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All statements and key figures in this report are based on information currently available to ALTANA. Due to rounding, minor discrepancies may occur in this document when totals are calculated and percentages are determined.



Dear ALTANA stakeholders,

Almost exactly ten years ago, at the United Nations Climate Change Conference in Paris (COP 21), 195 countries and the European Union committed to limiting global warming to well below two degrees Celsius compared with pre-industrial levels. This year, representatives of these countries met again at the Climate Change Conference (COP 30). It became clear that the efforts made to date are not sufficient to effectively curb human-made climate change and its consequences. On the contrary, some are even using increased uncertainties and challenges as an excuse to push the issue off the agenda.

At ALTANA, we are taking a different approach. We are convinced that sustainable economic success is only possible if it is not achieved at the expense of our shared environment. That is why, in 2024, we set ambitious climate targets for our own sphere of influence (Scope 1 and 2). In addition, we are working closely with our suppliers and customers to achieve virtually greenhouse gas-free operations across our entire value chain (Scope 3) by 2050.

Transparency and credibility are central pillars of our ongoing dialog with you, our stakeholders. In 2024, our climate targets were independently validated by the Science Based Targets initiative (SBTi). Since 2025, not only our direct but also our indirect emissions have been audited by an independent auditing firm. Another milestone is the recognition of our sustainability efforts with the Platinum Medal awarded by the rating agency EcoVadis. This places ALTANA among the top 1 percent of all companies rated worldwide.

We have also further developed our "Facts and Figures on Sustainability" document this year. For the first time, its structure closely follows the European Sustainability Reporting Standards (ESRS), which will become mandatory for us from the 2027 reporting year onward. In doing so, we are already laying the foundation today for our future sustainability reporting.

Martin Babilas, ALTANA CEO

Sustainability at ALTANA

ALTANA is consistently focused on sustainable, profitable growth. We can only be economically successful in the long run if we also keep ecological and social aspects in mind. They are therefore firmly anchored in our understanding of sustainability and our corporate culture.

Our Understanding of Sustainability

Sustainability has been deeply embedded in the ALTANA Group's business model for many years. Our roots as a specialty chemicals company go back more than 150 years. Together with our stakeholders, we have always approached challenges with courage and developed solutions to address them. Our solutions make our customers' products better and more sustainable, while also creating growth or cost-saving potential for them. We leverage this expertise to assume social responsibility beyond our core business and to act accordingly. What this means in concrete terms is explained in this report, which for the first time is based on the European Sustainability Reporting Standards (ESRS), and in our Corporate Report.

In the following, we first describe the process of the double materiality assessment. On this basis, we are able to strategically prioritize sustainability topics.

The Double Materiality Assessment

As a global specialty chemicals manufacturer, ALTANA maintains regular contact and dialog with a wide range of stakeholders. These include customers, employees, our owner, suppliers and other business partners, authorities, associations, scientific institutions, and our neighbors at the various sites. The content and outcomes of these dialogs shape ALTANA's understanding of sustainability and contribute to the prioritization of specific topics.

In preparation for mandatory sustainability reporting from 2027 onward under the Corporate Sustainability Reporting Directive (CSRD), ALTANA conducted the required materiality analysis in the 2024 fiscal year. This analysis follows the principle of double materiality. Under this principle, a sustainability aspect is considered material not only if it entails financial risks or opportunities for the company (outside-

in perspective), but also if the company's activities themselves have impacts on the environment or society (inside-out perspective). When initially defining material topics, it is irrelevant whether the respective impacts are positive or negative. Rather, the decisive factor is that the assessment of materiality takes into account the interests and evaluations of the relevant stakeholders.

The analysis was based on a stakeholder survey conducted from fall 2022 and evaluated in the 2023 fiscal year. In total, around 30 expert interviews were conducted with selected stakeholders who are familiar with both the company and sustainability issues, including direct customers, brand owners, suppliers, employees, local politicians, and representatives from education, science, and research. This was supplemented by an online survey of these and additional stakeholders. Taking into account the insights gained in this way and in close cooperation with numerous specialist departments and colleagues from all regions, ALTANA prepared an initial version of the double materiality analysis in 2024, which was updated in the 2025 fiscal year.

The core elements of this double materiality analysis are the identified impacts, risks, and opportunities. External stakeholders were also involved in this process, while the final assessment rests with ALTANA. The evaluation of whether impacts, risks, and opportunities are material for ALTANA is carried out in accordance with the methodology relevant to the CSRD. For both positive and negative impacts of the company on the environment and society, the severity (comprising scale and scope, and for negative impacts additionally irreversibility) and the likelihood of occurrence are assessed. For risks and opportunities affecting the reporting company, the assessment is based on the financial impact and the likelihood of occurrence. Quantitative prioritization using a defined threshold results in the selection of material impacts, risks, and opportunities. The analysis further differentiates whether a topic is material within the ALTANA Group's own operations or within the value chain.

As part of the double materiality analysis, ALTANA has identified the following topics as requiring particular attention in the coming years.

Climate change and its subtopics (climate change mitigation, energy, and climate change adaptation) have been a key issue for ALTANA for many years, both in its own operations and regarding innovative products that support customers in implementing their own sustainability strategies. Further information can be found in the chapter “Climate Change” (p. 8 et seq.).

In the area of pollution, ALTANA actively works to prevent air, water, and soil pollution throughout the value chain. Reducing the share of Substances of (Very High) Concern and microplastics in products and production processes is also a central focus of ALTANA’s efforts. With regard to preventing air, water, and soil pollution, ALTANA complies with the strict legal requirements taken into account and implemented when operating permits are granted. Further information can be found in the chapter “Pollution” (p. 17 et seq.).

Resource use and circular economy are material for ALTANA, particularly in its own operations. In the area of waste, ALTANA sees significant opportunities to support customers in achieving material efficiency gains through projects for reuse and recycling as well as through the development of new products. The circular economy is also already relevant within the value chain and will continue to gain importance in the future, particularly regarding recycled and bio-based raw materials in the upstream value chain. It should be noted that ALTANA primarily develops and supplies business-to-business (B2B) products that are integrated into customers’ production processes and incorporated into end products. These materials are therefore not stand-alone “finished products” that can be recycled directly, but rather fulfill their function as part of a broader manufacturing process. Consequently, the management of environmental impacts at the end of the lifecycle lies largely outside ALTANA’s direct sphere of influence. Further information can be found in the chapter “Resource Use and Circular Economy” (p. 25 et seq.).

Material topics for ALTANA

| ESRS standard | Topic | Own operations | Value chain |
|---------------|-----------------------------------|----------------|-------------|
| E1 | Climate Change | ✓ | ✓ |
| E2 | Pollution | ✓ | ✓ |
| E3 | Water and Marine Resources | | |
| E4 | Biodiversity and Ecosystems | | |
| E5 | Resource Use and Circular Economy | ✓ | ✓ |
| S1 | Own Workforce | ✓ | |
| S2 | Workers in the Value Chain | | ✓ |
| S3 | Affected Communities | | |
| S4 | Consumers and End Users | | |
| G1 | Business Conduct | ✓ | ✓ |

In the areas of own workforce and workers in the value chain, ALTANA makes extensive efforts to ensure appropriate working conditions, particularly regarding the safety and health of employees, and to continuously reduce the number of occupational accidents. In addition, ALTANA is committed to a non-discriminatory environment based on equal opportunities. Further information can be found in the chapters "Own Workforce" (p. 30 et seq.) and "Workers in the Value Chain" (p. 40 et seq.).

In line with the topic of business conduct, ALTANA has for many years made intensive efforts to preserve and further strengthen its existing corporate culture. In addition, the company-wide ALTANA Code of Conduct sets out binding rules for all employees regarding responsible, ethical, and lawful behavior. Further information can be found particularly in the chapter "Business Conduct" (p. 48 et seq.).

Other topics not explicitly mentioned here remain important and continue to be addressed by ALTANA. These include, in particular, water and marine resources (p. 5 et seq.), biodiversity and ecosystems (p. 23 et seq.), affected communities (p. 45), and consumers and end users (p. 46). However, in light of the expected impacts as defined by the methodology described above, the impacts, risks, and opportunities in this context are not considered material.

ALTANA will regularly review the findings of the materiality analysis and update them as necessary. The most important basis for this review is the regular stakeholder dialog embedded in business processes. The results of the double materiality analysis provide key insights into the topics of particular importance to the ALTANA Group and its stakeholders. These insights are used to further refine the sustainability strategy, with the aim of optimizing internal processes and making an active contribution to the sustainable development of society and the chemical industry.

Outlook

Responsibility for the Group-wide sustainability strategy lies with the Management Board. Oversight is provided by the Supervisory Board, which is ALTANA's highest control body regarding sustainability-related risks and opportunities. The steering committee for Group-wide projects and activities corresponds to the Executive Management and is supplemented by the Head of Corporate Sustainability & EHSR, who acts as program manager for sustainability. The division presidents represented in the Executive Management are responsible for embedding the sustainability strategy in operational business.

ALTANA's divisions are responsible for promoting sustainability-related topics throughout the company and are supported by expert teams from the Corporate Sustainability & EHSR department. Within these competence centers, the Head of Corporate Sustainability & EHSR is responsible for the process of identifying sustainability-related risks and opportunities. Together with the Head of Finance & Controlling, they are responsible for expanding the reporting system. This ensures compliance with future regulatory requirements, such as the CSRD, and transparent presentation of ALTANA's performance.

For many years, ALTANA has maintained a comprehensive system of key performance indicators to measure progress toward ESG-related objectives. In addition to greenhouse gas emissions, these include environmental indicators for Group-wide energy and water consumption and waste, as well as occupational safety and personnel indicators. Most of these indicators are reported and monitored internally on a quarterly basis to minimize response times for corrective measures.

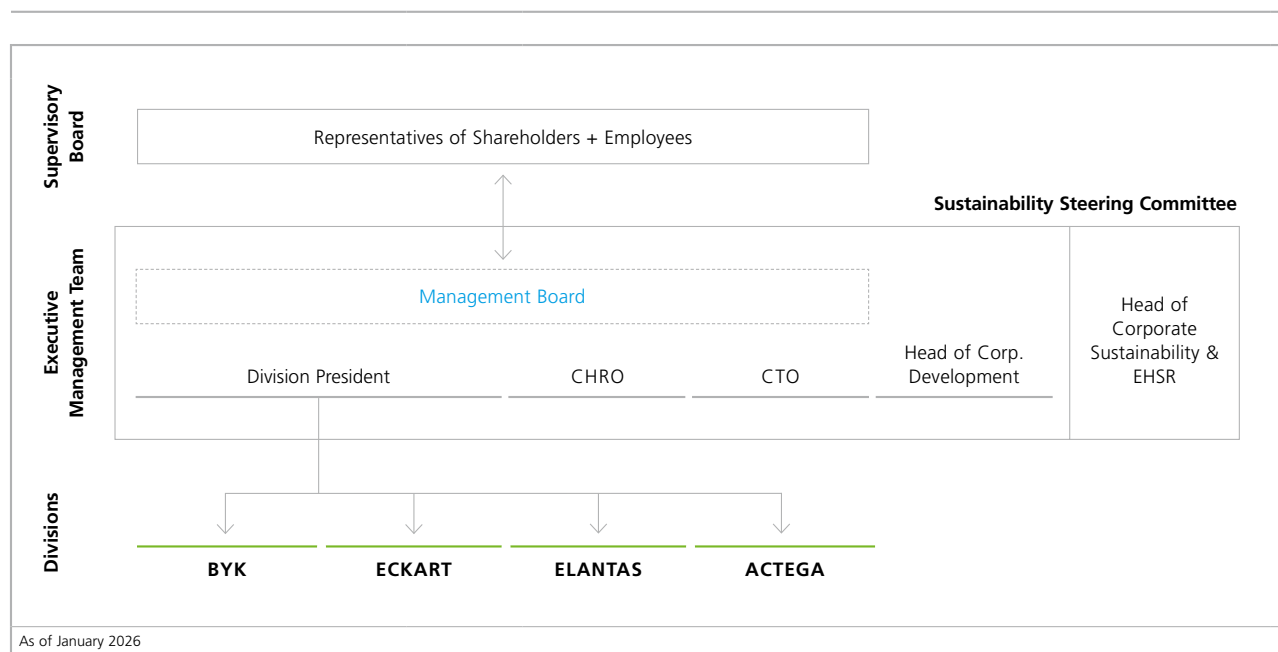
Material non-financial indicators relevant to management, and thus key performance indicators for Group management, relate to occupational safety and climate strat-

egy. Since 2025, accidents resulting in more than three days of absence (normalized to one million working hours) as well as Scope 1 and Scope 2 greenhouse gas emissions have been integrated into ALTANA's remuneration system.

With a view to the 2026 fiscal year, ALTANA will expand its existing processes to include the required level of detail in order to meet increasing reporting obligations. At the same time, the company aims to actively help shape sustainability by pursuing innovative approaches and setting forward-looking standards. This continuous improvement process underscores ALTANA's long-term commitment to sustainable development. It should also be noted that the results of the double materiality analysis described above reflect the current status and are reviewed annually. This ensures that the analysis reflects changing conditions and stakeholder ex-

pectations, as well as the ongoing transformation of the ALTANA Group into an even more sustainable company.

Organization of ALTANA's sustainability strategy



Environment

ALTANA reports in the following on the material environmental impacts, risks, and opportunities in the areas of Climate Change, Pollution, and Resource Use and Circular Economy. ALTANA also voluntarily reports on the topics of Water and Marine Resources, as well as Biodiversity and Ecosystems.

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Climate Change

Materiality

For ALTANA, three topics are material in relation to anthropogenic climate change: climate change mitigation, energy, and climate change adaptation. These, along with the associated material impacts, risks, and opportunities, are presented in the table below.

In addition to actual and potential impacts on the climate, ALTANA also assesses climate-related risks and opportunities for its own business activities. This involves considering both the potential impacts of ALTANA’s business activities on the environment and the risks posed by a changing climate to the company and its value chain.

Regarding climate-related risks, ALTANA distinguishes between physical risks and transition risks arising from the transition to a global economy with net zero greenhouse gas emissions. These risk types are to be regarded as complementary: Physical risks dominate in scenarios with high levels of global warming, whereas transition risks have the greatest impact in scenarios with global warming of less than or equal to 1.5 degrees Celsius. For medium- to long-term assessments, the Representative Concentration Pathways (RCP), Shared Socioeconomic Pathways (SSP), and the International Energy Agency (IEA) scenarios are used.

Material impacts, risks, and opportunities regarding climate change

| Category | Material impacts, risks, and opportunities | Position | Target (quantitative) | Target achievement 2025 |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Climate change mitigation | | | | |
| Negative impact (potential and/or actual) | ALTANA’s production processes generate greenhouse gas emissions (Scope 1 and 2) | Own operations | Scope 1 and 2 emissions reduced by 50 % by 2032 (by 90 % by 2040; relative to the 2021 base year) | ↗ |
| Negative impact (potential and/or actual) | ALTANA’s business activities in the value chain generate greenhouse gas emissions (Scope 3), some of which are difficult to influence (locked-in emissions) | Upstream/ downstream | Scope 3 emissions reduced by 30 % by 2032 (by 90 % by 2050; relative to the 2021 base year) | ↘ |
| Opportunity | ALTANA develops solutions that drive the transformation toward a lower-emission world economy | Downstream | This opportunity is being addressed in particular through R&D activities (no quantitative target has been set at this time) | ○ |
| Energy | | | | |
| Positive impact (potential and/or actual) | Increased use of renewable energy sources and improvement in energy efficiency | Own operations | Energy consumption reduced by 2 % (compared to previous year’s figure; relative to produced finished goods) | ↗ |
| Climate change adaptation | | | | |
| Risk | Increase in extreme weather events and water shortages due to climate change | Own operations | Water withdrawal reduced by 1 % (compared to previous year’s figure; relative to produced finished goods) | ↗ |

↗ Within target range, ↘ Not within target range, ○ Target achievement not quantifiable

Strategy

The Group-wide climate protection strategy is the responsibility of the Management Board. It is overseen by the Supervisory Board, which is ALTANA's highest supervisory body regarding climate-related risks and opportunities. The steering committee for Group-wide projects and activities corresponds to the Executive Management, supplemented by the Head of Corporate Sustainability & EHSR, who acts as program manager for climate-related matters. The division presidents represented on this committee are responsible for embedding the climate strategy in operational business.

The cross-divisional ALTANA functional departments are responsible for advancing climate-related topics within their respective spheres of influence and are supported by expert teams from Corporate Sustainability & EHSR. Within these functions, the Head of Corporate Sustainability & EHSR is responsible for the process of identifying climate-related risks and opportunities. Together with the Head of Finance & Controlling, they are also responsible for expanding climate-related reporting. This ensures compliance with future regulatory requirements such as the Corporate Sustainability Reporting Directive (CSRD), the Task Force on Climate-related Financial Disclosures (TCFD) framework, and rating requirements such as CDP, and ensures transparent disclosure of ALTANA's performance.

Scope 1 and 2 emissions as well as the specific energy indicator (energy per metric ton of produced finished goods) are part of Group control and are reported quarterly. Due to their relevance, their expected long-term development is estimated annually in parallel with financial planning for the subsequent three years. This provides transparency regarding the extent to which adequate climate protection measures are integrated into long-term planning. The climate transition plan is therefore an integral part of the Group strategy.

Given their significance for Group management, Scope 1 and 2 emissions are audited annually with reasonable assurance as part of the Group Management Report and are also integrated into ALTANA's compensation system.

Focus Areas of ALTANA's Climate Strategy

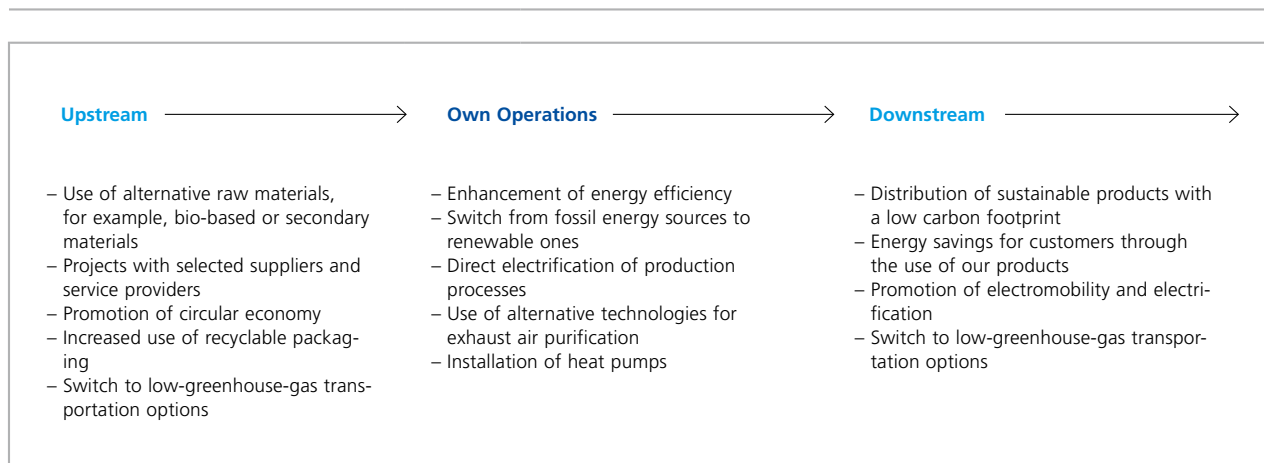
To enable cross-divisional synergies, ALTANA has defined three key action fields relating to climate within its Group-wide sustainability program. Each field focuses specifically on a distinct segment of ALTANA's value chain. Representatives from all divisions and relevant departments (for example, Purchasing, R&D, Production, Sales) are involved in all three projects.

In the upstream value chain, the focus is on collaboration with suppliers to reduce greenhouse gas emissions associated with raw materials. On the one hand, collecting suppliers' Product Carbon Footprint (PCF) data plays a key role, as only this enables the impact of climate protection measures to be reflected in reporting. As this topic is relevant not only for ALTANA but for the entire chemical industry, ALTANA joined the Together for Sustainability (TfS) initiative in 2024, which was launched by leading global chemical companies to enhance data transparency in a more effective and efficient manner.

On the other hand, reducing these PCF values themselves is a priority. Within ALTANA, Purchasing is primarily responsible for this (for further information on the governance of ALTANA's purchasing organization, see p. 41).

Regarding own operations, the focus is on transforming production sites toward defossilization. Responsible managers at the individual companies are encouraged to proactively submit project proposals that contribute to emission reductions. Expert teams from Corporate Sustainability & EHSR act as sparring partners. To account for the externalized costs associated with fossil technologies, ALTANA has introduced an internal CO₂ price. This is currently designed as a shadow price and is benchmarked against comparable com-

Reduction of greenhouse gas emissions along the value chain



panies in the chemical industry and against scientific guidelines.

In the downstream value chain, the focus is on the solutions ALTANA develops for its direct customers. Within ALTANA, R&D bears primary responsibility by establishing sustainability criteria at the very beginning of product development.

Specific Group Policies on Climate Change Mitigation and Adaptation

ALTANA has two specific Group policies addressing climate change mitigation, energy, and climate change adaptation.

One policy aims to minimize ALTANA’s climate-related impacts by reducing greenhouse gas emissions. It requires ALTANA companies to develop a roadmap for phasing out fossil fuels and to review it at least annually.

The other policy aims to minimize physical climate risks and associated potential damage. In accordance with this policy, ALTANA sites are required to assess physical climate

risks annually and to implement measures in the event of high risk. The final assessments are incorporated annually into the overarching ALTANA risk management process as an additional source of information.

Targets and Measures

Climate Change Mitigation

ALTANA has committed to operating virtually greenhouse gas-free worldwide by 2050 and achieving “net zero emissions.” Specifically, emissions across the entire value chain (Scope 1, 2, and 3) are to be reduced by 90 % by that time. The remaining unavoidable emissions will be permanently removed from the atmosphere using recognized methods. By 2040, ALTANA aims to reduce greenhouse gas emissions within its direct sphere of influence (Scope 1 and 2) by 90 %. With these targets, ALTANA ensures that its direct and indirect emissions are compatible with the Paris climate targets.

At the same time, climate science indicates that reducing greenhouse gas emissions alone will not be sufficient to achieve the Paris targets. ALTANA therefore also invests in certified climate protection projects outside its own value chain. Since 2025, ALTANA has voluntarily compensated an amount of greenhouse gas emissions equivalent to those generated in Scope 1, Scope 2, and selected Scope 3 categories. Corporate Sustainability & EHSR and Corporate Procurement, together with colleagues from sites in the countries where projects are implemented, ensure that these projects meet appropriate quality standards.

In reducing Scope 1 and 2 emissions, ALTANA focuses on three main drivers:

1. Emissions from heating buildings,
2. Emissions from the provision of process heat in production,
3. Emissions from the thermal post-combustion of solvents.

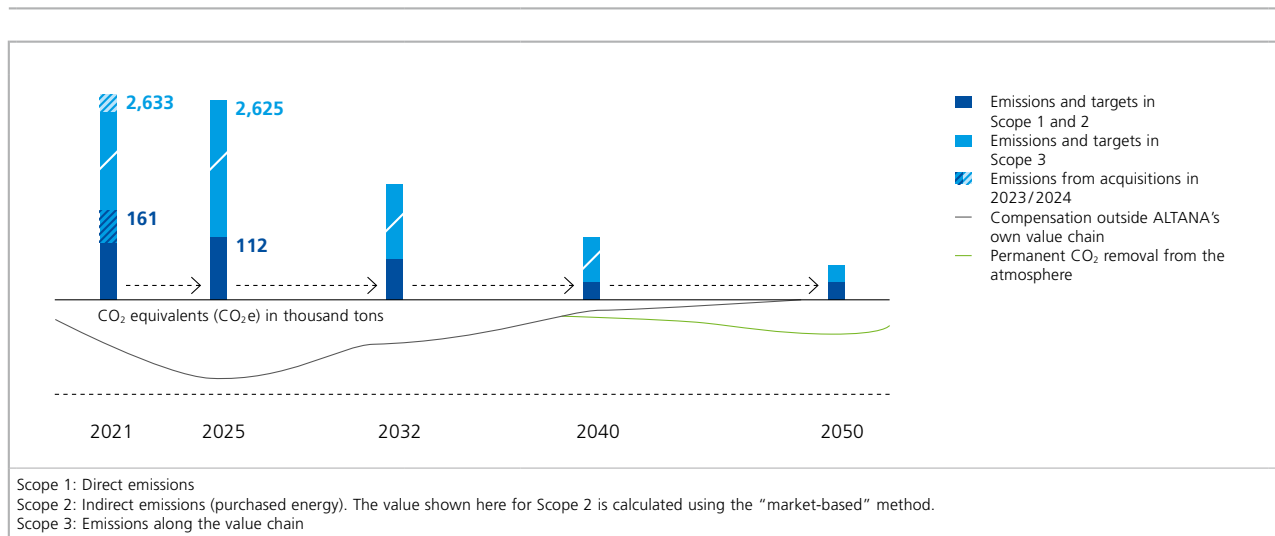
For all three drivers, emissions are primarily caused by the use of natural gas. Accordingly, solutions to substitute fossil natural gas (for example, through electrification) are prioritized. The use of alternative exhaust air purification technologies also plays an important role.

The reduction of Scope 3 emissions is primarily pursued through three strategies:

1. Transforming the raw materials portfolio toward recycled or bio-based raw materials,
2. Reducing greenhouse gas emissions at ALTANA’s direct customers,
3. Preventing the incineration of ALTANA products at the end of their lifecycles.

Emission reductions at direct customers can be achieved in particular by shifting the product portfolio toward water-based rather than solvent-based products. At the same time,

On the path to “net zero emissions” across the entire value chain



it must be ensured that renewable energy sources are used in processing. The incineration of ALTANA products at the end of their lifecycles currently constitutes a so-called “locked-in” emission. Based on the maturity of current technologies, these emissions are difficult or only disproportionately costly to avoid. This situation is expected to change only with the broad deployment of Carbon Capture and Storage (CCS) and Carbon Capture and Utilization (CCU) technologies.

Energy

Energy consumption per metric ton of produced finished goods is to be reduced by 2 % annually. This cuts energy costs and contributes directly to the reduction of Scope 1 emissions.

In 2020, ALTANA fully transitioned its electricity sourcing to green electricity. This was achieved primarily through local green electricity contracts and green electricity certificates in accordance with internationally recognized standards. Since 2025, more than 75 % of our global electricity demand has been covered by local green electricity contracts. Furthermore, ALTANA continues to expand its own renewable electricity generation at its sites (for example, through photovoltaic systems).

Climate Change Adaptation

For 2025, ALTANA has set a target of reducing water withdrawal by 1 % compared to the previous year, relative to produced finished goods. Reducing water withdrawal is a measure to address the climate-related risk of water scarcity (for more information on the specific water indicators for the reporting year, see p. 22).

The risk of water scarcity already affects individual ALTANA sites and may increase in the medium to long term, particularly under the RCP 6.0 and RCP 8.5 global warming scenarios. The main potential impact relates to the fact that water used for cooling purposes may not be available or may only be available to a limited extent.

ALTANA has not yet defined quantitative targets for other physical climate risks. Nevertheless, sites are increasingly required to implement measures addressing climate risks apart from traditional disaster management.

Extreme weather events such as tornadoes and heavy rainfall are expected to occur more frequently and with greater intensity in the medium to long term. Even if the probability at a specific site is low, potential damage costs can be significant. Affected sites therefore operate early warning systems and implement preventive measures such as reinforcing buildings.

Extreme heat and fire risk affect only a few sites but can nevertheless cause significant damage, particularly regarding employee health and safety, which is ALTANA’s top priority. To mitigate these risks, sites focus on preventive training, increasing automation at high-temperature workplaces, and continuous monitoring of weather conditions.

Climate risks are also becoming increasingly relevant along the upstream and downstream value chain. These risks are monitored at an aggregated level as part of business continuity management. Taking into account various climate-related scenarios, ALTANA currently assesses the resilience of its organizational strategy as medium to high.

Metrics and Progress

Scope 1 and 2

Compared with the previous year, Scope 1 and Scope 2 emissions were reduced by 6 % while production levels remained relatively stable. This reduction is primarily attributable to increased energy efficiency resulting from site consolidation and the electrification of processes. Moreover, ALTANA is significantly below the annual interim target of 131.3 thousand metric tons of CO₂e (Scope 1 and 2, market-based method) derived from the SBTi targets. The main contribution stems from the reduction in Scope 2 emissions

achieved in 2024. Since then, the acquired Von Roll and Silberline sites have also sourced 100 % of their electricity from renewable energy, either through local green electricity contracts or certificates of origin. Biogenic greenhouse gas emissions, which are not allocated to either Scope 1 or Scope 2, amounted to 64 metric tons of CO₂e in the year under review. The significant decrease compared with the previous year (519 metric tons of CO₂e) is due to the lower availability of biogas at competitive market conditions. Specific greenhouse gas emissions decreased to 0.19 metric tons of CO₂e per metric ton of finished goods (previous year: 0.21 metric tons of CO₂e per metric ton).

Energy Indicators

As noted above, site consolidation contributed to increased energy efficiency. This is reflected in the decline in total energy consumption while production volumes remained stable. Other influencing factors (for example, product mix or seasonality) also play a role in this context. The successful electrification of processes is reflected in the fact that natural gas consumption sank slightly more than purchased electricity consumption. Also, the commissioning of additional photovoltaic systems is evident.

Specific energy consumption decreased from 1.50 MWh per metric ton in the previous year to 1.41 MWh per metric ton. The target value of 1.44 MWh per metric ton was therefore achieved.

Scope 3

In the reporting year, Scope 3 emissions for the years 2021, 2024, and 2025 were audited for the first time with limited assurance. Overall, Scope 3 emissions decreased by 0.3 % compared with the base year.

However, ALTANA exceeds the annual interim target of 2,369 thousand metric tons of CO₂e derived from the SBTi targets. This is primarily due to Scope 3 categories in the upstream value chain, which increased by 3.2 % compared

with the base year. Categories in the downstream value chain decreased by 6.1 % in comparison with the base year.

Collection and Calculation of Key Performance Indicators

Scope 1 and 2

To calculate Scope 1 emissions, the relevant energy carriers at all ALTANA sites are recorded quarterly in an IT system and multiplied by emission factors published by the IPCC. In addition, process emissions and fugitive emissions, which are also attributable to Scope 1, are recorded in the IT system at least once per year and included in the calculation.

In accordance with the GHG Protocol, dual reporting is applied for Scope 2. This means that greenhouse gas emissions are disclosed both under the market-based approach, which takes into account a company's individual procure-

Energy indicators compared to the previous period

| | 2024 (in MWh) | 2025 (in MWh) | Change 2025 vs. 2024 (in %) |
|---------------------------------|------------------|------------------|-----------------------------------|
| Total energy consumption | 871,320 | 824,991 | -5 |
| Renewable | 328,764 | 313,006 | -5 |
| Purchased electricity | 321,599 | 306,822 | -5 |
| Solar energy | 4,247 | 5,615 | 32 |
| Biogas | 2,642 | 327 | -88 |
| Hydropower | 275 | 241 | -12 |
| Non-renewable | 542,556 | 511,985 | -6 |
| Natural gas | 467,990 | 438,594 | -6 |
| Diesel/heating oil | 46,483 | 46,294 | 0 |
| Solvent incineration | 16,169 | 13,770 | -15 |
| District heating | 6,913 | 7,824 | 13 |
| Purchased steam | 3,513 | 4,367 | 24 |
| LPG | 1,232 | 1,036 | -16 |
| Purchased compressed air | 256 | 99 | -61 |

Scope 1 and 2 emissions compared to the base year

| | 2021 (in t CO ₂ e) | 2024 (in t CO ₂ e) | 2025 (in t CO ₂ e) | Change 2025 vs. 2021 (in %) |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|
| Scope 1 and 2 (market-based) | 160,733 | 119,702 | 112,388 | -30 |
| Scope 1 | 129,047 | 117,822 | 110,260 | -15 |
| Scope 2 (market-based) | 31,687 | 1,880 | 2,129 | -93 |
| Scope 2 (location-based) | 121,328 | 115,631 | 103,303 | -15 |

Scope 3 emissions compared to the base year

| | 2021 (in kt CO ₂ e) | 2024 (in kt CO ₂ e) | 2025 (in kt CO ₂ e) | Change 2025 vs. 2021 (in %) |
|------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Scope 3 (total) | 2,633 | 2,565 | 2,625 | -0.3 |
| Upstream | 1,660 | 1,620 | 1,713 | 3.2 |
| Downstream | 972 | 945 | 913 | -6.1 |

ment decisions based on contracts, and under the location-based approach, which does not.

The location-based approach determines a company's greenhouse gas emissions based on the average electricity mix in a given country. This approach assumes that the electricity consumed by a company is drawn from the general power grid. Accordingly, emissions are calculated in line with national electricity generation, irrespective of whether the company has concluded specific electricity supply contracts.

In terms of Scope 2 emissions, this means that ALTANA calculates them once using provider-specific emission factors for electricity and once using country-specific factors. The provider-specific emission factors for ALTANA are zero, as ALTANA purchases 100 % green electricity. For the remaining energy sources in Scope 2, the factors are requested annually from the energy supplier and updated as necessary. ALTANA uses the IEA's emission factors to determine location-

Scope 3 emissions in the reporting year

| | 2025 (in kt CO ₂ e) | Share (in %) |
|--------------------------------------------|-----------------------------------|-----------------|
| Scope 3 (total) | 2,625 | 100 |
| Upstream | 1,713 | 65 |
| Purchased goods and services | 1,429 | 54 |
| Capital goods | 46 | 2 |
| Energy- and fuel-related activities | 38 | 1 |
| Upstream transportation and distribution | 170 | 6 |
| Waste generated in operations | 12 | <1 |
| Business travel | 11 | <1 |
| Employee commuting | 6 | <1 |
| Downstream | 913 | 35 |
| Downstream transportation and distribution | 17 | 1 |
| Processing of sold products | 356 | 14 |
| Use of sold products | 3 | <1 |
| End-of-life treatment of sold products | 535 | 20 |
| Investments | 2 | <1 |

based emissions from electricity. These factors are updated annually.

Scope 3

The calculation of Scope 3 emissions is carried out on an annual basis. In principle, none of the 15 categories of the GHG Protocol are omitted. In terms of data quality, the principle of materiality is applied, which means that emissions with a significant impact on the total figure are treated with more detailed data than those with a minor impact. Due to reporting cycles, some activity data for the last two months of the reporting period contain estimates.

Offsets, biogenic emissions, or biogenic carbon sequestration are reported separately from the 15 Scope 3 categories in accordance with the GHG Protocol and are never offset against other emissions.

Category 1: Purchased Goods and Services

The primary sources of emissions in this category are the extraction and processing of raw materials, including packaging, procured by ALTANA during the reporting year. The related activity data are captured in a centralized system within ALTANA's Purchasing department. To quantify the associated greenhouse gas emissions, supplier-specific (primary) emission factors are applied wherever available. Where such data cannot be obtained, secondary databases – such as Sphera, ecoinvent, Carbon Minds, or CEDA – are used. At present, more than 80 % of raw-material volumes are covered through this approach. The remaining 20 % are extrapolated based on materials with comparable production processes. Further increasing the share of primary data and enhancing overall data quality remain key objectives for the coming years.

Emissions from services (for example, IT services and maintenance) are calculated from the corresponding expenditure. The necessary financial data are provided by the Finance department for the reporting period. CEDA emission

factors serve to determine the related greenhouse gas emissions.

For municipal water purchased, activity data are recorded using the same IT system applied for Scope 1 and Scope 2 emissions. Emission factors are derived from BEIS data.

Category 2: Capital Goods

Emissions in this category arise from the extraction, manufacture, and transport of capital goods acquired by ALTANA during the reporting year. Activity data for the period under review are supplied by the Finance department. The calculation of greenhouse gas emissions relies on CEDA emission factors.

Category 3: Fuel- and Energy-Related Activities

Accounted for here are upstream emissions generated in the value chain during the production of energy purchased and consumed by ALTANA. Activity data, for example, natural gas, oil, and electricity consumption, are captured via the same IT system used for Scope 1 and 2 reporting. Greenhouse gas emissions are determined using emission factors from the BEIS and IEA databases.

Category 4: Upstream Transportation and Distribution

This category addresses emissions associated both with the procurement of raw materials and with the transport of goods to customers, provided the transport costs are borne by ALTANA. It also considers all greenhouse gas emissions linked to the production, transport, processing, and distribution of fuels used to power transportation. The required activity data, particularly transport mode and distance traveled, are available within the Purchasing department. Where such data are lacking, conservative assumptions are applied. Given the material significance of this category relative to total emissions, data quality will be improved step by step in the coming years. Emissions are determined with emission factors from BEIS and mobitool.

Category 5: Waste Generated in Operations

Emissions resulting from the treatment or disposal of waste generated by ALTANA are reported under this category. A distinction is made between hazardous and non-hazardous waste, as well as between material and thermal recovery. Where waste is sent for recovery, only emissions from transportation to the disposal facility are taken into account. Wastewater treatment is likewise covered here. Greenhouse gas emissions are determined using emission factors from BEIS and ecoinvent.

Category 6: Business Travel

Greenhouse gas emissions attributable to business travel by ALTANA employees are estimated using the related financial data. The main emission sources are travel activities, particularly air and vehicle travel. Calculations are based on CEDA emission factors.

Category 7: Employee Commuting

Reported here are emissions associated with employees commuting to their respective ALTANA sites. The principal source is the use of private cars. For 2025, mobility profiles were developed for individual ALTANA sites drawing on publicly available statistics. BEIS emission factors are applied to calculate greenhouse gas emissions.

Category 8: Leased or Rented Property, Plant, or Equipment

This category is not applicable to ALTANA, as the relevant activity data are already reflected in Scope 1 and Scope 2 emissions.

Category 9: Downstream Transportation and Distribution

This category captures emissions arising from the transport of ALTANA products collected by customers (ex works). Owing to limited data availability, transported quantities are largely estimated using data from Category 4 (Upstream

Transportation and Distribution) in combination with total production volumes for the reporting period.

Category 10: Processing of Sold Products

Emissions occurring during the processing of ALTANA products by customers are considered here. Depending on product group and application, different scenarios are assessed, including stirring, drying, curing, heating, and similar processes. Two principal sources of greenhouse gas emissions are identified. The first relates to energy consumption, natural gas or electricity, required for processing, ascertained using emission factors from the IPCC and the IEA. The second comprises process emissions resulting from the oxidation of solvents, determined on the basis of their respective carbon content.

Category 11: Use of Sold Products

Direct emissions arising during the use phase of ALTANA products are addressed in this category. Most chemical products of the ALTANA Group remain passive during use. Consequently, only BYK Gardner devices are relevant here. Greenhouse gas emissions stem from the electricity consumption of these devices throughout their operation and are determined using IEA emission factors.

Category 12: End-of-Life Treatment of Sold Products

Emissions generated at the end of the lifecycle of ALTANA products are reported in this category. It is assumed that the vast majority of products are ultimately incinerated. The resulting greenhouse gas emissions are determined using parameters such as carbon content and solid content. Given the complexity of ALTANA's product portfolio, representative estimates for individual product groups are derived in accordance with the Pareto principle. Biogenic emissions are excluded from Category 12.

Pollution

Category 13: Leased-Out Property, Plant, and Equipment

Not relevant, as ALTANA does not lease out property, plant, or equipment.

Category 14: Franchising

Not applicable, since ALTANA does not operate any franchise systems.

Category 15: Investments

Category 15 covers Scope 1 and Scope 2 emissions from minority shareholdings over which ALTANA does not exercise operational control and which are not otherwise included within ALTANA's value chain. Where an investee reports greenhouse gas emissions in accordance with the GHG Protocol, these figures are used to ascertain ALTANA's proportional share. In the absence of such reporting, emissions are estimated using pro rata revenue and allocated according to the Global Industry Classification Standard.

Materiality

As a global specialty chemicals company, ALTANA is involved in activities that may have emissions-related impacts on air, water, and soil. As ALTANA ensures that all legal and regulatory requirements are implemented at its sites, this topic primarily concerns the upstream value chain. Nevertheless, the company reports on impacts within its own operations, particularly in connection with process safety. Further impacts, risks, and opportunities arise from the handling of Substances of Concern (SoC), Substances of Very High Concern (SVHC), and microplastics.

Significant risks arise from the use and handling of SoC and SVHC in raw materials and products, which are subject to strict regulatory requirements and may entail potential impacts in the event of incidents. In addition, microplastic emissions may occur during the production and handling of certain applications and are difficult to remediate in the end product, especially in cases of improper disposal.

In addition, risks associated with potential air emissions, for example in the event of failure of exhaust air treatment systems such as thermal oxidation plants, as well as water-related emissions that may arise from process-related wastewater or, in exceptional cases, from leaks and flooding, are reported. There are also risks to soil from substance releases and leaks.

Strategy

ALTANA oversees its emissions and substance management based on Group-wide environmental principles that are strictly linked to the applicable regulatory operating permits and site-specific emission limits. Both external authorities and internal departments continuously monitor these requirements to ensure compliance at all times. A central compo-

Material impacts, risks, and opportunities related to pollution

| Category | Significant impacts, risks, and opportunities | Position | Target (quantitative) | Target achievement in 2025 |
|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------|----------------------------|
| Pollution to air, water, and soil | | | | |
| Risk | Release of pollutants as a result of incidents | Own operations | Addressed through strict monitoring (no quantitative target currently set) | ○ |
| Negative impact (potential and/or actual) | Improper management of requirements relating to air pollutants or water and soil contamination | Upstream | Addressed through supplier management (no quantitative target currently set) | ○ |
| Substances of Concern (SoC)/Substances of Very High Concern (SVHC) | | | | |
| Opportunity | ALTANA develops solutions that support the transformation toward inherently safer chemicals | Downstream | Addressed through R&D activities (no quantitative target currently set) | ○ |
| Microplastics | | | | |
| Negative impact (potential and/or actual) | Release of microplastics due to production processes, transport, and handling of products | Own operations | Addressed through strict monitoring (no quantitative target currently set) | ○ |

↗ Within target range, ↘ Not within target range, ○ Target achievement not quantifiable

ment of governance is comprehensive product and chemical management, which ensures particularly careful handling of Substances of Concern (SoC) and Substances of Very High Concern (SVHC) along the entire process chain, from production and storage to shipping, and is complemented by systematic monitoring of regulatory developments such as Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) or Classification, Labelling and Packaging (CLP). In addition, ALTANA pursues a clear microplastics strategy aimed at minimizing emissions at source, promoting safer applications, and supporting appropriate disposal. Particular focus is placed on production and handling processes in the BYK and ACTEGA divisions, where there is an increased risk potential due to material- or process-specific properties.

Targets and Measures

The central guideline is full compliance with all regulatory requirements relating to emissions to air, water, and soil, accompanied by a target compliance rate of at least 99.9% and immediate corrective measures in the event of deviations. ALTANA is also committed to reducing Volatile Organic Compounds (VOCs) by expanding closed systems, modernizing facilities in a targeted manner, and continuously monitoring site-specific VOC levels.

ALTANA implements numerous technical and organizational measures to effectively prevent environmental pollution and reliably meet regulatory requirements. Air emissions are controlled through the operation and regular testing of thermal oxidation plants and closed filling and mixing sys-

tems, which contribute significantly to the reduction of VOCs. Following malfunctions, inspection intervals are additionally tightened. Process-related wastewater is treated either in the Group's own pretreatment plants or by certified specialist service providers, while strict monitoring and a clearly defined escalation path ensure compliance with all limit values. Soil protection is ensured by measures such as secondary containment, impervious surfaces, leak detection, and established emergency and remediation plans.

Within the upstream value chain, supplier management is decisive in ensuring that suppliers comply with requirements relating to air pollutants or water and soil contamination. An important component in this context is achieving a defined minimum score in the EcoVadis rating in the "Environment" category (for further information on supplier management, see p. 42).

Regarding Substances of Concern and Substances of Very High Concern, the Group pursues the objective of continuously increasing the proportion of SoC-, SVHC-, and SVHC-free products and preparing at an early stage for foreseeable regulatory developments. To this end, ALTANA relies on systematic substitution screenings, strategic portfolio roadmaps, and transparent communication with authorities and customers. Audited storage and handling processes promote safe implementation.

At the same time, ALTANA is advancing the reduction of microplastic emissions by introducing targeted key performance indicators, effectively implementing technical and organizational measures to prevent emissions, and establishing appropriate data collection. Measures taken include, in particular, optimized cleaning processes, technical containment measures, and focused training to minimize emissions throughout the entire production process.

Metrics and Progress

In the context of process safety, 43 significant incidents occurred in the reporting year. This represents a significant increase compared to the previous year (18).

Forty-two incidents involved the release of chemicals from containers and plant components. In 41 cases, the release of chemicals into the environment was prevented because they were retained by the prescribed containment systems and subsequently disposed of properly. In one case, there was a minor release of chemicals with soil contamination. The contaminated soil was removed and disposed of appropriately.

Incidents compared to the previous period

| | 2024 | 2025 | Change 2025 vs. 2024 (in %) |
|------------------------------|-----------|-----------|-----------------------------|
| Significant incidents | 18 | 43 | 139 |
| Chemical release | 12 | 42 | 250 |
| Fire | 6 | 1 | -83 |

Water and Marine Resources

Materiality

To date, ALTANA has not identified any material impacts, risks, or opportunities in connection with water and marine resources. Accordingly, ALTANA considers water to be an important issue, but not a material one within the meaning of the double materiality analysis.

This assessment is based on the importance of water for ALTANA’s business model and processes, and vice versa. In addition to potential and actual transition risks, the company assesses physical water-related risks on an annual basis. For this purpose, the company uses recognized methods and tools, including the WWF Water Risk Filter Suite and WRI Aqueduct. As part of the site analysis, twelve sites were identified that are in areas of high or very high water stress, two of which exhibit an elevated overall water-related risk. The water baseline stress and the physical water basin risk were used as key indicators for this purpose. However,

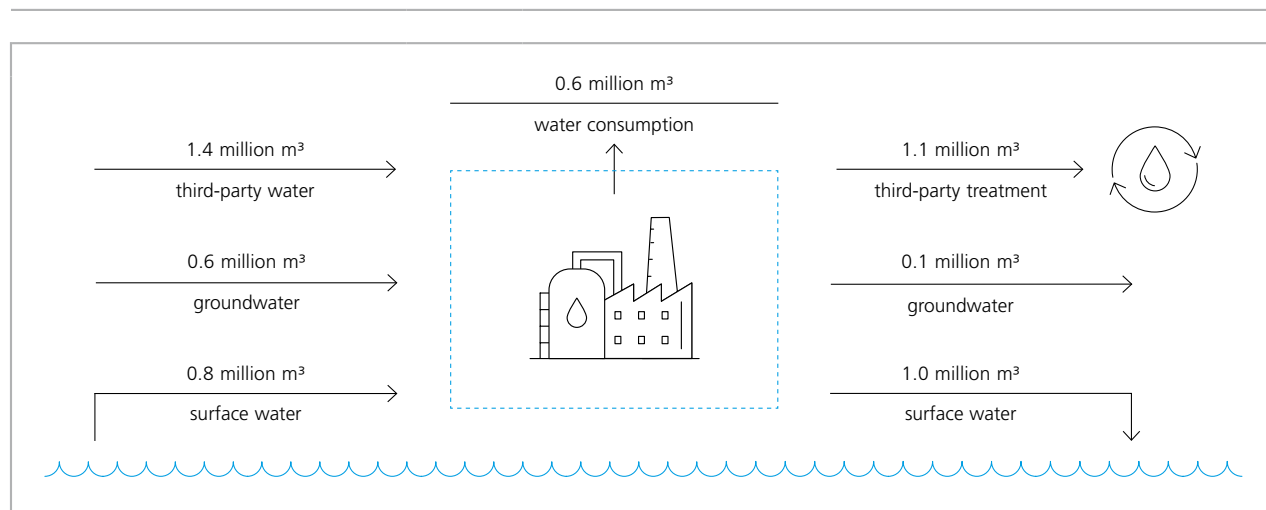
actual water withdrawal, discharge, and consumption at these sites are moderate, meaning that operational risks can be classified as low.

In the future, the issue of water may become increasingly important, particularly regarding its use as a raw material (for example, as a substitute for organic solvents). Many ALTANA products help reduce water use in customers’ processes or enable more efficient use in the final application.

Strategy

Although water is not a material issue for ALTANA, the associated conditions are regularly reassessed, particularly with regard to the company’s own production sites. ALTANA uses water in its production processes as a raw material, for cooling purposes, as a solvent for reactions, or for washing

Water balance of the ALTANA Group



processes. In addition, water is used as sanitary water in the Group's laboratories and administrative buildings. These uses result in water consumption.

ALTANA has established a global system for recording water withdrawal (drinking water, surface water, and groundwater) as well as water return. Production sites are required to report water withdrawal and water return on a quarterly basis. These key figures are recorded electronically in a globally available database. To ensure comparability, both absolute figures and normalized figures based on production volume (specific water consumption) are reported. The data are aggregated in detail by site, division, and at holding level, published internally, and discussed with the Management Board and the division presidents.

If a significant increase in water-related indicators is observed at a site, measures are discussed with the site in order to return to the original level as quickly as possible. As water is not a material issue for ALTANA, the company has not established any explicit Group-wide guidelines on this topic. However, the topic is an integral component of the overarching environmental management systems.

Targets and Measures

ALTANA aims to use water efficiently at all sites, thereby minimizing potential negative impacts on people and the environment. The development of environmentally friendly products and processes is intended to promote the responsible use of water as a resource.

To safeguard water supply in the medium to long term and minimize exposure to climate- and water-related risks, ALTANA has set the target of reducing water withdrawal (relative to production volume) by 1 % per year on a year-on-year basis. This baseline level of ambition is reviewed annually regarding the implementation of technical measures, such as closed-loop cooling systems.

Stakeholder concerns (for example, ensuring water supply and maintaining groundwater levels) are addressed through local water suppliers and authorities and are also reflected in the analysis of impacts, risks, and opportunities.

To prevent environmental risks associated with wastewater, chemically contaminated wastewater is routed through separate channels, and regular sampling and analysis are carried out, supplemented by continuous measurements. Chemically contaminated wastewater is treated on site in biological treatment basins and discharged into the sewer system in compliance with locally prescribed limit values or transported for disposal by tanker trucks. Water used exclusively for cooling purposes and not chemically contaminated is, at certain sites, returned to surface waters or the local sewer system in compliance with temperature requirements and statutory limit values. All ALTANA sites are located in regions where the discharge of wastewater is regulated by law. At present, ALTANA does not see any need to establish additional internal standards.

Metrics and Progress

In the reporting year, both water withdrawal and water discharge as well as water consumption were significantly reduced, despite a stable production level. In this context, the reduction at the water-intensive site in Gonzales, USA, played a particularly important role.

Overall, the target of reducing water withdrawal (relative to production volume) by 1 % per year was clearly achieved, reaching 4.71 m³/t (previous year: 5.19 m³/t), corresponding to a decrease of 9 %.

For sites located in areas with high water stress, water withdrawal was reduced even more strongly, by 15 %. The percentage reduction in the volume of surface water withdrawn was particularly pronounced.

**Water indicators compared with the previous period
(all sites)**

| | 2024 (in thousand m ³) | 2025 (in thousand m ³) | Change 2025 vs. 2024 (in %) |
|--------------------------|------------------------------------------|------------------------------------------|-----------------------------------|
| Water withdrawal | 3,019 | 2,756 | -9 |
| from drinking water | 1,524 | 1,376 | -10 |
| from surface water | 797 | 798 | 0 |
| from groundwater | 698 | 582 | -17 |
| Water discharge | 2,309 | 2,093 | -9 |
| to sewage system | 1,105 | 1,074 | -3 |
| to surface water | 1,049 | 951 | -9 |
| to groundwater | 155 | 68 | -56 |
| Water consumption | 646 | 616 | -5 |

**Water indicators compared with the previous period
(sites in water-stressed areas)**

| | 2024 (in thousand m ³) | 2025 (in thousand m ³) | Change 2025 vs. 2024 (in %) |
|--------------------------|------------------------------------------|------------------------------------------|-----------------------------------|
| Water withdrawal | 1,266 | 1,075 | -15 |
| from drinking water | 854 | 743 | -13 |
| from surface water | 90 | 57 | -36 |
| from groundwater | 322 | 275 | -15 |
| Water discharge | 983 | 910 | -7 |
| to sewage system | 697 | 668 | -4 |
| to surface water | 286 | 243 | -15 |
| to groundwater | 0 | 0 | 0 |
| Water consumption | 269 | 164 | -39 |

Biodiversity and Ecosystems

Materiality

To date, ALTANA has not identified any material impacts, risks, or opportunities in connection to biodiversity. For this reason, ALTANA does not consider biodiversity to be a material topic within the meaning of the double materiality analysis.

ALTANA's headquarters and most of its production sites are in industrial areas and not in the immediate vicinity of nature reserves or other biodiversity-sensitive areas. The company has no operational interfaces with natural ecosystems. These circumstances indicate that ALTANA has only a very limited direct impact on biological diversity, although it does have indirect impacts, for example through greenhouse gas emissions, water consumption, and waste.

In the future, biodiversity may become increasingly important in raw material procurement, as the use of biogenic raw materials plays a significant role in the transformation of the chemical industry. At present, however, the associated risks and opportunities are considered to be low to medium.

Strategy

Although biodiversity is not a material issue for ALTANA, the associated risks are regularly reassessed, particularly regarding the company's own production sites. For this purpose, ALTANA uses databases such as the WWF Biodiversity Risk Filter. The current analysis shows that the company's sites are not located in areas with a high biodiversity risk. This assessment is based, in particular, on the evaluation of risks related to "Key Biodiversity Areas" (KBAs), that is, areas that are regarded as essential for the conservation of animal and plant species according to standardized criteria.

The following chart illustrates ALTANA's production sites using the WWF Biodiversity Risk Filter, which draws on

data from the Integrated Biodiversity Assessment Tool (IBAT).

A high risk is assumed if the geographical conditions of a site overlap by more than 10 % with those of a typical Key Biodiversity Area. As the chart shows, this is not the case for any of ALTANA's sites.

As biodiversity is not a material issue for ALTANA, the company has not established any explicit Group-wide guidelines on this topic. However, biodiversity is an integral component of the overarching environmental management systems.

Biodiversity risk of ALTANA's sites



Source: WWF Biodiversity Risk Filter

Targets and Measures

ALTANA has not yet defined any overarching goals or measures that relate exclusively to biodiversity. Nevertheless, ALTANA supports the protection of biodiversity through its environmental measures. These include reducing emissions and waste, increasing resource and energy efficiency, recycling water, and substituting critical chemicals.

In the area of raw material procurement, ALTANA increasingly ensures that the production conditions for biogenic raw materials are not achieved at the expense of biodiversity. For example, the BYK division is a member of the Roundtable on Sustainable Palm Oil (RSPO) initiative, which promotes sustainable production conditions for palm oil.

Resource Use and Circular Economy

Materiality

For ALTANA, two topics are material in the context of resource use and circular economy: the use of resources, especially raw materials, and the waste primarily generated by chemical production processes. These topics, along with their associated material impacts, risks, and opportunities, are presented in the table below.

ALTANA also assesses associated risks and opportunities arising from resource use for its own operations. This includes both potential environmental impacts of business activities and risks/opportunities resulting from the transition from a linear to a circular economy.

Strategy

Efficient resource use is critical to ALTANA, as it influences the company's environmental performance, operational efficiency, and cost structure. The Management Board defines overarching targets and framework conditions based on proposals from the Corporate Sustainability & EHSR department. Operational implementation is the responsibility of the company management teams. Waste data are reported quarterly.

ALTANA carefully selects and qualifies raw-material suppliers. The ten principles of the UN Global Compact, as integrated in the ALTANA Code of Conduct, guide this process. ALTANA uses fossil-based raw materials in the production of products and packaging. However, the company is actively increasing the share of renewable and recycled raw materials, thereby strengthening resource conservation

Material impacts, risks, and opportunities regarding resource use and the circular economy

| Category | Significant impacts, risks, and opportunities | Position | Target (quantitative) | Target achievement 2025 |
|-------------------------------------------|---------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------|-------------------------|
| Use of resources | | | | |
| Positive impact (potential and/or actual) | Reuse and recycling of materials reduces resource use and greenhouse gas emissions simultaneously | Entire value chain | Is addressed primarily through R&D activities (no quantitative target has currently been set) | ○ |
| Risk | Higher costs for renewable raw materials may not be fully offset by sales prices | Entire value chain | Industry cooperation in the context of initiatives such as TFS (no quantitative target has currently been set) | ○ |
| Waste | | | | |
| Negative impact (potential and/or actual) | Waste sent to landfill removes potentially valuable materials from the resource cycle | Own operations | Reduce landfill waste by 2% (compared with previous year; relative to produced finished goods) | ↗ |
| Opportunity | Reducing waste has positive environmental effects and generates cost savings | Own operations | Reduce total waste by 1% (compared with previous year; relative to produced finished goods) | ↘ |

↗ Within target range, ↘ Not within target range, ○ Target achievement not quantifiable

along the value chain. ALTANA continuously assesses the environmental impacts of raw materials, including effects on biodiversity, water consumption, and greenhouse gas emissions. Recognizing that sustainable alternatives are not yet available for all material groups, ALTANA engages in research projects, supplier cooperation, and industry initiatives to test new solutions and ensure long-term supply of renewable and recycled materials. Optimized production processes minimize by-products and waste.

As an innovative company, ALTANA is fundamentally open to all conceivable options in terms of technology. Nevertheless, current studies show that only a small proportion of the annually growing demand for chemicals can be met by bio-based raw materials. Closing this gap will require new technologies such as chemical recycling. Until then, we expressly welcome processes such as the mass balance approach, in which fossil raw materials are partially replaced by renewable raw materials. In this process, the fossil raw material can either be replaced directly or offset using a renewable raw material elsewhere in the production process.

Targets and Measures

Use of Resources

ALTANA relies on the use of secondary raw materials to achieve its ambitious climate targets. Since the transformation of the raw materials portfolio is already necessary in view of these targets, and is already reflected in them, ALTANA has not set a separate target regarding the composition of its raw materials portfolio.

At the same time, purchasing is encouraged to give preference to secondary raw materials over primary alternatives, provided that the economic costs are not disproportionate to the ecological benefits. Particular care must be taken to ensure that secondary raw materials are not associated with other undesirable properties, both in terms of their

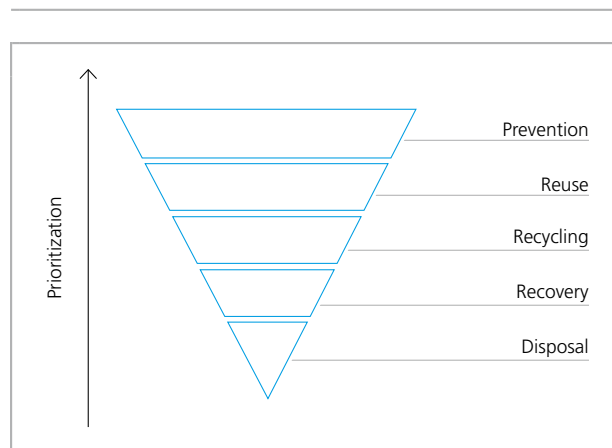
chemical characteristics and other ecological factors. For example, with bio-based raw materials, it must be ensured that they do not have a negative impact on land use or biodiversity. Appropriate certification of raw materials is encouraged.

Waste

The total amount of waste (hazardous and non-hazardous) per ton of produced finished goods is to be reduced by 1 % annually, which has a positive effect on the environment and reduces ALTANA’s waste costs. In addition, the amount of waste sent to landfill (hazardous and non-hazardous) per ton of produced finished goods is to be reduced by 2 % annually.

These targets are to be achieved, in particular, through projects that increase both material efficiency and recycling rates, both within the site (where, by definition, no waste is generated) and at the waste disposal company. An important strategic framework for this is provided by the “waste pyramid,” which sets waste prevention as the primary goal.

Waste prevention measures



Waste prevention can be achieved, in particular, by optimizing production processes (for example, by reducing scrap). The recovery and reuse of materials is preferable to recycling, as it is generally less energy-intensive. If direct reuse is not possible (for example, in the case of solvents or production residues), these should be recycled and reused as raw materials. This reduces the need for primary raw materials and lowers costs.

Metrics and Progress

Waste Key Indicators

Compared to the previous reporting period, the total amount of waste increased significantly. This increase is due to two special effects. First, the measures implemented in 2025 to address the consequences of the 2024 incident in Kempen led to a sharp increase in waste from demolition projects. The increase in inert waste is related to activities at the mica open-pit mine in Brazil. Since the category of other waste is strongly driven by such one-off effects, which make it difficult to compare the figures with previous periods, only hazardous and non-hazardous waste is considered below, and for the management of key performance indicators in relation to targets.

The amount of waste sent to landfill (relative to produced finished goods; excluding other waste) was reduced by 12 % in the reporting period to 13.3 kg/t (previous year: 15.1 kg/t). The target of reducing this figure by at least 2 % was therefore clearly exceeded. The reduction in non-hazardous waste was able to more than offset the slight increase in hazardous waste sent to landfill.

The total amount of waste (relative to produced finished goods; excluding other waste) could not be reduced in the reporting period. At 60.1 kg/t (previous year: 60.1 kg/t), it did not change compared to the previous period.

Waste indicators compared to the previous period

| | 2024 (in tons) | 2025 (in tons) | Change 2025 vs. 2024 (in %) |
|--------------------------------------------|-------------------|-------------------|-----------------------------------|
| Waste (total) | 40,504 | 73,336 | 81 |
| Hazardous waste | 21,696 | 23,920 | 10 |
| thereof for landfill disposal | 2,987 | 3,687 | 23 |
| thereof for thermal use | 12,438 | 8,900 | -28 |
| thereof for recovery | 6,271 | 11,332 | 81 |
| Non-hazardous waste | 13,158 | 11,286 | -14 |
| thereof for landfill disposal | 5,789 | 4,112 | -29 |
| thereof for thermal use | 1,924 | 2,080 | 8 |
| thereof for recovery | 5,446 | 5,093 | -6 |
| Other waste | 5,649 | 38,130 | 575 |
| thereof inert | 5,583 | 32,211 | 477 |
| thereof generated from demolition projects | 66 | 5,919 | > 1,000 |

Overall, there were several changes in the subcategories of hazardous and non-hazardous waste. These were mainly driven by regulatory reclassifications.

Use of Resources

The use of raw materials remained almost stable compared to the previous year, consistent with the stable production level. There was a slight decrease in the use of water as a raw material and a slight increase in the use of inorganic raw materials. The use of renewable raw materials remained almost constant.

Raw-material indicators compared to the previous period

| | 2024 (in tons) | 2025 (in tons) | Change 2025 vs. 2024 (in %) |
|------------------------------|-------------------|-------------------|-----------------------------------|
| Raw materials (total) | 605,364 | 612,227 | 1 |
| Fossil raw material | 403,425 | 405,358 | 0 |
| Inorganic raw material | 125,274 | 132,699 | 6 |
| Water as raw material | 53,181 | 50,672 | -5 |
| Renewable raw material | 23,484 | 23,498 | 0 |

Social

ALTANA reports below on the significant social impacts, risks, and opportunities related to its Own Workforce and to Workers in the Value Chain. In addition, ALTANA voluntarily reports on the topics of Affected Communities, as well as Consumers and End Users.

| | |
|----|----------------------------|
| 30 | Own Workforce |
| 40 | Workers in the Value Chain |
| 45 | Affected Communities |
| 46 | Consumers and End Users |

Own Workforce

Materiality

As part of its double materiality analysis, ALTANA has identified material impacts, risks, and opportunities relating to its own workforce. These concern the areas of “secure employment and fair wages,” “health and safety,” “training and skills development,” and “diversity, gender equality, and equal pay for work of equal value.”

Strategy

ALTANA views sustainability as a triad of economy, ecology, and social responsibility. We are convinced that long-term success is only possible if all three aspects are consistently taken into account. Accordingly, ALTANA promotes the professional development of its employees, regardless of gender or origin, prepares them for leadership roles, and enables the workforce to participate in the company’s success

Material impacts, risks, and opportunities relating to ALTANA’s own workforce

| Category | Significant impacts, risks, and opportunities | Position | Target (quantitative) | Target achievement 2025 |
|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Secure employment and fair wages | | | | |
| Positive impact (potential and/or actual) | Long-term relationships with employees foster a positive and effective corporate culture and are essential for sustained business success | Own operations | Is addressed through dedicated initiatives such as a high proportion of permanent employment contracts, fair, transparent and appropriate compensation, and opportunities for employee participation (holding at least one employee assembly or a comparable event once per year in all our companies) | ↗ |
| Health and safety | | | | |
| Opportunity | High standards in occupational safety reduce the risk of accidents and increase employee engagement | Own operations | ALTANA has defined upper limits for the target ranges of three accident indicators (see p. 37 for more details) | ↘ |
| Training and competence development | | | | |
| Negative impact (potential and/or actual) | If training and further education measures are not sufficiently or not specifically supported, the risk of increasing skilled labor shortages and higher staff turnover rises | Own operations | The topics of training and competence development are addressed through the annual, structured feedback and development process (ALTANA aims by 2026 for at least 90 % of its global workforce to participate in the annual employee performance reviews) | ↗ |
| Diversity, gender equality, equal pay for work of equal value | | | | |
| Positive impact (potential and/or actual) | Gender equality improves employees’ career and earning opportunities, strengthens corporate growth, and has a positive impact on reputation | Own operations | ALTANA aims to have an equal share of women in leadership positions as in the overall workforce (global; see p. 38 for more details) | ↘ |

↗ Within target range, ↘ Not within target range, ○ Target achievement not quantifiable

to foster long-term retention. The staff at ALTANA companies are highly qualified and committed. Our four core values of openness, trust, appreciation, and empowerment to act that are embedded in ALTANA's Guiding Principles shape our culture of collaboration. Safety is a top priority at ALTANA. For this reason, ALTANA has established a dedicated accident KPI system that has been defined as relevant for managing the company's success (see also p. 64 et seq. of the Corporate Report).

In addition to ALTANA's Management Board, the primary responsibility for matters relating to the company's own workforce lies with the Chief Human Resources Officer (CHRO) at Group level and, regarding health and safety, with the Head of Corporate Sustainability & EHSR. Cross-divisional expert platforms and initiatives also facilitate the exchange of information on relevant topics (for example, occupational safety) and promote best-practice approaches for efficient implementation.

Uniform Framework, Decentralized Implementation

To achieve its objectives, ALTANA relies on the proven decentralized structures within the Group, with the holding company defining the overarching framework. Within this framework, implementation rests with the local management teams of ALTANA companies worldwide. This includes binding Group policies on health and safety as well as, among other things, the internal application process and secondments. These Group policies are based on internationally established initiatives and standards.

The managements of all ALTANA companies have signed a declaration covering environment, health, and safety, aligned with the Responsible Care Global Charter and incorporating the precautionary principle for the protection of people and the environment. The global ALTANA companies are also responsible for embedding health and safety in their organizational structures. In addition, management is required to implement and certify appropriate management

systems (for example, ISO 9001 and ISO 14001) at individual sites to ensure occupational safety and health protection in accordance with international standards.

Key Performance Indicators Relevant for Management

To ensure that all activities are aligned with the Group's strategy, specific non-financial KPIs have been defined. Material non-financial KPIs relevant for management, and therefore key performance indicators for Group management, also include occupational safety metrics. To monitor progress toward the target of continuous improvement in occupational safety, the Work Accident Indicator (WAI), comprising WAI 1, WAI 2, and WAI 3, is used as a management-relevant KPI. WAI 1 represents the number of reported occupational accidents resulting in one or more lost workdays per million working hours. WAI 2 indicates the number of reported occupational accidents resulting in more than three lost workdays per million working hours. WAI 3 reflects the number of lost workdays per million working hours (with a maximum of 30 lost workdays per accident taken into account).

In addition to these three key figures, there are other non-financial indicators that are not considered relevant for management purposes. Since 2025, WAI 2 has also been integrated into ALTANA's compensation system.

Targets and Measures

Secure Employment and Fair Wages

ALTANA is committed to enhancing employees' wellbeing and overall job satisfaction, including fair and transparent remuneration practices. Providing optimal working conditions at all levels to promote high employee satisfaction is therefore a key objective. Furthermore, ALTANA offers its employees an attractive and modern compensation package and ensures high social standards through a large proportion of permanent employment contracts.

To facilitate local participation and dialog with management, ALTANA aims to hold at least one staff meeting or comparable event per year at each of its companies.

The ALTANA Group will continue to enhance its reputation as an attractive employer by offering, for example, modern working-time models and a broad range of continuing education opportunities. This enables employees to continuously develop their skills.

As a good corporate citizen, ALTANA supports and promotes social projects focusing on education, science, and research. In strengthening local communities and in the spirit of good neighborliness, particular emphasis is placed on initiatives in the vicinity of ALTANA's sites worldwide.

Science, mathematics, computer science, and technology are key drivers of economic development and social progress worldwide. Against this backdrop, ALTANA considers it its responsibility to introduce young people to these disciplines at an early stage and inspire their enthusiasm for them. In cooperation with experienced partners from the education sector, the ALTANA Group supports specific projects, often in the immediate vicinity of its sites. In the interest of achieving the greatest possible sustainable impact, this support typically extends over several years.

ALTANA expressly supports open dialog and cooperation with employee representatives worldwide. It is the declared objective to hold at least one annual meeting between representatives of the Group Works Council, the CEO, and the CHRO at Group level.

In Germany, overarching matters are regulated jointly with employee representatives, including company pension schemes, lifetime working time accounts, and bicycle leasing arrangements.

Health and Safety

Occupational safety and workplace health protection are top priorities at ALTANA. The ALTANA Group has set itself the long-term objective of preventing all workplace accidents and

aligns its actions accordingly. Occupational safety KPIs are therefore regarded as key management metrics. They are disclosed in the Group Management Report and audited by an external firm with reasonable assurance.

ALTANA has implemented a global system to record accidents resulting in lost workdays. All sites (production, laboratories, administrative offices, and sales offices) are required to record all accidents in detail on a quarterly basis. Accidents are categorized by technical, organizational, or behavioral causes, and appropriate preventive measures are derived accordingly. All incidents are documented electronically in a globally accessible database, forming the basis for calculating the Work Accident Indicators (WAI). Commuting accidents are not included.

The KPIs are aggregated by site, business division, and at the holding level, published internally, and discussed with the Management Board and the divisions' management. Annual target ranges are defined for WAI 1, WAI 2, and WAI 3. In occupational safety, these ranges represent maximum upper limits. Overall, the system serves to strengthen the safety culture.

All accidents resulting in at least one lost workday must be recorded immediately and reviewed for immediate action. Within 48 hours, a report must be submitted to a defined group, including the division managements, the responsible Management Board member, and Corporate Sustainability & EHSR. Root cause analyses must be conducted for all accidents, and resulting measures must be implemented. This procedure is set out in binding guidelines.

Various measures are in place to safeguard the health and safety of employees, customers, and downstream value chain partners. These measures not only enhance productivity but also reduce costs associated with extended downtime. In addition to legally required preventive measures, many sites offer further health promotion initiatives (for example, health screenings, vaccinations, psychological counseling, addiction prevention, nutritional counseling, stress

management programs, and sports activities). Most sites also have access to occupational health services, either through on-site company physicians or external medical practices.

ALTANA's understanding of safety applies to everyone at ALTANA worldwide, including temporary workers and contractors. The company is committed to fostering a strong safety culture supported by technical and organizational measures as well as comprehensive training. ALTANA complies with applicable legal requirements and standards to ensure occupational safety. This is reinforced by systematic risk management and regular hazard assessments designed to identify and minimize potential risks at an early stage. A key objective is the continuous reduction of workplace accidents.

Absences due to illness or accident have a negative impact on the company's productivity. In general, colleagues take on the work as an additional task or the completion of tasks is postponed. This creates a risk that tasks may be finished late, which could result in business disadvantages. Another risk arises from the potential long-term consequences of illness and accidents. If full working capacity cannot be restored after illness or accident, this not only has adverse effects for the individual concerned but also negatively affects the company.

All sites worldwide have established dedicated safety organizations responsible for ensuring compliance with all local occupational health and safety regulations, implementing training measures (for example, regular in-person sessions or online training with documented participation), and recording and evaluating accidents and near misses. These activities are based on the applicable regional legal requirements and on safety management systems such as OHSAS 18001 and ISO 45001. Within this framework, each site is required to carry out and document the identification and assessment of workplaces, particularly in production, laboratory, and warehouse areas (for example, job safety analyses and risk assessments). All workplaces are analyzed regarding potential hazards, and binding preventive measures are

defined accordingly. These assessments are supported by qualified and trained internal and external experts (for example, safety specialists and occupational physicians).

To evaluate and continuously improve the safety management system at each site, working groups are to be established comprising professionally qualified and trained participants. These groups include representatives from different hierarchical levels (for example, managers as well as employees from production, laboratories, and administration). Their tasks and responsibilities are defined in accordance with country-specific requirements. These meetings are held regularly several times a year. The results are documented, and the resulting measures are systematically tracked. To further strengthen the safety culture, relevant safety information is made available to the workforce (for example, via the ALTANA Intranet, employee magazines, and notice boards).

All employees are also encouraged to proactively report near misses as well as unsafe equipment or work processes to identify potential hazards at an early stage and prevent accidents. Such reports are expressly encouraged by the company and do not result in any disadvantages for employees.

The effectiveness of the ALTANA KPI system is reviewed periodically by means of target/actual comparisons based on the reported key figures. Any changes to the system are coordinated in advance with divisional management and require approval by the Management Board. Change processes are coordinated and managed by Corporate Sustainability & EHSR.

Health and safety aspects are considered from the outset in new investments and acquisition processes, using predefined checklists to identify potential risks and initiate appropriate measures.

ALTANA also conducts spot checks of accident statistics at contract manufacturers and external production facilities and initiates improvement measures where necessary.

Training and Skills Development

Through its Keep Changing Agenda for the future, ALTANA has defined new milestones for the Group's HR strategy. The company promotes a corporate culture in which employees can realize their full potential.

Given its central importance to business success, ALTANA focuses on the systematic qualification of its staff members. To support the professional development of all employees, structured, system-supported performance reviews are conducted for the entire workforce based on the ALTANA Competence Model, which is an integral component of the ALTANA Talent Cycle. ALTANA aims to achieve a global participation rate of at least 90 % in annual performance reviews by 2026.

With the implementation of the global, system-supported Talent Cycle, ALTANA has embedded the annual employee performance review into a structured feedback and development process. The realignment of the annual performance review based on the Competence Model revised in 2019 represents an important component of Group-wide talent management. The Talent Cycle enables all employees to receive transparent feedback on the competencies relevant to ALTANA, clearly outlining individual strengths and areas for development. Based on the 70/20/10 principle (learning through experience, learning from others, and formal learning and training), individual development plans can be established. The process also provides employees with the opportunity to give structured written feedback to their respective managers. Through these measures, an open dialog on collaboration, strengths, and development potential is initiated and promoted across all sites, globally standardized, and transparent for all parties involved.

ALTANA also offers continuing education opportunities to all employees worldwide. Through a globally standardized learning platform, ALTANA provides its workforce with global e-learning courses and assigns training on a target group-specific basis. In addition, since 2023, ALTANA has

made a digital training library available to all employees. These training courses focus on social competencies, are linked to ALTANA's internal competency model, and can be used by employees free of charge and without a separate approval process.

To promote specialist career paths, ALTANA has initiated the Expert Program. This program is explicitly aimed at technical experts, as the knowledge-intensive specialty chemicals industry makes it necessary to provide targeted support to this group of employees. Also, all new managers are required to participate in the so-called Fokus Führen (Focus on Leadership) program, regardless of whether they have previously assumed leadership responsibilities at other companies. In this program, ALTANA's leadership guidelines, values, and expectations of its managers are defined and conveyed, among other topics.

In the regions of Asia, Europe, and the Americas, several development programs were conducted, for example the regional so-called Development Program (DP). In this multi-month program for emerging leaders, participants are prepared for more advanced responsibilities through intensive training weeks. In the area of Six Sigma (ALTANA Excellence), regular training courses are offered to qualify so-called Green and Black Belts.

As a general principle, when filling vacant positions, the pool of internal talent is first reviewed to identify potentially suitable candidates before the position is opened to external recruitment.

Diversity, Gender Equality, and Equal Pay for Work of Equal Value

In the medium to long term, ALTANA aims to increase the proportion of women in management positions across the Group to reflect the proportion of women in the global workforce. In 2025, women accounted for approximately 27 % of the total workforce. Accordingly, ALTANA aims to

achieve a share of around 27 % of women in management positions by 2026.

The Management Board of ALTANA consists of three members. The selection criteria include experience, business and professional expertise, as well as expertise in matters relating to ecology and social responsibility. Diversity considerations are also incorporated into the selection process.

The provisions of the German General Equal Treatment Act (AGG) and comparable local legislation apply to all employees. The AGG prohibits discrimination on the grounds of race or ethnic origin, gender, religion or belief, disability, age, or sexual identity.

All applicants are granted equal opportunities. ALTANA continuously reviews measures to enhance its overall attractiveness as an employer, promotes internationality and cultural diversity, and seeks to prevent unequal treatment (for example, in filling management positions or selecting participants for leadership training based on regional criteria). In light of demographic change and the shortage of skilled labor, particular importance is attached to recruiting specialists and managers.

An important step in the continuous expansion and enhancement of the continuing education offering was achieved through the implementation of the so-called Wise Peers Initiative. This program is specifically aimed at employees with more than 20 years of professional experience within the Group. As part of this development and activation program, topics such as knowledge transfer, lifelong learning, and appreciation are addressed. During the program, participants meet colleagues with comparable tenure within the Group and have the opportunity to exchange experiences and experience diversity beyond their day-to-day work, enriching their professional activities through these additional perspectives.

Another program that emerged from the new concept on diversity, equality, and inclusion is the "ALTANA Connect" initiative. Its purpose is to connect the children of our

employees worldwide and to provide them with the opportunity to gain international experience. Through the exchange of ideas and cultures, ALTANA promotes not only the personal development of the participants but also global collaboration within the company. As part of the program, children aged 14 to 17 are given the opportunity to spend part of their vacation with an ALTANA family abroad. The exchange takes place on a private basis and is financially supported by ALTANA. The program represents a further building block in strengthening a diverse and inclusive corporate culture that fosters innovation and growth.

Other Workforce-Related Topics

In addition to the material topics described above, ALTANA addresses governance aspects (ALTANA Code of Conduct and compliance with national laws) and labor market-related topics such as early talent recruitment.

ALTANA is committed to prohibiting child labor and ensuring that no children under the age of 15, as defined by the International Labour Organization (ILO), are employed. In accordance with the German Supply Chain Due Diligence Act (LkSG), ALTANA assumes responsibility for strict verification and compliance with these standards with respect to its own workforce. ALTANA actively works to ensure that its processes comply with the highest ethical standards and remain free of child labor.

A Code of Conduct applies to all people within the ALTANA Group. It requires that every employee, in their daily work:

- acts lawfully and ethically,
- behaves loyally toward the company and ALTANA,
- acts in an entrepreneurial and self-responsible manner,
- conducts themselves professionally, fairly, and reliably in all business relationships,
- treats employees, customers, and business partners with courtesy and respect,

- gives due consideration to the interests of customers and business partners, authorities, the public, and the environment,
- respects and observes other cultures and cultural frameworks,
- refrains from any form of discrimination, and
- manages risks in a responsible and transparent manner.

The ALTANA whistleblowing system enables employees and external third parties to report unlawful conduct anonymously if necessary.

All Group companies report annually to Corporate HR on issues including child labor, social security and tax compliance, illegal employment, discrimination against applicants and employees, private misuse of e-mail and the Internet, data protection violations, infringements of employee privacy, and violations of participation rights (for example, freedom of assembly and collective bargaining rights in accordance with local laws and practices). This ensures that potential incidents are identified and preventive measures initiated.

To secure a pipeline of qualified talent, ALTANA cooperates with universities and supports approximately 30 students annually in science, business, and IT degree programs through the Deutschlandstipendium. In addition to financial support, participants can get to know the company both in person and virtually through various events, gain practical experience through internships and thesis projects, benefit from mentoring opportunities, and attend specialist seminars.

The target audiences relevant to ALTANA Recruiting primarily communicate via the Internet and mobile devices. The ALTANA career portal is optimized for use on tablets and smartphones. Thanks to interfaces with career networks such as LinkedIn and XING, applicants can transfer their profiles stored on these platforms directly into the ALTANA

application form. Additional measures include regular participation in university events and job fairs as well as maintaining local contacts with associations and organizations.

Metrics and Progress

Safety Indicators

In the reporting year, the number of accidents resulting in lost workdays increased significantly to 48 (previous year: 41), while the total hours worked declined to 14.0 million (previous year: 14.7 million). As a result, the WAI 1 target was not achieved, either including or excluding the companies acquired from the Von Roll Group and the Silberline Group. The same applies to WAI 2, where accidents resulting in more than three lost workdays rose to 31 (previous year: 28).

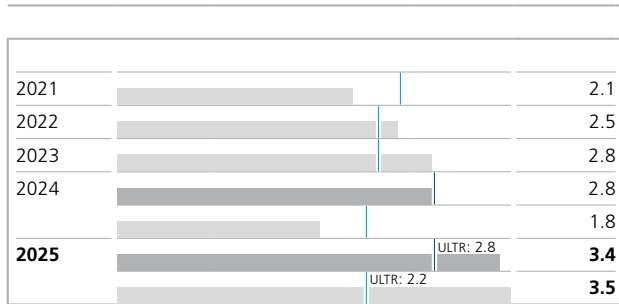
Only WAI 3 remained below the upper limit of the target range when including Von Roll and Silberline; excluding these entities, the upper limit was exceeded.

Accidents were analyzed intensively regarding root causes, with the aim of achieving a sustainable long-term reduction. Most accidents were attributable to human factors involving misconduct or misjudgment. In dialog with employees and managers, ALTANA has adjusted processes, training, and equipment accordingly.

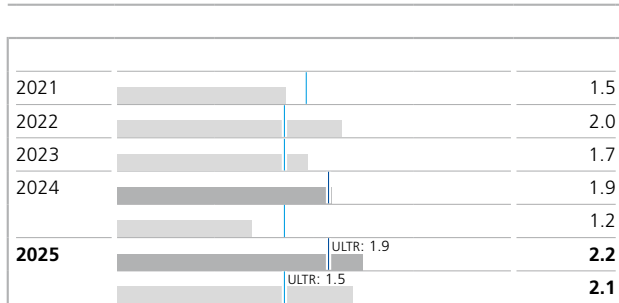
For 2026, ALTANA has defined the following target ranges for the three accident indicators (including Von Roll and Silberline): WAI 1: 0 to 2.3; WAI 2: 0 to 1.6; WAI 3: 0 to 25.7. These values refer to the entire ALTANA Group, including the companies acquired in 2023 and 2024 from the Von Roll Group and the Silberline Group. Excluding Von Roll and Silberline, the following target ranges were defined: WAI 1: 0 to 2.2; WAI 2: 0 to 1.5; WAI 3: 0 to 25.0.

Compared with 2025, a significant decline in occupational accidents is expected. However, despite measures that

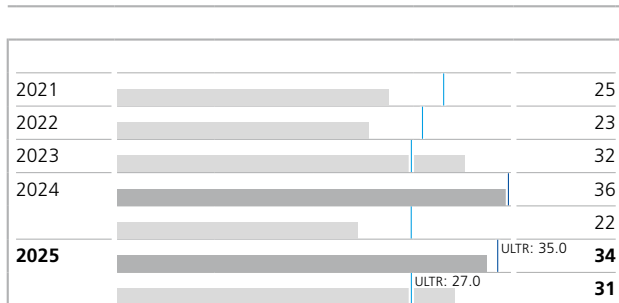
WAI 1: 22 % above the upper limit of the target range



WAI 2: 16 % above the upper limit of the target range



WAI 3: 3 % below the upper limit of the target range



ALTANA without Von Roll and Silberline — ALTANA with Von Roll and Silberline —
 ULTR 2025: ALTANA without Von Roll and Silberline — ALTANA with Von Roll and Silberline —
 ULTR = Upper Limit of the Target Range WAI = Work Accident Indicator

have been initiated or are planned in the divisions, a strong reduction, particularly in behavior-related accidents, is anticipated only in the following years.

Key Personnel Figures

At year-end 2025, ALTANA Group companies employed 8,176 people worldwide (previous year: 8,382). The decrease of 206 employees (2 %) compared with the previous year is primarily attributable to divestments of acquired business activities in the course of integrating the Von Roll and Silberline Group acquisitions in 2023 and 2024.

In 2025, women accounted for approximately 27 % of the total workforce. The proportion of women in management positions was around 24 %, falling short of the 27 % target.

As of December 31, 2025, the ALTANA Group employed 2,171 women and 6,005 men. At the reporting date, 88 % of employees held permanent contracts and 12 % fixed-term contracts. Among female employees, 76 % worked full-time and 24 % part-time; among male employees, 97 % worked full-time. In addition to its own workforce, 158 temporary workers were employed across the Group as of December 31, 2025. The decrease of 295 compared with the previous year is attributable to the sale of Von Roll India, which had employed a large number of temporary workers.

Share of women

| | 2025 |
|---------------------------|-------------|
| in % | |
| Employees | 26.6 |
| Management positions | 23.5 |
| Executive Management Team | 20.0 |
| Supervisory Board | 33.3 |

Share of women in management positions

| | 2025 |
|-------------|-------------|
| in % | |
| 2022 | 21.8 |
| 2023 | 22.0 |
| 2024 | 22.6 |
| 2025 | 23.5 |

New employees

| | 2025 | |
|--------------------|-------------|--------------|
| | Number | % |
| Age group | | |
| under 30 years old | 286 | 32.8 |
| 30 to 50 years old | 427 | 49.0 |
| over 50 years old | 159 | 18.2 |
| Total | 872 | 100.0 |

| | 2025 | |
|--------------|-------------|--------------|
| | Number | % |
| Gender | | |
| male | 639 | 73.3 |
| female | 233 | 26.7 |
| Total | 872 | 100.0 |

| | 2025 | |
|------------------------|-------------|--------------|
| | Number | % |
| Region | | |
| Europe | 469 | 53.8 |
| <i>thereof Germany</i> | 291 | 33.4 |
| Americas | 308 | 35.3 |
| <i>thereof U.S.</i> | 252 | 28.9 |
| Asia | 95 | 10.9 |
| <i>thereof China</i> | 50 | 5.7 |
| Total | 872 | 100.0 |

Staff turnover¹

| | 2025 | |
|--------------------|-------------|--------------|
| | Number | % |
| Age group | | |
| under 30 years old | 122 | 18.0 |
| 30 to 50 years old | 284 | 42.0 |
| over 50 years old | 270 | 39.9 |
| Total | 676 | 100.0 |

| | 2025 | |
|--------------|-------------|--------------|
| | Number | % |
| Gender | | |
| male | 514 | 76.0 |
| female | 162 | 24.0 |
| Total | 676 | 100.0 |

| | 2025 | |
|------------------------|-------------|--------------|
| | Number | % |
| Region | | |
| Europe | 345 | 51.0 |
| <i>thereof Germany</i> | 225 | 33.3 |
| Americas | 260 | 38.5 |
| <i>thereof U.S.</i> | 218 | 32.2 |
| Asia | 71 | 10.5 |
| <i>thereof China</i> | 42 | 6.2 |
| Total | 676 | 100.0 |

¹ The values shown in the turnover figures do not include changes and divestments of individual sites of Von Roll and Silberline.

Employees with a permanent employment contract

| 2025 | | |
|--------------|--------------|--------------|
| | Number | % |
| Gender | | |
| male | 5,321 | 73.7 |
| female | 1,895 | 26.3 |
| Total | 7,216 | 100.0 |

| 2025 | | |
|------------------------|--------------|--------------|
| Region | Number | % |
| Europe | 4,815 | 66.7 |
| <i>thereof Germany</i> | 3,616 | 50.1 |
| Americas | 1,938 | 26.9 |
| <i>thereof U.S.</i> | 1,551 | 21.5 |
| Asia | 463 | 6.4 |
| <i>thereof China</i> | 49 | 0.7 |
| Total | 7,216 | 100.0 |

Employees with a fixed-term employment contract

| 2025 | | |
|--------------|------------|--------------|
| | Number | % |
| Gender | | |
| male | 684 | 71.3 |
| female | 276 | 28.8 |
| Total | 960 | 100.0 |

| 2025 | | |
|------------------------|------------|--------------|
| Region | Number | % |
| Europe | 180 | 18.8 |
| <i>thereof Germany</i> | 125 | 13.0 |
| Americas | 21 | 2.2 |
| <i>thereof U.S.</i> | 18 | 1.9 |
| Asia | 759 | 79.1 |
| <i>thereof China</i> | 739 | 77.0 |
| Total | 960 | 100.0 |

Employees hired full-time

| 2025 | | |
|--------------|--------------|--------------|
| | Number | % |
| Gender | | |
| male | 5,826 | 77.8 |
| female | 1,660 | 22.2 |
| Total | 7,486 | 100.0 |

| 2025 | | |
|------------------------|--------------|--------------|
| Region | Number | % |
| Europe | 4,329 | 57.8 |
| <i>thereof Germany</i> | 3,212 | 42.9 |
| Americas | 1,938 | 25.9 |
| <i>thereof U.S.</i> | 1,553 | 20.7 |
| Asia | 1,219 | 16.3 |
| <i>thereof China</i> | 788 | 10.5 |
| Total | 7,486 | 100.0 |

Employees hired part-time

| 2025 | | |
|--------------|------------|--------------|
| | Number | % |
| Gender | | |
| male | 179 | 25.9 |
| female | 511 | 74.1 |
| Total | 690 | 100.0 |

| 2025 | | |
|------------------------|------------|--------------|
| Region | Number | % |
| Europe | 666 | 96.5 |
| <i>thereof Germany</i> | 529 | 76.7 |
| Americas | 21 | 3.0 |
| <i>thereof U.S.</i> | 16 | 2.3 |
| Asia | 3 | 0.4 |
| <i>thereof China</i> | 0 | 0.0 |
| Total | 690 | 100.0 |

Workers in the Value Chain

Materiality

As part of its materiality assessment, ALTANA identified impacts, risks, and opportunities relating to workers in the value chain. This assessment generally includes workers in both the upstream (suppliers) and downstream (customers) value chains. However, the identified material impacts, risks, and opportunities relate exclusively to the upstream value chain.

All material topics identified represent potential negative impacts and are based on the same underlying assumption: namely, that it cannot be ruled out that a supplier may fail to comply with ALTANA’s Supplier Code of Conduct or with statutory requirements relating to labor rights, which could result in negative impacts on workers. As both the underlying assumption and the corresponding risk management system applied by ALTANA are identical, the potential negative impacts are aggregated into a single item in the table below.

Strategy

Following the results of the materiality assessment, ALTANA’s strategy focuses on workers in the upstream value chain, that is, employees of its suppliers. Supplier management is a

core responsibility of ALTANA’s purchasing department, which therefore plays a central role in defining and implementing the strategy.

The ALTANA Purchasing Network comprises purchasers from all of the company’s divisions. It pools the expertise and experience of the entire Group with the objective of sourcing all required raw materials, materials, equipment, operating resources, and services worldwide in a manner that provides a competitive advantage for ALTANA while complying with the highest standards relating to sustainability, human rights, and environmental protection (ESG). ALTANA’s Purchasing Network makes a significant contribution to value creation by continuously strengthening purchasing performance, establishing long-term and sustainable supplier relationships, and systematically optimizing procurement-related processes.

A defined Code of Conduct applies to ALTANA’s Purchasing Network and governs interactions with suppliers. This Code addresses, among other topics, bribery and corruption, gender neutrality and equal opportunities, and compliance with ethical business practices. In addition, targeted training is provided on specific topics. These measures ensure that social and environmental considerations are integrated into procurement decisions alongside economic criteria, in line with ALTANA’s corporate principles and its contribution to sustainable development.

Material impacts, risks, and opportunities relating to workers in the value chain

| Category | Significant impacts, risks, and opportunities | Position | Target (quantitative) | Target achievement 2025 |
|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------|-------------------------|
| Working conditions, equal treatment, and other labor rights | | | | |
| Negative impact (potential and/or actual) | Non-compliance with labor and human rights standards by the supplier (for example, child labor, forced labor, inadequate occupational health and safety, or unequal treatment) | Upstream | Addressed through structured supplier selection, and risk management (no quantitative target has currently been set) | ○ |

↗ Within target range, ↘ Not within target range, ○ Target achievement not quantifiable

Governance at Group Level

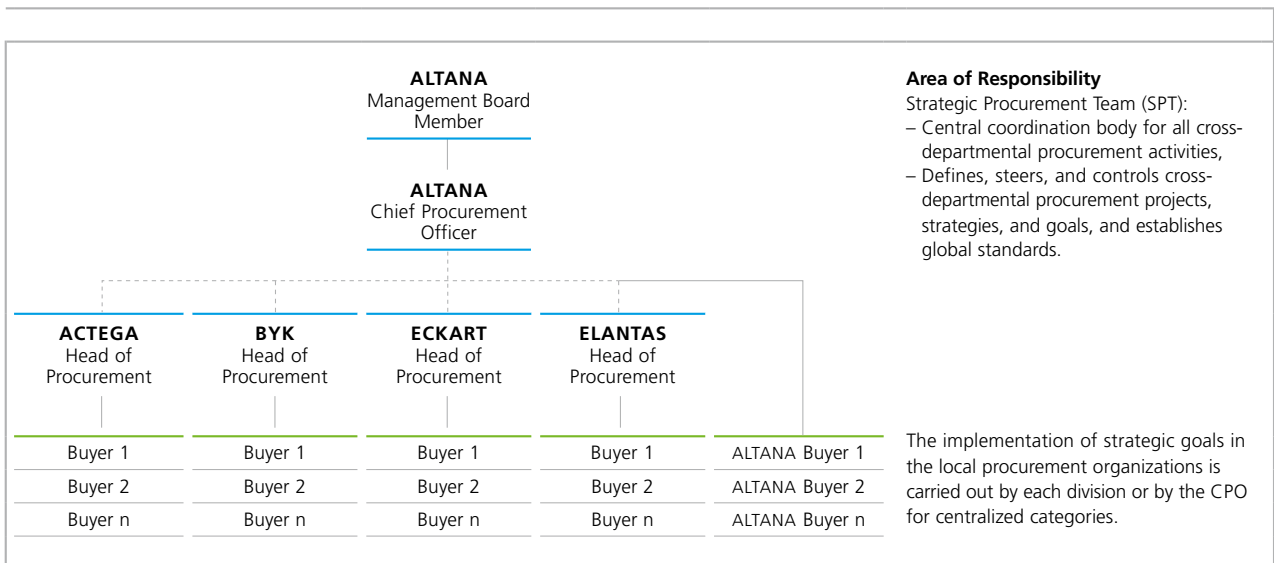
ALTANA’s purchasing organization is partially decentralized. Accordingly, ESG-related topics are addressed at multiple organizational levels.

At Group level, relevant governance instruments include the Supplier Code of Conduct, Group policies, the Policy Statement pursuant to the German Supply Chain Due Diligence Act (LkSG), and the Code of Conduct for the Purchasing Network. ESG topics that generate synergies at Group level or require a standardized and coordinated approach are managed centrally. These include the definition of targets to ensure continuous improvement, risk management for compliance with the German Supply Chain Due Diligence Act, transparency regarding supplier improvements in ESG matters, and the creation of transparency and improvement of carbon footprints and sustainability performance for purchased goods and services.

Strategic Procurement Team

ESG-related topics with regional specificities or a strong material focus (for example, REACH or conflict minerals) fall under the responsibility of the divisions. Operational implementation, such as supplier onboarding and supplier audits, is also carried out at divisional level. This governance structure ensures that ALTANA’s sustainability standards are implemented consistently throughout its supply chains and embedded in procurement activities. Responsibility for managing the purchasing organization lies with the Chief Procurement Officer (CPO) and the Division Heads of Procurement (DHPs). The CPO heads Corporate Procurement and is responsible for defining standards and guidelines for procurement processes. The DHPs manage procurement at divisional level and act as functional supervisors for local purchasing representatives. Together with the CPO and the Management Board member responsible for the respective division, they form the Strategic Procurement Team (SPT).

Governance of the ALTANA Procurement organization



The SPT defines procurement strategies, sets global procurement standards, establishes targets, and monitors their implementation and achievement.

It acts as the central decision-making and coordination body for all cross-divisional procurement activities and projects, including sustainable procurement. These responsibilities are formalized in a Group policy for the procurement function, for which the CPO is responsible.

Oversight of the risk management system is assigned to the Compliance Officer. The Compliance Officer is responsible for implementing and communicating the relevant Group policy.

Responsibility for implementing measures in accordance with this policy lies with the respective purchaser, while an independent Compliance Officer is responsible for reviewing their effectiveness.

All Group policies are subject to a defined, regular, Group-wide review process to ensure completeness and currency.

The SPT is regularly informed about the status of sustainability-related projects. In addition, all purchasing employees worldwide receive regular updates on requirements and progress in sustainable procurement through global status meetings. The Compliance Officer regularly reports to ALTANA's Management Board, the heads of the divisions, Corporate Human Resources, Corporate Sustainability & EHSR, and Corporate Procurement on the risk management system at least once a year.

Continuous Stakeholder Dialog

In addition to complying with all applicable legal requirements, active dialog and close cooperation with suppliers remain key elements in ensuring compliance with and the continuous improvement of environmental and social standards throughout the supply chain.

ALTANA is a signatory to the United Nations Global Compact. Accordingly, suppliers are required to respect the ten principles of the UN Global Compact in the areas of

human rights, labor, environment, and anti-corruption, including those that go beyond the scope of the German Supply Chain Due Diligence Act.

Supplier relationships in the raw-materials segment are predominantly long-term, supporting security of supply, quality assurance, and strategic collaboration. New suppliers are selected and approved in accordance with defined approval processes. ALTANA aims to work exclusively with suppliers that meet quality and service requirements, demonstrate innovation capability, and ensure compliance with ESG standards.

ALTANA is also a member of the industry initiative Together for Sustainability (TfS), which aims to improve sustainability performance across the chemical industry supply chain.

To continuously enhance cooperation with suppliers, ALTANA regularly trains its global purchasing network on sustainability topics. Sustainability is addressed both through dedicated training formats and as a fixed agenda item in regular status meetings, where requirements, progress, and latest developments are communicated. These activities are supported by Corporate Sustainability & EHSR and sustainability representatives from the divisions. Current requirements and status updates were presented and discussed at three regional conferences (Americas, Asia, and Europe), as well as in global purchasing network meetings. Additional communication channels include the Intranet and the purchasing portal.

Targets and Measures

Within the framework of the German Supply Chain Due Diligence Act (LkSG), ALTANA has established a comprehensive risk management system covering relevant human rights and environmental risks, including preventive and remedial measures. The risk management system is disclosed in the Policy Statement.

Risk Management

As part of an annual process, abstract country and industry risks are assessed for all direct suppliers. Direct suppliers are defined as all business partners that have issued an invoice to ALTANA. External sources, including economic data and information from providers such as Dun & Bradstreet and the IntegrityNext system widely used in the chemical industry, are incorporated into the assessment.

In a second step, high-risk direct suppliers are differentiated by product group. Achieving a defined minimum score in the EcoVadis assessment in the areas of “Labor & Human Rights” and “Environment” allows suppliers to improve their risk classification. Direct suppliers that continue to be classified as high risk are subject to a detailed assessment based on a structured questionnaire. In addition, direct suppliers from high-risk product groups are continuously monitored through AI-supported media screening to identify potential risks from publicly available sources. Risk assessments are adjusted as necessary.

Preventive Measures

Each risk identified through the risk analysis is addressed through one or more preventive measures, in line with defined prioritization and weighting. A catalog of measures is available in three categories:

1. Review: Measures in this category aim to clarify the facts of the identified risk. They are chosen when it is still unclear to what extent a risk actually exists and how it can be appropriately addressed, if necessary.
2. Further development: These measures serve to minimize the identified risk and prevent a violation of human rights or environmental obligations. They represent the standard approach.
3. Termination: These measures result in the short-term termination of a business relationship with a direct supplier or a comparable immediate elimination of the identified risk.

The implementation of preventive measures for high-risk suppliers is monitored regularly and embedded in management-level performance objectives.

Any actual or imminent violation of a human rights or environmental obligation is addressed immediately through remedial measures. In the case of direct suppliers, such measures aim to end, prevent, or at least minimize the violation. A clear escalation process is defined, extending up to the SPT and thus the Management Board.

Conflict Minerals

Conflict minerals require particular attention, as their extraction and trade in conflict-affected areas may contribute to the financing of armed groups and the exacerbation of human rights violations.

ALTANA uses tantalum, tin, tungsten, and gold only to a very limited extent in its products and production processes. These materials therefore play a minor role overall. Nevertheless, ALTANA applies due diligence in its procurement processes and complies with applicable legal requirements. The Supplier Code of Conduct includes a specific clause requiring suppliers to comply with relevant legislation, such as the EU Conflict Minerals Regulation and the Dodd-Frank Act. Additional requirements beyond legal compliance are defined on a case-by-case basis.

Given the limited quantities sourced at a small number of locations, the topic is addressed primarily through the Supplier Code of Conduct, with detailed implementation at the divisional and site level. In addition, ALTANA provides a whistleblowing system that enables all relevant supply chain stakeholders to report concerns or potential violations of laws, internal policies, or ethical standards anonymously and confidentially. All reports are carefully reviewed, and appropriate remedial measures are taken where necessary.

Monitoring and Reporting

ALTANA reviews the effectiveness of preventive and remedial measures at least annually. While responsibility for implementation lies with the respective purchaser, effectiveness is assessed by an independent Compliance Officer. Where measures are found to be ineffective, additional measures are initiated. The effectiveness of the complaints procedure is reviewed jointly by the Compliance Officer and the Chief Compliance Officer at least once a year. ALTANA has defined procedures for informing and training employees, direct suppliers, and other stakeholders on the risk management system. Internal Audit regularly reviews the system for effectiveness and appropriateness. The Compliance Officer reports regularly on the risk management system and related measures to ALTANA's Management Board and the heads of the BYK, ECKART, ELANTAS, and ACTEGA divisions.

Supplier Evaluation

ALTANA attaches great importance to compliance with social and environmental standards throughout the supply chain. Existing supplier relationships are therefore reviewed regularly using established tools, including the EcoVadis assessment process applied within the TfS initiative. These assessments are conducted based on objectively defined standards to ensure consistency and reliability. EcoVadis evaluates suppliers across four dimensions, based on recognized frameworks such as GRI, the UN Global Compact, and ISO 26000: environment, labor and human rights, ethics, and sustainable procurement. EcoVadis has become the leading sustainability assessment platform in the chemical industry.

In collaboration with EcoVadis, ALTANA has been able to maintain a consistently high coverage of its assessed supplier base for many years. Several times a year, a status review of all available scorecards is conducted, which allows the measurement and evaluation of a company's sustainability performance.

ALTANA has defined targets for the number of newly conducted audits and assessment processes. In addition, tar-

gets have been set to improve existing audits and assessment processes. With these targets and measures, the company group is working to make the supply chain more sustainable and supports suppliers in further developing their practices. The selection of suppliers for the respective audits is risk-based, ensuring that resources are deployed precisely where the greatest potential for improvement exists.

Metrics and Progress

Global Supplier Approval Process

The expanded global supplier approval process integrates human rights and environmental criteria as mandatory components of divisional approval procedures. Abstract risks associated with new direct suppliers are assessed in a harmonized manner prior to the establishment of a business relationship, enabling early risk mitigation. Use of the approval process is mandatory. In the reporting year, the process was further automated and made more user-friendly. Compliance is monitored regularly and embedded in management objectives. In 2025, more than 257 new suppliers were assessed.

EcoVadis

In the reporting year, 647 EcoVadis scorecards were available for active raw-material suppliers, representing 70 % coverage of raw-material expenditure. In addition, 61 scorecards covered logistics service providers (54 % of logistics expenditure), 46 scorecards covered IT service providers (75 % of IT expenditure), and 20 scorecards covered energy suppliers (28 % of energy expenditure). These figures do not yet include suppliers of the acquired Von Roll Group and Silberline companies. ALTANA aims to maintain high coverage levels and further increase them in selected areas, supported by TfS audits that complement assessments with comprehensive on-site evaluations.

Affected Communities

Materiality

To date, ALTANA has not identified any material impacts, risks, or opportunities in connection with affected communities. For this reason, ALTANA does not consider this topic material within the context of the double materiality analysis.

ALTANA's sites are mainly located in countries and regions where living conditions are not critical, which also applies to the communities surrounding our sites. Due to our business activities, most of which are limited to existing and approved production areas, our impact on local communities is minimal.

We also consider the topic of affected communities to be non-material in the supply chain. Even when the countries in which our suppliers operate and their production processes are more diverse than our own operations, a large share of our procurement volume comes from the same regions and chemical production processes and is therefore comparable to the assessment for our own operations.

Strategy

Although impacts on affected communities are not material for ALTANA, the associated risks are regularly reassessed, particularly regarding our own production sites, as well as supplier activities.

In our upstream supply chain, this topic has been included in our Supplier Code of Conduct, which requires suppliers to act responsibly and respectfully toward neighbors, communities, and, in particular, indigenous peoples and landowners. Compliance with the Supplier Code of Conduct is integrated into our supplier risk management system.

At ALTANA, it is a matter of course that we act responsibly and respectfully toward neighbors and communities around our sites. At our production sites, this includes not only compliance with legal requirements, such as noise

emission limits, but also other site-specific measures according to local conditions.

Targets and Measures

ALTANA has not yet defined overarching targets or measures that relate exclusively to affected communities beyond our Code of Conduct. This is primarily because maintaining good relationships with neighbors and communities is the responsibility of each site, which must consider local conditions arising from the location, size, and type of (production) operation. The same applies to compliance with legal requirements, such as emission control regulations, which are managed and ensured locally at each site.

Consumers and End Users

Materiality

ALTANA operates as a specialty chemicals company in the B2B sector. For this reason, no material impacts, risks, or opportunities related to consumers have been identified to date. ALTANA products (for example, coatings additives) are integrated into customers' production processes and become components of their end products. As ALTANA products generally account for only a very small proportion of the end product, their influence can generally be assumed to be insignificant.

Nevertheless, in principle, even small quantities of chemical substances may pose potential risks to the health and safety of end users. To keep such risks to a minimum, the ALTANA Group, in addition to its efforts to make products inherently safer, focuses on maximizing safe use through comprehensive product stewardship and product management.

Among other things, the provision of safety data sheets plays a key role in ensuring the regulatory compliance of products along the downstream value chain. In the area of chemical regulation, ALTANA also sees an opportunity to contribute positively to consumer safety by sharing its expertise with customers. However, this opportunity does not currently result in the topic of consumers and end users being assessed as material overall.

Strategy

As part of its duty of care toward consumers and end users, ALTANA regularly assesses downstream impacts, with a particular focus on the safe use of products, correct labeling, and potential positive effects, such as the reduction of volatile organic compounds or the use of inherently safer substances.

In product development, structured processes such as the Stage-Gate model and Design for Six Sigma ensure that

regulatory and safety-related requirements are consistently considered from the initial idea through to industrial scale-up. Continuous monitoring of relevant regulatory frameworks, such as REACH or the Toxic Substances Control Act (TSCA), supports the early identification of regulatory developments and promotes the development of safer alternatives. The integrity, consistency, and timeliness of all product-related information are ensured through centrally maintained master data and defined rules within the SAP EH&S system. This system generates compliant classifications as well as complete, legally compliant safety data sheets, labels, and transport documents, thereby ensuring that professional users receive reliable and up-to-date information at all times.

In addition, ALTANA ensures that professional users have continuous access to reliable product information by providing safety data sheets in the respective national languages, applying legally compliant labeling, and shipping products only after careful review.

Targets and Measures

ALTANA has not defined any independent, overarching targets that relate exclusively to consumers and end users, primarily because the company operates in a B2B environment.

In this context, users are professionally trained specialists working in controlled industrial settings. Increased risks may arise, for example, for employees handling solvent-based systems or working with high-temperature processes. Correct application is therefore essential. ALTANA addresses these risks in particular through precise documentation on the safe handling of its products, complemented by technical customer support. Where possible, the Group also focuses on substituting substances with inherently safer alternatives. One example of such substitution is the phase-out of the production of PFAS-containing additives by ALTANA's BYK division in 2025.

Governance

ALTANA reports below on the material impacts, risks, and opportunities in the area of governance, which primarily concerns corporate management. In addition, ALTANA voluntarily reports on its approach to taxation.

Business Conduct

Materiality

In the area of corporate management, material impacts, risks, and opportunities were identified in the fields of governance through management systems, protection of whistleblowers, and prevention of corruption.

In addition, ALTANA voluntarily reports in this chapter on its approach to taxation.

Strategy

ALTANA’s Management Board and Executive Management Team regularly address issues relating to corporate culture. They discuss relevant aspects of integrity and provide strategic direction to promote responsible and ethical conduct throughout the company on a sustainable basis. In this context, the Chief Compliance Officer bears overarching responsibility for ensuring compliance.

ALTANA’s Code of Conduct

ALTANA’s Code of Conduct defines binding standards for all employees worldwide and forms the foundation of the Group-wide compliance organization. It requires legally compliant and ethical conduct in all business activities, fair and respectful treatment of employees, customers, and business partners, integrity and transparency in decision making and in the management of risks, and the rejection of any form of discrimination. At the same time, ALTANA actively promotes diversity and inclusion and thereby fosters a working environment characterized by equal treatment and mutual appreciation.

Continuous training and internal communication measures ensure that all employees are familiar with the applicable requirements and implement them in their daily work. The Group-wide Code of Conduct establishes a binding framework by setting out legal requirements, ethical principles, and expectations regarding conduct toward business partners. It applies to all companies of the ALTANA

Material impacts, risks, and opportunities regarding business conduct

| Category | Material impacts, risks, and opportunities | Position | Target (quantitative) | Target achievement 2025 |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Governance through management systems | | | | |
| Risk | Without certified management systems, for example in the areas of environment and safety, the identification of impacts, risks, and opportunities at local level is difficult | Own operations | All production sites have an ISO 14001 environmental management system in place | ↘ |
| Protection of whistleblowers | | | | |
| Negative impact (potential and/or actual) | Whistleblowing systems carry the risk of inadequate protection for whistleblowers | Entire value chain | ALTANA has a dedicated Group policy on the protection of whistleblowers (no quantitative target has currently been set) | ○ |
| Prevention of corruption | | | | |
| Risk | Anti-competitive behavior and corruption | Entire value chain | ALTANA has a Group-wide compliance management system (no quantitative target has currently been set) | ○ |

↗ Within target range, ↘ Not within target range, ○ Target achievement not quantifiable

Group. Compliance with these standards is ensured through a central compliance management system that includes regular risk analyses and internal audits.

Integration of Tax Law into the Compliance Management System

ALTANA ensures compliance with all tax and regulatory requirements as an integral part of responsible business conduct. Tax law is fully integrated into the Group-wide compliance management system and is governed by a binding Group tax policy and additional process guidelines that clearly define roles, responsibilities, and workflows. ALTANA's tax strategy is based on strict compliance with all local tax regulations, the complete, accurate, and timely submission of tax returns and tax payments, and open, fair, and cooperative engagement with tax authorities. ALTANA pursues an active but non-aggressive tax planning approach that is exclusively aligned with its real business activities and aims to minimize risks and ensure transparency. To manage tax risks effectively, the company relies on established compliance structures, invests in employee training, and works closely with external tax advisers. At the same time, there is continuous exchange between management, the tax department, and the relevant departments in order to identify opportunities and risks at an early stage, assess them appropriately, and manage them responsibly.

Governance Through Management Systems

ALTANA complements its governance structures by increasing transparency in the environmental assessment of suppliers. It uses established external assessment tools such as the EcoVadis process, which provides detailed insights into environmental, social, and ethical aspects. The regular analysis of these scorecards supports responsible supplier selection and strengthens sustainability along the entire value chain. In parallel, ALTANA operates its own environmental assessment and governance systems based on internationally recognized standards, including ISO-based environmental management systems. These systems are reviewed through

regular external audits and provide reliable key figures that support informed decisions for continuous improvement.

Targets and Measures

ALTANA pursues a consistent zero-tolerance policy toward corruption and anti-competitive behavior. To implement this principle effectively, binding guidelines apply to the handling of gifts, invitations, and donations. In addition, regular training for all relevant functions ensures that employees understand the requirements and apply them in their daily work. Control mechanisms such as the dual control principle and clearly defined approval processes ensure compliance with internal and external requirements and strengthen the integrity of business decisions.

A Group-wide whistleblowing system enables employees and external stakeholders to report violations confidentially and, where legally permissible, anonymously. All reports are reviewed and documented and, where necessary, result in corrective measures.

Regular compliance training for all employees as well as specific programs for managers and purchasing organizations strengthen awareness of legally compliant and ethical conduct.

Metrics and Progress

In the 2025 reporting year, 90 % of the ALTANA Group's production sites complied with the ISO 14001 standard for environmental management. In the previous year, the figure was 86 %. New sites that are not yet certified in accordance with ISO 14001 are granted a three-year period to achieve certification. These sites are already included in the total number of production sites. In addition, around 20 % of production sites hold certification for their energy management system in accordance with ISO 50001.

Task Force on Climate-related Financial Disclosures (TCFD) ALTANA Progress Report

In the following section, we report on our progress in adherence to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The provided information pertains to the reporting period from January 1 to December 31, 2025.

TCFD Framework

| Recommendations | Recommended disclosures | References |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governance | a. Describe the Management Board's oversight of climate-related risks and opportunities. | Sustainability at ALTANA – Outlook, p. 5 et seq. |
| | b. Describe the role of management in assessing and managing climate-related risks and opportunities. | Sustainability at ALTANA – Outlook, p. 5 et seq. Environment – Climate Change – Strategy, p. 9 et seq. |
| Strategy | a. Describe the climate-related risks and opportunities that the organization has identified in the short, medium and long term. | Environment – Climate Change – Materiality, p. 8 et seq. |
| | b. Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning. | Environment – Climate Change – Strategy, p. 9 et seq. |
| | c. Describe the resilience of the organization's strategy regarding different climate-related scenarios, including a 2°C or less scenario. | Environment – Climate Change – Targets and Measures, p. 10 et seq. |
| Risk management | a. Describe the organization's processes for identifying and assessing climate-related risks. | Environment – Climate Change – Materiality, p. 8 et seq. Environment – Climate Change – Strategy, p. 9 et seq. |
| | b. Describe the organization's processes for managing climate-related risks. | Environment – Climate Change – Strategy, p. 9 Environment – Climate Change – Targets and Measures, p. 10 |
| | c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management. | Environment – Climate Change – Strategy, p. 9 |
| Metrics and targets | a. Disclose the metrics the organization uses to assess climate-related risks and opportunities in line with its strategy and risk management process. | Environment – Climate Change – Key Figures and Progress Collection and Calculation of Key Figures, p. 13 et seq. |
| | b. Disclosure of greenhouse gas emissions from Scope 1, Scope 2, and, where applicable, Scope 3 and the associated risks | Environment – Climate Change – Key Performance Indicators and Progress, p. 12 et seq. |
| | c. Describe the objectives the organization utilizes to manage climate-related risks and opportunities and its performance in light of these objectives. | Environment – Climate Change – Targets and Measures Climate Change Mitigation, p. 10 et seq. Energy, p. 12 Climate Change Adaptation, p. 12 et seq. Environment – Climate Change – Key Performance Indicators and Progress, p. 12 et seq. |

ALTANA reports in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to provide transparent information on climate-related risks and opportunities. The content is closely linked to reporting under the ESRS, which adopts the TCFD logic and

supplements it with European requirements. Comparable information is also disclosed through CDP reporting. In this way, ALTANA ensures consistency and avoids duplication.

GRI Content Index

In its sustainability reporting, ALTANA follows the international standards of the Global Reporting Initiative (GRI). The latter developed a reporting framework that can be used worldwide containing principles and indicators with which organizations can measure their economic, environmental, and social performance.

GRI Content Index

In the following list, you will find all of the disclosures, in some cases with commentary and explanations, in accordance with GRI Standards. Explanations can especially be found in cases where we did not discuss the disclosures in our Corporate Report or in this document.

ALTANA fulfills the General Disclosures

- The organization and its reporting practices
- Activities and workers
- Governance
- Strategy, policies, and practices
- Stakeholder engagement

and reports on the material topics and, in addition, voluntarily also on non-material content.

| ESRS Standards | Corresponding GRI Standards |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ESRS E1 Climate Change | GRI 201 Economic Performance GRI 302 Energy GRI 305 Emissions |
| ESRS E2 Pollution | GRI 303 Water and Effluents GRI 305 Emissions |
| ESRS E3 Water and Marine Resources | GRI 303 Water and Effluents |
| ESRS E4 Biodiversity and Ecosystems | – |
| ESRS E5 Resource Use and Circular Economy | GRI 301 Materials GRI 306 Waste |
| ESRS S1 Own Workforce | GRI 401 Employment GRI 403 Occupational Health and Safety GRI 404 Training and Education GRI 405 Diversity and Equal Opportunity GRI 406 Non-discrimination |
| ESRS S2 Workers in the Value Chain | GRI 403 Occupational Health and Safety |
| ESRS S3 Affected Communities | – |
| ESRS S4 Consumers and End Users | GRI 416 Customer Health and Safety GRI 417 Marketing and Labeling |
| ESRS G1 Business Conduct | GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior GRI 207 Tax GRI 308 Supplier Environmental Assessment |

CR = Corporate Report 2025
CFS = Consolidated Financial Statements 2025
FFS = Facts and Figures on Sustainability 2025

| | |
|-----------------------------------|---------------------------------------------------------------------------------------------------------|
| Statement of use | ALTANA has reported in accordance with the GRI Standards for the period January 1 to December 31, 2025. |
| GRI 1 used | GRI 1: Foundation 2021 |
| Applicable GRI Sector Standard(s) | None |

| | General Disclosures | References | Comments |
|--------|------------------------------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI 2: | General Disclosures 2021 | | |
| | The organization and its reporting practices | | |
| 2-1 | Organizational details | CR: 41 | ALTANA is represented in 26 countries. |
| 2-2 | Entities included in the organization's sustainability reporting | CR: 41, 65–66 | The focus of environmental sustainability reporting is on production and laboratory sites. Pure marketing and sales offices are not yet included in detail due to their very low consumption and waste generation. In contrast, greenhouse gas emissions are assessed for the entire ALTANA Group. |
| 2-3 | Reporting period, frequency, and contact point | CR: 6, 121 | |
| 2-4 | Restatements of information | | There is no information that requires a new representation of the Corporate Report 2024. |
| 2-5 | External assurance | CR: 6, 16–17 | |
| | Activities and workers | | |
| 2-6 | Activities, value chain, and other business relationships | CR: 41–45 FFS: 6 | ALTANA's customer structure is primarily shaped by our divisions' business models. On average, about 20 % of sales across all divisions are generated with major customers, our key accounts. The contractual foundation of our customer relationships is largely based on our GTC. Additional purchasing agreements or long-term framework agreements have been concluded with selected customers. The regional distribution of our customers is analogous to our regional sales distribution with the main focus on the United States, China, and Germany. In addition to its core business, ALTANA invests in corporate venturing in order to open up new business areas. ALTANA has invested indirectly in five funds that participate in young technology companies in Germany and around the world. In addition, ALTANA holds seven direct investments in startups and technology incubators involved in innovations in wire coating, mining, real-time analytics, digital printing, flame retardancy, and new materials. These funds and startups are located in Germany, Switzerland, Italy, Israel, Finland, the USA, and China. |
| 2-7 | Employees | CR: 61–63 FFS: 36–39 | ALTANA does not record figures on employees with non-guaranteed working hours, as these employment relationships do not occur or occur only in exceptional cases. The employment level of ALTANA employees is not subject to seasonal fluctuations. |
| 2-8 | Workers who are not employees | CR: 62 | ALTANA covers its core tasks with its own employees and uses temporary workers only to buffer peak workloads. Training and further education are an important component of employee development at ALTANA. In addition, we offer apprenticeships and internships worldwide. An exact figure for the number is not available. |

| | General Disclosures | References | Comments |
|------|-----------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Governance | | |
| 2-9 | Governance structure and composition | CR: 12–18 | |
| 2-10 | Nomination and selection of the highest governance body | CR: 13, 17–18, 66–68 | |
| 2-11 | Chair of the highest governance body | CR: 12–13, 17–18 | |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | CR: 11, 14–16, 66 FFS: 5–6, 48–49 | Regular meetings are held between the Management Board and our stakeholders to discuss economic, environmental, and social issues. At these meetings, risks/opportunities and their effects are discussed, among other things, and the resulting measures are incorporated into the operational business processes. The head of Corp. Sustainability & EHSR regularly reports to ALTANA's Management Board or to the responsible member of the Management Board as well as to the division presidents on current topics concerning health, safety, and chemical legislation/regulations. Decisions regarding sustainability and EHSR are made by ALTANA's Management Board. In addition, representatives of the executive management, the presidents of the divisions, and the specialist managers regularly exchange information on economic and social topics. In the process, all aspects of the stakeholders are taken into account. |
| 2-13 | Delegation of responsibility for managing impacts | CR: 11–13, 16 FFS: 5–6 | ALTANA's Management Board installed departments to address economic, ecological, and social issues and vested them with necessary authorizations and responsibilities. The heads of these departments report to the Management Board at regular intervals. |
| 2-14 | Role of the highest governance body in sustainability reporting | CR: 6, 11, 14–16 FFS: 5–6 | ALTANA's Management Board examines and approves the company's Corporate Report and the "Facts and Figures on Sustainability" document. |
| 2-15 | Conflicts of interest | CR: 13–16, 66–68 | |
| 2-16 | Communication of critical concerns | CR: 14–18, 69–70 FFS: 36 | The ALTANA whistleblowing system gives employees, as well as external third parties, the opportunity to report evidence of illegal conduct, if need be, anonymously. In severe cases, the Management Board and/or the Supervisory Board are informed. In the year under review, no critical concerns that must be reported here were conveyed to the highest body. |
| 2-17 | Collective knowledge of the highest governance body | CR: 1–4 | |
| 2-18 | Evaluation of the performance of the highest governance body | CR: 14–18, 69–70 | |
| 2-19 | Remuneration policies | CR: 14–18, 69–70 FFS: 30 | |
| 2-20 | Process to determine remuneration | CR: 14–18 | The external advising that ALTANA consults is independent. |
| 2-21 | Annual total compensation ratio | | Appropriate compensation is a key issue for ALTANA. In particular, the factors of function, region, experience, and performance are taken into account. We always make sure that the total compensation of our employees is suitable, regardless of gender, religion, ideology, origin, age, disability, political opinion, sexual orientation, or country-specific characteristics. ALTANA is a private company, so compensation data is protected under obligations of confidentiality. |
| | Strategy, policies, and practices | | |
| 2-22 | Statement on sustainable development strategy | CR: 1–4, 7–11 FFS: 1 | |

| | General Disclosures | References | Comments |
|------|---------------------------------------------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2-23 | Policy commitments | CR: 10–11, 16, 68–70 FFS: 40–44 | As a co-signatory of the United Nations Global Compact, ALTANA has upheld its commitment to the ten principles encompassing human rights, labor standards, environmental protection, and anti-corruption since 2010. These principles have been woven into our corporate strategy, culture, and day-to-day operations. Our annual reports transparently reflect the progress made in adhering to these principles. Furthermore, our actions are guided by the Guiding Principles on Business and Human Rights established by the United Nations Human Rights Council. Starting from January 1, 2023, we have implemented a robust risk management system designed to mitigate human rights and environmental risks within our operations and in collaboration with our suppliers. A comprehensive policy statement elucidates our human rights strategy, outlines the key components of the risk management system, and articulates the expectations we hold for both our employees and suppliers in this context. This statement, along with the ALTANA Code of Conduct and the Code of Ethics, is available for download at www.altana.com . The approval of new guidelines and declarations is a responsibility entrusted to the company's management, representing the highest executive level within the organization. |
| 2-24 | Embedding policy commitments | CR: 11, 16, 68–70 FFS: 48–49 | ALTANA operates a Compliance Committee entrusted with implementing the Compliance Management System. This committee comprises individuals responsible for different domains covered by the system and is led by the head of Legal Affairs in their role as Chief Compliance Officer. Each member of the committee bears system responsibility for their respective area. Division heads play an important coordination role, making sure that necessary measures are taken within various companies to ensure compliance. They also provide guidance and support to local management in implementing or enhancing systems, fostering an exchange of information on compliance procedures across ALTANA Group companies. The Compliance Management System aims to secure adherence to laws, regulations, and internal company rules, non-compliance with which poses significant risks. Consequently, the system is designed to identify primary risks arising from violations, ensure employee training on relevant laws and regulations, and implement direct measures to prevent breaches. Furthermore, the Compliance Management System strives to establish the necessary control mechanisms for detecting and addressing violations promptly. It spans diverse areas within ALTANA, including antitrust law, corruption, foreign trade, taxes, environment, and safety. The respective management is primarily responsible for the implementation of Group guidelines. In the ALTANA subsidiaries, there are usually specialist managers to whom the tasks are delegated. The implementation of Group guidelines in local guidelines is the responsibility of the respective company. The Internal Audit department regularly reviews the extent to which requirements defined in Group guidelines are implemented or taken into account in the subsidiaries. New or amended Group guidelines are documented and forwarded to the relevant divisions. Where complex issues are involved, this is supplemented by training courses. |
| 2-25 | Processes to remediate negative impacts | CR: 16, 69 FFS: 32–33, 40–43 | |
| 2-26 | Mechanism for seeking advice and raising concerns | CR: 69–70 FFS: 36, 44, 48 | |
| 2-27 | Compliance with laws and regulations | | A systematic review across the Group identified five violations due to non-compliance with laws and/or regulations during the reporting year, resulting in a total fine of approximately € 65,700 that was paid. |

| | General Disclosures | References | Comments |
|------|------------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2-28 | Membership associations | CR: 89 | ALTANA is, among others, a member of the European Chemical Association (CEFIC), German Chemical Industry Association (VCI), the Chinese Chemical Association (AICM), the Association of Chief Financial Officers Germany (GEFIU), the Lower Rhine Chamber of Industry and Commerce (IHK) in Duisburg-Kleve, and the American Chamber of Commerce. |
| | Stakeholder engagement | | |
| 2-29 | Approach to stakeholder engagement | CR: 7–9 FFS: 3–5, 21, 42 | As members of the Supervisory Board, the shareholder and employee representatives are involved in decisions of particular importance for the company. Exchange with employees and their representatives is carried out at works council and employee meetings as well as at regular meetings of the works councils with the management. In addition, ALTANA's Management Board engages in regular exchange with the company-wide Group works council. Via employee surveys carried out every three years, the opinions of all employees worldwide are obtained. The ALTANA companies exchange ideas regularly and intensively with their most important customers. Meetings are also held with other customer groups on a regular basis, in part via local agents. Customer seminars and customer satisfaction analyses supplement direct exchange. The same applies to other important stakeholder groups such as suppliers and local politicians. In addition, insights from the various stakeholder groups are also incorporated into the double materiality analysis. |
| 2-30 | Collective bargaining agreements | | In Germany, Italy, the U.S., and France, around 62 % of the workforce is subject to collective bargaining agreements. This key performance indicator is not relevant or not determinable for the other countries. Adequate compensation is an important issue for ALTANA. The factors of function, region, experience, and performance are taken into account in particular. |

| | Material Topics | References | Comments |
|--------|---------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI 3: | Material Topics 2021 | | |
| 3-1 | Process to determine material topics | CR: 7–9 FFS: 3–5 | |
| 3-2 | List of material topics | CR: 7–9 FFS: 3–5 | |
| | Economic Performance | | |
| 3-3 | Management of material topics | CR: 41–71 CFS: 1–89 | |
| 201-1 | Direct economic value generated and distributed | CR: 50–59 | |
| 201-2 | Financial implications and other risks and opportunities due to climate change | CR: 7, 58, 65–66, 75–83, 96–100 | |
| 201-3 | Defined benefit plan obligations and other retirement plans | CFS: 39–40, 60–67 | |
| 201-4 | Financial assistance received from government | CFS: 33, 46, 54, 57 | From the 2021 to 2025 fiscal years, ALTANA received loan commitments from the European Investment Bank for low-interest loans, which were partially utilized during the reporting year. As of December 31, 2025, the interest advantage amounted to € 6.6 million. Additionally, ALTANA received subsidies from government agencies totaling € 0.7 million, with the largest amounts allocated to companies in China, Germany, and Italy. There are no state entities in ALTANA's shareholder structure. |
| | Anti-corruption | | |
| 3-3 | Management of material topics | CR: 7–9, 68–70, 120 FFS: 48–49 | |
| 205-1 | Operations assessed for risks related to corruption | | During the reporting period, Internal Audit conducted 20 audits. As a rule, these are not conducted at the level of the operating unit, but at the company level. The following applies to all audits: If corruption issues are identified during or outside of the audits, they are handled as part of the compliance management system. |
| 205-2 | Communication and training about anti-corruption policies and procedures | FFS: 48 | ALTANA employs various training concepts to prevent corruption. |
| 205-3 | Confirmed incidents of corruption and actions taken | | A systematic survey was carried out in the Group with the result that in the year under review there were no (0) corruption incidents identified and so no fines had to be paid. |
| | Anti-competitive Behavior | | |
| 3-3 | Management of material topics | CR: 7–9, 68–70, 120 FFS: 48–49 | |
| 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | | A systematic survey was carried out in the Group with the result that in the year under review there were no (0) incidents of anti-competitive behavior and/or violations of anti-trust and monopoly legislation identified, and so no fines had to be paid. |
| | Tax | | |
| 3-3 | Management of material topics | CR: 68 | |

| | Material Topics | References | Comments |
|-------|------------------------------------------------------------------|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 207-1 | Approach to tax | CR: 12, 68 FFS: 49 | ALTANA is aware of its social responsibility with regard to the fulfillment of all tax obligations worldwide. This includes, in addition to the timely, complete, and correct declaration/filing of taxes, credibility and transparency in all tax matters. ALTANA has a fundamental interest in ensuring that, in the countries in which it operates, adequate taxes are paid. The ALTANA tax concept (Approach to Tax: www.altana.com/approach-to-tax.html) describes the management approach and ALTANA's tax strategy and is supported by the following guidelines: <ul style="list-style-type: none"> – ALTANA is committed to complying with all tax regulations. Tax compliance is observed at all times. – ALTANA attaches great importance to a good and fair relationship with all tax authorities in the countries in which the Group operates. – Tax considerations at ALTANA relate exclusively to business necessities. As a principle, ALTANA rejects aggressive tax strategies that are based solely on tax avoidance. – Tax fraud-relevant facts are strictly prohibited. |
| 207-2 | Tax governance, control, and risk management | CR: 88–70, 116 FFS: 49 | One of the ALTANA Group's goals is to ensure that it complies with all legal and regulatory requirements. This is reflected both in the code of conduct and in the Group's mission statement. To achieve this objective, it implements a compliance management system and, as part of this, a compliance committee. The area of taxes is part of this compliance management system. Tax risks are thus integrated into the Group's global risk management system, for which ALTANA's Management Board is responsible. This ensures that identification, analysis, assessment, monitoring, and minimization of tax risks is part of the integrated tax compliance management system. It is part of the financial reporting and is therefore also subject to regular external review by the auditor. Furthermore, it is stipulated that ALTANA does not pursue any aggressive tax planning activities and pays taxes where ALTANA creates value. Tax fraud-relevant acts are strictly prohibited. |
| 207-3 | Stakeholder engagement and management of concerns related to tax | FFS: 49 | ALTANA considers it very important to have a good and fair relationship with all tax authorities in the countries in which the Group operates. |
| 207-4 | Country-by-country reporting | | As part of the country-by-country reporting, ALTANA's parent company continues to transmit tax-relevant data such as income tax payments and taxes on income to the German Federal Central Tax Office (Bundeszentralamt für Steuern) on an annual basis for all Group companies. Tax authorities worldwide are granted access to this data based on agreements of the Organisation for Economic Cooperation and Development (OECD). In addition, ALTANA's parent company is obliged under the EU Directive on public country-by-country reporting (Public CbCR) to disclose certain tax-related key figures, such as revenues or profit before tax, for each country in which the group operates. The publication is carried out in accordance with the statutory requirements. |
| | Materials | | |
| 3-3 | Management of material topics | CR: 7–9, 85–89 FFS: 25–28 | |
| 301-1 | Materials used by weight or volume | FFS: 28 | |
| 301-2 | Recycled input materials used | FFS: 25–28 | Due to availability, ALTANA has so far only used secondary products as direct raw materials in isolated cases. In order to enable a circular economy in the future, the share is to be gradually increased. |

| | Material Topics | References | Comments |
|-------|------------------------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 301-3 | Reclaimed products and their packaging materials | FFS: 10 | ALTANA's products, e.g., resins, additives, and effect pigments, are incorporated in customers' end products. As a result, the properties of the end products are optimized. This means that ALTANA's products cannot normally be re-obtained from the end products. The packaging used for ALTANA's products, however, can be recycled. For some large-volume products (e.g., resins from ELANTAS), the companies use so-called IBC containers, which they take back, clean, and reuse. In addition, ALTANA companies use metallic cans and barrels. The customers recirculate them to the reusable material cycle as scrap. For quality-assurance reasons, a systematic return of these containers is not offered. |
| | Energy | | |
| 3-3 | Management of material topics | CR: 7–9, 64–65, 85–89 FFS: 12–14 | |
| 302-1 | Energy consumption within the organization | CR: 64–65 FFS: 13 | The table for this information can be found on p. 13. |
| 302-2 | Energy consumption outside of the organization | FFS: 14 | Energy consumption outside the organization is not determined by ALTANA. However, it provides detailed reporting on greenhouse gas emissions for individual Scope 3 categories in accordance with the Greenhouse Gas Protocol. The relevant table can be found on p. 14 of this document. |
| 302-3 | Energy intensity | CR: 64–65 FFS: 13–14 | |
| 302-4 | Reduction of energy consumption | CR: U3, 7–9, 63–65, 85–89 FFS: 8, 12–14 | |
| 302-5 | Reductions in energy requirements of products and services | CR: 7–9, 63–65, 85–89 FFS: 8, 12–14 | |
| | Water and Effluents | | The reporting is carried out in accordance with GRI 303: Water and Effluents (2018 version). |
| 3-3 | Management of material topics | CR: 100 FFS: 20–22 | |
| 303-1 | Interactions with water as a shared resource | FFS: 20–22, 28 | The explanations for this disclosure can be found in this document in the chapter "E3 Water and Marine Resources." |
| 303-2 | Management of water discharge-related impacts | FFS: 20–22 | The explanations for this disclosure can be found in this document in the chapter "E3 Water and Marine Resources." |
| 303-3 | Water withdrawal | CR: 100 FFS: 20–22 | No seawater is extracted at any ALTANA site. All of the water is freshwater quality. The water produced during chemical reactions (e.g., in esterification reactions) is contaminated with organic compounds and is therefore disposed of exclusively as waste in accordance with the legal requirements. |
| 303-4 | Water discharge | CR: 100 FFS: 20–22 | ALTANA does not discharge wastewater into groundwater or seawater. All effluent discharges are officially approved by the authorities and meet the local environmental protection requirements. A systematic survey was carried out in the Group with the result that there was one incident of non-compliance with discharge limits in the reporting year. No fines were imposed for this incident. |
| 303-5 | Water consumption | CR: 88–89, 100 FFS: 20–22 | At ALTANA, such small amounts of water are stored that this does not cause any significant wastewater or process water-related effects. |
| | Emissions | | |
| 3-3 | Management of material topics | CR: 8, 47, 64–66, 75, 96–100 FFS: 8–17 | |

| | Material Topics | References | Comments |
|-------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 305-1 | Direct greenhouse gas (GHG) emissions (Scope 1) | CR: U3, 10, 64–66, 75, 96–100 FFS: 12–14 | More than 95 % of the reported Scope 1 greenhouse gas emissions are attributable to the greenhouse gas CO ₂ . The values used for the Global Warming Potential (GWP) are taken from the Intergovernmental Panel on Climate Change (IPCC). The most recently available values are always used. |
| 305-2 | Energy indirect greenhouse gas (GHG) emissions (Scope 2) | CR: U3, 47, 64–66, 75, 96, 100 FFS: 12–14 | More than 99 % of the reported Scope 2 greenhouse gas emissions are attributable to the gas CO ₂ . The remainder is attributable to N ₂ O and CH ₄ . The values used for global warming potential (GWP) are taken from the Greenhouse Gas Protocol. The most recently available values are always used. |
| 305-3 | Other indirect greenhouse gas (GHG) emissions (Scope 3) | CR: 10–11, 66, 96–97, 99–100 FFS: 14–17 | ALTANA does not disclose the contribution of individual greenhouse gases outside the organization. ALTANA reports the greenhouse gas emissions of the individual Scope 3 categories in detail in accordance with the Greenhouse Gas Protocol. The table for this information can be found in this document on p. 14. |
| 305-4 | Greenhouse gas (GHG) emissions intensity | CR: 65–75 | |
| 305-5 | Reduction of greenhouse gas (GHG) emissions | CR: 10, 66, 99 FFS: 10–17 | |
| 305-6 | Emissions of ozone-depleting substances (ODS) | | The ALTANA Group does not produce, import, or export any ozone-depleting substances. |
| 305-7 | Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions | | The reported air emissions include 439 t of volatile organic compounds (VOCs), 211 t of particulate matter (PM), 71 t of nitrogen oxides (NO _x), 13 t of sulfur dioxide (SO ₂), and 0.29 t of nitrous oxide (N ₂ O). The conversion factors for greenhouse gases were taken from the IPCC database. |
| | Waste | | Reporting is carried out in accordance with GRI 306: Waste (2020 version). Due to the current adjustment by GRI, the topic of “Wastewater” is reported under the specification 303 “Water Efficiency.” |
| 3-3 | Management of material topics | CR: 100 FFS: 25–27 | |
| 306-1 | Waste generation and significant waste-related impacts | FFS: 25–27 | The explanations for this disclosure can be found in the chapter “E5 Resource Use and Circular Economy” of this document. |
| 306-2 | Management of significant waste-related impacts | CR: 100 FFS: 25–27 | The explanations for this disclosure can be found in the chapter “E5 Resource Use and Circular Economy” of this document. |
| 306-3 | Waste generated | FFS: 27 | Due to legal requirements, ALTANA has to treat and report certain wastewater volumes as waste. |
| 306-4 | Waste diverted from disposal | FFS: 27 | The total amount of waste, according to local legal definitions, is recycled/reused outside the company. |
| 306-5 | Waste directed to disposal | FFS: 27 | The waste quantities that are to be disposed of or used for thermal recycling within and outside the company are recorded at site level. |
| | Supplier Environmental Assessment | | |
| 3-3 | Management of material topics | CR: 68–69 FFS: 40–45 | |
| 308-1 | New suppliers that were screened using environmental criteria | FFS: 41–44 | |
| 308-2 | Negative environmental impacts in the supply chain and actions taken | FFS: 41–44, 49 | |
| | Employment | | |
| 3-3 | Management of material topics | CR: 10, 102 FFS: 30–39 | |

| | Material Topics | References | Comments |
|--------|---------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 401-1 | New employee hires and employee turnover | CR: U3, 102, 118–119 FFS: 39 | The breakdown of new hires and resignations in 2025 was based on male and female gender, as there were no known employees of diverse gender. |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | | The company benefits provided by ALTANA vary from region to region, partly due to differing legal requirements. In addition, ALTANA makes a concerted effort to not differentiate between full-time and part-time employees when granting such benefits, in order to strengthen employee loyalty and its attractiveness as an employer. In the reporting year, around 79% of employees were offered a company pension or company-funded pension. |
| 401-3 | Parental leave | | Further information on this topic is not available. |
| | Occupational Health and Safety | | Reporting is in accordance with GRI 403: Occupational Health and Safety (2018 version). |
| 3-3 | Management of material topics | CR: 10, 64–65, 75, 91–94 FFS: 30–37, 40–41 | |
| 403-1 | Occupational health and safety management system | CR: 10, 64–65 FFS: 30–33, 36–37 | |
| 403-2 | Hazard identification, risk assessment, and incident investigation | CR: 92–93 FFS: 30–33, 36–37 | |
| 403-3 | Occupational health services | CR: 93–94 FFS: 33 | |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety | CR: 64–65 FFS: 30–33 | |
| 403-5 | Worker training on occupational health and safety | CR: 10, 64 FFS: 33 | |
| 403-6 | Promotion of worker health | CR: 91–94 FFS: 31–36 | |
| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | CR: 69–70 FFS: 46 | |
| 403-8 | Workers covered by an occupational health and safety management system | CR: 64–65 FFS: 30–33 | The management systems for occupational health and safety apply to all employees. Temporary workers and contractors are generally covered by these systems. In addition, about half of the production sites are audited and certified by external partners. |
| 403-9 | Work-related injuries | CR: 64–65, 91–94 FFS: 36–37 | The number and rate of documented work-related injuries and the hours worked by employees and subcontracted workers are reported in this document in the “Safety Performance Indicators” section. The number of hours worked by contractors is not recorded by ALTANA. At ALTANA, job safety analyses and risk assessments are carried out regularly to identify hazards in certain activities. These analyses have shown that the risk of injuries with serious consequences is very low. Safety and environmental protection instructions are listed and communicated for each hazard identified by the job safety analysis. No employee is excluded from the analysis. |
| 403-10 | Work-related ill health | FFS: 36–37 | At ALTANA, job safety analyses and risk assessments are carried out regularly to identify hazards in certain activities. In the process, some sources of danger (e.g., dust and noise) have been identified that may pose a health risk. To minimize these hazards, appropriate measures (technical, organizational, and behavioral) are implemented. No employee is excluded from the analysis. |
| | Training and Further Education | | |
| 3-3 | Management of material topics | CR: 10 FFS: 34 | |

| | Material Topics | References | Comments |
|-------|-----------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 404-1 | Average hours of training per year per employee | | In 2025, employees in Germany dedicated an average of ten hours to training and development. A consolidated evaluation is not available for ALTANA's worldwide sites. Further information on this topic is not available, as it is not sufficiently relevant for ALTANA. |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | CR: 62–63 FFS: 34 | Transitional aid programs that promote continued employability and support termination of work due to entry into retirement or dismissal are offered only at times at certain sites. |
| 404-3 | Percentage of total employees receiving regular performance and career development reviews | FFS: 34 | To promote its employees' professional development, ALTANA implemented the global, system-supported Talent Cycle. The Talent Cycle enables all colleagues equally to receive transparent feedback on the competencies that are important to ALTANA, so that everyone's personal strengths and fields of development can be clearly identified. In this way, a continuous exchange between the employee and their manager is further promoted. |
| | Diversity and Equal Opportunity | | |
| 3-3 | Management of material topics | CR: 10, 67, 70–71 FFS: 34–35 | |
| 405-1 | Diversity of governance bodies and employees | CR: 10, 67, 70–71, 120 FFS: 34–35, 48 | The distribution of age groups is not available. |
| 405-2 | Ratio of basic salary and remuneration of women to men | | Information on this topic is not available. |
| | Non-discrimination | | |
| 3-3 | Management of material topics | CR: 10, 67, 70–71 FFS: 34–36 | |
| 406-1 | Incidents of discrimination and corrective actions taken | | As part of a systematic survey within the Group, it was determined that two proceedings involving former employees are currently pending. After careful review of the facts, it is expected that these proceedings will likely be dismissed. There was one additional incident in which the investigations have not yet been fully completed. |
| | Health and Safety of Customers | | |
| 3-3 | Management of material topics | CR: 68–69 FFS: 46 | |
| 416-1 | Assessment of the health and safety impacts of product and service categories | FFS: 46 | ALTANA highly values the health and safety of its customers. In accordance with legal changes and customer requirements, product reviews are conducted regularly, and necessary adjustments are made to product formulations, such as replacing critical substances, as outlined in the "Products" chapter of the Corporate Report. For all classified products (100%), safety data sheets and finished product labels were prepared in compliance with legal requirements during the reporting year. |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | CR: 8–9, 85–89 | In the reporting year, no violations of regulations or voluntary codes regarding the health and safety impacts of products and services were reported to ALTANA. As a result, no fines had to be paid. |

| | Material Topics | References | Comments |
|-------|-------------------------------------------------------------------------------------------|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Marketing and Labeling | | |
| 3-3 | Management of material topics | FFS: 46 | |
| 417-1 | Requirements for product and service information and labeling | FFS: 46 | For all classified products (100%), safety data sheets and finished-goods labels are generated in accordance with legal requirements. |
| 417-2 | Incidents of non-compliance concerning product and service information and labeling | | A systematic survey was carried out in the Group with the result that one violation infringing regulations and/or voluntary behavior rules in connection with the labeling of products was identified. For this violation, a fine of € 5,000 had to be paid. |
| 417-3 | Incidents of non-compliance concerning marketing communications | | During the reporting year, ALTANA was not reported for any violations of regulations and/or voluntary codes related to marketing communications, including advertising, promotion, and sponsorship. Therefore, no fines had to be paid. |
| | Innovative Solutions to Realize Growth or Savings Potential for Customers | | |
| 3-3 | Management of material topics | CR: 9–10, 30–31, 60–63 | |
| | Innovative solutions to exploit growth and savings potential for customers | CR: 9–10, 30–31, 60–63 | |

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