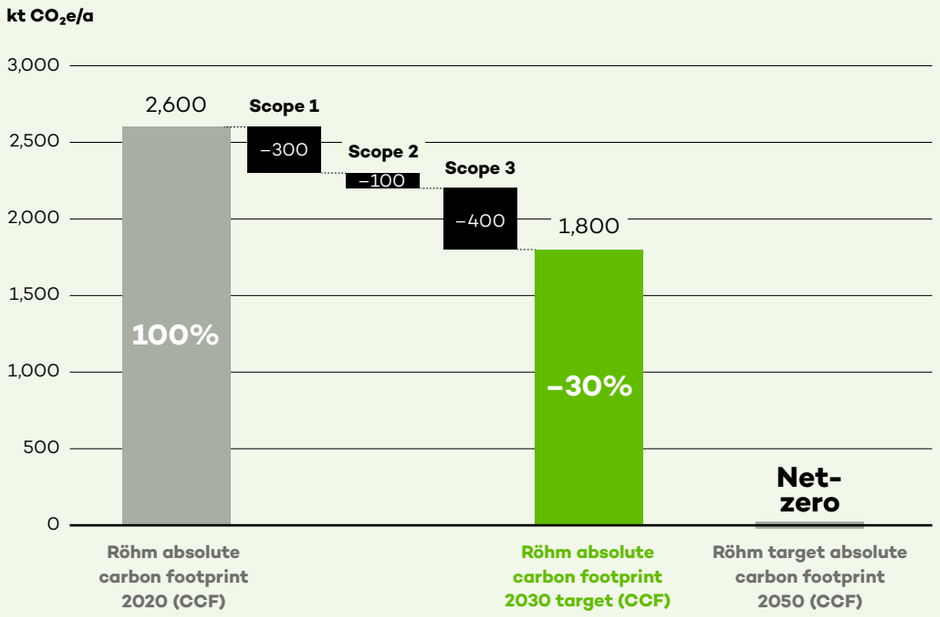
## GHG emission reduction targets

| | 2020 (BASE YEAR) | GHG EMISSIONS REDUCTION TARGET, ABSOLUTE | 2030 TARGET, PERCENT | 2030 TARGET, ABSOLUTE | 2050 TARGET |
|---|---|---|---|---|---|
| **Total GHG emissions* in tons** | **2,600,000** | **–800,000** | **–30%** | **1,800,000** | **Net-zero** |
| **Scope 1 in tons** | 700,000 | –300,000 | | 400,000 | |
| **Scope 2 in tons** | 200,000 | –100,000 | | 100,000 | |
| **Scope 3* in tons** | 1,700,000 | –400,000 | | 1,300,000 | |
| **Carbon intensity in t $CO_2e$ volume sold** | **3.5** | **–1.0** | **–30%** | **2.5** | **Net-zero** |

Röhm's GHG emission reduction targets are disclosed for Scope 1, 2 and 3 GHG emissions. More specifically, since 2020 we have reported in our ESG Report direct emissions, energy-related emissions and most of the 15 categories of Scope 3 emissions with very few omissions, which we explicitly explain.

* Targets are based on the GHG categories which have been determined for the base year 2020. These are GHG categories: Scope 1, Scope 2, Scope 3.1, 3.2, 3.3, 3.5, 3.6, 3.8 and 3.9. GHG reduction targets are defined for identical organizational and operational boundaries as described in chapter E1-6. The GHG emission reduction targets therefore contain gross targets and do not include GHG removals, carbon credits or avoided emissions as a means of achieving the GHG emission reduction targets.

Röhm specifies, in case of combined GHG emission reduction targets, which GHG emission scopes (1, 2 and/or 3) are covered by the target. Röhm's GHG reduction targets are set as an intermediate target for 2030, and we aim to become a net-zero company by 2050. Röhm's decarbonization initiative – TRACK2030 – provides target values for the absolute GHG reduction goal, addressing all scopes, to reduce the GHG emissions by 800 kt/a vs. the base year 2020.



**Description of how it has been ensured that baseline value is representative in terms of activities covered and influences from external factors**

The base year for Röhm's climate action program is 2020. The target is measured against this representative year. In August 2019, Röhm was established as a new legal entity from the carve-out of the methacrylate and cyanide business activities of Evonik Industries AG. 2020 was therefore our first full year as an independent company, which is why we decided to choose 2020 as the set point for greenhouse gas (GHG) reporting. This year is largely representative because it reflects average, crisis-free business activity with a utilization of the manufacturing facilities and sales of products of more than 80% vs. nameplate capacity.

As a normalization of the baseline value, we are using a carbon intensity ratio which provides information on our specific carbon emissions and is defined by Scope 1, 2 and 3 emissions and the overall volume of products sold by Röhm worldwide. Carbon intensity is an important key performance indicator (KPI) for sustainability development, especially in terms of climate action and carbon management, as it represents the ratio between the total corporate carbon footprint and annual volumes of products sold. Röhm's overall annual revenue of products sold from all regions covers all upstream and downstream products, e.g., bulk monomers such as MMA, BuMA, hydroxyesters, downstream products as well as DEGALAN®, PLEXIGLAS®, CyPlus® Sodium cyanide, DEGAROUTE®, and co-products such as ammonium sulfate.

**How new baseline value affects new target and its achievement and presentation of progress over time**

In 2025, no changes were made and both the 2030 and 2050 targets remain unchanged. We continue to use 2020 as the base year for measuring our progress.

**GHG emission reduction target is science-based and compatible with limiting global warming to 1.5°C**

Within our TRACK2030 program, we set the course for our climate agenda: $CO_2$e reduction of 30% vs. the base year 2020. Realization of this target is described in our climate transition plan. A climate transition plan is a time-bound action plan that clearly outlines how an organization will pivot its existing assets, operations and entire business model towards a trajectory that aligns with the latest and most ambitious climate science recommendations to limit global warming to 1.5°C as outlined in the Paris Agreement. Additionally, we aim to become a net-zero company by 2050.

We have made a commitment in accordance with the 1.5°C target as laid out in the Paris Agreement. Under this larger framework, we have committed to reducing our corporate carbon footprint by 30% in 2030 vs. the base year 2020. As described above, between 2022 and 2025 we implemented many projects for all business units upstream and downstream, which expanded our portfolio and increased total greenhouse gas emissions. This growth period and its greenhouse gas emissions will be fully addressed by our TRACK2030 program. Therefore, despite volume growth, we have made the commitment not to trigger additional fossil feedstock exploration.

**Diverse range of climate scenarios have been considered to detect relevant environmental, societal, technology, market and policy-related developments and determine decarbonization levers**

In 2025 we conducted a comprehensive climate related physical risk assessment for all major manufacturing sites considering 3 climate scenarios (SSP1-2.6, SSP2-4.5, and SSP5-8.5) and 3 time horizons (2025, 2040 and 2060). Further details can be found in chapter E1.IRO-1. Furthermore we analyzed more than 20 peers in the chemical industry having a corporate carbon footprint similar to ours. We analyzed the decarbonization plans and targets of these peer companies. We differentiated between mid-term targets until 2030 and long-term targets until 2040 and 2050. As a third level of investigation, we screened and assessed energy transition plans on a local, regional and global level, in order to understand to which extent renewable energies can be expected to replace fossil fuel sources, and to which extent renewable hydrogen (produced from renewable electricity by electrolysis) can be expected to be widely available at commercially acceptable rates. Within these investigations, with the help of a third-party consultant we assessed the availability of logistical prerequisites (such as pipeline networks and $CO_2$ storage facilities) for both carbon capture and storage and carbon capture and utilization. We have set ambitious climate targets for ourselves and have described in detail the contribution of Scope 1, 2 and 3 upstream activities for $CO_2$ avoidance and reduction. We therefore believe that our climate-protecting measures within the sustainability initiative TRACK2030 fulfills the requirements for achieving the 1.5°C climate goal. We contacted a number of third-party companies and consultants and discussed these measures with them, which allowed us to consider the global warming potential of our company's climate and decarbonization initiatives versus the climate goals set by the Paris Agreement, Kyoto Protocol and the like.

# E1-5 Energy consumption

## Energy consumption and energy mix [MWh] in 2025

| | 2025 [in MWh] |
|---|---|
| Fuel consumption from coal and coal products | 0 |
| Fuel consumption from crude oil and petroleum products | 17,646 |
| Fuel consumption from natural gas | 1,479,870 |
| Fuel consumption from other fossil sources | 706,565 |
| Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources | 514,939 |
| **Total energy consumption from fossil sources** | **2,719,020** |
| **Share of fossil sources in total energy consumption** | **93,4%** |
| **Total energy consumption from nuclear sources** | **14,487** |
| **Percentage of energy consumption from nuclear sources** | **0,5%** |
| Fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biological origin), biofuels, biogas, hydrogen from renewable sources | 0 |
| Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources | 177,293 |
| Consumption of self-generated non-fuel renewable energy | 307 |
| **Total energy consumption from renewable sources** | **177,600** |
| **Share of renewable sources in total energy consumption** | **6,1%** |
| **Total energy consumption related to own operations** | **2,911,108** |

## Non-renewable energy production & renewable energy production [MWh] in 2025

| | 2025 [in MWh] |
|---|---|
| Non-renewable energy production | 183,142 |
| Renewable energy production | 0 |
| **Total energy production** | **183,142** |

## Energy intensity based on volume products sold 2025

| | 2025 |
|---|---|
| **Total energy consumption from activities in high climate impact sectors [MWh]** | **2,911,108** |
| **Energy intensity from activities in high climate impact sectors (total energy consumption per volume products sold) [MWh/t]** | **4,8** |

## High climate impact sectors used to determine energy intensity

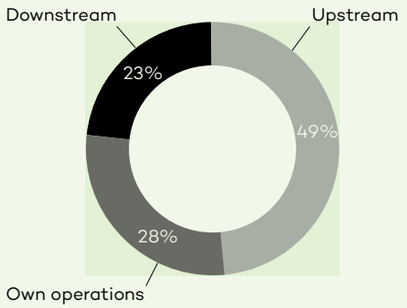
NACE 20.14

# E1-6 GHG Scope 1, 2, 3 emissions

■ **Gross Scope 1, 2, 3 emissions according to GHG protocol**

| GHG EMISSIONS BY CATEGORY [t $CO_2e$] | 2020 (BASE YEAR) | 2024 (N-1) | 2025 (N) | % N/N-1 |
|---|---|---|---|---|
| **Scope 1 GHG emissions** | | | | |
| **Gross Scope 1 GHG emissions** | 674,049 | 539,395 | 662,800 | 23% |
| **Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)** | 99% | 97% | 80% | -18% |
| **Scope 2 GHG emissions** | | | | |
| **Gross location-based Scope 2 GHG emissions** | 203,711 | 165,833 | 187,355 | 13% |
| **Gross market-based Scope 2 GHG emissions** | 193,754 | 145,398 | 155,662 | 7% |
| **Scope 3 GHG emissions** | | | | |
| **3.1 Purchased goods and services** | 1,536,006 | 1,317,404 | 1,151,009 | -13% |
| **3.1 Packaging** | 2,922 | 16,429 | 9,712 | -41% |
| **3.2 Capital goods** | 22,352 | 183,019 | 76,170 | -58% |
| **3.3 Location-based fuel and energy-related activities (not included in Scope 1 or Scope 2)** | 97,435 | 111,223 | 143,343 | 29% |
| **3.3 Market-based fuel and energy-related activities (not included in Scope 1 or Scope 2)** | 95,459 | 109,974 | 136,463 | 24% |
| **3.4 Upstream transportation and distribution** | 10,660 | 87,256 | 79,059 | -9% |
| **3.5 Waste generated in operations** | 1,819 | 20,847 | 22,859 | 10% |
| **3.6 Business traveling** | 1,110 | 896 | 3,857 | 330% |
| **3.7 Employee commuting** | 4,003 | 6,303 | 6,592 | 5% |
| **3.8 Upstream leased assets** | 506 | 964 | 816 | -15% |
| **3.9 Downstream transportation** | 55,852 | 16,391 | 20,090 | 23% |
| **3.10 Processing of sold products** | | Not applicable | | |
| **3.11 Use of sold products** | 4,308 | 3,607 | 3,812 | 6% |
| **3.12 End-of-life treatment of sold products** | 748,442 | 645,501 | 659,245 | 2% |
| **3.13 Downstream leased assets** | 146 | 7 | 7 | 0% |
| **3.14 Franchise** | | Not applicable | | |
| **3.15 Investments** | | Not applicable | | |
| **Total Gross indirect (Scope 3) GHG emissions location-based** | **2,485,560** | **2,409,847** | **2,176,571** | **-10%** |
| **Total Gross indirect (Scope 3) GHG emissions market-based** | **2,483,584** | **2,408,598** | **2,169,691** | **-10%** |
| **Total GHG emissions (location-based)** | **3,363,321** | **3,180,606** | **3,026,726** | **-5%** |
| **Total GHG emissions (market-based)** | **3,351,387** | **3,101,748** | **2,988,153** | **-4%** |

**Gross Scopes 1, 2, 3 and Total GHG emissions – total GHG emissions – value chain**




**Disclosure of significant changes in definition of what constitutes reporting undertaking and its value chain and explanation of their effect on year-to-year comparability of reported GHG emissions and effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting dates of the entities in the value chain and the date of the undertaking's general purpose financial statements**

During the reporting period 2025, there were no significant changes to the definition of the reporting undertaking or its organizational boundary, the definition of the value chain, and the methodologies applied for GHG emissions reporting. As a result, year-over-year comparability of reported GHG emissions is fully maintained.

Furthermore, no significant events or changes in circumstances relevant to GHG emissions occurred between the reporting dates of entities in the value chain and the date of the undertaking's general purpose financial statements.

In 2025, we started up our C2-based MMA plant in Bay City, Texas, USA, and in mid-2025 we permanently discontinued our MMA manufacturing operations based on C3 technology in Westwego, Louisiana, USA.

**Disclosure of methodologies, significant assumptions and emissions factors used to calculate or measure GHG emissions**

The calculation of Röhm's corporate carbon footprint (CCF) is based on and monitored according to the principles of the GHG Protocol and the Corporate Value Chain Accounting and Reporting Standard. The calculation of the CCF includes all greenhouse gases as defined in the Kyoto Protocol and GHG Protocol. Greenhouse gases other than $CO_2$, such as methane and perfluorocarbons, are measured, controlled and accounted for in the CCF balance with their respective $CO_2$ equivalents. Röhm has full financial control over all its entities. The CCF is determined for all geographical regions, all business units, all manufacturing sites and all international sales offices.

Röhm's corporate carbon footprint was calculated for continued activities using the full consolidation method. We are aware that this approach can lead to a double counting of greenhouse gas emissions; however, we set distinct boundaries for legal units and operations to allocate GHG emissions adequately and selectively. The allocation of GHG emissions from MMA monomer, for example, is accounted for by the Bulk Monomer business line. Emissions that originated from discontinued activities have not been included. According to our LCA and CCF analysis, whose methodological accuracy has been certified by technical inspection association TÜV Rheinland, Röhm did not have any significant biogenic $CO_2$ emissions for Scopes 1, 2 and 3 during the investigated time period from 2020 to 2025.

We created a historical timeline including the base year 2020, which constitutes the setpoint for our carbon reduction targets.

Activity data for each single scope category are obtained from Röhm's internal business data management system and include material, energy and emission data either in a quantitative or monetary form. Emission factors are sourced from Röhm's internal LCA database consisting of commercially and publicly available data mainly from the Sphera® database, Ecoinvent and, where available, directly from suppliers. Emission factors for spend-based (monetary) data are retrieved from "Guidelines to DEFRA1/DECC's GHG Conversion Factors for Company Reporting," including currency and inflation conversion.

**Biogenic emissions of $CO_2$ from the combustion or biodegradation of biomass not included in Scope 1 GHG emissions, Scope 2 GHG emissions and Scope 3 emissions**

Röhm did not have any biogenic emissions in 2025 that are not already included in Scope 1 emission calculations.

**Percentage of contractual instruments, Scope 2 GHG emissions**

As an instrument according to Commission Delegated Regulation (EU) 2023/2772, Annex I, AR45d, Röhm used unbundled energy attribute claims in 2025. The amount of Guarantee of Origin for Renewable Energy certificates equals 3.2% of purchased energy.

**Percentage of GHG Scope 3 calculated using primary data**

43%

**Disclosure of why Scope 3 GHG emissions category has been excluded I List of Scope 3 GHG emissions categories included in inventory**

Category 3.10 "Processing of sold products" is not calculated for a chemical company according to the recommendations of the GHG Protocol and World Business Council for Sustainable Development (WBCSD).

We have screened the applicability and relevance of category 3.14 (Franchises) for the reporting of our CCF. Although we are a licensee of technologies from third parties, our CCF already accounts for these emissions in our reporting of Scopes 1, 2 and 3. Hence, the category 3.14 is not applicable to Röhm's CCF.

Category 3.15 “Investments”. We did not make any investments in Scope 3 Category 15 as defined. Investments in expansion of existing plants and/or new plants are captured in Scope 3 Category 2 (Capital Goods). Hence, Category 3.15 is not applicable to Röhm’s CCF.

**Disclosure of reporting boundaries considered and calculation methods for estimating Scope 3 GHG emissions**

### ORGANIZATIONAL BOUNDARIES

Röhm’s corporate carbon footprint was calculated for continued activities using the full consolidation method. We are aware that this approach can lead to a double counting of greenhouse gas emissions. Emissions that originated from discontinued activities have not been included.

### OPERATIONAL BOUNDARIES

The calculation of Röhm’s corporate carbon footprint is based on and monitored according to the principles of the GHG Protocol, and its scope concept for operational boundaries. Röhm has full financial control over all its entities. Scope 1 covers Röhm’s direct energy and process-related emissions, while indirect emissions from purchased electricity and thermal energy (e.g., steam) are reported in Scope 2. Scope 3 summarizes all additional $CO_2$e emissions occurring throughout the value chain, including those associated with suppliers, product usage, disposal and transportation. These emissions are categorized into 15 distinct groups. Our list of Scope 3 emissions is based on the GHG Protocol Scope 3 Standard (Corporate Value Chain Accounting and Reporting Standard); of particular relevance for us are Scope 3 upstream emissions as well as the footprint of our feedstocks and raw materials. Here, we have control and can influence our carbon footprint by choosing sustainable raw materials. We have checked all 15 categories in this standard for relevance. In the context of the cradle-to-gate calculations, the term Scope 3 is used as Scope 3 upstream. Emission factors and global warming potential (GWP) rates are based on the GHG Protocol, LCA FE (holistic accounting, a software from Sphera®) databases and information from suppliers.

There are no Scope 1, 2 and 3 GHG emissions from associates, joint ventures, unconsolidated subsidiaries (investment entities) and joint arrangements that are not included in the Röhm CCF calculations.

**GHG emissions intensity, location-based (total GHG emissions per product volumes sold) I GHG emissions intensity, market-based (total GHG emissions per product volumes sold)**

**GHG emissions intensity in reporting year 2025**

| GHG EMISSIONS INTENSITY | 2020 | 2024 (N-1) | 2025 (N) | % N/N-1 |
|---|---|---|---|---|
| Location-based (metric tons $CO_2$e/t product sold) | 4.7 | 5.5 | 5.0 | -9% |
| Market-based (metric tons $CO_2$e/t product sold) | 4.7 | 5.3 | 5.0 | -6% |

Röhm discloses Scope 1, 2, 3 of all GHG emissions globally and across all business units. The absolute GHG emissions used for the calculation can be found in the table Gross Scope 1, 2, 3 emissions according to GHG protocol. The calculated intensities equal the organizational boundaries considered for GHG calculations.

## E1-8 Internal carbon pricing

**Carbon pricing scheme**

Röhm applies $CO_2$ shadow prices to assess the development of its corporate carbon footprint (CCF) utilizing different base scenarios and different sets of sustainable project portfolios. We therefore generate global $CO_2$ abatement costs derived from a series of freely available sources and data, sourcing from technical studies and project assessments. Binding $CO_2$ shadow prices are used during assessment of and decision making for investment and R&D projects.

The internal $CO_2$ shadow prices are applied for all entities as described in the organizational boundaries. The shadow price is applied for all activities in countries with implemented regional $CO_2$ pricing schemes, such as Germany and China.

One aspect of the planning assumptions in Röhm’s annual mid-term planning process is the development of the costs for EU $CO_2$ certificates, according to the European Trading System (ETS), and the Shanghai Pilot ETS program. These planning assumptions on carbon credits pricing cover a five-year period and also take into account the number of free certificates received. It is updated on an annual basis with input from Energy Management. In our current mid-term planning, we use 80–120 €/t $CO_2$ as the cost for the EUA (EU Allowance) and 10 €/t as the cost for the Shanghai Pilot ETS program. For capital expenditures that have an impact on the number of $CO_2$ certificates to be bought on the market, the additional or reduced number of certificates is considered in the economic evaluation (standardized calculation sheet over a ten-year period).

Approximately 17,5% of the total corporate carbon footprint is subject to carbon pricing schemes (Scope 1 and 2). With regards to our time-bound action plan, 100% of Röhm GHG emissions (Scope 1–3) are covered by internal carbon pricing.

The applied internal carbon pricing is consistent with the planning assumptions on carbon pricing made in Röhm’s mid-term planning.

## E1-9 Financial effects

Financial effects for assets at material physical risk and/or at material transition risk are subject to a phase-in and will be provided in the future according to updated ESRS requirements.

ESRS E2

# POLLUTION

## E2-1 Policies related to pollution

**How we manage material impacts, risks and opportunities related to pollution**

Röhm's sustainability policy, its risk management policy and its environmental, safety, health, quality and energy policy address several aspects of pollution and emissions to water, air and soil. We are committed to the following principles:

- We involve our employees consistently and comprehensively in the process of continuous improvement of our products, procedures and processes.
- We systematically identify hazards, derive protective measures and implement them efficiently to protect our employees and the environment.
- We systematically record material aspects, requirements and risks from the areas of environment, safety, health, quality and energy (ESHQE). From this, we derive the necessary measures to protect people and the environment and improve performance, and we implement them effectively. The effectiveness and appropriateness of the measures are regularly reviewed. This also applies to the handling of changes.

### WASTEWATER

Röhm is committed to carrying out regular tests that ensure that all wastewater and discharges to water from our operations meet our internal and legal requirements.

### AIR

Our manufacturing plants, which are subject to the German Federal Immission Control Act (BImSchG) or the corresponding national regulations in the USA and China, are particularly environmentally relevant regarding air purity and air pollution, because they can potentially endanger the environment, neighbors and our own employees. We ensure that the legal regulations on emissions into the air are complied with in all regions and countries. We carry out regular and close analysis of the air pollution parameters for $NO_x$, VOC, $SO_2$ and ammonia as well as the emissions of the chemical raw materials we use, the intermediate products we produce and our sales products. The main guidelines are the legal requirements in the respective regions (e.g., TA Luft in the current version, BImSchG). We are committed to taking a proactive approach to measuring, controlling, documenting and reducing the relevant emissions and potentially harmful components in our exhaust gases beyond legal requirements and to preparing for stricter regulations, reduction requirements and more stringent limits in the future.

### PRODUCT SAFETY

Product safety is of utmost importance to us. We ensure that all product-relevant safety information, including the latest editions of material safety data sheets, is comprehensive and up to date. We offer a transparent and easily accessible complaint and recall system in case there are any deviations in quality or safety. We are committed to not using, manufacturing or selling persistent organic pollutants (POPs) found in the list of POPs issued by the UK government. Furthermore, we are committed to not producing, importing or exporting any ozone-depleting substances (ODSs). We also exclude the use of POPs and ODSs in our R&D projects.

### MICROPLASTICS

We also address the topic of microplastics by participating in Operation Clean Sweep® (OCS), an international initiative dedicated to preventing the loss of plastic granules, flakes and powder and ensuring that these materials do not end up in the environment.

**Our policies regarding mitigation of negative impacts related to pollution to air, water and soil**

Our policies targeting sustainability, risk management and ESHQ address the mitigation of emissions to air, water and soil. These policies describe the requirements for meeting Röhm's sustainability goals and how responsibilities and tasks are distributed within the company. They include the following key topics:

- TRACK2030 – Greenhouse Gas Emissions. Decarbonization, Commitment to Net-Zero GHG Emissions 2050
- Water management and targets
- Waste management and targets
- Targets for recycling, circular economy and life cycle analysis
- Targets for air pollution ($SO_2$, VOC, $NO_x$, ammonia); our sustainability policy describes all key environmental aspects and our obligations and goals (qualitative and quantitative) over the short-, medium- and long-term

**Our policies regarding substituting and minimizing use of substances of concern and phasing out substances of very high concern**

We guarantee safe and compliant handling of our products as used at our customers' premises. In doing so, we aim to minimize the use of substances of concern and phase out substances of very high concern. In accordance with our policy, we have adapted certain formulas and replaced substances of (very high) concern with less

critical alternatives. Our R&D and Product Development departments continuously screen relevant substances and replace them once new toxicological information becomes available. This ongoing process ensures that we maintain the highest standards of product safety and environmental responsibility.

**Our policies to avoid incidents and emergency situations and, if and when they occur, control and limit their impact on people and the environment**

The Röhm environmental, safety, health, quality and energy policy addresses basic principles to avoid incidents and emergency situations. In addition, Röhm has established processes on risk assessment and management, including the management of emergency situations for each asset and site. This is necessary for gaining approval from the relevant authorities and maintaining our operation permits. We have an extensive listing for emergency procedures and mitigation measures for all sites. We track and report near-misses on site level as well.

We take all reasonable steps to ensure that our products are handled safely and that comprehensive information on potential risks is always actively communicated and transparent. Product safety is our priority. This is achieved by:

- Assessing risks to human health and the environment related to our products, including transportation, storage and use
- Ensuring information, instruction and training are timely and up to date
- Periodically auditing and reviewing methods and procedures to ensure they are still valid
- Re-evaluating workplace conditions if circumstances change or new hazards arise
- Monitoring safety incidents related to the intrinsic properties of our products to continuously improve our safety precautions

Through the implementation of the company's safety and health policy, Röhm targets a zero-accident environment for the benefit of our customers and employees. Additionally, we target for zero accidents while transporting, storing and handling our products at our customers' sites.

Since 2023, we have been committed to implementing a seamless complaint management system covering customer health and safety criteria, such as specifications, impurities, packaging, labeling, appearance, documentation, application and customer problems.

## E2-2 Actions related to pollution

**Our actions in relation to pollution**

We ensure that the legal regulations on emissions into the air are complied with in all regions and countries. We carry out regular and close analyses of the air pollution parameters for $NO_x$, VOC, $SO_2$ and ammonia. The main guidelines are the legal requirements in the respective regions. We are committed to taking a proactive approach to measuring, controlling, documenting and reducing the relevant emissions and potentially harmful components in our exhaust gases beyond legal requirements and to preparing for stricter regulations, reduction requirements and more stringent limits in the future.

**ONGOING AND IMPLEMENTED ACTIONS FOR STRINGENT IMPLEMENTATION OF POLICIES AND TARGETS TO REDUCE EMISSIONS TO AIR AND WATER**

- Commencement of plant trials and implementation of projects for $NO_x$ reduction by spraying and injecting ammonia at the bulk monomers plant in Shanghai, resulting in a reduction of $NO_x$ emissions by 30–50% below the permitted emission levels.
- Continuous improvement of $NO_x$ emissions of our hydrogen cyanide facility in Wesseling, Germany by optimizing the control and residence time of the selective non-catalytic reduction (SNCR), resulting in a reduction of the $NO_x$ emission concentration by 50% over the last four years.
- Conversion of the off-gas treatment of our resins production in Wesseling, Germany by replacing the external combustion unit with highly efficient regenerative thermal oxidation (RTO).
- Installation of advanced process control software to lower the specific consumption of natural gas and oxygen and reduce direct $CO_2e$ emissions, as well as $NO_x$ and $SO_2$ emissions at our largest site in Worms, Germany.
- Lowering global $SO_2$ emissions by discontinuing operations in Westwego, USA in 2025 and starting up the new plant in Bay City, USA, which does not emit any $SO_2$ into the atmosphere. This will result in a minimum reduction of 30% of Röhm's $SO_2$ emissions globally.
- Certification of the Worms, Wesseling and Hanau sites according to Operation Clean Sweep standards in 2025. Many measures have been defined and implemented to reduce and eliminate the unintentional release of microplastics to air and especially to water. To a very large extent, this addresses the requirements of EU Regulation 2025/2365, effective as of December 2025, on preventing plastic pellet losses in order to reduce microplastic pollution.
- With the construction of the new C2-technology plant in the USA, we commissioned a modern, innovative water treatment facility in the form of wetlands, which clears low-contaminated wastewater. The cleared water will be cycled back into our processes. Therefore, we saw a significant peak in the CapEx for water related investments in 2023 and 2024. After the inauguration of the wetland wastewater clearance facility, the required CapEx for water-related investments will be significantly lower in the coming years. Operation of this wetland facility will entail additional costs for maintenance, analysis, inspection and repair.

## E2-3 Targets related to pollution

**Effectiveness of policies and action**

Our sustainability policy describes the requirements for Röhm's sustainability goals and the distribution of responsibilities and tasks within the company. As a result, the sustainability goals and the global sustainability strategy include the following key topics:

### TRACK2030 – GREENHOUSE GAS EMISSIONS. DECARBONIZATION, COMMITMENT TO NET-ZERO GHG EMISSIONS 2050

Please refer to the corresponding chapter in E1 – Climate change.

### WASTEWATER MANAGEMENT

- By 2024: Utilization of a harmonized system and KPIs for wastewater management
- By 2024: Report COD/N/P consistently, reduction in accordance with legal requirements
- By 2025: Certification of European Röhm locations for Operation Clean Sweep
- By 2025: Commissioning of the wetland facility in Bay City, Texas, USA, for purification and recycling of wastewater

### AIR POLLUTION ($SO_2$, VOC, $NO_x$, AMMONIA)

**Fine dust/Particulate matter:** Development and implementation of effective measures for handling dangerous fine dust in connection with the filling and emptying of catalysts worldwide.

**$NO_x$:** Development of several options for reducing $NO_x$ in the exhaust gas for at least 2 MMA technologies (C3 process and C2 process). The aim is to reduce the $NO_x$ concentration by >20% compared to the approved limits. Another goal is to reduce the ammonium equivalents for $NO_x$ denitrification by >10% or the corresponding reduction in traces of ammonia in the exhaust gas.

**$SO_2$:** Implementation and commissioning of the C2 process in Bay City, Texas, USA as an $SO_2$-free MMA process. By 2027: Reduction in global $SO_2$ emissions by at least 100 t/a (taking into account the $SO_2$ emissions in connection with the MMA plant in Westwego, Louisiana, USA – $SO_2$ emissions are accounted for at Cornerstone Chemical Company LLC). Additional reduction of $SO_2$ emissions by a further 100 t/a by 2030. Total reduction of >200 t/a by 2030 compared to the base year 2020.

**VOC:** We are committed to strictly managing and reducing the amount of VOC concentrations in our emissions, as well as reducing the absolute amount emitted. Our goal is to reduce VOC emissions by 20% compared to the base year 2020.

### POLLUTION TO SOIL

Pollution to soil was not identified as a material topic for Röhm. However, pollution to soil may occur as a consequence of an unexpected event. Generally, the prevention of pollution to air, water and soil is embedded into our Röhm management targets as part of the key performance indicator Röhm Process Safety Incident Rate (RPSIR). The management target for RPSIR and related processes covers unexpected events.

### EMISSIONS OF MICROPLASTICS TO THE ENVIRONMENT

Röhm participates in Operation Clean Sweep® (OCS), an international initiative dedicated to preventing the loss of plastic granules, flakes and powder and ensuring that these materials do not end up in the environment.

In 2025, we achieved external certification of all European manufacturing sites for Operation Clean Sweep.

### SUBSTANCES OF CONCERN AND SUBSTANCES OF VERY HIGH CONCERN

We aim to phase out substances of very high concern. In keeping with our policy, we have adopted certain formulas and replaced substances of very high concern with uncritical alternatives. We continuously screen relevant substances in the R&D and Product Development departments and replace them once new information becomes available.

We will take all reasonable steps to ensure the health and safety of our customers when they use our products, including during transportation, storage, use and handling. Please also refer to details provided in the chapter E2-1 Policies.

Our sustainability policy describes all qualitative and quantitative targets for the short-, medium- and long-term, which are defined on a voluntary basis. The implementation and achievement of targets is the responsibility of the respective business areas and functions. Activities and goals are regularly tracked, measured and assessed against the base year 2020. Findings are reported at regular intervals (at least once a year), and published transparently in the form of progress reports (usually in the ESG Report, Carbon Disclosure Project, UN Global Compact).

## E2-4 Pollution to air, water, soil

**Data on pollution to air, water and soil**

All sites at which Röhm has financial and operational control report data on pollution to air and water to central ESHQ once a year. The data are compiled, aggregated and made available for reporting. This procedure supports our management process.

**Pollution to air in reporting year 2025**

| EMISSIONS* | TOTAL AMOUNT |
|---|---|
| $SO_2$ [mt] | 593 |
| $NO_x$ [mt] | 219 |
| VOC [mt] | 63 |

*Emissions for Bay City are still being assessed and will be reported at full-scale in the next ESG-report 2026

**Pollution to water in reporting year 2025**

| EMISSIONS* | TOTAL AMOUNT |
|---|---|
| COD [mt] | 185,23 |
| Phosphorus [mt] | 2,86 |
| Nitrogen [mt] | 19,21 |
| Heavy metals – Nickel [mt] | 0,02 |
| Heavy metals – Chromium [mt] | 0,02 |
| Heavy metals – Lead [mt] | 0,03 |
| Heavy metals – Zinc [mt] | 2,70 |

As a chemical company, Röhm considers avoiding or minimizing pollution to air, water and soil a crucial responsibility. For this reason, several attributes for pollutants are added on a voluntary basis to ensure a high level of transparency.

**Pollution to soil in reporting year 2025**

One unexpected spill event was recorded at the facility in Bay City, Texas, USA in 2025, without any sustained contamination or damages to the environment.

**Microplastics**

In our downstream processes, Röhm manufactures PMMA molding compounds as well as methacrylate resins, both of which are considered microplastics, as the average particle size is below 5 mm.

In 2025, we produced 170 kt of these products. The volume of microplastics sourced in the market for producing molding compounds amounted to 197 t in 2025.

**Measurement methodologies applied for pollution to air and water**

The technologies we use to quantify emissions to air and water allow us to maintain our operation permits at all our plants globally and are considered state-of-the-art.

**Pollution to air:** For our major assets, we conduct continuous measurements according to approved environmental standards (e.g., DIN EN norm) using state-of-the-art technologies and equipment that completely meet official requirements. $NO_x$ is determined using chemiluminescence, $SO_2$ with ion chromatography and VOC by means of flame ionization detector analysis.

**Pollution to water:** Chemical oxygen demand, phosphorous and nitrogen loading are measured using spectrophotometry methods.

## E2-5 Substances of concern

**Substances of concern and very high concern**

Röhm complies with all applicable legal requirements related to substances of concern (SoCs) and substances of very high concern (SVHCs) under the REACH regulation as well as relevant national legislation. Röhm assumes responsibility for reducing, whenever technically feasible, eliminating the use of SVHCs within its operations.

For all material inflows (procured or used substances) and material outflows (substances as part of products), Röhm monitors and documents SoCs and SVHCs through plant-specific hazardous substances registers maintained across all global operations. These registers ensure the traceability of substances throughout the supply chain and support compliance with ESRS disclosure requirements for the handling, use and phase-out of regulated substances.

The classification of SoCs and SVHCs recorded in the hazardous substances registers follows the ESRS definitions of “substances of concern,” based solely on hazard-class criteria. According to ESRS Annex II, SoCs are substances that meet the criteria set out in Article 57 and are identified in accordance with Article 59(1) of EU Regulation (EC) No 1907/2006 (REACH). SoCs also include substances classified in Part 3 of Annex VI to EU Regulation (EC) No 1272/2008 (CLP) within the hazard classes referenced by ESRS. SVHCs are substances that meet the criteria laid down in Article 57 of REACH and have been identified in accordance with Article 59(1).

The current analysis is based on the presence or absence of substances falling within the hazard classes defined in the ESRS for SoCs and SVHCs. A substance may appear multiple times in this analysis if it belongs to more than one hazard class. At this stage, the assessment does not include the quantities used or produced for each identified substance. Röhm intends to incorporate the quantitative breakdown required by the ESRS into future reporting.

As new hazard classes have been introduced into the EU CLP regulation with a transition period extending until November 1, 2026 for mandatory classification and labelling, the incorporation of these hazard classes for procured substances relies on the availability and accuracy of information provided by suppliers. While the full identification of SoCs and SVHCs according to these new hazard classes is still evolving, Röhm remains committed to progressively enhancing its hazardous substance registers as new information becomes available. The newly introduced hazard classes include: i) Endocrine disruptors for human health and for the environment; ii) Substances with persistent, mobile and toxic (PMT) properties or very persistent, very mobile (vPvM) properties; and iii) Substances with persistent, bioaccumulative and toxic (PBT) properties or very persistent, very bioaccumulative (vPvB) properties.

Table *"Allocation of Substances of Concern and Substances of Very High Concern to Hazard Classes,"* lists all substances that can be assigned to one of the ESRS-defined hazard classes in accordance with the definitions of SoCs and SVHCs.

In recent years, Röhm has made substantial progress in phasing out all SVHCs from products placed on the market. In the course of 2026, this phase-out will be completed through the replacement of the one remaining SVHC – present at a very low concentration in a single product – with a non-hazardous alternative. This ongoing substitution process is carried out in full compliance with REACH requirements and supports Röhm's goal of eliminating SVHCs.

**Allocation of Substances of Concern and Substances of Very High Concern to Hazard Classes**

| | SUBSTANCES PROCURED OR USED | | SUBSTANCES AS PART OF PRODUCTS | |
|---|---|---|---|---|
| | SoC | SVHC | SoC | SVHC |
| **Human health hazard** | | | | |
| Carcinogenicity categories 1† and 2 | • | • | | |
| Germ cell mutagenicity categories 1† and 2 | • | | | |
| Reproductive toxicity categories 1† and 2 | • | | | |
| Endocrine disruption for human health 1† and 2 | • | | | |
| Respiratory sensitization category 1† | • | | | |
| Skin sensitization category 1 | • | N/A | • | N/A |
| Specific target organ toxicity, repeated exposure categories 1 and 2 | • | N/A | • | N/A |
| Specific target organ toxicity, single exposure categories 1 and 2 | • | N/A | • | N/A |
| **Environmental hazard** | | | | |
| Endocrine disruption for the environment 1† and 2 | | | | • |
| Persistent, Mobile and Toxic or Very Persistent, Very Mobile properties† | | | | |
| Persistent, Bioaccumulative and Toxic or Very Persistent, Very Bioaccumulative properties† | | • | | |
| Chronic hazard to the aquatic environment categories 1 to 4 | • | N/A | • | N/A |
| Hazardous to the ozone layer | | N/A | | N/A |

• At least one substance has been identified as falling within this hazard class; N/A: Hazard class is not applicable for SVHC classification;
†Hazard class category is applicable for SVHC classification.

## E2-6 Financial effects

**Quantitative information about anticipated financial effects of materials, risks and opportunities arising from pollution-related impacts**

Through our double materiality analysis, we concluded that there are no significant financial risks and opportunities arising from pollution-related impacts.

However, as a chemical company, Röhm is exposed to the risk of unexpected/accidental events. The failure of production facilities or disruptions to production processes can potentially cause personal injury and environmental damage, such as emissions of pollutants. This can potentially have a significant negative impact on business and earnings development.

To assess and monitor potential business risks from internal or external sources, Röhm has established an overarching Risk Committee and Risk Management Process. The responsibilities of the Risk Committee include monitoring the continuous Risk Management Process and validating the company-wide risk situation. The Risk Committee comprises the Chief Financial Officer and the heads of business units and certain functional departments. The Risk Management Process was further developed in 2023 based on Röhm's global Risk Management Policy.

We consider unexpected/accidental events to pose a potential significant financial risk of more than €50 million. However, the likelihood of such an event occurring is minimal. We have mitigation measures in place to limit the financial impact.

**Financial effects related to substances of (very high) concern, major incidents and remediation costs in relation to pollution**

No major incidents in conjunction with pollution occurred within the reporting year 2025. No CapEX or OpEX were spent in conjunction with pollution. The data points on net revenue from products and services related to substances of (very high) concern, provisions for environmental protection and remediation costs, and negative impacts on financials from pollution-related events are subject to a phase-in and will be reported in the future according to updated ESRS requirements.

**With innovative ideas and technologies, we make our processes more efficient and save energy and water.**

## FOCUS TOPIC ENVIRONMENT

# GREATER PROCESS EFFICIENCY FOR LOWER $CO_2$ EMISSIONS

New technologies, sustainable materials, renewable energies and process efficiency are the four levers of the time-bound action plan with which Röhm aims to reduce $CO_2$e emissions by 30% per ton of product manufactured by 2030. The conscious and economical use of raw materials and energy resources reduces the burden on the environment. Savings can be reinvested to secure the future.

Successfully completed process-efficiency projects from 2025 are already having an impact. They also demonstrate the workforce's strong sense of responsibility and innovative spirit.

As part of the reconstruction of the sulfuric acid recovery plant – an important unit for the integrated site in Worms, Germany – the fourth and final reactor was converted from heavy fuel oil to natural gas last year. This saves as much $CO_2$e as 3,800 passenger cars emit annually.

In the production of methacrylamide in Worms, Germany, vapor condensates (evaporated liquids that are recondensed) are generated, most of which can be reintegrated into the process. Until now, condensate that could not be kept in the loop was discharged and incinerated. The natural gas required for incineration releases emissions and adds to cost. In this publicly funded project, the excess vapor condensate is reused at the integrated site by mixing it into one dedicated process water stream. This saves energy in the incineration unit and reduces the amount of demineralized water required in the methacrylic acid plant.

Altogether, the measure reduces natural gas consumption by approximately 4,000 MWh per year. This corresponds to the annual heating demand of 200 single-family homes. $CO_2e$ emissions decrease by 750 tons per year.

During product changes or process start-up phase in Röhm's molding compound production, off-spec materials are produced that are still valuable – some can be reprocessed, while others are sold for further use. There are also waste streams that must be disposed of at a cost. These include polymer residues contaminated with packaging materials, glass fragments, metal parts and dust. With the goal of reducing both total waste at Röhm and waste per ton of product produced worldwide by 30% by 2030 compared to 2020, operations, logistics and sales succeeded in reducing the waste volume from 600 tons to 150 tons.

Production losses cost money and squander valuable resources. At the MMA plant in Shanghai, China, improved control technology and process-engineering measures significantly increased product yield and reduced the amount of residual waste requiring disposal. The Glacial Methacrylic Acid producing GMAA plant, in Worms achieved similar results. Changes in operating conditions and technical improvements reduced undesirable side reactions, resulting in specific lower raw material consumption.

The conversion of the off gas treatment of our resins production in Wesseling, Germany by replacing the external combustion unit with highly efficient regenerative thermal oxidation (RTO) not only reduced Röhm's overall power consumption, but also $CO_2e$ emissions during the external incineration.

As part of a comprehensive, subsidy-eligible plan for energy-efficient use of the Innovation Center and other buildings, four photovoltaic systems were installed and have been in operation at the Worms site in Germany since early 2025. The estimated yield of the installed capacity is 350 MWh annually – enough to supply about 100 households with electricity for a year. This is expected to reduce $CO_2e$ emissions by around 100 tons annually.

In 2026, additional energy-efficiency projects are planned – for example, a more efficient combustion-air supply at Röhm's site in Wesseling, Germany, which is expected to save 750 MWh annually.

**"Recycling is better than disposal."**

***Artur Majer***
*Coordinator and Deputy Team Lead of Logistics Molding Compounds in Worms*

**"We use every kilowatt hour delivered by the sun. It is both an ecological and an economic investment."**

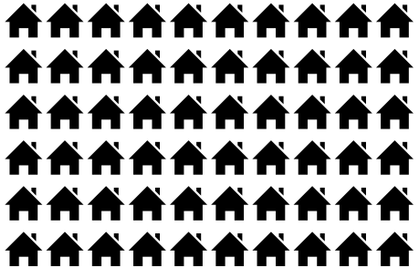
***Steffen Wissel***
*Head of Energy Management at Röhm*

**THE ESTIMATED YIELD OF THE INSTALLED CAPACITY IN WORMS**

annually

**350 MWh**

This is enough to supply 100 households with electricity for a year.



This is expected to reduce $CO_2e$ emissions by around

**100 tons** annually

ESRS E3

# WATER AND MARINE RESOURCES

## E3-1 Policies related to water and marine resources

**How we manage material impacts, risks and opportunities related to water and marine resources**

Water-related aspects are addressed within Röhm's sustainability policy. Risks and opportunities directly related to operations and business are covered by Röhm's risk management process (see chapter E2-1).

**Policies related to areas of high water stress**

Röhm has conducted a water stress analysis utilizing the tool Aqueduct 4.0 provided by the World Resources Institute.

Röhm has sites in high water stress areas. Site-specific details relating to water resources include:

| | |
|---|---|
| **Shanghai, China** | The share of Röhm's global water demand is < 2%. Water-saving measures (e.g., closed-loop cooling) have been applied at this site which has shown significant impact on water consumption. |
| **Osceola, AR, USA** | The annual water demand is < 1% of annual Röhm global water demand. This was therefore not considered to be material. |
| **Hanau, Germany** | Water withdrawal volumes are far below 1% of Röhm's total water demand. Similarly, this was not considered to be material. |

Considering these facts, Röhm does not intend to adopt a dedicated policy for areas of high water stress, but will continue to manage water consumption through existing policies, actions and targets (see chapter E3-2 and chapter E3-3).

## E3-2 Actions and resources related to water and marine resources

**Our actions in relation to water and marine resources**

Most of the water demand (98%) at Röhm is used for cooling purposes. The proportion of cooling water from closed cooling circuits is 90%. In water stress areas, >99.5% of the cooling water is supplied from closed cooling water circuits.

In the year 2024, Röhm put into operations its wetland facility in Bay City, Texas, USA, which will assist in the avoidance of approximately 1 million m³ of freshwater uptake. Additional operating costs (Röhm's water-related OpEx) are required for the maintenance, analysis, inspection and repair of this wetland facility. This innovative water treatment system enables us to treat low-contaminated water through an environmentally friendly method, for which the water is then recycled within our processes, resulting in greater than 95% efficiency. In addition, the wetlands serve as a habitat for local flora and fauna.

As part of its wastewater reduction efforts, Röhm introduced a new process at the Wesseling site in 2025. The improved handling of contaminated wastewater generated during maintenance enables the reuse of wastewater, eliminating the need for treatment and subsequent discharge.

**Our actions in relation to high water stress areas**

For the sites with high water stress as outlined in chapter E3-2, we have identified a water-recycling opportunity at our site in Shanghai, China that will further reduce freshwater uptake. No further measures have been identified for Hanau, Germany and Osceola, Arkansas, USA.

## E3-3 Targets related to water and marine resources

**Effectiveness of policies and action through targets**

Röhm has formulated water-related targets within its Sustainability Policy. Compared to the base year 2020, we want, by 2030, to:

- Reduce the absolute amount of fresh water withdrawals by 15%
- Reduce the specific water requirement of all Röhm products by 10%
- Reduce water consumption by 10%

Röhm is committed by means of regular testing to ensure that all wastewater and discharges from our operations meet legal requirements. We promote measures that enable the reuse and recycling of water in our operations.

By carefully and responsibly managing and reporting water-related topics, we ensure 100% compliance with local and national laws, rules and regulations. In the reporting year 2025, we had no compliance issues that conflicted with water-related laws, rules or regulations. Röhm GmbH is an authority approved expert organization according to §52 AwSV (Ordinance on Facilities for Handling Substances Hazardous to Water). This entitles us to carry out our own inspections of plants handling substances that are hazardous

to water, to provide expert reports and to certify Röhm's own facilities as specialist facilities.

Progress on key performance indicators (KPIs) is documented in the annual ESG Report, which provides information on the effectiveness of policies and actions through tracked targets, referencing both the base year and respective goals.

## E3-4 Water consumption

**Data on water for reporting year 2025**

| | |
|---|---|
| **Total water consumption** | 4,172,205 m³ |
| **Total water consumption in areas at water risk, including areas of high water stress** | 2,584,943 m³ |
| **Total water recycled and reused** | 143,886,733 m³ are reused in closed-circuit cooling |
| **Water reused in closed-circuit cooling** | Yes |
| **Total water stored / Changes in water storage** | 0 |
| **Water intensity ratio** | 7.0 m³ per t product volumes sold |

Water measurement is a mandatory part of our permit processes, with many associated restrictions. We strictly adhere to all corresponding rules and regulations globally. We continuously measure water withdrawal and consumption at all our production facilities.

We use various volume-measuring equipment, such as oval gear meters, mass flow meters and others. At our major production sites, water volume measurements are redundant and directly connected to the process control systems. Water meters are inspected frequently by the municipal/regional calibration office.

Water discharges – total volumes – are measured and recorded continuously by water meters on site during controlled operations. They are also monitored continuously on-site and reported to central ESHQ for aggregation and evaluation annually. Röhm's water consumption is calculated based on the difference between water intake and water discharge volumes.

ESRS E5

# RESOURCE USE AND THE CIRCULAR ECONOMY

## E5-1 Policies related to resource use and the circular economy

**How we manage material impacts, risks and opportunities related to pollution**

Röhm's sustainability policy and environmental, safety, health, quality and energy (ESHQ) policy encompass principles of resource use and the circular economy, while associated risks and opportunities are included in our risk management policy. The policies take a comprehensive approach to waste management, recycling, the circular economy and sustainable procurement, representing a firm commitment to:

- Promoting a sustainable circular economy for PMMA
- Encouraging the recycling of PMMA products
- Increasing the use of circular and sustainable raw materials
- Avoiding waste and reusing and recycling materials wherever possible

Our company is committed to anchoring sustainability as an essential criteria in its procurement strategy. We integrate environmental, social and governance (ESG) criteria into our purchasing decisions to minimize our environmental and social impact. We prefer suppliers who use environmentally friendly practices, conserve resources and adhere to ethical labor standards.

## E5-2 Actions and resources related to resource use and the circular economy

**Our actions in relation to resources and raw material use**

Röhm created organizational prerequisites in this area in 2023, setting up dedicated functions for the circular economy within its sustainability department, regionally and in the responsible business areas. In addition, from 2023 onwards, Röhm has anchored the resulting goals in its sustainability managers' annual target agreements and in the Röhm Management Objectives.

The following actions have been taken to improve Röhm's resource use and promote a circular economy:

### RESOURCE EFFICIENCY

In 2025, Röhm began operations at its new production facility in Bay City, Texas, USA. A new MMA process is being used at the plant, representing a significant advancement in MMA production. The Bay City facility is designed to have a better yield compared to other MMA production processes, resulting in improved resource and energy efficiency.

In addition, Röhm is constantly evaluating options to increase process yield and thus achieve higher resource efficiency.

### SUSTAINABLE FEEDSTOCK

Röhm conducted a comprehensive feedstock analysis which included:

- Intensive engagement with sustainable feedstock suppliers
- Assessment of our full range of essential raw materials, such as acetone, methanol, ammonia and ethylene.

Based on the outcome of this analysis, Röhm intends to partially substitute fossil feedstocks with (bio-)circular alternatives as part of our TRACK2030 time-bound action plan.

On a global level, we are engaging with many of our suppliers on a regular basis, e.g., at trade fairs or through a questionnaire on essential feedstocks.

In the 2025 supplier questionnaire, we covered >70% of our Scope 3.1. emissions.

Röhm is actively pursuing long-term partnerships with suppliers of sustainable feedstocks and signing letters of intent to secure the necessary volumes.

### WASTE

The adoption of sustainable feedstocks and new technologies may generate new waste streams. Effective waste management, including recycling, reuse and safe disposal, is vital to minimize environmental impact and avoid waste. Röhm applies a set of key performance indicators (KPI) related to scrap costs for out-of-spec material and rework costs that will serve as the basis for future waste-related activities.

In 2025, Röhm launched an initiative to assess alternative treatment options for its waste streams, with a focus on reducing disposal and incineration. The objective of this initiative is to apply the principles of reuse and recycling, thereby increasing resource efficiency, avoiding waste sent to incineration or landfill, and creating added-value. This initiative will be continued in 2026.

Additional waste impacts are expected from the closure of the production site in Westwego, Louisiana, USA, which ceased operations in 2025.

In the short-term, demolition activities will generate additional waste, such as material from excavation works. However, from a mid-term perspective, the discontinuation of production at this site will significantly reduce the generation of hazardous waste.

At the MMA plant in Shanghai, Röhm has successfully transformed one of its liquid waste treatment processes to support circular economy practices. This waste stream has now been converted into several commercially usable products. One of these is an ammonia product that can be directly reused at the Shanghai production site. This waste-to-resource approach not only avoids hazardous waste but also reduces carbon emissions, improves resource efficiency and creates additional value.

### CIRCULAR ECONOMY INITIATIVES

Röhm is committed to reducing waste and promoting a circular economy through:

- *pro*Terra products: Röhm offers a broad portfolio of sustainable products which contain recycled or renewable materials under the label *pro*Terra, including monomers, molding compounds and methacrylate resins. In addition, the production sites in Worms, Wesseling and Shanghai have received ISCC PLUS certification, which provides tracability along the value chain for the renewable materials used in *pro*Terra products.
- Strategic Recycling Alliance: Röhm started the European Strategic PMMA Recycling Alliance with three partners in 2024, focusing on producing recycled methyl methacrylate (rMMA) in virgin-like quality from PMMA waste and residues. The use of rMMA opens up additional business opportunities for Röhm. Additionally, Röhm has awarded NEXTCHEM a feasibility study to look at combining a fully integrated PMMA-polymer recycling plant with Röhm's existing facility in Worms, Germany.
- Closed-loop systems: Röhm installed recycling systems at downstream customers where by-products are reworked into virgin quality materials and looped back into the value chain.
- European initiative for industrial packaging return: Röhm rolled out this initiative in 2024 to strengthen the circular economy approach and align with the requirements of the European Directive 94/62/ EG on packaging and with the relevant German law (VerpackG).
- Röhm has made product carbon footprints (PCF) and life cycle analysis (LCA) available to customers, accounting for 95% of Röhm's sales.
- Röhm's products are primarily used in long-living applications. That means its products and any products made of them promote sustainable design within the value chain.

## E5-3 Targets related to resource use and the circular economy

**Effectiveness of policies and action through targets**

Röhm has set the following targets and objectives:

### RESOURCE INFLOWS

- In 2025, Röhm determined the product carbon footprints (PCF) for all essential raw materials, covering more than 95% of all materials sourced.
- Mid-term target (by 2026): We are evaluating sustainable raw material options, and the main KPI to be introduced will be $CO_2$e avoidance costs.
- Röhm has concluded binding commercial agreements with raw materials suppliers on circular or bio-circular raw materials amounting to >1,000 t/a by 2027 and >5,000 t/a by 2029.
- Long-term target (by 2030+): In accordance with our TRACK2030 goals and time-bound action plan, we aim to reduce Scope 3 emissions by 400,000 t $CO_2$e through sustainable, circular and/or bio-based raw materials.

### MATERIAL OUTFLOWS / CIRCULAR ECONOMY OBJECTIVES

- Develop innovative recycling technologies for production by-products and post-consumer waste.
- Increase utilization of recycled PMMA or recycled monomer in production processes, and in customer offerings and applications.
- Conceptualize a circular economy within the methacrylate value chain encompassing raw materials, monomers and PMMA-based products.
- Our goal is also to create corresponding production capacities by 2027 for circular products, such as chemically recycled methyl methacrylate.
- We aim to help customers reduce their carbon footprint and other environmental impacts (acidification, eutrophication, specific freshwater consumption) by offering alternative sustainable products (*pro*Terra). By 2030, we will create life cycle analysis (cradle to gate) and/or environmental product declarations (EPDs) covering >95% of our sales and make them available to its customers.

### WASTE REDUCTION TARGETS, COMPARED TO THE BASE YEAR 2020

- By 2027: reduce the amount of hazardous waste from production by more than 10,000 t/a
- By 2030: decrease absolute and specific waste generation by 30%
- By 2030: completely eliminate incineration and landfill of PMMA-related production waste through recycling

Röhm's ESG reports regularly document our progress on achieving the above targets and objectives.

## E5-4 Resource inflows

**Information on material resource inflows**

Our key material inflows encompass the sourcing of raw materials for chemical production, such as ammonia, acetone, methanol, ethylene, methane and catalysts, as well as packaging materials and industrial gases.

**Overall weight of products and biological and recycled materials**

In 2025, Röhm purchased approx. 917 kilotons of raw materials, packaging and gases. This includes 5.2 kilotons of bio-based materials, as well as 6,8 kilotons of by-products from material recovery/reuse, each of which equals less than 2% of material inflows attributed to biological materials or recycled or secondary components.

All data calculations are based on invoiced material inflows and information from our internal material and supplier qualification process. Röhm tracks all product movements with a state-of-the-art enterprise resource planning (ERP) tool using material numbers as identifiers.

## E5-5 Resource outflows

**Key products and materials from production processes**

**PRODUCTS AND MATERIALS**

Röhm's key product outflows, which have been described in detail in ESRS2 SBM-1, can be summarized as follows:

- Methyl methacrylate (MMA), sodium cyanide, methacrylic acid, butyl methacrylate, methacrylate hydroxyesters and methacrylamide
- PMMA-based molding compounds
- Reactive resins for road-marking systems and special coating applications
- Binders for paints, inks, coatings, adhesives and heat-sealing applications
- Products, technologies and services related to the production, transport and handling of cyanides

**WASTE**

Any waste produced is categorized in line with local regulatory requirements. The volumes of the different waste hierarchies (typically differentiated between hazardous and non-hazardous) are presented in the table below:

**Durability of products placed on the market**

Our products are intermediate products that are used for a broad range of markets, and the durability of our products differs accordingly. For example:

- PMMA-based plastic sheets used in the construction industry have an average durability of 30 years.
- PMMA-based products have a lifetime of up to 40 years.
- Röhm products that are applied in cold plastic road-marking systems have an average durability of 9–10 years (source: Deutsche Studiengesellschaft für Straßenmarkierungen e. V).

**Contribution to reparability of products**

Generally, most of our products are intermediate products (e.g., chemicals, molding compounds, resins, etc.) whose applications are not designed as repairable end products. However, end products based on our intermediate MMA or PMMA products are repairable in the sense that those surfaces, if scratched, can be polished and/or restored.

**Recyclable content in products and product packaging**

Röhm's *pro*Terra brand portfolio offers a substantial amount of recycled or renewable materials. Depending on the product, the share of recycled material ranges between 30–35% by weight. Higher shares are available upon request

In terms of packaging, Röhm has established a European-wide reporting process for packaging material volumes in accordance with §7 of the German Packaging Act (VerpackG). Currently, the share of recycled content in the associated packaging is 0%. Given that Röhm handles hazardous substances, evaluations have been initiated to identify suitable packaging materials containing recycled content, with product safety and the secure handling of Röhm products remaining the highest priority.

**Waste generated**

In the reporting year 2025, a total volume of 118,997 metric tons of waste were generated within Röhm's organizational boundaries.

**Waste by hierarchy in reporting year 2025**

| | TOTAL AMOUNT |
|---|---|
| **Non-hazardous waste [mt]** | 93,846 |
| **Hazardous waste [mt]** | 25,151 |
| **Radioactive waste [mt]** | 0 |

**Waste diverted from disposal, breakdown by hazardous and non-hazardous waste and treatment type in reporting year 2025**

| Hazardous waste | Total Amount |
|---|---|
| Preparation for reus e[mt] | 94 |
| Recycling [mt] | 768 |
| Other recovery operations [mt] | 193 |
| **Total hazardous waste diverted from disposal [mt]** | **1.055** |

| Non-hazardous waste | Total Amount |
|---|---|
| Preparation for reuse [mt] | 2.768 |
| Recycling [mt]) | 1.853 |
| Other recovery operations [mt] | 634 |
| **Total non-hazardous waste diverted from disposal [mt]** | **5.255** |
| **Total waste diverted from disposal [mt]** | **6.310** |

**Waste directed to disposal, breakdown by hazardous and non-hazardous waste and treatment type in reporting year 2025**

| Hazardous waste | Total Amount |
|---|---|
| Incineration (with energy recovery) [mt] | 16,958 |
| Incineration (without recovery) [mt] | 382 |
| Landfill [mt] | 2,301 |
| Other disposal operations [mt] | 4,456 |
| **Total hazardous waste directed to disposal [mt]** | **24,097** |

| Non-hazardous waste | Total amount |
|---|---|
| Incineration (with energy recovery) [mt] | 2,116 |
| Incineration (without recovery) [mt] | 992 |
| Landfill [mt] | 84,327 |
| Other disposal operations [mt] | 1,154 |
| **Total non-hazardous waste directed to disposal [mt]** | **88,589** |
| **Total waste directed to disposal [mt]** | **112,686** |

Röhm uses a state-of-the-art enterprise resource planning (ERP) tool to track all product movements. All data and associated reports are generated using this tool.

## E5-6 Financial effects

**Disclosure of quantitative and qualitative information about anticipated financial effects of material risks and opportunities arising from resource use and circular economy-related impacts as well as critical assumptions made**

Data points on the financial effects of resource use and the circular economy are subject to a phase-in and will be disclosed in the future as requested by the ESRS.

# SOCIAL

CONTENTS

# SOCIAL



ESRS S1

# OWN WORKFORCE

## S1-1 Policies related to own workforce

**Our policies to manage material impacts, risks and opportunities related to our own workforce**

Röhm believes that our people are the key to our success, and that diverse teams achieve better results. We foster a supportive workplace through our dedicated policies to manage material impacts, risks and opportunities.

### EMPLOYEE RELATIONS

- Commitment to the principles of the Universal Declaration of Human Rights and the Ten Principles of the United Nations Global Compact
- Röhm's Code of Conduct (includes topics like fair employment and diversity)
- Respect for labor rights through compliance with labor laws, employment contracts, collective agreements, the works council and more
- Active employee engagement through social dialogue, freedom of association and the existence of works councils, as well as the information, consultation and participation rights of workers and collective bargaining, including the rate of workers covered by collective agreements

### COMPENSATION & BENEFITS

As an attractive employer, Röhm offers competitive wages based on our chemistry tariff for our employees and also a large number of voluntary employer benefits.

*= POLICIES, ACTIONS, TARGETS*

## DIVERSITY & INCLUSION AS WELL AS PEOPLE DEVELOPMENT

Towards the end of 2023, Röhm introduced a Diversity & Inclusion Policy with the aim of encouraging employees to advocate for diversity and inclusion, make impartial decisions and reflect on their thought processes. The policy requires Röhm and its leaders to evaluate processes that may contribute to inequality, and it provides a systematic and strategic approach to integrate diversity and inclusion into the company's culture and operational practices. This policy supports Röhm's commitment to increasing the global share of women in the workforce to at least 35% by 2030. Our company is committed to preventing discrimination and promoting equal opportunities throughout the entire employee lifecycle. During recruitment, we use standardized and competency-based job descriptions and train our hiring managers on non-discrimination and unconscious bias. To prevent discrimination in professional development and promotion, we rely on transparent performance criteria and offer equal access to training programs for all employees. We also maintain a safe and respectful work environment by enforcing a clear anti-harassment policy and providing confidential channels for reporting concerns. Equal opportunities in the workplace are further supported through flexible work arrangements and regular diversity awareness initiatives. Additionally, we promote the inclusion of employees with disabilities by offering workplace accommodations where needed and ensuring accessibility in both our physical and digital work environments.

## OCCUPATIONAL HEALTH & SAFETY

We pay great attention to the safety of our employees and the prevention of incidents at our sites and plants and during the transport of raw materials and products. Our safety-first commitment reflects our goal of having zero incidents.

Since the issue of safety affects employees, working conditions, products and the environment, our ESHQ policy is binding for all employees. In addition, we have implemented an Occupational Health & Safety and Health Promotion Policy and a Process Safety Management Policy.

## IT SECURITY & DATA PROTECTION

Electronically processed information and data security is crucial to Röhm's success. Röhm has developed an IT security strategy and established organizational and technical measures to safeguard the availability, confidentiality and integrity of our IT infrastructure against cybercrime (including digital industrial espionage and manipulation caused by cyber attacks). The secure use of information systems is described in binding guidelines and regulations throughout the Group and is promoted and monitored as part of our internal control systems.

**Engagement with people in our own workforce**

Röhm has established various guidelines, e.g., "Röhm Code of Conduct," "Declaration of Human Rights Principles," "Röhm policy living wage," "general works agreement on reconciling work and family life," "Diversity & Inclusion Policy," "Design of remuneration systems" and collective agreements, to provide clarity and fairness to all our employees. Workshops and surveys have also been conducted with employees to engage with them on topics such as work-life balance, unconscious bias ("REFLECT"), resilience, reflection on time management ("EFFECT"), training against discrimination (via the online training program SAM®) and "bullying and fairness in the workplace". In 2025, we introduced an additional training program titled "Speak Up," aimed at strengthening psychological safety and fostering a sense of belonging within our teams.

**Measures to provide and (or) enable remedy for human rights impacts**

Röhm's Code of Conduct and our Diversity & Inclusion Policy guarantee in a formal and binding manner the right of our employees to be safeguarded against discrimination, and the obligation of managers to avoid discrimination when recruiting, developing and promoting employees. Throughout 2024, training on the Diversity & Inclusion Policy was rolled out to all employees at Röhm and had a participation rate of 95%. This training is scheduled to recur every three years, with the next cycle planned for 2027.

**Our policies regarding human rights**

Zero tolerance for child labor, forced labor and human trafficking is a core value at Röhm. Röhm complies with all labor and employment laws and standards in the countries in which we operate. As a global enterprise, we are also committed to the principles of the Universal Declaration of Human Rights and the Ten Principles of the United Nations Global Compact. We published our updated and expanded Code of Conduct in July 2024, to include requirements for fair employment and diversity and explicitly prohibit offenses such as child labor, compulsory labor and forced labor. In addition, we published a declaration on human rights in 2024, which also refers to and explicitly prohibits these offenses.

**ESHQ policies and processes and management system**

At Röhm, we prioritize the health and safety of our employees. Röhm has in place ESHQ polices which are implemented into its Integrated Business Management System. Röhm's Code of Conduct forms the basis of three policies that are applicable globally, i.e. a group-wide Environment, Safety, Health, Quality and Energy (ESHQE) Policy, an Occupational Health & Safety and Health Promotion Policy, and a Process Safety Management Policy. These policies, along with the processes of the ESHQE functional department derived from them, are rooted in and fully compliant with the respective relevant legislation.

Our ESHQ policies are binding for all employees, and the corresponding Integrated Business Management System covers all workers, activities, sites and workplaces. All ESHQ policies are approved by our management board. All relevant topics are shaped and implemented by our ESHQ department via detailed process descriptions and cascaded to sites and employees via regional ESHQ managers.

**Grounds for discrimination are specifically covered in policy**

Grounds for discrimination are covered in our Code of Conduct and our declaration of human rights.

**Implementation of anti-discrimination-policies**

Our policies are binding for all members of management and employees. Training on our policies is conducted regularly at Röhm.

## S1-2 Process: Worker engagement

**Integrating the perspectives of our own workforce**

We believe that effective organizational strategies must be based on the actual experiences and needs of our employees. At Röhm, we have various communication and engagement channels to ensure that our employees' perspectives are considered, and to assess the effectiveness of our engagement activities:

- As a member of the Chemical Employers' Association, we adhere to the collective agreement of the chemical industry.
- Company-specific agreements enhance our workplace policies and cover working conditions and training, career and performance management, compensation structures, work-life balance initiatives, 360-degree feedback processes and more.
- We collaborate closely on the company-specific agreements with a general works council that represents all employees in Germany. Management and local works councils jointly organize interactive communication sessions, providing employees with opportunities to discuss and contribute input on working conditions. These sessions take place at least every four months. In 2025, we had four employee meetings with the local works council at each of our site in Worms, Darmstadt and in Wesseling.
- Our management objectives explicitly emphasize the importance of meaningful engagement with our workforce and provide clear guidelines for integrating employee perspectives into decision-making. As part of our 2025 goals, we focused on strengthening this dialogue by aiming to improve our Net Promoter Score, thereby ensuring that employee feedback is systematically captured, evaluated and translated into actionable improvements.
- Anonymous feedback can be provided by the pulse checks that are conducted at least twice a year for all global employees. These short surveys cover working conditions and satisfaction at Röhm but also include questions on current topics. In 2025, particular emphasis was placed on leadership and safety culture, as well as on our organizational culture, communication and transformation efforts.
- Appraisal interviews are mandatory for all non-tariff employees and are part of the performance management cycle relevant to bonuses.
- There is no link to variable remuneration for tariff employees, but appraisal and feedback meetings were also mandatory in 2025.

**Commitment to agreements related to respect of human rights of workers**

Röhm is also committed to the principles of the Universal Declaration of Human Rights and the Ten Principles of the United Nations Global Compact, of which we are a member and for which we submit regular progress reports. We are also committed to the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

## S1-3 Process: Remediate impacts

**Measures to remediate and prevent negative impact on people in our own workforce**

Röhm is committed to overcoming negative impacts on the workforce and improving employee satisfaction, engagement and retention. Systematic processes have been established to protect and support our employees, and additional communication and resolution channels have been created. We foster a positive failure culture and encourage our employees to raise concerns or needs either directly with their managers, a trusted person in our HR department or a representative of the works council. Moreover, our whistleblower systems offer the possibility of raising concerns through a safe and anonymous channel. In addition to the standard rules, we introduced a "Golden Principle" that applies to all situations and regulations. This Golden Principle is also binding for everyone: every employee is expected and empowered to address unsafe situations and activities and to help actively eliminate them. It is mandatory to stop work when behavior or conditions are unsafe, regardless of the economic impact and without fear of personal consequences.

### OCCUPATIONAL HEALTH & SAFETY

To mitigate negative impacts on our workforce due to occupational incidents we foster a proactive and participatory approach to workplace safety. Training sessions on our basic safety and life-saving rules stimulate conversations and debates on safe behavior and safety concerns. Our employees are actively engaged in discussions about safety concerns and contribute their expertise to hazard and risk assessments, which in turn directly shapes our safety guidelines and regulations. Röhm has a systematic process in place for the assessment of risks and hazards, as well as for the evaluation of incidents and near-misses. Employees are expected and encouraged to identify, report and intervene when unsafe or unhealthy work conditions are observed.

### IT SECURITY & DATA PROTECTION

To mitigate negative impacts on our workforce, such as loss of personal data due to the potential violation of legal regulations (e.g., EU GDPR) or cybersecurity attacks against our IT infrastructure, we implemented our IT security strategy with a dedicated Data Protection Officer in place who is responsible for all issues relating to personal data.

**Specific channels to raise concerns or needs**

We have a robust whistleblower system in place for anyone to report grievances, compliance violations, incidents of corruption, workplace harassment and anything that is generally considered unacceptable from a legal and integrity point of view. The system was enhanced in 2023 to comply with the German Supply Chain Due Diligence Act and EU Whistleblower Protection Directive.

The employee reporting an issue is guaranteed protection from negative consequences. Every reported case receives meticulous attention with strict adherence to legally mandated timeframes.

Data protection and data security are always guaranteed and based on contractually agreed safety and security levels provided by the supplier. The respective compliance officers at Röhm process the reports received and initiate appropriate measures if actual violations have been identified.

A link to the reporting system is available on our website. Anyone can submit a report anonymously or leave their contact details if they choose to do so. There is also the option to submit any reports by email or by phone.

When possible, active engagement with system users and solicitation of feedback on case-handling procedures is conducted with the aim of improving the process.

**Procedures by which the company supports or requires the availability of channels**
The system offers three ways to report an issue or concern easily, securely and, if desired, anonymously: via an online interface on our intranet and website, via an email address (compliance@roehm.com) or via our regional compliance hotlines.

**How we track and monitor issues raised and addressed**
In 2025, 15 reports were received via the online interface, 7 of which used the secure inbox to receive feedback or answer questions. All reports were processed with the utmost care, confidentially and within legally prescribed deadlines. Data protection and data security are always guaranteed. The respective compliance officers at Röhm process the information received and initiate appropriate measures if actual breaches are identified.

**Knowledge of structures and processes and protection of whistleblowers**
A compliance initiative was launched in mid-2024. It included corresponding publications on the intranet, videos to be seen on site monitors, and posters in information boxes. It is the responsibility of every employee to maintain safety and compliance, every day, in every place at Röhm. For this reason, Röhm operates the above-mentioned whistleblower system to encourage all employees to report misconduct and violations. Please also see G1–1, paragraph 7.

## S1-4 Actions and resources related to own workforce

**Our action plans and resources to manage material impacts, risks and opportunities**

### EMPLOYEE RELATIONS

At Röhm we recognize that attracting top talent is essential for maintaining our competitive edge. We prioritize employee retention and development as crucial elements of our talent management strategy. The cornerstone of this approach is an ongoing dialogue between supervisors and employees, focusing on performance evaluation and professional growth. We have enhanced our employer appeal by offering flexible working models, including remote options, crafting job advertisements to attract diverse talent, particularly women, and launching our employee referral program (see Focus Topic People & Empowerment on page 86). This program offers financial incentives to employees who successfully recommend new hires, leveraging our staff's networks and their understanding of our company culture.

### COMPENSATION & BENEFITS (ADEQUATE WAGES)

Various guidelines and collective agreements provide clarity and fairness to our employees. Globally, around 74% of our employees are covered by collective agreements on working conditions and remuneration as well as bargaining agreements related to 360° feedback processes and work–life balance, which support career development and help reduce discrimination and harassment.

Röhm is a member of the Chemical Employers Association. All agreements of the collective bargaining agreement apply, including overtime pay regulations on working overtime, night work, leaves, work on Sundays and public holidays, and on-call duty. Our brochure on the topic of the non-tariff remuneration system is available for every employee via the intranet and creates transparency. Every employee is well informed about the remuneration process. The salary bands of non-tariff employees are regularly reviewed and adjusted to market conditions. Other employee benefits include occupational pension plans, long-term accounts, group accident insurance, supplementary nursing care insurance (CareFlex Chemie) and an employee participation program (Hi5).

### DIVERSITY & INCLUSION AS WELL AS PEOPLE DEVELOPMENT

To ensure fairness and eliminate bias, our hiring managers undergo training in non-discriminatory interview techniques and unconscious bias awareness.

The Diversity & Inclusion dashboard is available within SAP SuccessFactors and is reported in the "quarterly business call". We also reached a participation rate of 95% in global training for the Diversity & Inclusion policy in 2024 and trained all our employees on our global Code of Conduct in 2025. In China, we received ISO certification for HR Management for D&I (ISO 30415).

We actively promote internal mobility, creating diverse career paths and preparing high-potential employees for senior roles through targeted training, support and internal coaching by experienced managers. Our Human Resources Department diligently tracks training metrics and collects feedback to continuously enhance our training offerings.

In 2025, 42 people successfully completed their apprenticeships at Röhm, and almost all of them were offered permanent employment. In September 2025, another 49 people began their first year of training in ten different occupations at the Worms, Darmstadt, Hanau and Wesseling sites. With a total of 159 apprentices, Röhm maintains a training rate of 8% in Germany, ensuring a reliable pipeline of qualified professionals to support production and specialist departments in the years ahead. This strong commitment to vocational training secures the company's long term operational capability and makes an important contribution to society by developing the skilled workforce of tomorrow.

## OCCUPATIONAL HEALTH & SAFETY

Structured safety governance is in place through the establishment of statutory occupational health and safety committees. Our utmost priority regarding occupational safety is to avoid incidents through substitution of hazards if applicable, technical solutions (engineered safety features and equipment), organizational procedures (workplace policies and operational guidelines) and personal protective measures (individual safety equipment and training). Our global and local crisis and incident management teams ensure appropriate emergency preparedness and responses in the event of incidents. We analyze near misses and incidents carefully to learn from them so we can derive precautionary measures for prevention and improvement.

For example, in Germany, the committee conducts monthly Occupational Health and Safety meetings which focus on incident prevention and broader occupational health discussions. In addition, the "Life Saving Rules" have been rolled out throughout the company with an attention-getting campaign in which each rule is represented by an animated "safety hero". The message is simple and straightforward: If I adhere to these rules, I and all others will be safer. Extensive training on these rules was conducted throughout 2024 and 2025 and will continue.

One of our key goals at Röhm is to prevent incidents from occurring in the first place, and as such we prioritize a comprehensive approach to workplace safety, focusing on prevention and continuous improvement:

- Röhm has safety experts who provide on-site guidance and monitoring.
- Hazards are eliminated wherever possible before work commences or a plant is put into operation.
- A cross-functional team, comprising plant-specific expertise, knowledge of internal safety standards and familiarity with external regulatory requirements, conducts a thorough hazard risk assessment at each facility.
- Regular reviews are conducted to ensure that the risk assessments remain current, or actions are taken to immediately adapt safety protocols in response to operational changes, new technologies and evolving regulatory landscapes.
- Employees undergo regular mandatory safety training on the hazards and risks related to their workplace and the handling of hazardous materials.
- Comprehensive seminars are held on occupational safety by our certified health and safety specialists.
- Employees are actively engaged and are directly involved in occupational safety initiatives, joint safety inspections and the selection of personal protective equipment, and they are provided with regular updates on safety-related measures.
- Röhm has a comprehensive safety management system in place for all its plants. The system includes:
  - Operational standards: All plants and processes adhere to industry best practices, local laws and regulations. Site and plant managers are accountable for regulatory compliance.
  - Incident management: All Röhm sites worldwide have incident management teams in place, and we regularly carry out emergency training and incident drills at our sites to be prepared for any kind of incident. Our Crisis and Incident Management Team on corporate level (reachable 24/7) ensures that management is immediately informed in case of an incident and is put in a position to take appropriate countermeasures. All near misses and incidents are systematically recorded and investigated, targeted preventive measures are implemented and a company-wide dissemination of key findings takes place in the form of "lessons learned".

In addition to preventing incidents, Röhm has also taken a detailed look at the working conditions, including psychological stress, in all areas of the group as part of our risk-analysis process. Our commitment to employee well-being extends beyond safety to encompass comprehensive health care. Our larger sites feature dedicated company medical services, equipped to handle both the specific risks associated with hazardous substances and to provide swift, professional care for incidents and acute health issues. The on-site outpatient clinics offer a range of preventive and emergency services, including optional screenings for cardiovascular diseases, cancer and diabetes, as well as smoking-cessation support and vaccination programs. Recognizing the importance of mental health and work-life balance, we provide psychosocial counseling, conflict management assistance and addiction support. Additionally, we offer preventive advice and information on managing occupational stress, burnout and depression, ensuring our employees have access to comprehensive support for both their professional and personal challenges. In the USA and China, we also offer attractive healthcare coverage programs as there is limited public health insurance.

## IT SECURITY AND DATA PROTECTION

Röhm upholds strict data protection standards across its global operations, prioritizing transparency and legal compliance. We adhere to data protection laws in all our operational countries, promptly deleting data when its purpose is fulfilled.

Röhm has a dedicated Data Protection Officer and a Security Operations Center in place. Data is classified using a risk-based approach which then defines the applicable level of protection. We maintain firewalls, proxies and perimeter security systems in order to implement and ensure data safety. At Röhm, all data is assigned to specific data owners to establish clear accountability. A zero-trust approach is being taken.

We are transitioning to a model where no device is automatically trusted, even within our corporate network or if previously verified.

Our cybersecurity provider conducts annual assessments of our IT systems, ensuring a high level of security across our digital infrastructure, mitigating the risk of cyber-threats and preventing cyber attacks.

Röhm provides mandatory training in IT Security and Data Privacy for all employees handling personal data.

In 2025, there were no identified leaks, thefts or losses of data and no complaints from outside parties or regulatory bodies regarding breaches in privacy (regardless of the entity, e.g., customers, suppliers, employees).

In 2025, 92% of our employees worldwide completed training on phishing and security awareness via our online training tool.

**Effectiveness of actions and initiatives**

The effectiveness of actions and initiatives is monitored through key performance indicators (KPIs) and assessed to aim for continuous improvement.

### EMPLOYEE RELATIONS

**Table 1 Employee turnover rate**

| COUNTRY | RATE | LEAVERS |
|---|---|---|
| Germany | 6% | 121 |
| Americas* | 23% | 78 |
| APAC | 4% | 16 |
| RoW | 0% | 0 |
| Globally | 8% | 215 |

* closure of the production site in Westwego, Louisiana

**Table 2 Number of employees**

| COUNTRY | TOTAL |
|---|---|
| Germany | 2,015 |
| Americas | 335 |
| APAC | 398 |
| RoW | 37 |
| Globally | 2,785 |

These KPIs are permanently available via our SuccessFactors dashboard. Röhm board members and the global leadership team have access to the global KPIs.

### OCCUPATIONAL HEALTH & SAFETY

- Total Recordable Incident Rate (TRIR) serves as the main external occupational safety performance indicator
- Röhm Total Recordable Incident Rate (RTRIR) serves as the main internal occupational safety performance indicator
- Process Safety Incident Rate (PSIR) serves as the main external required indicator for process and plant safety performance
- Röhm Process Safety Incident Rate (RPSIR) serves as the main internal indicator for process and plant safety performance

These KPIs are reported monthly to the Board of Directors and other internal stakeholders.

### IT SECURITY AND DATA PROTECTION

- Two successful, customer-inflicted phishing attempts were recognized and resolved.
- Number of employees who have completed training on IT Security and Data Protection exceeds 90% – safeguarded by being part of the automated training system (annual KPI).

These KPIs are reported according to CISO/CIO.

## S1-5 Targets related to own workforce

**Our targets set to manage material impacts, risks and opportunities**

Our aim is to create fair and equitable remuneration structures for all employees. To ensure this, we adhere to existing general collective bargaining agreements in relevant regions. Röhm offers its workers additional security through above-average working conditions.

This includes flexible working time and stronger protection against unfair dismissal compared to legal minimums, additional company-funded retirement plans, special benefits and extra compensation for shift workers and those in physically demanding jobs, and more.

In Germany we offer working hours of 37.5 hours per week and at least 30 days of paid vacation.

### COMPENSATION & BENEFITS (ADEQUATE WAGES)

Since 2024, we have been committed to continuously paying 100% of our employees globally a salary that exceeds the minimum living wage. Our collective bargaining agreement in Germany additionally guarantees that wages are generally far above the legal minimum wage and competitive compared to other industries. Regular salary increases are negotiated as part of the agreement. The agreement defines 13 salary groups based on job complexity, qualifications and responsibility. This ensures fair income for comparable work, and reduces wage disparities.

### DIVERSITY & INCLUSION AS WELL AS PEOPLE DEVELOPMENT

We continuously strengthen diversity and foster an inclusive work environment through a range of targeted measures. We have set ourselves the goal of increasing the global share of women in our workforce to at least 35% by 2030. To support monitoring and transparency, all members of the global leadership team have access to a global dashboard in SAP SuccessFactors, providing real time insights into this and other diversity indicators.

## OCCUPATIONAL HEALTH & SAFETY

- Occupational safety (recordable occupational safety events per 200,000 working hours not incl. contractor hours): RTRIR 0.85
- Process safety (process safety events per 1 million working hours incl. contractor hours): RPSIR 0.85

Improvement of occupational safety performance: 100% at all facilities

- Implementation of the Röhm Safety Framework ("Life Saving Rules") training courses
- Derivation and implementation of suitable occupational safety measures at incident hotspots
- Introduction of additional company-wide occupational safety actions: Safety Moments as part of regular meetings, Safety Days/Weeks on site
- Introduction of the new initiatives Activity Observation and Activity Analysis to encourage communication about safety-related topics among all employees

## IT SECURITY & DATA PROTECTION

- Improved protection of assets and operating areas through the implementation of IT/OT cybersecurity measures
- Completion of IT/OT cybersecurity risk analyses in all operations and relevant departments worldwide
- Implementation and documentation of risk assessment for OT cybersecurity in accordance with the regulatory requirements for all German sites and relevant work areas

# S1-6 Employee characteristics

**Table 3** **Employee head count by gender**

| GENDER | NUMBER OF EMPLOYEES (HEAD COUNT) |
|---|---|
| **Male** | 2,219 |
| **Female** | 566 |
| **Other** | 0 |
| **Not reported** | 0 |
| **Total Employees** | **2,785** |

**Table 4** **Employee head count in countries where the undertaking has at least 50 employees representing at least 10% of its total number of employees**

| COUNTRY | NUMBER OF EMPLOYEES (HEADCOUNT) |
|---|---|
| **Germany** | 2,015 |
| **USA** | 322 |
| **China** | 382 |

**Table 5** **Employees by contract type, broken down by gender (head count or FTE)**

| HEADCOUNT / FTE | FEMALE | MALE | OTHER* | NOT DISCLOSED | TOTAL |
|---|---|---|---|---|---|
| **Number of employees** | 566 | 2,219 | 0 | 0 | **2,785** |
| **Number of permanent employees** | 519 | 2,082 | 0 | 0 | **2,601** |
| **Number of temporary employees** | 47 | 137 | 0 | 0 | **184** |
| **Number of non-guaranteed hours employees** | n/a | n/a | n/a | n/a | **n/a** |
| **Number of full-time employees** | 455 | 2,174 | 0 | 0 | **2,629** |
| **Number of part-time employees** | 111 | 45 | 0 | 0 | **156** |

**Methodologies and assumptions used to compile data**

The data was generated and analyzed from SAP HCM and SAP SuccessFactors. The number of employees is calculated on a per capita basis and amounts to 2,785 worldwide. Employee numbers are reported at the end of the reporting period (Dec. 31, 2025).

## S1-7 Non-employee characteristics

**Number of non-employees in own workforce**
As at the reporting date of December 31, 2025, Röhm employed a total of 16 people worldwide via temporary employment agencies, 10 of them in Germany.

**Methodologies and assumptions used to compile data**
Non-employees are reported in headcount; the reporting date is December 31, 2025. Data is compiled out of SAP SuccessFactors.

**Contextual information necessary to understand data (non-employee workers)**
No additional background information is available that is required to understand the data. The number of employees per temporary employee varies over time; as at the reporting date of December 31, 2025, it was 16 worldwide (10 of them in Germany) and is not unusually high or low.

**Description of basis of preparation of non-employees estimated number**
Röhm employs significantly less than 1% of its workforce as temporary workers, so there is no strategic planning for this personnel resource, which is adjusted as required.

## S1-8 Collective bargaining

**Employees covered by collective bargaining agreements**
Globally, around 74% of our employees are covered by collective agreements on working conditions and remuneration. In Germany, 100% of employees are covered by workers' representatives. There are no agreements with employees for representation by the European Works Council (EWC), Societas Europaea (SE) Works Council, or Societas Cooperativa Europaea (SCE) Works Council. See Table 6.

## S1-9 Diversity metrics

**Gender distribution in number of employees at top management level**
Board of Directors: 3 men; Global Leadership Team: 4 women, 16 men See Table 7.

**Age distribution of employees**
The age distribution of the employees at Röhm is as follows:

- Under 30 years: 21% (580 employees)
- Between 30 and 50 years: 50% (1,406 employees)
- Over 50 years: 29 % (799 employees) See Table 8.

## S1-10 Adequate wages

**All employees are paid adequate wages**
Röhm's global remuneration policy, developed with the support of an external consultant and approved by the Board of Directors of Röhm and AI Plex (Luxembourg) S.à.r.l, ensures fair compensation across the organization. Key features include:

- Standardized base salaries
- Extra-/overtime compensation for all employees (based on our time tracking systems)
- Annual performance-based bonuses for non-collective agreement staff

This comprehensive approach promotes equitable pay practices throughout the company.

All our employees are paid an adequate wage in accordance with local laws.

Röhm offers a diverse range of benefits tailored to regional needs, available to both full-time and part-time employees. These include:

- Short-term incentives
- Accident insurance
- Bereavement pay
- Flexible work-time accounts
- Performance bonuses
- Long-term care coverage
- Meal allowances
- Holiday pay
- Company sports support

Additionally, the HI5 program in Germany and China allows employees to invest in Röhm's success, earning interest on their investments.

**Table 6** **Collective bargaining coverage and social dialogue**

| COLLECTIVE BARGAINING COVERAGE 2023-2025 | | | SOCIAL DIALOGUE 2023-2025 |
|---|---|---|---|
| Coverage Rate | Employees – EEA* | Employees – Non-EEA* | Workplace representation (EEA only)* |
| **0–19%** | — | Americas, APAC | — |
| **20–39%** | — | — | — |
| **40–59%** | — | — | — |
| **60–79%** | — | — | — |
| **80–100%** | Germany | — | Germany |

*European Economic Area

**Table 7** **Diversity at Top Management 2023, 2024, 2025**

| | 2023 | | 2024 | | 2025 | |
|---|---|---|---|---|---|---|
| **GENDER** | **NUMBER** | **PERCENTAGE** | **NUMBER** | **PERCENTAGE** | **NUMBER** | **PERCENTAGE** |
| **Female** | 2 | 8% | 2 | 8% | 4 | 20% |
| **Male** | 22 | 92% | 23 | 92% | 16 | 80% |
| **Other** | 0 | 0 | 0 | 0 | 0 | 0 |
| **Not reported** | — | — | — | — | — | — |
| **Total Top Management** | 24 | 100% | 25 | 100% | 20 | 100% |

**Table 8** **Diversity at Own Workforce broken down by age group 2025**

| **AGE** | **NUMBER** | **PERCENTAGE** |
|---|---|---|
| **Under 30 years** | 580 | 21% |
| **Between 30 and 50 years** | 1,406 | 50% |
| **Over 50 years** | 799 | 29% |
| **Not reported** | | |
| **Total Own Workforce** | 2,785 | 100% |

## S1-11 Social protection

**All employees in own workforce are covered by social protection**
The sick pay supplement at Röhm compensates for or mitigates financial losses that occur in the event of illness after the end of the statutory continued payment of remuneration due to the subsequent receipt of sick pay. The sick pay supplement applies for a certain period and is dependent on length of service. The regulation goes beyond the provisions of the collective agreement and applies to non-tariff and executive employees.

In 2023, we implemented a new, modern company pension plan in Germany. Employees can select their individual components completely digitally and receive projections of their pension entitlements online. This program also offers benefits such as occupational disability insurance or coverage in the event of death.

## S1-13 Training & skills

**Regular performance and career development reviews**
All employees of all genders participate in annual performance reviews.
See Table 9.

**Trainings**
On average, our employees completed 6.4 hours of training in 2025 (17,787 hours in total). In terms of content, the spectrum ranged from management training to project management skills. Men took part in 14,172 training hours, women in 3,615 training hours.
See Table 10.

## S1-14 Health & safety

**Health and safety management**
All employees in our workforce are covered by a health-and-safety management system based on legal requirements and recognized standards or guidelines.

There were no fatalities among our workforce as result of work-related injuries and work-related ill health. Neither were there fatalities as a result of work-related injuries or work-related ill health of other employees working at the company's sites.

**Number of recordable work-related incidents for own workforce:**
13 recordable incidents

**Rate of recordable work-related incidents for own workforce (TRIR):**
0.47

**Röhm Total Recordable Incident Rate (RTRIR):**
0.68

**Process Safety Incident Rate (PSIR):**
1.97

**Rate of Process Safety Incidents at Röhm (RPSIR):**
0.28

**Number of days lost to work-related injuries and fatalities from work-related incidents, work-related ill health and fatalities from ill health related to employees:**
961 days

## S1-15 Work-life balance

**Family-related leave**
All employees are entitled to parental leave. In 2025, 81 employees took parental leave (44 men, 37 women), representing 3 percent of our total workforce.

Paragraph 8 of the collective agreement for the chemical industry for Röhm GmbH regulates time off from work (e.g., for marriage, birth of a child, illness of a spouse, work anniversaries and similar).
See Table 11.

## S1-16 Compensation metrics

**Gender pay gap**
To improve fair pay between men and women, we carried out an analysis of the gender pay gap for Germany in 2025 with data from 2024..
The results show that Röhm has an adjusted gender pay gap of 2.5%. Compared to the chemical industry and German industry as a whole, this is better than the benchmark. Our annual salary adjustment process, based on our global policy, eliminates further discrepancies and ensures equal pay for equal work. See Table 12.

**Annual total remuneration ratio**
The annual total remuneration ratio required is not disclosed, as the company has determined that publication of this metric is not appropriate due to the sensitivitiy of the underlying data.

## S1-17 Human rights incidents

**Incidents of potential discrimination**
In 2025, two incidents of discrimination were reported via the whistleblower system or other national contact points.

**Complaints filed through channels for people in own workforce to raise concerns**
Both incidents of discrimination that were filed in 2025 were subject to thorough investigation. An internal team collected background information, conducted interviews and gathered relevant materials, as required. In no case was disciplinary action taken.

**Fines, penalties, and compensation for damages as result of incidents of discrimination**
Zero fines, penalties and compensation for damages.

**Data compiling**
At least twice a year, the regions in which Röhm operates are surveyed on this topic using the "Segment Compliance Officers Reporting Template" presentation by the regional managers.

**Human rights issues and incidents**
No human rights issues or incidents connected to our own workforce have occurred.

**Table 9** **Training & Skills development**
**Regular performance and career development reviews 2023, 2024, 2025**

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| **GENDER** | **PERCENTAGE OF EMPLOYEES** | **PERCENTAGE OF EMPLOYEES** | **PERCENTAGE OF EMPLOYEES** |
| **Female** | 100% | 100% | 100% |
| **Male** | 100% | 100% | 100% |
| **Other** | — | — | — |
| **Not reported** | — | — | — |
| **Total Employees** | 100% | 100% | 100% |

**Table 10** **Training & Skills development**
**Average number of training hours for core skills training 2023, 2024, 2025**

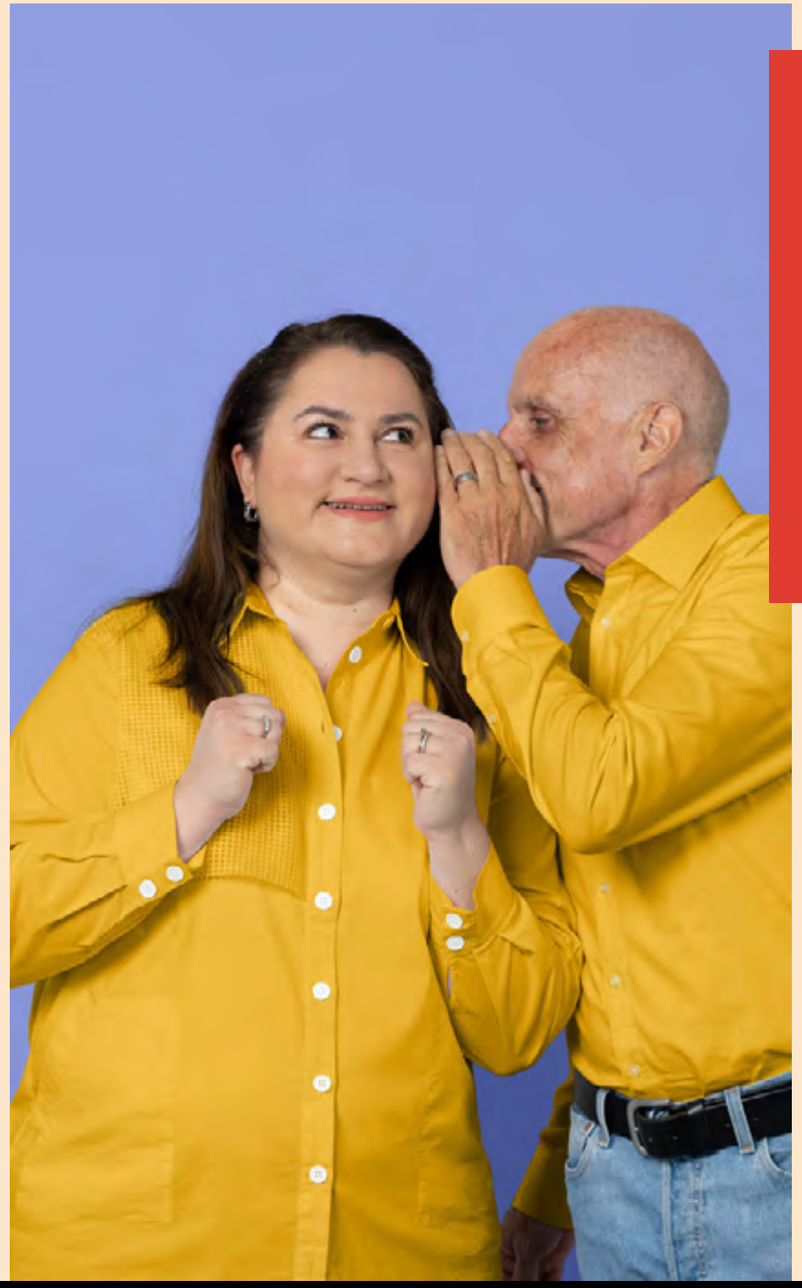
| GENDER | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Female** | 3,463 | 2,645 | 3,615 |
| **Male** | 14,316 | 10,385 | 14,172 |
| **Other** | — | — | — |
| **Not reported** | — | — | — |
| **Total training hours** | 17,779 | 13,030 | 17,787 |

**Table 11** **Familiy-related leave**

| | 2025 |
|---|---|
| **GENDER** | **PERCENTAGE OF EMPLOYEES THAT TOOK FAMILIY-RELATED LEAVE** |
| **Female** | 7% |
| **Male** | 2% |
| **Other** | — |
| **Not reported** | — |
| **Total Employees** | 3% |

**Table 12** **Compensation metrics**

| RENUMERATION | 2024 |
|---|---|
| **Gender pay gap ratio Germany** | 2.50% |
| **Remuneration ratio** | The annual total remuneration ratio required is not disclosed, as the company has determined that publication of this metric is not appropriate due to the sensitivity of the underlying data. |



**FOCUS TOPIC** PEOPLE & EMPOWERMENT

# Hi$^{R}$ – THE EMPLOYEE REFERRAL PROGRAM

At Hi$^{R}$, Röhm's employee referral program in Germany, there are only winners – three, to be precise. First, job seekers benefit from access to attractive opportunities. Second, employees can look forward to a lucrative bonus when their referrals are successfully placed. Finally, Röhm benefits by finding the right skilled workers for the desired activities more quickly and efficiently.

"Employees are the best ambassadors of our company. They can easily assess whether friends or acquaintances are a good fit for Röhm," says Susan Beißmann, Head of Department at Human Resources. "We are also feeling the shortage of skilled workers and are competing for well-trained specialists. It helps us considerably when employees recommend Röhm as an attractive employer."

Hi$^{R}$ actively involves Röhm employees as "recruiters". Interested parties, approached by friends, neighbors or relatives, come to the job interviews already informed and with more concrete ideas about the company.

**"Employees are the best ambassadors of our company. They can easily assess whether friends or acquaintances are a good fit for Röhm."**

***Susan Beißmann***
*Head of HR Business Partnering*

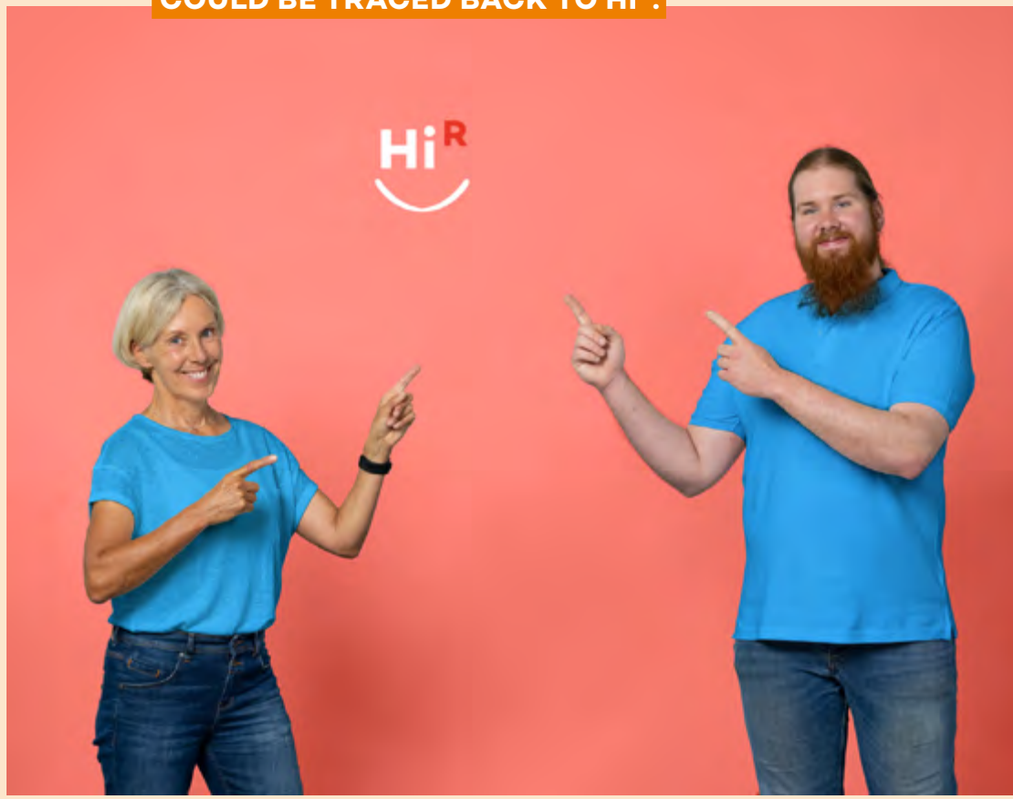
In the case of Daniel Monsch, who has been the external company coordinator for electrical assembly since September 2025, it was his brother who drew his attention to his new job. “I had previously worked in a craft business and quickly recognized the opportunity,” says Daniel Monsch. Here at Röhm, he is completing additional training alongside his job to become a master electrician, training he also needs to carry out his job as an external company coordinator.


The plant fire brigade in Worms, Germany, was also looking for reinforcements for operations inside and outside Röhm. René Herzog and Marcel Keller have been part of a highly motivated team since the end of 2025. Herzog learned about the job advertisement from a friend. “Sure, we’re on call 24 hours a day, but in the past I’ve always had jobs with emergency services. I’m used to the schedule and enjoy the challenges and the varied routine.”

The employee referral program, which is covered by a general works agreement, has been well received. In 2025, 20% of new hires could be traced back to Hi$^{R}$, making it possible to fill vacancies, especially in production and logistics.

Comparable referral programs also exist in China and the USA.

**IN 2025, 20% OF NEW HIRES COULD BE TRACED BACK TO HI$^{R}$.**




**“I had previously worked in a craft business and quickly recognized the opportunity.”**

***Daniel Monsch***
*External company coordinator for electrical assembly*

ESRS S2

# WORKERS IN THE VALUE CHAIN

## S2-1 Policies related to value chain workers

**Our policies to manage material impacts, risks and opportunities related to value chain workers**

### DUE DILIGENCE FOR WORKERS IN THE VALUE CHAIN

As of January 1, 2025, Röhm came under the purview of the German Supply Chain Due Diligence Act (LkSG) and we published our Declaration of Human Rights Principles. Furthermore, we have integrated its requirements into our existing structures and IT-supported processes. Throughout 2024, Röhm conducted a comprehensive abstract risk analysis of our suppliers, identifying and evaluating potential risks, and implementing preventive or corrective measures where necessary. No issues were identified that required follow-up action.

Röhm also established a legally mandated complaints procedure to address concerns. The responsibility for implementing these requirements falls under the purview of the Procurement and Legal departments, ensuring a coordinated approach to maintaining ethical standards and regulatory compliance.

### IT SECURITY & DATA PROTECTION

Electronically processed information and data security is a crucial key to Röhm's success. Röhm has developed an IT security strategy and established organizational and technical measures to safeguard the availability, confidentiality and integrity of our IT infrastructure against cybercrime (including digital industrial espionage and manipulation caused by cyber attacks).

The secure use of information systems is described in binding guidelines and regulations throughout the Group and is promoted and monitored as part of our internal controls systems.

**Human rights policy commitments relevant to value chain workers**

At Röhm, we are committed to upholding rigorous ESG standards throughout our procurement and supplier relationships, adhering to both national and international regulations. Our dedication to ethical practices is evident in our focus on preventing child labor, forced labor or violations of human rights in our supply chain. Our commitment is embedded in our Code of Conduct for Suppliers in which we adhere to the principles of the Universal Declaration of Human Rights, the ten principles of the United Nations Global Compact, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the UN Convention on the Rights of the Child, the UN Convention for the Elimination of All Forms of Discrimination of Women, and the OECD Guidelines for Multinational Companies.

**General approach in relation to respect for human rights relevant to value chain workers**

We also request that all suppliers worldwide respect and adhere to Röhm's Procurement Standards (General Terms and Conditions of Purchase) and Supplier Code of Conduct. Our Supplier Code of Conduct embeds commitment to the following:

- A complete rejection of every form of forced labor
- Upholding international human and children's rights standards, specifically adhering to the International Labour Organization's Conventions 138 and 182 regarding minimum working age and the elimination of the worst forms of child labor.

  Röhm also respects stricter national regulations on child labor where applicable, demonstrating its dedication to ethical labor practices across its global operations
- Compliance of internationally recognized human rights, opposing all forms of discrimination; protection of workers in the workplace, including health protection; and employees' right of association within the bounds of prevailing laws and statutes

**General approach in relation to engagement with value chain workers**

Röhm implements a rigorous prequalification process for all new suppliers that meet a specific purchase volume threshold. This comprehensive screening evaluates potential risks across various critical areas, including corruption and bribery, environmental practices, human and labor rights, occupational safety and other aspects of corporate social responsibility throughout the value chain. Suppliers are required to answer comprehensive questionnaires and have the option to upload certificates proving that they have been audited for certain standards. Social aspects taken into consideration include equal rights and treatment of employees, mistreatment and forced labor, working hours and wages, collective bargaining and freedom of association, and impact on local communities.

## S2-2 Process for engaging workers in the value chain regarding impacts

**Global Framework Agreement or other agreements related to respecting human rights or workers**

Röhm is committed to the principles of the Universal Declaration of Human Rights and the Ten Principles of the United Nations Global Compact. We are committed to zero tolerance of child labor and forced labor, including employees in our value chain. Employees of our suppliers who work at our sites are subject to the same strict safety standards for occupational health and safety as our own employees based on our zero-accident target.

## S2-4 Actions and resources related to value chain workers

**Our action plans and resources to manage material impacts, risks and opportunities related to value chain workers**

### DUE DILIGENCE FOR WORKERS IN THE VALUE CHAIN

Our efforts in ensuring ethical business practices throughout our supply chain include:

- We work diligently to ensure that all suppliers sign and implement our Supplier Code of Conduct.
- In 2025, 133 suppliers signed our Supplier Code of Conduct.
- We assessed 166 of our suppliers focusing on social and environmental criteria.
- We significantly upgraded our whistleblower system in 2023 to align with both the German Supply Chain Due Diligence Act and the EU Whistleblower Protection Directive. The system is available to both internal and external stakeholders to report concerns or complaints (either openly or anonymously), such as supplier shortcomings, security breaches or anything that is unacceptable from a legal and integrity point of view.

### IT SECURITY & DATA PROTECTION

Röhm has a dedicated Data Protection Officer in place who is responsible for all issues relating to personal data. Data is classified using a risk-based approach which then defines the applicable level of protection. At Röhm, all data is assigned to specific data owners to establish clear accountability. Röhm ensures that employees as well as workers in the value chain are aware of the importance of IT security by holding training courses (some of which are mandatory) and by constantly providing up-to-date information, e.g., on the intranet. Our cybersecurity provider conducts annual assessments of our IT systems, ensuring a high level of security across our digital infrastructure and mitigating potential risks of cyber-threats and preventing cyber attacks.

**Severe human rights issues and incidents connected to upstream and downstream value chain**

Röhm maintains a vigilant approach to supplier management, continuously screening existing suppliers, with no significant issues detected to date. We enforce a mandatory Supplier Code of Conduct during prequalification, promoting adherence to global ESG standards and legal regulations. With a supplier base primarily in Europe, the USA and China (Shanghai), Röhm avoids sourcing environmentally harmful raw materials and has not identified any environmental concerns within its supplier portfolio. Importantly, the company has identified no known incidents of child or forced labor among its suppliers, underscoring its commitment to ethical sourcing practices.

## S2-5 Targets related to workers in the value chain

**Our targets set to manage material impacts, risks and opportunities related to value chain workers**

### DUE DILIGENCE FOR WORKERS IN THE VALUE CHAIN

**New suppliers in** 2025
- Total of 410 new suppliers
- 166 suppliers assessed for environmental and social aspects
- 133 suppliers signed Röhm Supplier CoC

**Environmental Assessment**
- 12 suppliers identified as having potential negative impact
- No supplier identified as having actual negative impact

**Social Assessment**
- 13 suppliers identified as having potential negative impact
- No supplier identified as having actual negative impact

### IT SECURITY & DATA PROTECTION

IT security awareness and data protection are part of the integrated training schedule for all Röhm employees. It includes:

- Annual mandatory training on the topic
- Interactive quizzes during training to assess and reinforce knowledge retention
- Additional anti-phishing training and event-driven content

**“We can only improve what we measure.”**

***Andreas Sabbagh,***
*Global Head of ESHQ*

## FOCUS TOPIC SAFETY & HEALTH

# DATA-BASED ASSURANCE AND IMPROVEMENT OF QUALITY

Quality is decisive for customer satisfaction and trust. It is the degree of fulfillment of customer requirements and it is measurable. To strengthen customer orientation and customer proximity, Röhm works along clear KPIs.

“We can only improve what we measure,” says Andreas Sabbagh, Global Head of ESHQ at Röhm. The decisive factor here is taking a holistic view and controlling all processes from the first customer contact to the final provision of services.

Since mid-2025, Röhm’s quality managers and SCM performance managers have been more closely integrated into the company’s business areas so they can participate more directly in processes, decisions and, most importantly, meeting customer needs and requirements.

“At Röhm, we have very motivated quality experts who recently passed with flying colors the theoretical part of their Green Belt training as part of our Six Sigma workshop,” says Andreas Sabbagh. Concrete projects are now continuing in this area to make improvements across the company, in particular to reduce quality-related costs and increase customer satisfaction.

For example, Oliver Salman, Quality Manager in the Bulk Monomers business unit, is working on optimizing the filling of specialty monomers in cargo containers in Worms. The aim here is to increase punctuality, reliability and flexibility. “I’m looking forward to learning a lot of new things here, especially about the strong data-driven approach used in this project,” he says. “The Six Sigma training has helped me to identify measurable variables, such as the causes and effects of delays as well as flexibility bottlenecks, in order to identify measures for improvement.”

Chemical engineer Natalia Schlereth has been looking at the reasons for complaints in the Molding Compounds business unit for some time. There are relatively few. “That’s one of our strengths,” says the quality manager. According to surveys, customers are enthusiastic about the product quality of Röhm.. Nevertheless, much remains to be done: internally, processes must be made more efficient and “waste” reduced. “With the introduction of concrete KPIs, we are now seeing things that we knew before, but could not quantify.”

With the help of the Six Sigma tools she has learned, Natalia and her team want to investigate the causes of non-specification material in a structured and systematic way, and then recommend effective measures to ensure the highest quality is delivered right from the start.

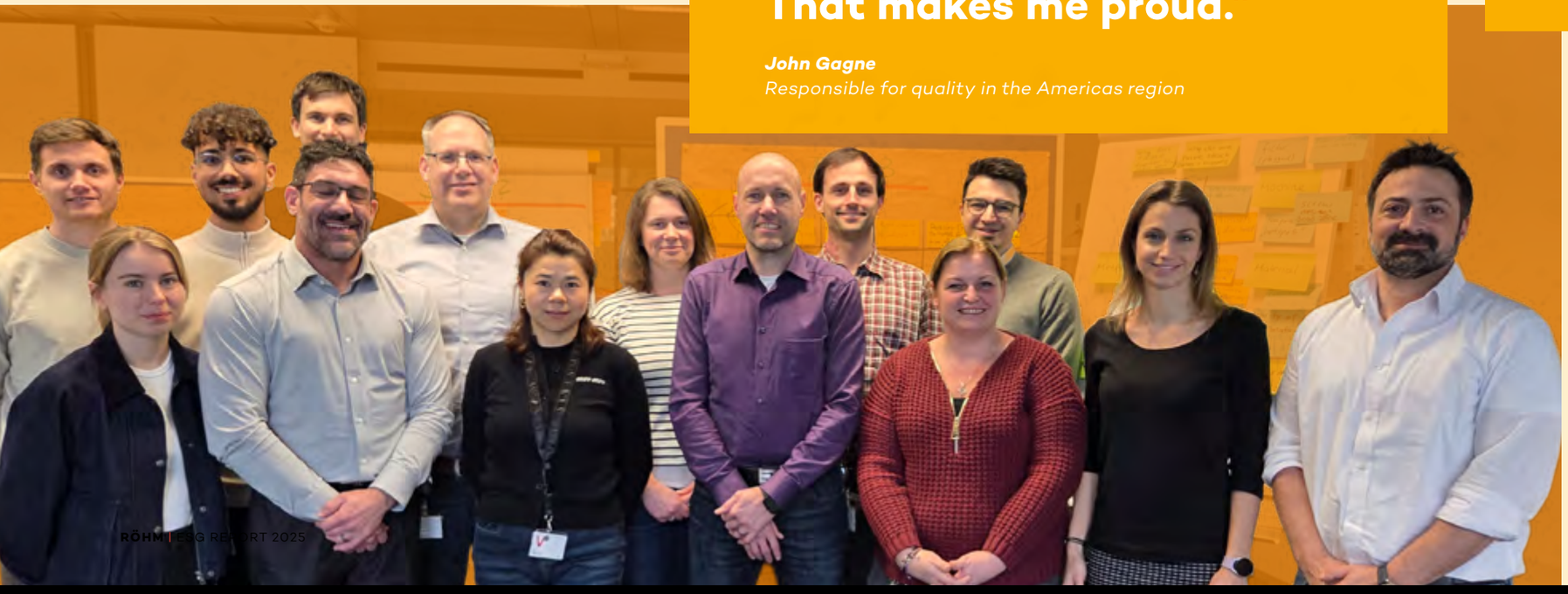
“I can actively contribute to increasing the availability of saleable products,” says John Gagne, responsible for quality in the Americas region. “That makes me proud.” The Green Belt training has sharpened his view of data-based problem solving in order to initiate effective process changes. John Gagne is convinced that this will also further increase the trust customers have in Röhm.

**“I can actively contribute to increasing the availability of saleable products. That makes me proud.”**

***John Gagne***
*Responsible for quality in the Americas region*

**“With the introduction of concrete KPIs, we are now seeing things that we knew before, but could not quantify.”**

***Natalia Schlereth***
*Quality Manager in the Molding Compounds business unit*



ESRS S3

# AFFECTED COMMUNITIES

## S3-1 Policies related to affected communities

**Our policies to manage material impacts, risks and opportunities related to affected communities**

**COMMUNITY ENGAGEMENT**

Röhm demonstrates a robust commitment to community engagement and transparency across its global operational sites. The company's dedication is formally articulated in its Code of Conduct, which emphasizes an active and transparent approach to communication with local stakeholders, including community members and regional authorities. By prioritizing transparent dialogue and active involvement, Röhm seeks to foster positive relationships and demonstrate social responsibility in the communities where it operates.

## S3-4 Actions and resources related to affected communities

**Our action plans and resources to manage material impacts, risks and opportunities related to affected communities**

**COMMUNITY ENGAGEMENT**

Röhm prioritizes community safety and transparency by collaborating with local authorities to disseminate crucial information. We proactively communicate our safety standards and provide details about hazardous substances used in our operations, as classified under the Hazardous Incident Ordinance, to all neighboring households. This essential safety information, including emergency contact numbers, is not only distributed directly to local residents but is also readily accessible on our company website, ensuring widespread availability of critical safety resources.

We support and remain actively involved within the communities in which we operate. In 2025, Röhm actively supported engagement at its locations with a focus on culture, education and sports. As the largest employer in the region, we have supported the Nibelungen-Festival in Worms for years. In Wesseling, Röhm participated in the city festival and introduced young people to sustainability topics at the SV Darmstadt environmental days. We are represented at training fairs and cooperate with schools and other educational and research institutions.

## S3-5 Targets related to affected communities

**Our targets set to manage material impacts, risks and opportunities related to affected communities**

Our commitment to community safety and transparency is ongoing and a rolling target. We have not yet adopted specific KPIs or targets to reflect our community commitments or corporate citizenship activities. However, we have defined and approved a clear framework for type, scope and local management of sponsoring activities across our locations.

ESRS S4

# CONSUMER AND END-USERS

## S4-1 Policies related to consumers and end-users

**Policies to manage material impacts, risks and opportunities**

### CUSTOMER FEEDBACK ON PRODUCTS

Sales and distribution employees as well as application engineers, researchers and developers are in close contact with customers to identify and meet their requirements and needs in good time and to find innovations and solutions for reducing $CO_2e$ emissions, the circular economy and other sustainability-related challenges in joint projects. All divisions carry out qualified customer surveys every year.

### PRODUCT STEWARDSHIP

At Röhm, product safety is a core priority and a key component of our corporate responsibility to prevent incidents when handling chemicals. The product stewardship policies ensure compliance with the relevant chemical regulations and law, a mandatory requirement for product sales. Our product stewardship ensures the development and marketing of products that are safe for both people and the environment, supporting our commitment to responsible product management throughout our life cycle in addition to legal requirements.

We have also committed to the following:

- International Cyanide Management Code (ICMC) for the manufacture (certified on voluntary basis), transport and use of cyanide in the production of gold
- Responsible Care Global Charter of the United Nations
- Responsible Care Guidelines of the German Chemical Industry Association
- ISO 9001/14001 certification

The aim is to identify, control and reduce potential risks for the health and safety of humans and the environment from products throughout their entire life cycle. Communication of the relevant information on hazardous properties and associated risks is provided in our safety data sheets in line with our internal policies and regulatory requirements.

We ensure that all substances, products and wastes that the Röhm Group manufactures, stores, markets and disposes of are in compliance with the applicable regulations.

General targets of product stewardship:

- No violations of compliance with the relevant chemical regulations and law
- Fulfilment of the company's specific voluntary commitments as a contribution to sustainability
- All legally required processes are handled in accordance with priority agreements with the business units

### IT SECURITY AND DATA PROTECTION

Electronically processed information and data security is a crucial key to Röhm's success. Röhm has developed an IT security strategy and established organizational and technical measures to safeguard the availability, confidentiality and integrity of our IT infrastructure against cybercrime (including digital industrial espionage and manipulation caused by cyber attacks). The secure use of information systems is described in binding guidelines and regulations throughout the Group and is promoted and monitored as part of our internal controls systems.

**Relevant human rights policy commitments**

Röhm is committed to the UN Guiding Principles on Business and Human Rights. Furthermore, we prioritize comprehensive product safety throughout our value chain, from raw material sourcing to customer delivery. We rigorously ensure all substances, products, waste and packaging comply with applicable regulations, and aim to identify, control and reduce potential health and environmental risks, while also supporting voluntary sustainability commitments that go beyond regulatory requirements.

To remedy human rights impacts, we maintain our whistleblower system, through which reports can be submitted anonymously.

**General approach in relation to respect for human rights of consumers and end-users**

Röhm ensures strict compliance with legal requirements. Our global network of experts ensures the declaration and registration of all substances and products in accordance with legal requirements. If required, these specialists monitor, review and evaluate toxicological, ecotoxicological and physicochemical studies to gather additional data, maintaining our commitment to product safety and regulatory

adherence. We also follow all requirements for the registration of chemicals enacted in non-EU countries. In 2025, we maintained the necessary registrations and notifications in the UK to benefit from the competitive advantage in this market. In South Korea and the Taiwan region, new importers (customers) were certified under Röhm's registrations. Changes to existing and new legislation were monitored for Turkey, Thailand and Ukraine and appropriate compliance measures were implemented.

We provide up-to-date information on hazardous mixtures to the European poison control centers to enable them to provide prompt and reliable assistance and advice. This data is submitted through an efficient electronic channel and includes a unique formula identifier (UFI) on all relevant product labels. This 16-character alphanumeric code allows poison centers to swiftly identify the specific composition in case of an emergency, enhancing the effectiveness of their assistance.

**General approach in relation to engagement with consumers and/or end-users**
We engage with our consumers and/or end-users through the following channels:

- Regular customer dialogues according to service levels
- Participation in trade fairs. Röhm participated in 17 trade fairs in 2025
- Annual customer surveys
- Participation in industry-specific associations

As previously stated, Röhm also considered stakeholder perspectives in alignment with ISO 9001. 2015 quality management standards for our double materiality analysis based on ESRS.

**Policies aligned with relevant internationally recognized instruments**
Röhm has implemented a Compliance Management System and a code of conduct to ensure strict compliance with such international principles and regulations, and national law.

## S4-2 Process: Consumer engagement

**Inclusion of perspectives of consumers and end-users in decisions or activities aimed at managing actual and potential impacts**
We can only achieve our sustainability goals through strong partnerships and collaborations. This is why we are in close contact and exchange ideas with our customers, in direct discussions, for example at trade fairs and events, as well as through regular surveys or in pilot projects to promote the circular economy. As a member of various interest groups and organizations, we are actively involved in overcoming the challenges facing the chemical industry. We seek dialogue with representatives from business, politics and the authorities, thereby fulfilling our responsibility as a commercial enterprise and employer.

**Operational responsibility for ensuring our engagement**
Our organizational approach places primary responsibility for consumer engagement and strategic integration directly with senior management.

## S4-3 Process: Remediate impacts

**Specific channels in place for consumers and end-users to raise concerns**
Röhm's robust whistleblower system is also open to our customers to report any issues they may have. We significantly upgraded our whistleblower system in 2023 to align with the EU Whistleblower Protection Directive. The system is available to both our internal and external stakeholders to report concerns or complaints (either openly or anonymously), such as security breaches or anything that is inacceptable from a legal and integrity point of view.

**Processes through which undertaking supports or requires availability of channels**
The system is open to external users via the online interface on our website, via an email address (compliance@roehm.com) or via our regional compliance hotlines.

**How issues raised and addressed are tracked and monitored**
Consumer concerns receive the same careful, confidential treatment as internal issues. We approach every customer's feedback with equal diligence, professionalism and, when necessary, a commitment to maintaining anonymity, ensuring a respectful and thorough resolution process.

**Awareness and trust regarding structures and processes**
There are passages in the Directive "Rules of procedure for the Whistleblower system" that ensure the whistleblower is protected from any negative consequences of sharing legitimate information. For whistleblowers employed by Röhm, this includes protection against dismissal, demotion, suspension, threats, harassment or other discrimination in the workplace. For the benefit of whistleblowers employed by business partners, Röhm cooperates with its business partners to ensure that whistleblowers enjoy a comparable level of protection. To protect against reprisals, the case handlers try to maintain contact with whistleblowers beyond the conclusion of the proceedings.

## S4-4 Actions and resources related to consumers and end-users

**Action plans and resources to manage material impacts, risks and opportunities**

### CUSTOMER FEEDBACK ON PRODUCTS

Top quality, product and data security and reliability are key characteristics of a long-term customer relationship based on customer satisfaction and success. All divisions collect information on the value and quality of the customer relationship – including in comparison to the competition, the potential for improvement and the need for sustainable products and joint development projects. Every year, our business units engage in a broad customer dialogue survey and measure their Net Promoter Score. Customer Feedback is crucial to us - we use it to derive measures and improve continuously. Trade fairs, seminars and training courses also serve to inform and improve the safety of everyone in Röhm's value and supply chain.

## PRODUCT STEWARDSHIP

Röhm ensures comprehensive communication on hazardous properties and how to deal with them through:

- Compliant safety data sheets in accordance with the Globally Harmonized System of Classification and Labeling of Chemicals (GHS)
- Visible and clear labelling of products regarding potential health or environmental hazards
- Handling information for certain products
- Detailed technical data sheets and a database system for creating and sending these documents
- An in-place, specific, responsible care program for customers of certain products
- Provision of training for our customers in the proper storage, handling, use, transportation and disposal of our products, especially in relation to sensitive applications (e.g., CyPlus® business unit)
- Regular customer visits: audit of all parties involved (transport companies, shipping companies, ports)
- Selected ADR (international dangerous goods) regulations for road transport approved transport companies with trained drivers, safety papers and equipment
- Route analyses for overnight transports in Europe (identification of incident black spots and measures)

## HANDLING DANGEROUS GOODS

At Röhm, we are aware of the responsibility that comes with handling and moving dangerous goods and we act accordingly. The entire dangerous goods process worldwide is carried out in accordance with international regulations for the transport of dangerous goods (UN Model Regulation on the Transport of Dangerous Goods). This includes classification/identification of products, selection of containment, marking of containment, documentation, inspection of vehicles, loading, transportation and receipt.

The international dangerous goods regulations for road transport (ADR), for rail transport (RID), for inland waterway transport (ADN), for maritime transport (IMDG Code) and for air transport (ICAO-TI) are implemented without compromise, including the national regulations GGVSEB (Gefahrgutverordnung Straße, Eisenbahn und Binnenschifffahrt) and GGVSee (Verordnung über die Beförderung gefährlicher Güter mit Seeschiffen).

The people involved in the dangerous goods process are regularly trained both internally and externally regarding their activities in accordance with the dangerous goods regulations. Authorized persons receive delegation letters that clearly state their duties under dangerous goods law and the resulting tasks. The relevant changes to the dangerous goods regulations are reviewed and implemented regularly.

## IT SECURITY AND DATA PRIVACY

Röhm upholds strict data protection standards across its global operations, prioritizing transparency and legal compliance. We adhere to data protection laws in all our operational countries, promptly deleting data when its purpose is fulfilled.

Röhm provides mandatory training in IT security and data privacy for all employees handling personal data and customer data.

Our cybersecurity provider conducts annual assessments of our IT systems, ensuring a high level of security across our digital infrastructure, mitigating potential risks of cyber-threats and preventing cyber attacks.

Customer data is collected, processed and retained with utmost care, and is promptly deleted once its intended purpose is complete.

Our commitment to data privacy was demonstrated by a flawless record in 2025: zero customer data breaches, no reported leaks, thefts or losses of customer data and no privacy-related complaints from external parties or regulatory agencies.

## S4-5 Targets related to consumers and end-users

**Targets set to manage material impacts, risks and opportunities related to consumers and end-users**

### CUSTOMER FEEDBACK ON PRODUCTS

Every year, our business units engage in a broad customer dialogue survey and measure their Net Promoter Score. Customer Feedback is crucial to us - we use it to derive measures and improve continuously.

### PRODUCT STEWARDSHIP

We take all reasonable steps to ensure that our products are handled safely and that comprehensive information on potential risks is always actively communicated and transparent. Product safety is our priority.

This is achieved by:

- Assessing risks to human health and the environment related to our products including transportation, storage and use
- Re-evaluating workplace conditions if circumstances change or new hazards arise
- Monitoring safety incidents related to the intrinsic properties of our products to continuously improve our safety precautions
- Ensuring that information, instruction and training are timely and up to date
- Periodically auditing and reviewing methods and procedures to ensure they are still valid

### IT SECURITY AND DATA PROTECTION

We take all necessary measures to prevent IT security incidents and any data or financial damage connected to them. Our target is to have zero security or data breaches.

# GOVERNANCE

CONTENTS

# GOVERNANCE



ESRS G1

# BUSINESS CONDUCT

## G1-1 Business conduct policies and corporate culture

**Policies in place to manage material impacts, risks and opportunities related to business conduct and corporate culture**

At Röhm, we strive to create a strong, positive corporate culture that aligns with our goals, engages employees and drives organizational success. We uphold strong corporate governance by adhering to all legal requirements and maintaining effective control systems. We have several governance tools in place to align with our aims.

### CORPORATE CULTURE

- Röhm's Code of Conduct (for employees and suppliers): Our comprehensive Code of Conduct, available in German, English, Mandarin, and Spanish, outlines our core operational principles and is aligned with the UN Global Compact principles. In June 2024, Röhm renewed our commitment to the Ten Principles of the UN Global Compact and submitted our status and progress report, which is available publicly on the UN Global Compact website. Approved by the Board of Directors, these commitments are transparently communicated to all stakeholders, reinforcing our dedication to ethical business practices.

- The Röhm Way Initiative, comprised of employees from different business units, was established in the summer of 2023. The initiative was created in cooperation with the Global Leadership Team. The aim of the initiative is to shape change and improve collaboration within the company through a new understanding of leadership and work. Since the initiative's launch, the project team has developed various formats to make changes visible and tangible and encourage open and transparent discussions.

### WHISTLEBLOWER PROTECTION

Our whistleblower system has been in place since 2020. The system is open to both our internal and external stakeholders to report concerns or complaints (either openly or anonymously), such as cases of corrupt behavior, workplace harassment, shortcomings at suppliers, security breaches or anything that is inacceptable from a legal and integrity point of view. We significantly upgraded our reporting system in 2023 to align with both the German Supply Chain Due Diligence Act and the EU Whistleblower Protection Directive. This enhanced system provides robust protection for individuals who report potential legal violations or issues that may result in liability claims or reputational harm. By implementing this comprehensive reporting mechanism, Röhm demonstrated its commitment to responsible business practices and ethical governance. The new system ensures confidentiality and safeguards for whistleblowers, encouraging a culture of transparency and accountability within the organization. Besides the whistleblower system, employees are also encouraged to give regular feedback during internal performance reviews, our annual pulse checks (which are anonymous), the 360-degree feedback process and through the works council.

*= POLICIES, ACTIONS, TARGETS*

## HOW TO REPORT

There are three ways to report misconduct at Röhm through the whistleblower system:

- Via the **online interface** on our intranet and our website
- Via the **email address** compliance@roehm.com
- Via our regional compliance **hotlines**:

  → Region Americas: +1 973 526 8758 (Regional Compliance Officer)
  → Region Asia: +86 021 6759 1069 (Regional Compliance Officer)
  → Region Europe and rest of world: +49 6151 863 7444 (Chief Compliance Officer)

### ANTI-CORRUPTION & ANTI-BRIBERY

Röhm prioritizes anti-corruption, ethical conduct, and compliance as fundamental to our business operations. Our international Compliance Committee coordinates efforts across the organization, facilitating information exchange between segment compliance officers, the Chief Compliance Officer and internal audit. The Committee reports to the Board of Directors semi-annually and maintains an intranet-based compliance information system for easy access to resources. This structure ensures effective oversight and implementation of our anti-bribery and corruption compliance program.

**Information about policy for training within organization on business conduct**
To ensure ethical business practices and compliance across our operations, we offer training programs and guidelines globally, some of which are mandatory for all employees and some of which target employees that could be considered more at risk for corruption and bribery, for example employees in sales and procurement.

## G1-3 Prevention and detection of corruption and bribery

**Procedures in place to prevent, detect and address allegations or incidents of corruption or bribery**
Our governance tools in place, such as our Code of Conduct, compliance management, risk management system and feedback mechanisms, assist us in preventing, detecting and handling any corruption or bribery incidents. We constantly monitor developments in legislation worldwide, adapting our policies accordingly and adhering to the strictest standards.

**Segment compliance officers involved in prevention and detection of corruption or bribery**
Our segment compliance officers are independent of the chain of management involved in the prevention and detection of corruption and bribery, but provide regular updates to the Board of Directors semi-annually.

**How policies are communicated to those for whom they are relevant**
Röhm provides mandatory and employee-specific training and guidelines to ensure ethical business practices and prevent corruption or bribery across our operations:

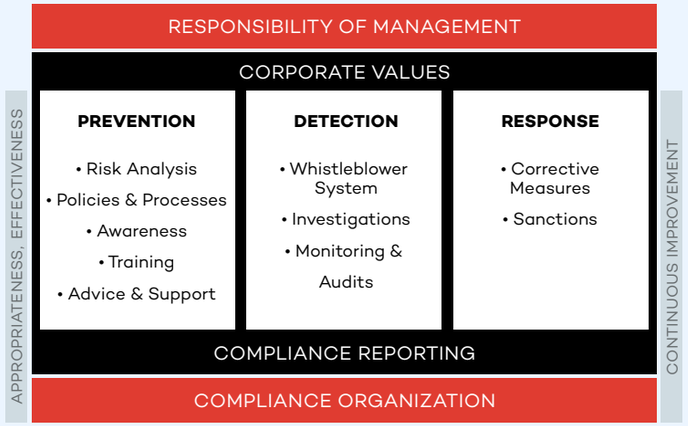
• Code of Conduct: mandatory training for all employees

• Specialized training on anti-corruption and anti-trust laws: targeted to managers and to employees that could be considered more at risk for corruption and bribery, for example employees in sales and procurement

• Global Gifts and Hospitality Policy: provides clear guidelines on acceptable practices, reporting requirements for gifts and hospitality, and local adaptations that acknowledge regional laws and customs

• Donation Policy: stipulates that donations must always be approved by managing directors, and that there can be no support for specific political parties and no political donations

**Anti-corruption or anti-bribery training programs offered or required**
The prevention of corruption and bribery was addressed as part of comprehensive compliance trainings.




Röhm follows a "prevention-detection-response approach", which is regularly applied to the company's activities and processes.

## G1-4 Incidents of corruption and bribery

**Action plans and resources to manage material impacts, risks and opportunities related to corruption and bribery**
In 2025, there were no cases of non-compliance with anti-corruption and anti-bribery laws and regulations. We view this as a positive indication that our prevention measures and training are effective. However, we will continue to enhance awareness of this critical issue through annually recurring communication and training measures. Additionally, we are prepared to take disciplinary actions, including contract termination and potential criminal proceedings, if violations occur.


## What is phishing?

**Phishing is a type of cyber attack that uses fraudulent emails, text messages, phone calls or websites to trick people into sharing sensitive data or otherwise exposing themselves to cybercrime.**

**FOCUS TOPIC** GOVERNANCE

# RAISING AWARENESS OF THE DANGER OF CYBERCRIME

The number of cyber attacks on the German economy is increasing. In the past 12 months, 87% of companies have been affected by data theft, espionage or sabotage. Those are the findings from the 2025 Economic Protection Study by the digital association Bitkom e.V. The damage caused now amounts to 289.2 billion euros – an increase of around 8% compared to the previous year.

"We motivate and train employees at Röhm so they can recognize suspicious e-mails and report every incident," says IT Security Manager Onur Yildiz. "The sooner we act, the better we can avert damage. Every reported incident helps us to initiate targeted and rapid protective measures and to improve our security mechanisms in the long term."

In addition to technical, procedural and organizational measures, Onur Yildiz and his colleagues are focusing on raising awareness of this issue among the workforce. Every employee worldwide undergoes training once a year to help them recognize cyber attacks such as phishing so they can respond correctly. Employees at Röhm are frequently asked to report any suspicious e-mails immediately. And every employee regularly receives simulated phishing emails to make them more mindful of cybercrime.

These efforts are intended to raise awareness of what the German Federal Office for Information Security has called one of the top risks to the economy. In addition, the IT specialists at Röhm use the company's annual Safety Days to provide information about data and IT security.

An unguarded handling of data, for example on social media, and the opportunities offered by the use of artificial intelligence exacerbate the situation. Phishing is often the entry point for attacks that endanger a company's financial stability, disrupt operations and ultimately put people and the environment at risk.



# FACTS AND FIGURES

Sustainability is an integral part of Röhm's business activities. Our goals and measures in the areas of environment, social and governance are ambitious, and we attach great importance to maximum transparency in reporting our progress, including the facts and figures that back it up. We therefore assume responsibility towards all our stakeholders.

Röhm has decided to report based on the Corporate Sustainability Reporting Directive (CSRD) in 2024 and to apply the requirements of the European Sustainability Reporting Standards (ESRS). We have thus laid the foundation for continuous and consistent preparation for additional reporting requirements. The prerequisite for this forward-looking step was the implementation of double materiality analysis. The results of this in-depth review and analysis of the impacts, opportunities and risks of our business activities, as well as the political, environmental and economic influences on them, form the basis of our ESG Report 2025.

The ESG Report 2025 thus offers all our stakeholders a complete overview of our sustainability commitment. Our goal is and remains to further increase the transparency of our sustainability reporting and improve comparability. We are convinced that valid data management is the basis for managing risks responsibly and making the most out of promising business opportunities – in short, for making forward-looking, informed decisions.

Beyond the reporting requirements as laid down in the current version of the CSRD, we are voluntarily extending our reporting to achieve even greater transparency on our sustainability strategy and actions, as we firmly believe that transparency is important and will significantly add value to our sustainability reporting.

# PEOPLE & EMPOWERMENT*

## Permanent employees, and a breakdown by gender and region

| | 2023 | | | 2024 | | | 2025 | | |
|---|---|---|---|---|---|---|---|---|---|
| **REGION** | **FEMALE** | **MALE** | **TOTAL** | **FEMALE** | **MALE** | **TOTAL** | **FEMALE** | **MALE** | **TOTAL** |
| **America** | 108 | 329 | 437 | 84 | 278 | 362 | 76 | 259 | 335 |
| **Asia-Pacific** | 60 | 237 | 297 | 59 | 233 | 292 | 54 | 203 | 257 |
| **Germany** | 454 | 2,122 | 2,576 | 386 | 1,653 | 2,039 | 378 | 1,596 | 1,974 |
| **Rest of World** | 22 | 46 | 68 | 11 | 24 | 35 | 11 | 24 | 35 |
| **Total** | **644** | **2,734** | **3,378** | **540** | **2,188** | **2,728** | **519** | **2,082** | **2,601** |

## Fixed-term employees, and a breakdown by gender and region

| | 2023 | | | 2024 | | | 2025 | | |
|---|---|---|---|---|---|---|---|---|---|
| **REGION** | **FEMALE** | **MALE** | **TOTAL** | **FEMALE** | **MALE** | **TOTAL** | **FEMALE** | **MALE** | **TOTAL** |
| **America** | – | 2 | 2 | – | 1 | 1 | – | – | – |
| **Asia-Pacific** | 30 | 71 | 101 | 33 | 79 | 112 | 35 | 106 | 141 |
| **Germany** | 19 | 61 | 80 | 12 | 30 | 42 | 11 | 30 | 41 |
| **Rest of World** | 1 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 2 |
| **Total** | **50** | **135** | **185** | **46** | **111** | **157** | **47** | **137** | **184** |

## Full-time employees, and a breakdown by gender and by region

| | 2023 | | | 2024 | | | 2025 | | |
|---|---|---|---|---|---|---|---|---|---|
| **REGION** | **FEMALE** | **MALE** | **TOTAL** | **FEMALE** | **MALE** | **TOTAL** | **FEMALE** | **MALE** | **TOTAL** |
| **America** | 108 | 331 | 439 | 84 | 279 | 363 | 76 | 259 | 335 |
| **Asia-Pacific** | 90 | 308 | 398 | 92 | 312 | 404 | 89 | 309 | 398 |
| **Germany** | 336 | 2,119 | 2,455 | 283 | 1,625 | 1,908 | 279 | 1,583 | 1,862 |
| **Rest of World** | 22 | 45 | 67 | 11 | 23 | 34 | 11 | 23 | 34 |
| **Total** | **556** | **2,803** | **3,359** | **470** | **2,239** | **2,709** | **455** | **2,174** | **2,629** |

* People & Empowerment data 2023 include Acrylic Products Business Unit

## Part-time employees, and a breakdown by gender and by region

| | 2023 | | | 2024 | | | 2025 | | |
|---|---|---|---|---|---|---|---|---|---|
| **REGION** | **FEMALE** | **MALE** | **TOTAL** | **FEMALE** | **MALE** | **TOTAL** | **FEMALE** | **MALE** | **TOTAL** |
| **Germany** | 137 | 64 | 201 | 115 | 58 | 173 | 110 | 43 | 153 |
| **Rest of World** | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| **Total** | **138** | **66** | **204** | **116** | **60** | **176** | **111** | **45** | **156** |

## Number and rate of new employee hires during the reporting period, by age group, gender and region

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| **AGE** | **NEW HIRES** | **NEW HIRES** | **NEW HIRES** |
| **under 30 years** | 145 | 123 | 89 |
| **30–50 years** | 147 | 134 | 91 |
| **over 50 years** | 26 | 24 | 20 |
| **GENDER** | **NEW HIRES** | **NEW HIRES** | **NEW HIRES** |
| **Female** | 70 | 59 | 50 |
| **Male** | 248 | 222 | 150 |
| **REGION** | **NEW HIRES** | **NEW HIRES** | **NEW HIRES** |
| **America** | 74 | 94 | 57 |
| **Asia-Pacific** | 38 | 27 | 20 |
| **Germany** | 203 | 160 | 123 |
| **Rest of World** | 3 | — | — |
| **Total new hires** | **318** | **281** | **200** |
| **Total headcount** | **3,563** | **2,885** | **2,785** |
| **Share of new hires** | **9%** | **10%** | **7%** |

## Number and rate of new employees leaving the company during the reporting period, by age group, gender and region

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| **AGE** | **EMPLOYEES LEAVING THE COMPANY*** | **EMPLOYEES LEAVING THE COMPANY*** | **EMPLOYEES LEAVING THE COMPANY*** |
| **under 30 years** | 65 | 62 | 44 |
| **30–50 years** | 129 | 106 | 110 |
| **over 50 years** | 43 | 48 | 61 |
| **GENDER** | **EMPLOYEES LEAVING THE COMPANY*** | **EMPLOYEES LEAVING THE COMPANY*** | **EMPLOYEES LEAVING THE COMPANY*** |
| **Female** | 58 | 49 | 64 |
| **Male** | 179 | 167 | 151 |
| **REGION** | **EMPLOYEES LEAVING THE COMPANY*** | **EMPLOYEES LEAVING THE COMPANY*** | **EMPLOYEES LEAVING THE COMPANY*** |
| **America** | 66 | 56 | 78 |
| **Asia-Pacific** | 36 | 17 | 16 |
| **Germany** | 132 | 143 | 121 |
| **Rest of World** | 3 | — | — |
| **Total employees leaving the company** | **237** | **216** | **215** |
| **Total headcount** | **3,563** | **2,885** | **2,785** |
| **Share of employees leaving the company** | **7%** | **7%** | **8%** |

*without death & retirement

## Total number of workers who are contingent workers and whose work is controlled by the organization

| REGION | 2023 TOTAL | 2024 TOTAL | 2025 TOTAL |
|---|---|---|---|
| America | 5 | 7 | 4 |
| Asia-Pacific | 5 | 4 | 2 |
| Germany | 18 | 12 | 10 |
| **Total** | **28** | **23** | **16** |

## Total number of employees that took parental leave, by gender and relevant country

| REGION | 2023 FEMALE | 2023 MALE | 2023 TOTAL | 2024 FEMALE | 2024 MALE | 2024 TOTAL | 2025 FEMALE | 2025 MALE | 2025 TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| Germany | 49 | 22 | 71 | 38 | 33 | 71 | 37 | 44 | 81 |
| South Africa | 1 | — | 1 | — | — | — | — | — | — |
| Rest of World | — | — | — | — | — | — | — | — | — |
| **Total** | **50** | **22** | **72** | **38** | **33** | **71** | **37** | **44** | **81** |

## Total number of employees that returned to work in the reporting period after parental leave ended, by gender

| REGION | 2023 FEMALE | 2023 MALE | 2023 TOTAL | 2024 FEMALE | 2024 MALE | 2024 TOTAL | 2025 FEMALE | 2025 MALE | 2025 TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| Germany | 17 | 18 | 35 | 15 | 29 | 44 | 13 | 36 | 49 |
| South Africa | 1 | — | 1 | — | — | — | — | — | — |
| Rest of World | — | — | — | — | — | — | — | — | — |
| **Total** | **18** | **18** | **36** | **15** | **29** | **44** | **13** | **36** | **49** |

## Number of employees per employee category by gender

| | 2023 | | | 2024 | | | 2025 | | |
|---|---|---|---|---|---|---|---|---|---|
| **EMPLOYEE CATEGORY** | **FEMALE** | **MALE** | **TOTAL** | **FEMALE** | **MALE** | **TOTAL** | **FEMALE** | **MALE** | **TOTAL** |
| **Apprentices** | 34 | 145 | 179 | 38 | 124 | 162 | 34 | 127 | 161 |
| **Executives** | 5 | 58 | 63 | 5 | 48 | 53 | 2 | 21 | 23 |
| **Management Leadership Circle** | 2 | 22 | 24 | 2 | 20 | 22 | 4 | 16 | 20 |
| **Manager** | 142 | 429 | 571 | 115 | 344 | 459 | 121 | 359 | 480 |
| **Non-Manager** | 487 | 1,871 | 2,358 | 405 | 1,441 | 1,846 | 385 | 1,388 | 1,773 |
| **Worker** | 24 | 344 | 368 | 21 | 322 | 343 | 20 | 308 | 328 |
| **Total** | 19.5% **694** | 80.5% **2,869** | **3,563** | 20.3% **586** | 79.7% **2,299** | **2,885** | 20.3% **566** | 79.7% **2,219** | **2,785** |

## Number of employees per employee category by age group

| | 2023 | | | | 2024 | | | | 2025 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **EMPLOYEE CATEGORY** | **UNDER 30 YEARS** | **30-50 YEARS** | **OVER 50 YEARS** | **TOTAL** | **UNDER 30 YEARS** | **30-50 YEARS** | **OVER 50 YEARS** | **TOTAL** | **UNDER 30 YEARS** | **30-50 YEARS** | **OVER 50 YEARS** | **TOTAL** |
| **Apprentices** | 171 | 8 | 0 | 179 | 156 | 6 | 0 | 162 | 160 | 1 | 0 | 161 |
| **Executives** | 0 | 5 | 58 | 63 | 0 | 4 | 49 | 53 | 0 | 4 | 19 | 23 |
| **Management Leadership Circle** | 0 | 3 | 21 | 24 | 0 | 3 | 19 | 22 | 0 | 5 | 15 | 20 |
| **Manager** | 7 | 318 | 246 | 571 | 2 | 261 | 196 | 459 | 6 | 270 | 204 | 480 |
| **Non-Manager** | 432 | 1,148 | 778 | 2,358 | 358 | 970 | 518 | 1,846 | 345 | 940 | 488 | 1,773 |
| **Worker** | 68 | 190 | 110 | 368 | 69 | 195 | 79 | 343 | 69 | 186 | 73 | 328 |
| **Total** | **678** | **1,672** | **1,213** | **3,563** | **585** | **1,439** | **861** | **2,885** | **580** | **1,406** | **799** | **2,785** |

## Percentage of employees from a minority and/or vulnerable group in the whole organization

| MINORITY AND/OR VULNERABLE GROUP | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Total** | **6.6%** | **6.6%** | **5%** |

# ENVIRONMENT & RESOURCES

| Corporate Carbon Footprint 2020–2025 [kt $CO_2e$] | 2020 (BASE YEAR) | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **SCOPE 1** | **674** | **552** | **511** | **539** | **663** |
| **SCOPE 2** | | | | | |
| **Gross location-based Scope 2 GHG emissions** | **204** | **173** | **156** | **166** | **187** |
| **Gross market-based Scope 2 GHG emissions** | **194** | **109** | **120** | **145** | **156** |
| **SCOPE 3** | | | | | |
| **3.1 Purchased raw materials and packaging materials** | 1,539 | 1,325 | 1,144 | 1,334 | 1,161 |
| **3.2 Capital goods** | 22 | 183 | 125 | 183 | 76 |
| **3.3 Location-based Energy-related activities (not included in Scope 1 or 2)** | 97 | 111 | 85 | 111 | 143 |
| **3.3 Market-based Energy-related activities (not included in Scope 1 or 2)** | 95 | 103 | 81 | 110 | 136 |
| **3.5 Disposal of production waste** | 2 | 2 | 24 | 21 | 23 |
| **3.6 Employee business travel** | 1 | 2 | 2 | 1 | 4 |
| **3.8 Leased assets (upstream)** | 1 | 1 | 1 | 1 | 1 |
| **3.9 Product transport (downstream)** | 56 | 49 | 46 | 21 | 20 |
| **Total (1) location-based** | **2,596** | **2,398** | **2,094** | **2,377** | **2,278** |
| **Total (1) market-based** | **2,584** | **2,326** | **2,054** | **2,355** | **2,239** |
| **Carbon Intensity Ratio (1) Scopes 1, 2, location-based** | 1.2 | 1.3 | 1.2 | 1.2 | 1.4 |
| **Carbon Intensity Ratio (1) Scopes 1, 2, market-based** | 1.2 | 1.2 | 1.1 | 1.2 | 1.4 |
| **Carbon Intensity Ratio (1) Scopes 1, 2 and 3, location-based** | 3.6 | 4.2 | 3.8 | 4.1 | 3.8 |
| **Carbon Intensity Ratio (1) Scopes 1, 2 and 3, market-based** | 3.6 | 4.1 | 3.7 | 4.1 | 3.7 |
| **3.4 Transport Upstream** | 11 | 9 | 9 | 87 | 79 |
| **3.7 Employee commuting** | 4 | 4 | 4 | 6 | 7 |
| **3.11 Use of sold products** | 4 | 3 | 3 | 4 | 4 |
| **3.12 End-of-life treatment of sold products** | 748 | 651 | 569 | 646 | 659 |
| **3.13 Downstream leased assets** | 0 | 0 | 0 | 0 | 0 |
| **Total (2) location-based** | **3,363** | **3,065** | **2,679** | **3,181** | **3,027** |
| **Total (2) market-based** | **3,351** | **2,993** | **2,639** | **3,102** | **2,988** |
| **Carbon Intensity Ratio (2) Scope 1, 2, 3, location-based** | 4.7 | 5.3 | 4.9 | 5.50 | 5.02 |
| **Carbon Intensity Ratio (2) Scope 1, 2, 3, market-based** | 4.6 | 5.2 | 4.8 | 5.30 | 4.96 |
| **Products sold in kta** | 721 | 574 | 550 | 581 | 603 |

The calculation of Röhm's Corporate Carbon Footprint (CCF) is based on and monitored according to the principles of the GHG Protocol and the Corporate Value Chain Accounting and Reporting Standard. Röhm's corporate carbon footprint was calculated for continued activities using the full consolidation method, which was chosen for consistency with Röhm's financial reporting. We are aware that this approach can lead to a double counting of greenhouse gas emissions. However, we set distinct boundaries for legal units and operations to allocate GHG emissions adequately and selectively. Emissions that originated from discontinued activities have not been included. The calculation of the CCF includes all greenhouse gases as defined in the Kyoto Protocol and GHG Protocol. Greenhouse gases other than $CO_2$, such as methane and perfluorocarbons, are measured, controlled and accounted for in the CCF balance with their respective $CO_2$ equivalents.

Röhm has full operational and financial control over all its entities. The CCF is determined for all geographical regions, all business units, all manufacturing sites and all national and international sales offices. In 2019, Röhm was established as a new legal entity with the carveout of the methacrylate and cyanide business activities of Evonik Industries AG. As a result, 2020 was our first full year as an independent company, which is why we decided to choose 2020 as the set point and base year for GHG reporting.

We determined the Corporate Carbon Footprint for 2025 for all scopes and have amended the scope of our reporting to additional important Scope 3 categories for Röhm as outlined in the GHG Protocol Corporate Accounting and Reporting Standard.

Scope 1 covers Röhm's direct energy and process-related emissions, while indirect emissions from purchased electricity and thermal energy (e.g., steam) are reported in Scope 2. Scope 3 summarizes all additional $CO_2e$ emissions occurring throughout the value chain, including those associated with suppliers, product usage, disposal and transportation. These emissions are categorized into 15 distinct groups. Our list of Scope 3 emissions is based on the GHG Protocol Scope 3 Standard (Corporate Value Chain Accounting and Reporting Standard); of particular relevance for us are Scope 3 upstream emissions as well as the footprint of our feedstocks and raw materials.

Here, we can influence our carbon footprint by choosing sustainable raw materials. We have checked all 15 categories in this standard for relevance. Category 3.10 "Processing of sold products" is not calculated for a chemical company according to the recommendations of the GHG Protocol and World Business Council for Sustainable Development (WBCSD). We have screened applicability and relevance of category 3.14 ("Franchises") for the reporting of our CCF. Although we are a licensee of technologies from third parties, our CCF already accounts for these emissions in our reporting of Scopes 1, 2 and 3. Category 3.15 "Investments" is not considered to be applicable for Röhm.

Originally, Röhm set its $CO_2e$ reduction target based on the Corporate Carbon Footprint (CCF) in 2020 at approximately 2,600 kta $CO_2e$. Hereby, the scopes 3.4, 3.7, 3.11 and 3.12 were not initially considered due to the lack of data and were subsequently incorporated in 2023.

In order to achieve the related targets defined in our TRACK2030 strategy, we made substantial efforts in 2025 to further define metrics and key performance indicators. This allows us to create transparency on the historical development, status and evolution of our GHG emissions by using 2020 as the base year, and setting a clear 2030 target to track and measure progress in reducing our GHG emissions.

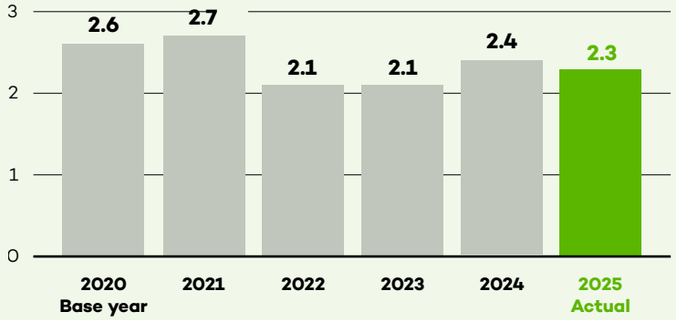
## Reduction of the GHG Emissions – overview

In general, Röhm remains on track to meet its 2030 GHG reduction targets. In 2025, total emissions were 12% lower than the 2020 baseline and 4% lower than in the previous year. This year over year reduction was primarily driven by a decrease in Scope 3 emissions, resulting from the transition from C3 to C2 MMA production technology in the United States and a lower share of capital goods.

The transition from C3 to C2 MMA production technology affects Röhm's Corporate Carbon Footprint in two ways. First, there is a changed allocation of emissions. Scope 1 emissions increase because precursor production has shifted from external suppliers to in house manufacturing. Under the former C3 process at the site in Westwego, Louisiana, in the USA, precursor materials were produced externally, resulting in Scope 3 emissions rather than onsite Scope 1 emissions. With the start up of the Bay City plant, precursor molecules are now produced directly at the facility, leading to new Scope 1 emissions and a 23% increase compared to 2024. Second, the switch to the new raw material base further reduces Scope 3 emissions overall.

According to our life cycle assessment (LCA) and CCF analysis, Röhm did not have any significant biogenic $CO_2e$ emissions for Scopes 1, 2 and 3 for the investigated time period from 2020 to 2025. The accuracy of our methodology has been certified by the technical inspection association TÜV Rheinland.

**CORPORATE CARBON FOOTPRINT [Mt $CO_2e$]**




**ABSOLUTE GHG REDUCTION TARGET COMPARED TO THE 2020 BASELINE**

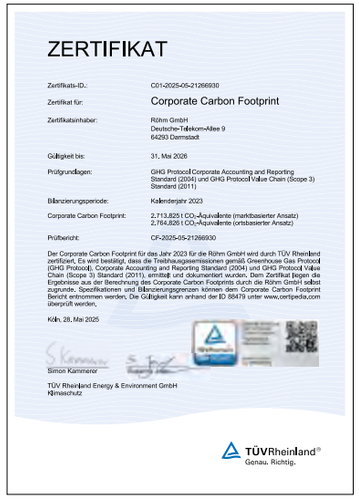
**-12%** achieved in **2025**

**-30%** targeted by **2030**

## Verification of the Corporate Carbon Footprint 2023 and 2024

The Corporate Carbon Footprint for 2023 and 2024 was verified by TÜV Rheinland on a limited assurance basis. Verification of the CCF for 2025 is in progress and will be available later this year. The external verification was conducted after the publication of the 2024 ESG report. Thereby, the verified numbers differ by 3% from the already published CCFs, in particular Scope 2 (now including Transmit & Distribution losses of purchased electricity) and in the transport scopes (3.4 and 3.9). However, the difference is under the materiality threshold of 5% and meets common reporting standards. The verification of the CCF for 2025 is still ongoing and all corrected figures will be published in the 2026 ESG Report. With the verification in place, Röhm improves not only the quality of the CCF results but also has shown the reasonability of its CCF calculation method in the past.

The Corporate Carbon Footprint for 2023 and 2024 for the Röhm Group is certified by technical inspection association TÜV Rheinland. It confirms that greenhouse gas emissions have been determined and documented in accordance with the Greenhouse Gas Protocol (GHG Protocol), the Corporate Accounting and Reporting Standard (2004) and the GHG Protocol Value Chain (Scope 3) Standard (2011). This certificate is based on the results of Röhm's own Corporate Carbon Footprint calculation. Specifications and footprint limits can be found in the Corporate Carbon Footprint report. Validity can be verified using ID88479 at certipedia.com.



ZERTIFIKAT

| | |
|---|---|
| Zertifikats-ID.: | C01-2025-05-21266930 |
| Zertifikat für: | Corporate Carbon Footprint |
| Zertifikatsinhaber: | Röhm GmbH<br>Deutsche-Telekom-Allee 9<br>64293 Darmstadt |
| Gültigkeit bis: | 31. Mai 2026 |
| Prüfgrundlagen: | GHG Protocol Corporate Accounting and Reporting Standard (2004) und GHG Protocol Value Chain (Scope 3) Standard (2011) |
| Bilanzierungsperiode: | Kalenderjahr 2023 |
| Corporate Carbon Footprint: | 2,713,825 t $CO_2$-Äquivalente (marktbasierter Ansatz)<br>2,764,826 t $CO_2$-Äquivalente (ortsbasierter Ansatz) |
| Prüfbericht: | CF-2025-05-21266930 |

Der Corporate Carbon Footprint für das Jahr 2023 für die Röhm GmbH wird durch TÜV Rheinland zertifiziert. Es wird bestätigt, dass die Treibhausgasemissionen gemäß Greenhouse Gas Protocol (GHG Protocol), Corporate Accounting and Reporting Standard (2004) und GHG Protocol Value Chain (Scope 3) Standard (2011), ermittelt und dokumentiert wurden. Dem Zertifikat liegen die Ergebnisse aus der Berechnung des Corporate Carbon Footprints durch die Röhm GmbH selbst zugrunde. Spezifikationen und Bilanzierungsgrenzen können dem Corporate Carbon Footprint Bericht entnommen werden. Die Gültigkeit kann anhand der ID 88479 unter www.certipedia.com überprüft werden.

Köln, 28. Mai 2025

Simon Kammerer

TÜV Rheinland Energy & Environment GmbH
Klimaschutz

TÜVRheinland®
Genau. Richtig.

## Carbon capture projects

Our raw materials industry is implementing projects for carbon capture and storage (CCS), and carbon capture and utilization (CCU), using $CO_2$e emissions for the chemical production of methanol, ammonia and common C2 and C3 raw materials. In cooperation with our suppliers we are evaluating CCS/CCU options for the supply of sustainable raw materials for our sites in Europe and the USA.

### $CO_2$ pricing and abatement cost

Röhm applies $CO_2$ shadow prices to assess and develop its project portfolio pipeline for reducing the Corporate Carbon Footprint. We therefore generate global $CO_2$ abatement costs derived from a series of freely available sources and data from technical studies, and we include the results in project assessments as well as our R&D project evaluation.

One aspect of the planning assumptions in Röhm's annual mid-term planning process is the development of the costs for EU $CO_2$ certificates, according to the European Trading System (EU-ETS) and the Shanghai Pilot ETS China Certified Emission Reduction (CCER) program. These planning assumptions on carbon credits pricing cover a five-year period and also take into account the number of free certificates received. It is updated on an annual basis with input from Energy Management. In our current mid-term planning we use 80 – 120 €/t $CO_2$ as the cost for the EUA (EU Allowance).

For capital expenditures that have an impact on the number of $CO_2$ certificates to be bought on the market, the additional or reduced number of certificates will be considered in the economic evaluation (standardized calculation sheet over a ten-year period).

## Engagement and selection of suppliers based on GHG emissions and/or GHG reduction efforts

Röhm's TRACK2030 program aims to reduce $CO_2$e emissions by 800 kt/a by 2030 compared to 2020, with a focus on decreasing Scope 3 emissions from raw materials like methanol, ethylene and ammonia. The company is working closely with suppliers and customers to source sustainable raw material alternatives. Despite challenges, Röhm is engaged in dialogues with suppliers to intensify efforts in reducing Scope 3 emissions and exploring opportunities in green/blue raw materials and technologies, like carbon capture and the recycling of PMMA products.

In order to pursue the reduction of the $CO_2$e (Scope 3.1) emissions arising from purchased raw materials, we held our annual supplier sustainability exchange in 2025 to address and strengthen our expectations with regards to the provision of life cycle assessment (LCA) data and made this a requirement for suppliers who provide raw materials in large quantities. This initiative allowed us to increase the percentage of primary product carbon footprint data for raw materials to 43% by purchased volumes.

For the possible adoption of sustainable feedstocks, Röhm achieved ISCC PLUS certifications for its sites in Worms and Wesseling, Germany, and Shanghai, China. This will provide the option of utilizing certified sustainable raw materials.

## Environmental Services and Advocacy

Röhm has allocated dedicated resources to address Environmental Service and Advocacy. Life cycle assessments (LCAs) are a way of calculating the environmental impact of products. As an important milestone, we recently renewed our LCA method certification in conjunction with the technical inspection association TÜV Rheinland, which has certified that the LCA method used at Röhm is carried out in accordance with ISO 14040/14044 and deploys state-of-the-art methods. This is included in the Environmental Product Declaration (EPD) information about global warming potential, acidification, eutrophication, blue water consumption, abiotic depletion, primary energy demand and ozone depletion, among others.

Using this LCA method allows for the disclosure of the environmental impact of conventionally manufactured products as well as sustainable products from the *pro*Terra product family in a transparent, evidence-based manner. By providing this data on a cradle-to-gate basis, we empower our customers to carry out their own LCA and EPD calculations.

CERTIFICATE

Certificate-ID: C01-2025-03-21266931

Certificate for: **Lifecycle Assessment Method at Roehm Group**

Certified: Röhm GmbH
Deutsche Telekom Allee 9
64295 Darmstadt

Accounting Scope: Cradle to Gate evaluation of 1 kg of (un)packed Roehm product or other suitable functional units

Applied Standard: ISO 14040:2006 + A1:2020 &ISO 14044:2006 + A1:2018 + A2:2020

Review Report: CF-2025-03-21266931

Valid until: November 30, 2025

In accordance with the standards ISO 14040:2006 + A1:2020 &ISO 14044:2006 + A1:2018 + A2:2020 the reviewer concludes that the LCA methodology (developed by Röhm GmbH) is scientifically based and reflects the state of the art. The approach and principles behind the methodology are generally appropriate for the assessment of potential environmental impacts of chemicals. Furthermore, the data used are appropriate for the goal and scope of the method. Necessary recommendations for the documentation and LCA model were discussed during telephone conferences and implemented by Roehm. For the future, TÜV Rheinland recommends to continually enhance the methodology in line with the developments in science, technology and chemical industry and to adapt the methodology report accordingly.

Cologne, March 28, 2025

Ran Tao
TÜV Rheinland Energy & Environment GmbH
Carbon Services

Tim Lazik

TÜVRheinland®
Precisely Right.

We are able to provide LCAs for more than 95% of the products we sold in 2025.

## Circular Economy

Röhm's *pro*Terra products offer a combination of reduced PCF and a certified share of recycled raw materials. Mass-balancing according to international and widely-accepted ISO or ISCC PLUS standards allows customers to obtain certified sustainable products with identical product properties and performance which can be used as drop-in solutions without requiring requalification processes.

## Other Emissions

### Significant[1,2] emissions to air include

| EMISSIONS[3] | 2020[4] | 2022 | 2023 | 2024 | 2025[7] |
|---|---|---|---|---|---|
| **$SO_2$ [mt]** | 558 | 343 | 328 | 345 | 593 |
| **$NO_x$ [mt][5]** | 158 | 316 | 279 | 225 | 219 |
| **VOC [mt]** | 117 | 121[6] | 116 | 102 | 63 |

mt = metric tons

1 Non-significant emissions to air include hazardous air pollutants and particulate matter, which are regulated under the applicable emission permits.

2 According to the list of persistent organic pollutants (POPs) issued by the UK government (https://www.gov.uk/guidance/using-persistent-organic-pollutants-pops#list-of-pops), Röhm does not produce or use any POPs. Röhm does not produce, import or export any ozone depleting substances (ODS).

3 The reported VOC, $NO_x$ and $SO_2$ emissions are production-related emissions that result from energy generation. In Germany, for example, there are legal requirements every company must meet for measurement frequency. Other aspects are also considered, such as operating time, etc. The values are partly determined by measurements, and partly by calculations or estimates. Only for some of our operations are we obliged to measure the individual parameters. In our sulfuric acid recycling plants, for instance, continuous measurements are taken for $SO_2$ and $NO_x$ at the chimneys, as permanent outlets of emissions. Based on these actual measurements, extrapolations are made and forwarded to the emission protection officer (in Germany), who then determines the emission factors.

4 Base year

5 Higher figure due to improved data quality

6 Figures for Westwego, Louisiana, USA in 2022 were extrapolated

7 Emission data for VOC and $NO_x$ at the Bay City site are still being assessed and will be reported in full in the 2026 ESG Report. Based on the technology used in Bay City, there are no additional SO2 emissions.

## Waste

Röhm is committed to implementing the principles of "reduce, reuse, recycle" by minimizing the consumption of raw materials, extending product life cycles and reintegrating end-of-life materials into production processes.

The company is mapping its waste streams according to GRI Standard 206 for all its sites globally. In 2025, the quality of our waste management further increased and we are now able to report three years of data.

Röhm has a legally appointed waste management responsible for each site. These employees are in charge of ensuring compliance at each site with all legal requirements for waste management, waste treatment and the handling and safe disposal of hazardous and non-hazardous waste.

### Waste in metric tons

| | 2020[1] | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **Hazardous waste[2]** | 58,967 | 88,191 | 43,740 | 162,771 | 25,151 |
| **Non-hazardous waste** | 3,046 | 16,550 | 19,572 | 10,249 | 93,846 |
| **Total waste** | **62,014** | **104,741** | **63,312** | **173,020** | **118,997** |

1 Base year

2 In 2025, hazardous waste volumes declined significantly due to the mid-year shutdown of production at the site in Westwego, Louisiana, USA which eliminated hazardous waste generation there.

3 The increase in non-hazardous waste was caused by the dismantling of the Westwego site and the related removal of construction waste. These activities are expected to continue in 2026. Please note that the wastewater sent to a deep well in Bay City is reported under water discharge.

### Waste diverted from disposal

| HAZARDOUS WASTE | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Preparation for reuse [mt]** | 118 | 349 | 94 |
| **Recycling [mt]** | 367 | 774 | 768 |
| **Other recovery operations [mt]** | 133 | 37 | 193 |
| **Total hazardous waste diverted from disposal [mt]** | **619** | **1,161** | **1,055** |

| NON-HAZARDOUS WASTE | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Preparation for reuse [mt]** | 847 | 836 | 2,768 |
| **Recycling [mt]** | 4,067 | 1,382 | 1,853 |
| **Other recovery operations [mt]** | 733 | 1,427 | 634 |
| **Total non-hazardous waste diverted from disposal [mt]** | **5,646** | **3,645** | **5,255** |

### Waste directed to disposal

| HAZARDOUS WASTE | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Incineration (with energy recovery) [mt]** | 6,408 | 7,161 | 16,958 |
| **Incineration (without recovery) [mt]** | 410 | 479 | 382 |
| **Landfilling [mt]** | 1,610 | 714 | 2,301 |
| **Other disposal operations [mt]** | 34,693 | 153,474 | 4,456 |
| **Total hazardous waste directed to disposal [mt]** | **43,121** | **161,828** | **24,097** |

| NON-HAZARDOUS WASTE | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Incineration (with energy recovery) [mt]** | 3,629 | 2,656 | 2,116 |
| **Incineration (without recovery) [mt]** | 17 | 598 | 992 |
| **Landfilling [mt]** | 1,131 | 2,484 | 84,327 |
| **Other disposal operations [mt]** | 9,149 | 867 | 1,154 |
| **Total non-hazardous waste directed to disposal [mt]** | **13,927** | **6,605** | **88,589** |

# Water

## Freshwater withdrawal [mio m³][1]

| | 2020[2] | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **Amount of water withdrawn** | **33.92** | **30.77** | **25.1** | **29.45** | **29.87** |
| **thereof withdrawal in water stress sites** | **0.43** | **0.43** | **0.52** | **0.54** | **2.18** |
| **in %** | 1.3% | 1.4% | 2.1% | 1.8% | 7.3% |
| **Surface water**[3] | 28.14 | 24.99 | 20.46 | 24.19 | 16.34 |
| **Ground water** | 3.97 | 3.49 | 3.25 | 3.68 | 3.02 |
| **Public water**[4] | 0.93 | 0.93 | 0.71 | 0.69 | 10.02 |
| **Produced water** | 0.88 | 1.36 | 0.68 | 0.88 | 0.49 |
| **Seawater** | 0 | 0 | 0 | 0 | 0 |

## Water discharge [mio m³][1]

| | 2020[2] | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **Amount of water discharged** | **31.37** | **28.08** | **23.04** | **27.04** | **27.63** |
| **Surface water** | 29.41 | 26.16 | 21.61 | 25.59 | 24.63 |
| **Ground water** | 1.02 | 0.76 | 0.71 | 0.85 | 0.89 |
| **External treatment**[5] | 0.94 | 1.16 | 0.72 | 0.87 | 2.24 |
| **Seawater** | 0 | 0 | 0 | 0 | 0 |
| **Water consumption**[6] | **2.69** | **3.57** | **2.86** | **3.99** | **4.20** |
| **in %** | **7.9%** | **11.6%** | **11.4%** | **13.5%** | **7.6%** |

## Water usage [mio m³][1]

| | 2020[2] | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **Cooling water** | **158.6** | **133.8** | **145.4** | **163.9** | **166.9** |
| **in %** | **98%** | **98%** | **98%** | **98%** | **96%** |
| **Share closed-circuit cooling at cooling in %** | **91%** | **83%** | **84%** | **90%** | **86%** |
| **Share closed-circuit cooling in water stress areas in %** | **100%** | **100%** | **100%** | **100%** | **100%** |
| **Closed-circuit cooling**[7] | 144.8 | 111.03 | 122.6 | 147.6 | 143.9 |
| **Once-through cooling** | 13.8 | 22.8 | 22.8 | 16.3 | 23.0 |
| **Process water**[8] | 2.9 | 3.25 | 2.32 | 2.8 | 6.1 |

1 Rounding deviations have been taken into account.
2 Base year
3 Includes numbers for rainwater if collected separately on site
4 Public water supply primarily from surface water
5 External treatment in compliance with local standards; includes wastewater sent to deep well at site in Bay City, Texas, USA
6 Includes water consumption for water refill of closed-circuit cooling at third party, water loss mainly attributed to water evaporation in cooling towers
7 Closed-circuit cooling partially provided by third party partners
8 Process water, including water for reaction, demineralized water, steam generation and sanitation purposes

**OUR EFFORTS TO MANAGE THE VALUABLE RESOURCE OF WATER AND TO INCREASE TRANSPARENCY IN OUR WATER MANAGEMENT WERE RECOGNIZED WHEN CDP AWARDED US LEADERSHIP LEVEL "A-" IN ITS 2025 WATER SECURITY ASSESSMENT.**

In 2025, Röhm remains on track to reduce its targeted freshwater withdrawal. In addition, the company extended its rain-water collection system at its site in Worms. The collected rain water is controlled and released into municipal treatment plants.

We constantly monitor and report nitrogen, phosphorus, heavy metals and COD freights to the Pollutant Release and Transfer Register (PRTR) if relevant volumes are exceeded. Our water-related KPIs for pollutants are in compliance with local and regional regulations and are strictly below permitted levels. The PRTR provides information online at a European level, for example, about pollutants released by large industrial plants in a given region.

## Environmental trainings

| Employees trained on specific environmental issues | 2023 Number | 2023 Quota | 2024 Number | 2024 Quota | 2025 Number | 2025 Quota |
|---|---|---|---|---|---|---|
| **Operation Clean Sweep** | **0** | **0** | **1,942** | **95%** | **1,576** | **98%** |
| **ISCC PLUS** | 18 | 100% | 35 | 100% | 94 | 100% |

## Environmental site assessments

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Percentage of operational sites assessed on specific environmental risks** | **100%** | **100%** | **100%** |

## Environmental site audits

| External Environmental Audit Standard | 2023 | 2024 | 2025 |
|---|---|---|---|
| **ISCC PLUS** | **2** | **3** | **3** |
| **Operation Clean Sweep** | 0 | 1 | 3 |

## Employees covered by an Occupational Health, Occupational Safety and Process Safety Management System

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Percentage of employees covered by an Occupational Health, Occupational Safety and Process Safety Management System (%; internal policies and standard operating procedures)** | **100** | **100** | **100** |
| **Percentage of employees covered by an Occupational Health, Occupational Safety and Process Safety Management System that has been internally audited (%)** | 100 | 100 | 100 |
| **Percentage of employees covered by an Occupational Health, Occupational Safety and Process Safety Management System that has been externally audited by authorities or similar (%)** | **100** | **100** | **100** |
| **Percentage of sites (operational and admin) for which an employee health and safety risk assessment was conducted (%)** | 100 | 100 | 100 |

## Sustainable Procurement

| Environmental Supplier Assessments | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Social Supplier Assessments on Human Rights & Labor** | **197** | **206** | **166** |
| **Supplier on-site audits** | 0 | 1 | 0 |
| **Environmental Supplier Assessments** | 197 | 206 | 166 |

# ENERGY

## Energy consumption

### Energy consumption and energy mix

| | 2020 (BASE YEAR) | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **Fuel consumption from coal and coal products [MWh]** | 0 | 0 | 0 | 0 | 0 |
| **Fuel consumption from crude oil and petroleum products [MWh]** | 96,366 | 130,399 | 85,126 | 2,302 | 17,646 |
| **Fuel consumption from natural gas [MWh]** | 1,396,862 | 973,415 | 963,408 | 1,056,222 | 1,479,870 |
| **Fuel consumption from other fossil sources [MWh]** | 692,304 | 517,938 | 487,577 | 648,987 | 706,565 |
| **Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources [MWh]** | 703,541 | 547,493 | 538,876 | 547,500 | 514,939 |
| **Total energy consumption from fossil sources [MWh]** | **2,889,073** | **2,169,244** | **2,074,987** | **2,255,011** | **2,719,020** |
| **Share of fossil sources in total energy consumption (%)** | **95%** | **92%** | **93%** | **92%** | **93%** |
| **Total energy consumption from nuclear sources [MWh]** | **20,841** | **13,684** | **14,276** | **12,310** | **14,487** |
| **Percentage of energy consumption from nuclear sources in total energy consumption (%)** | **0,7%** | **0,6%** | **0,6%** | **0,5%** | **0,5%** |
| **Fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources [MWh]** | 0 | 0 | 0 | 0 | 0 |
| **Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources [MWh]** | 117,415 | 168,166 | 147,678 | 176,212 | 177,293 |
| **Consumption of self-generated non-fuel renewable energy [MWh]** | 0 | 0 | 0 | 0 | 307 |
| **Total energy consumption from renewable sources [MWh]** | **117,415** | **168,166** | **147,678** | **176,212** | **177,600** |
| **Share of renewable sources in total energy consumption (%)** | **4%** | **7%** | **7%** | **7%** | **6%** |
| **Total energy consumption related to own operations [MWh]** | **3,027,329** | **2,351,094** | **2,236,941** | **2,443,534** | **2,911,108** |

In 2025, we stopped using heavy oil and switched entirely to natural gas at our sulfuric acid recovery plant. The increase in overall energy consumption is related to the start-up of the new production plant in Bay City, Texas, in the USA, as well as the restart of the sulfuric acid recovery plant in Worms, Germany.

## Renewable Energy

Switching to green energy sourcing is addressing Scope 2 emissions as part of our transformation program.

We inaugurated several photovoltaic plants at our Worms site, Germany, in early 2025.

Additionally, we are working on a detailed concept for green electricity sourcing for all our major production sites globally.

Furthermore, we are in discussions with suppliers of biomethane to substitute fossil natural gas at our US and German plants.

### Energy savings [MWh]

| ENERGY SOURCES | 2020[1] | 2022 | 2023 | 2024 | 2025[2] |
|---|---|---|---|---|---|
| **Steam** | 29 | 2,000 | 2,869 | 2.,190 | 200 |
| **Electricity** | 1,831 | 3,009 | 1,592 | 150 | 836 |
| **Natural gas** | 183 | 6,588 | 15,850 | 3,165 | 0 |
| **Others** | 10,223 | 3,203 | 3,067 | 0 | 0 |
| **Total** | **12,267** | **14,800** | **23,378** | **5,505** | **1,036** |

1 Base year

2 Preliminary results

# GOVERNANCE

## Governance & Compliance

| TRAININGS | 2022 NUMBER[1] | 2022 QUOTA[2] | 2023 NUMBER[1] | 2023 QUOTA[2] | 2024 NUMBER[1] | 2024 QUOTA[2] | 2025 NUMBER[1] | 2025 QUOTA[2] |
|---|---|---|---|---|---|---|---|---|
| **Antitrust** | – | – | – | – | 85 | 100% | 70 | 100% |
| **Data Protection Basics** | – | – | 2,622 | 95% | – | – | 2,471 | 95% |
| **Data Protection Processing** | 376 | 87% | – | – | 612 | 97% | – | – |
| **Fighting Corruption** | 78 | 100% | – | – | 5 | 100% | 2,698 | 97% |
| **Harassment Prevention (America/RAM)** | – | – | 303 | 99% | 50 | 89% | 156 | 84% |
| **Phishing** | 1,988 | 89% | 2,506 | 91% | 2,727 | 95% | 2,535 | 94% |
| **Security Awareness** | 2,166 | 88% | 2,570 | 90% | 2,604 | 93% | 2,543 | 94% |
| **Trade Compliance** | 42 | 98% | 50 | 98% | 44 | 95% | 124 | 95% |
| **Code of Conduct and Ethics** | – | – | – | – | – | – | 2,698 | 97% |
| **Operation Clean Sweap** | – | – | – | – | 1,942 | 95% | 1,541 | 98% |

## Measures, Report & Incidents

| TRAININGS | 2022 NUMBER[1] | 2022 QUOTA[2] | 2023 NUMBER[1] | 2023 QUOTA[2] | 2024 NUMBER[1] | 2024 QUOTA[2] | 2025 NUMBER[1] | 2025 QUOTA[2] |
|---|---|---|---|---|---|---|---|---|
| **Anti-corruption due diligence on intermediaries** | – | 100% | – | 100% | – | 100% | – | 100% |
| **Reports via Whistleblower System** | 1 | – | 3 | – | 25 | – | 15 | – |
| **Data Security Incidents** | 0 | – | 0 | – | 0 | – | 0 | – |

1 Number of employees trained as of December 31 each year.
2 The quota is defined as the number of employees trained relative to the number of employees the training has been obligatory for as of December 31 each year.

## Specific Approval Procedure for sensitive transactions

Röhm has implemented a global Gifts and Hospitality Policy, supplemented by local guidelines to observe applicable laws and customs in the countries where we are present. The policy clearly defines up to which extent and under which circumstances giving or accepting gifts or hospitality is permissible, and if and when it must be reported to the responsible compliance officer or manager. Donations must always be approved by the responsible managing director. Moreover, Röhm as a company does not support any specific political party and does not provide any donations in political contexts.

# SAFETY

The Röhm policy on Environmental, Safety, Health, Quality and Energy addresses basic principles designed to avoid incidents and emergency situations. In addition, Röhm has established processes for risk assessment and management, including the management of emergency situations for each asset and site. This is part of our procedure for gaining official approval and operating permits. We have an extensive list of emergency procedures and mitigation measures for all sites worldwide. We track and report near-misses on site level as well.

## Röhm KPIs

| KPIs | UNIT | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **RI** | **number** | 14 | 15 | 24 | 13 |
| **TRIR** | **rate** | 0.47 | 0.50 | 0.79 | 0.47 |
| **RTRIR** | **rate** | 0.83 | 0.80 | 1.42 | 0.68 |
| **LTI** | **number** | 11 | 9 | 13 | 6 |
| **LTIR** | **rate** | 1.83 | 1.50 | 2.15 | 1.08 |
| **PSI** | **number** | 6 | 8 | 15 | 14 |
| **PSIR** | **rate** | 0.80 | 1.07 | 2.02 | 1.97 |
| **RPSI** | **number** | 3 | 2 | 0 | 2 |
| **RPSIR** | **rate** | 0.40 | 1.20 | 0.00 | 0.28 |

RI = Recordable Incident
TRIR = Total Recordable Incident Rate
RTRIR = Röhm Total Recordable Incident Rate
LTI = Lost Time Incident
LTIR = Lost Time Incident Rate
PSI = Process Safety Inicdent
PSIR = Process Safety Incident Rate
RPSI = Röhm Process Safety Incidents
RPSIR = Röhm Process Safety Incident Rate

# CERTIFICATES 2025

| | ISO 9001:2015 | ISO 14001:2015 | ISO 50001:2018 | ISO 45001:2018 | ISO 30415 | IATF 16949:2016 | ICMC | ISCC PLUS | OCS |
|---|---|---|---|---|---|---|---|---|---|
| **AMERICAS** | | | | | | | | | |
| **Coatzacoalcos, MX** | ✔ | ✔ | – | – | – | – | ✔ | – | – |
| **Osceola, AR, US** | ✔ | ✔ | – | – | – | ✔ | – | – | – |
| **Parsippany, NJ, US** | ✔ | ✔ | – | – | – | ✔ | – | – | – |
| **Wallingford, CT, US** | ✔ | ✔ | – | – | – | – | – | – | – |
| **Westwego LA, US** | ✔ | ✔ | – | – | – | – | – | – | – |
| **ASIA** | | | | | | | | | |
| **Shanghai MUSC, CN** | ✔ | ✔ | – | ✔ | ✔ | ✔ | – | ✔ | – |
| **Shanghai Westlink, CN** | ✔ | ✔ | – | ✔ | ✔ | ✔ | – | – | – |
| **EUROPE** | | | | | | | | | |
| **Darmstadt, DE** | ✔ | ✔ | ✔ | – | – | ✔ | – | – | – |
| **Hanau, DE** | ✔ | ✔ | ✔ | – | – | – | – | – | ✔ |
| **Wesseling, DE** | ✔ | ✔ | ✔ | – | – | – | ✔ | ✔ | ✔ |
| **Worms, DE** | ✔ | ✔ | ✔ | – | – | ✔ | – | ✔ | ✔ |

# UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS APPLICABLE TO RÖHM

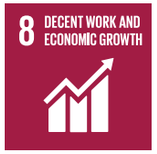

**5.1** End all forms of discrimination against all women and girls everywhere

**5.5** Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life


**6.3** By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

**6.5** By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate


**7.3** By 2030, double the global rate of improvement in energy efficiency




**8.6** By 2020, substantially reduce the proportion of youth not in employment, education or training

**8.7** Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms

**8.8** Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment


**9.4** By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities


**12.2** By 2030, achieve the sustainable management and efficient use of natural resources

**12.4** By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

**12.5** By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

**12.6** Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle


**13.2** Integrate climate change measures into national policies, strategies and planning


**14.1** By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

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