Brüggemann

Technical Sustainability Report

2025



Technical Sustainability Report

Brüggemann Group

2025



L. Brüggemann GmbH & Co. KG
Salzstraße 131, 74176 Heilbronn, Germany, www.brueggemann.com

Dr. Stefan Lätsch
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Preamble

This document contains the Technical Sustainability Report for the Brüggemann Group for the reporting period January 1–December 31, 2025, which was prepared in accordance with the European Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) is-sued by EFRAG, as well as the GRI Standard of the Global Reporting Initiative, within the framework of voluntary sustainability reporting. The VSME Standard is intended for small and medium-sized enterprises that do not fall within the scope of the CSRD but still wish to provide sustainability information in the areas of environmental, social, and governance (ESG). The GRI Standard is the world's most widely used modular, global standard for sustainability reporting, enabling companies to report on their impacts on the economy, the environment, and people. It provides a structured framework for materiality-based reporting that includes universal standards as well as sector- and topic-specific standards (e.g., climate change, etc.).

The EFRAG VSME draft is divided into two modules:
(1) Basic Module: The Basic Module is intended as a target for micro-enterprises and as a minimum requirement for all other small and medium-sized enterprises.
(2) Comprehensive Module: In addition to the disclosures in the Basic Module, the Comprehensive Module specifies further data points that, based on experience, are more frequently requested by banks, investors, and major customers.
The goal of both modules is to capture a significant portion of the information requested by business partners such as banks, investors, and other large reporting entities along the value chain.

Table of Contents

Preamble ..... page 3
General Information ..... page 5
Brüggemann Group – L. Brüggemann GmbH & Co. KG ..... page 6
Sustainable Development ..... page 7
Company Locations ..... page 8
Responsibility Toward Stakeholders ..... page 10
Value Chain ..... page 11
Double Materiality Analysis ..... page 12
Overview of VSME Data Points ..... page 16
Environment ..... page 23
Social ..... page 37
Governance ..... page 45
Methodology and Data Quality ..... page 47
GRI-Index ..... page 48

General Information

Preparation of a technical sustainability report for the Brüggemann Group, on a consolidated basis for L. Brüggemann GmbH & Co. KG (LBKG) and its subsidiaries BrüggemannAlcohol Heilbronn GmbH (BAH), BrüggemannAlcohol Wittenberg GmbH (BAW), and Auserpolimeri Srl (AP) in Italy.

Reporting period: January 1, 2025 – December 31, 2025.
Report published on 02. June 2026

This report is the Brüggemann Group's first technical sustainability report prepared in accordance with the European Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) and in compliance with the Global Reporting Initiative Standard (GRI Standard). Consequently, no changes from previous reports are noted here.

In addition, a dual materiality analysis was conducted for the production sites in Germany and Italy in accordance with the CSRD guidelines to identify material ESG issues, and these were reported accordingly.

The technical sustainability report was prepared by the Brüggemann Group and reviewed internally by the ESG Steering Committee. The report was subsequently approved and released by management. Following the internal review and approval, the report was made publicly available on the company's website. No external review by a third-party organization was conducted.

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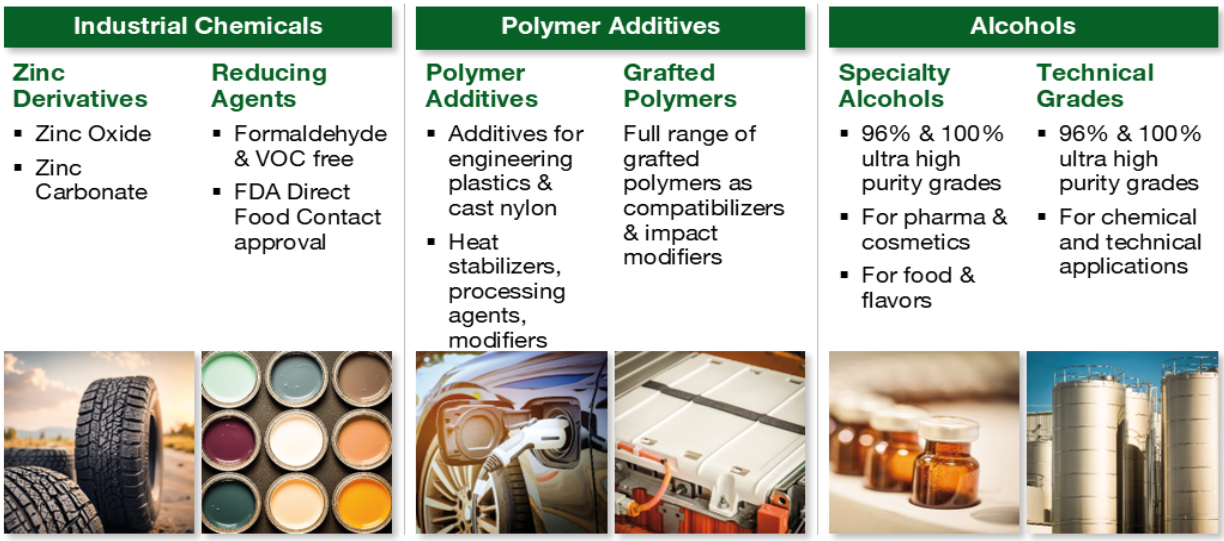
Link to the report:
Technical sustainability report L. Brüggemann GmbH & Co. KG





Brüggemann Group – L. Brüggemann GmbH & Co. KG

L. Brüggemann GmbH & Co. KG, an independent family-owned company headquartered in Heilbronn (Germany), offers customized solutions in the fields of plastic additives, industrial chemicals, and alcohol. Brüggemann specializes in the development and production of high-performance additives for polyamides and polyesters, reactive modifiers (primarily MAH-grafted polymers), AP-NYLON® additives, sulfur-based reducing agents, and zinc deriva-tives. Founded in Heilbronn in 1868, Brüggemann today supplies customers in more than 70 countries and is represented internationally with subsidiaries in Italy, the U.S., and Hong Kong.



The company ranks among the top 1% of all companies evaluated by EcoVadis worldwide and has been awarded the Platinum Medal multiple times for its sustainability achievements. Brüggemann is a signatory to the UN Global Compact and is committed to re-sponsible corporate governance and compliance with international environmental and social standards. In 2023, a new biomass hea-ting plant was commissioned at the Heilbronn site, reducing CO_2 emissions from steam production by approximately 80%. In addition, key raw materials—particularly those used in alcohol production—are sourced from renewable resources and regional waste materials. This commitment to sustainability is also evident in product de-vel-opment: formaldehyde-free reducing agents, halogen-free additives, and recycling so-lutions such as BRUGGOLEN® recycling additives help customers worldwide improve the environmental footprint of their products. Brüggemann is certified to ISO 9001:2015 (qua-lity management), ISO 14001:2025 (environmental management), ISO 45001:2018 (occu-pational health and safety management), and ISO 50001:2018 (energy management), and continuously drives innovations that combine energy efficiency with resource conservation.

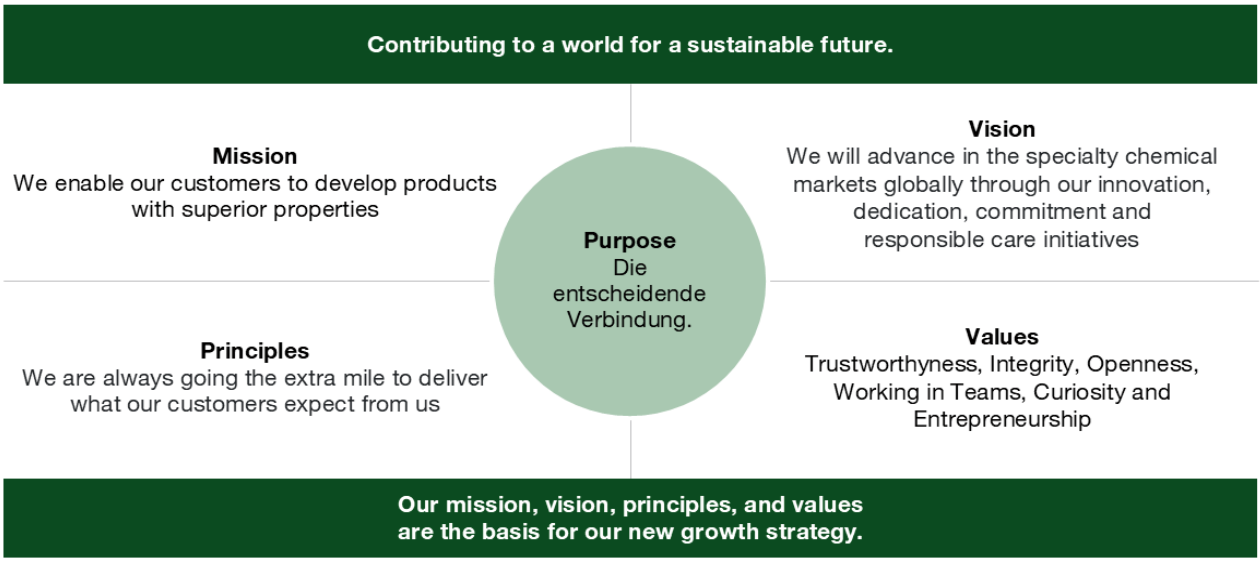
Sustainable Development

For L. Brüggemann GmbH & Co. KG, a family-run, medium-sized company, sustainability is an integral part of its corporate philosophy. The company pursues a long-term and responsible approach—toward the environment, its employees, and society. This is based on recognized standards such as the United Nations' 17 Sustainable Development Goals (SDGs). Environmental, social, and corporate responsibility (ESG) are firmly embedded in daily processes and form an essential part of both short-term and long-term strategic decisions.



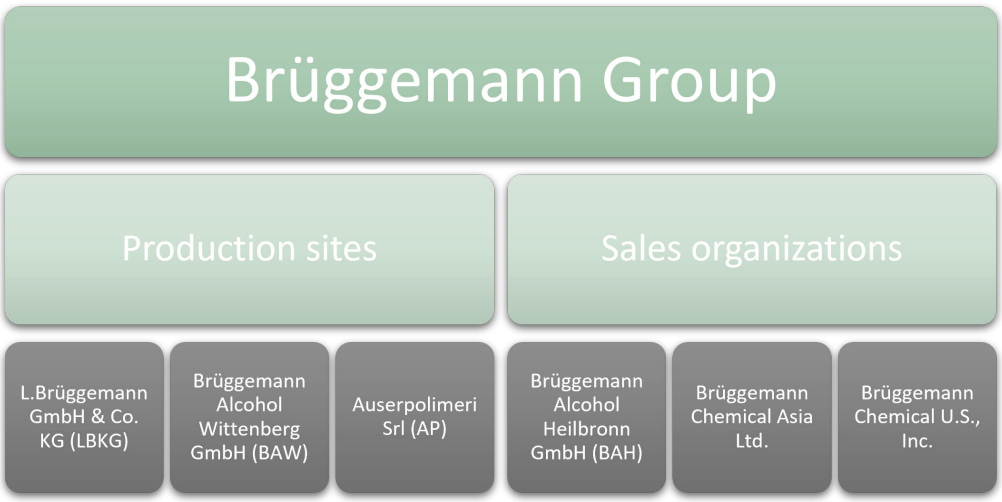
Quelle: Home - United Nations Sustainable Development ("The content of this publication has not been approved by the United Nations and does not reflect the views of the United Nations or its officials or Member States".)

The United Nations' 17 Sustainable Development Goals are put into practice by all employees within the company and are thus consistently upheld and taken into account in all busi-ness practices. In this regard, Brüggemann has the greatest impact on Goals 3, 4, 6, 7, 9, 12, and 13, which are highlighted in green above. Based on recognized standards and guidelines, Brüggemann has developed a Code of Conduct for both employees and business partners to ensure that human rights are always upheld throughout the entire value chain and that the company acts in compliance with the law. Furthermore, various corporate guidelines on occupational safety and health, corporate social responsibility (CSR), collaboration, environmental protection, plant safety, and energy management are applied across all business activities.

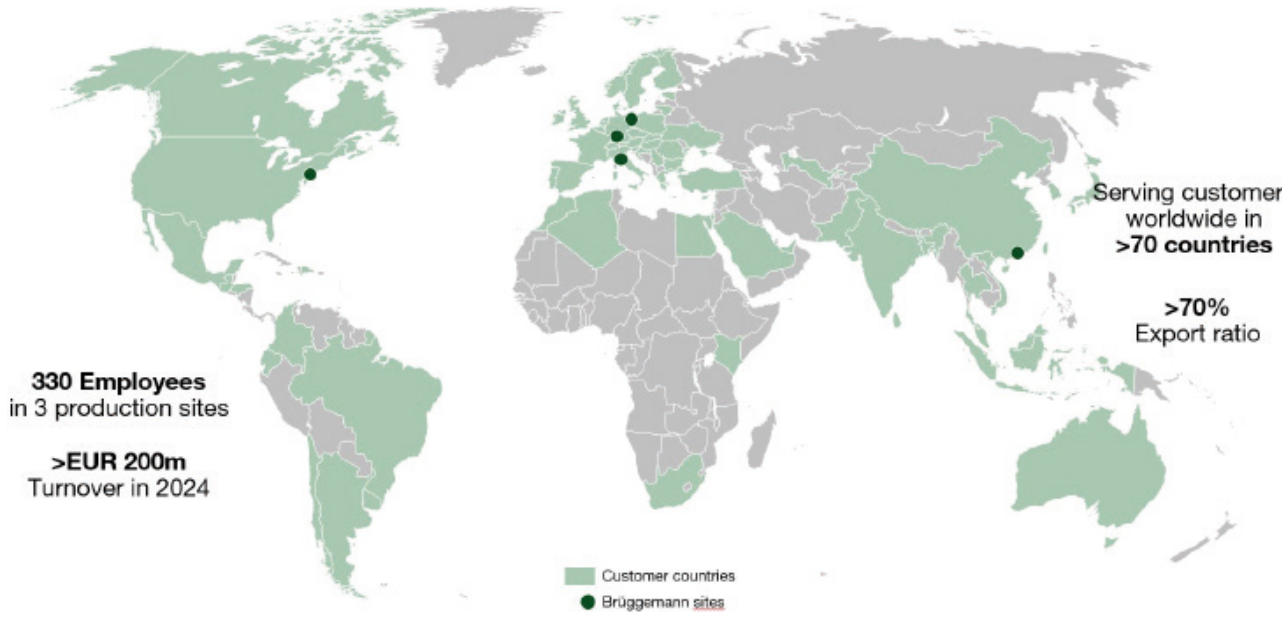


With a sustainable and responsible growth strategy, Brüggemann makes a significant contribution to a sustainable future. The overarching goal is “The Decisive Connection.” True to the principle of going the “extra mile,” we enable our customers to receive products with outstanding properties. In doing so, Brüggemann always ensures responsible and trustworthy conduct. Sustainability as a key driver of innovation and our commitment to sustainable development form the foundation for a sustainable future. Through continuous optimization processes, sustainable business practices are thus firmly anchored in our corporate philosophy.

Company Locations



The Brüggemann Group consists of the production sites L. Brüggemann GmbH & Co. KG (LBKG), BrüggemannAlcohol Wittenberg GmbH (BAW), and Auserpolimeri Srl (AP), as well as the sales organizations BrüggemannAlcohol Heilbronn GmbH (BAH), Brüggemann Chemical Asia Ltd., and Brüggemann Chemical U.S., Inc. The scope of consolidation for this sustainability report covers all major production sites of the Brüggemann Group, as these have a significant impact on sustainability-related issues. Purely sales locations were not included in the reporting scope due to their secondary importance with regard to key sustainability aspects. Nevertheless, the sales organization BAH is mentioned in the sustainability report, as BAH is located directly at the LBKG production site in Heilbronn. Consequently, where relevant, key figures and impacts are also reported for BAH.



The chart shows the Brüggemann locations and the countries in which Brüggemann operates. In line with our overarching goal, we place particular emphasis on long-standing and responsible business relationships with customers and suppliers in order to be able to respond individually to specific customer requirements. To enable swift and goal-oriented action, Brüggemann also places great value on local, stable, and long-standing partnerships, as well as short transport routes. We also expect our business partners to share and implement our high standards in the areas of safety, quality, environmental protection, and social responsibility.

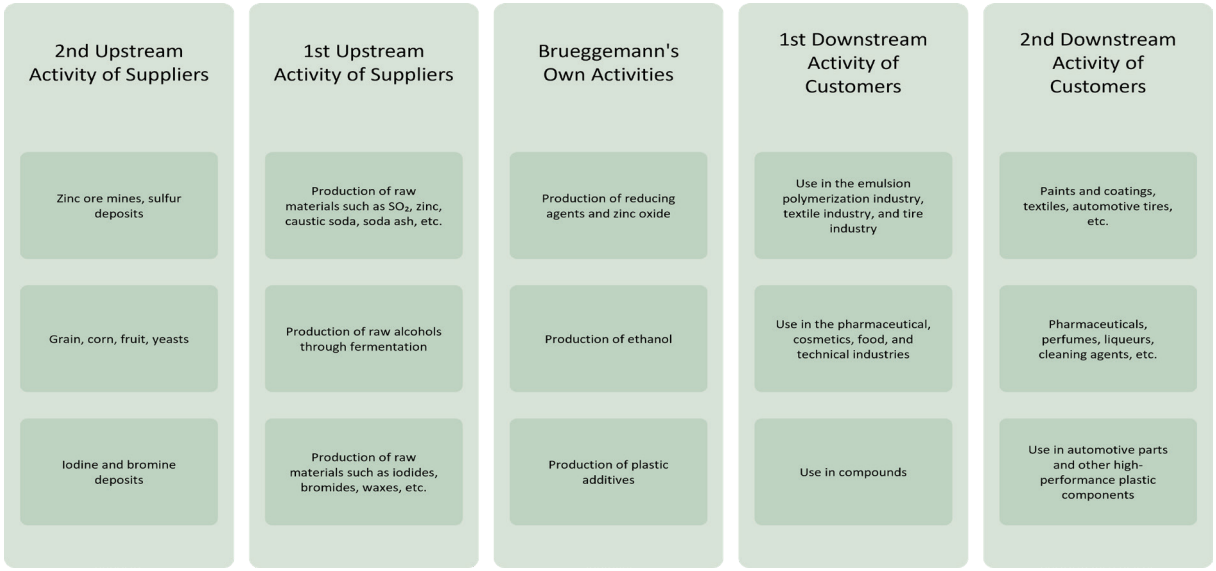
Responsibility Toward Stakeholders

To maintain long-term, trust-based relationships with our stakeholders and to continuously work on building new connections, Brüggemann stands by its own values and convictions. Reliability and fairness therefore characterize not only our relationships with our employees but also with our business partners and customers. In doing so, Brüggemann places great value on the opinions of its stakeholders. Brüggemann follows the approach that colleagues who maintain close contact with the respective stakeholders represent their views in identifying material issues. Thus, the suggestions, interests, and ideas of our stakeholders are in-corporated into all our business practices. In addition to the interests of our employees, partners, customers, and suppliers, the interests of government agencies, insurance compa-nies, banks, and local neighbors are also taken into account when identifying material issues using the double materiality analysis. For example, the Sales department represents the views of customers, the Purchasing department represents the views of suppliers, and the EHS department represents the views of the relevant government agencies.

Interested parties can raise their concerns through all publicly accessible communication channels. The issues are reviewed by the relevant departments. Furthermore, Brüggemann regularly informs local residents via an informational brochure about the proper course of action in the event of an incident, in accordance with the obligations of the 12th Federal Im-mission Control Ordinance.

Brüggemann is clearly committed to complying with legal and contractual regulations, as well as to socially responsible and sustainable corporate governance. This naturally includes identifying and investigating violations of external and internal guidelines so that appropriate corrective measures can be taken. To ensure this, we have set up a system in collaboration with an external partner through which such violations can be reported. Anonymity is guaranteed through this external reporting portal. All reports received via this system are anonymized. Furthermore, we naturally ensure the protection of the whistleblower—including protection against retaliation—in accordance with legal requirements. Every report is investigated under the coordination of the ombudsperson. The ombudsperson reports directly to man-agement.

Value Chain



The Brüggemann Group's value chain encompasses all steps from raw material extraction to the end consumer. In the upstream stage of the value chain, raw materials are procured through a global network of suppliers, along with their transportation and logistics. To ensure material availability, the company relies on long-term partnerships, conducts regular supplier audits, and places particular emphasis on quality and security of supply. In-house-production focuses on the manufacture of specialty chemicals and ethanol. The downstream value chain includes the distribution and use of the products by customers.

To uphold human rights throughout the entire value chain, Brüggemann and its stakeholders commit to complying with applicable national laws in all business activities and decisions and to adhering to relevant internationally recognized standards, guidelines, and principles—in particular the principles of the United Nations Global Compact, the Universal Declaration of Human Rights, the conventions of the United Nations, and the core labor standards of the International Labor Organization (ILO)—as well as the OECD Guidelines for Multinational Enterprises. As part of its risk management framework, Brüggemann has introduced a supplier assessment tool to ensure responsible conduct and prevent any unlawful behavior. Currently, more than 90% of suppliers have signed a Code of Conduct and are actively committed to complying with the aforementioned guidelines and principles. Brüggemann is constantly working to improve its suppliers' compliance rate.

Double Materiality Analysis

The goal of the double materiality analysis is to identify the relevant environmental, social, and economic issues that are material to Brüggemann itself as well as to its stakeholders. In 2024, Brüggemann therefore decided to conduct a double materiality analysis in accordance with the requirements of the European Sustainability Reporting Standards (ESRS), which form the basis for this sustainability report. A working group consisting of representatives from management, employee representatives, and relevant departments created a matrix for conducting the double materiality analysis, which includes the following sustainability topics (key topics):

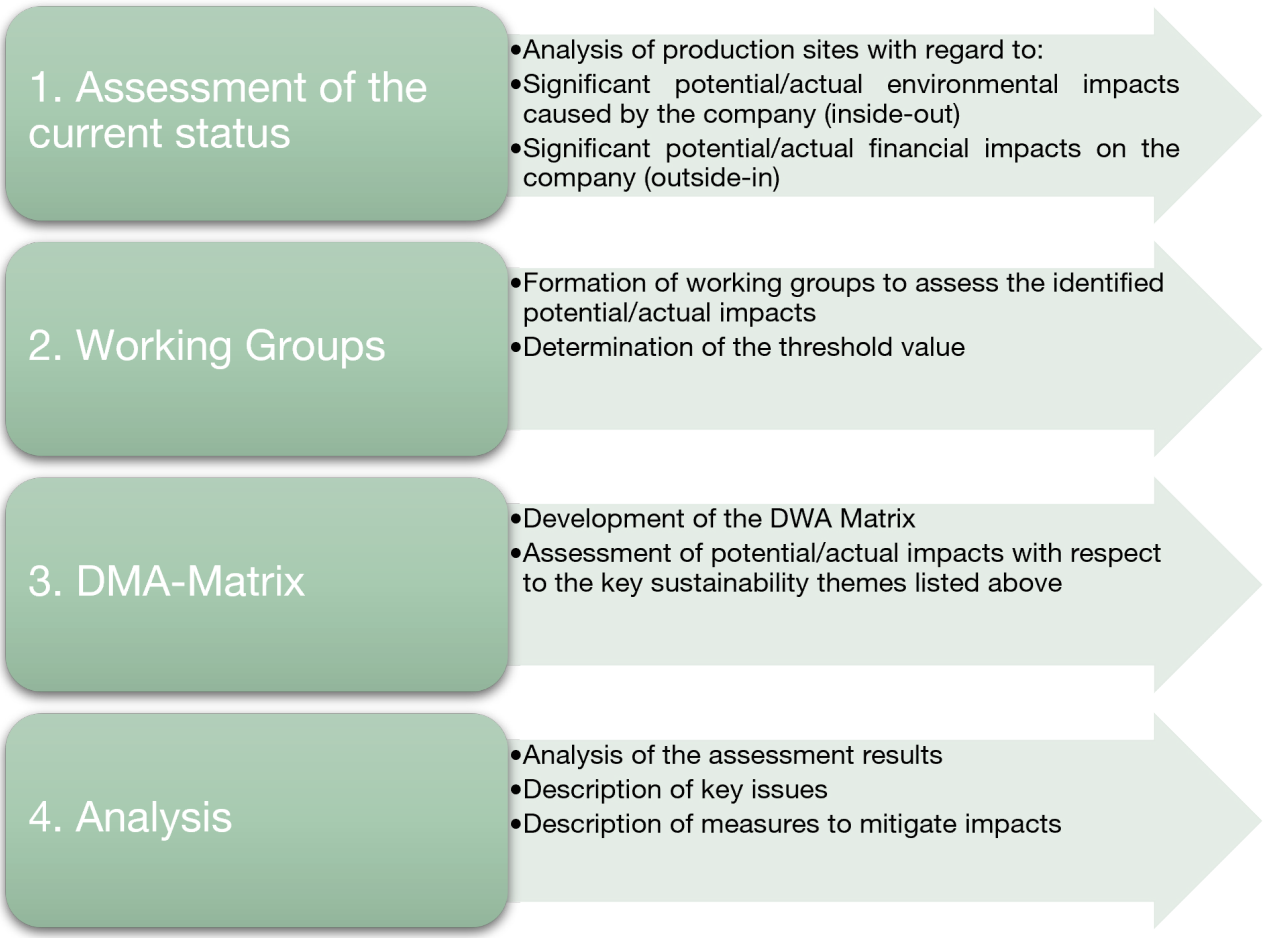
Environment
- E1 Climate Change
- E2 Environmental Pollution
- E3 Water and Marine Resources
- E4 Biodiversity and Ecosystems
- E5 Circular Economy

Social
- S1 Own Workforce
- S2 Workers in the Value Chain
- S3 Local Communities
- S4 Consumers and End Users

Governance
- G1 Corporate Policy

These sustainability topics are further broken down into subtopics and subsubtopics. Each subsubtopic was evaluated in smaller working groups—composed of representatives from the relevant departments—based on the criteria “Positive Impact,” “Negative Impact,” “Risk,” and “Opportunity.” For the criteria “Positive Impact” and “Negative Impact,” the focus was on the effects within the company, while for the criteria “Risk” and “Opportunity,” the focus was on the external financial impacts on the company.

Numerical values were assigned to the assessments of the two perspectives—“internal” and “external”—from which two priority scores were calculated: one for the internal perspective and one for the external. The underlying arithmetic used to determine the two priority scores allows only numerical values in the range of 0 to 5. In discussions with management and team members, it was determined that only those subtopics with a priority score greater than 3.75 are material to the company. This corresponds to the 4th quartile of the possible numerical range.

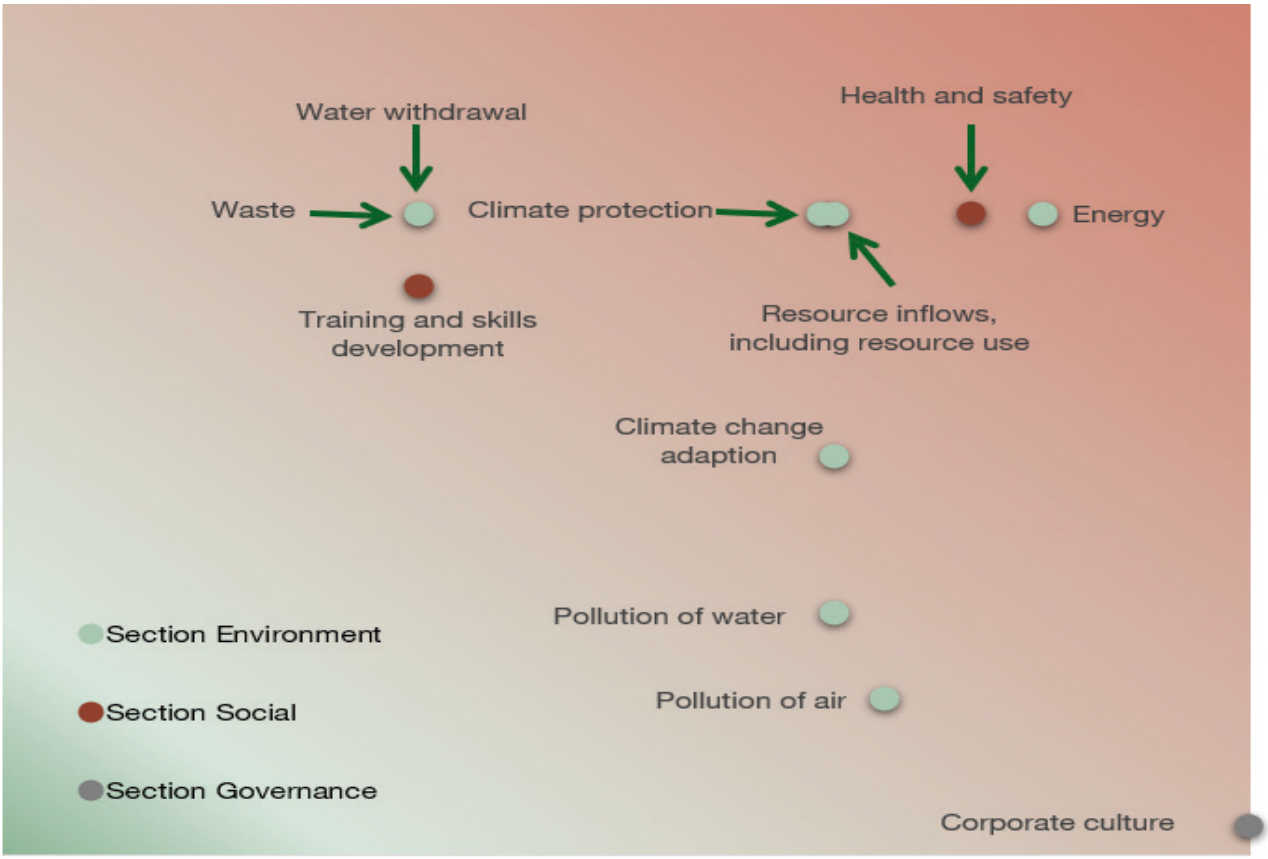


Results of the Double Materiality Analysis

The following material topics were identified for L. Brüggemann GmbH & Co. KG:

No.	ESRS	Subtopics	GRI Topic Standard
1	E1.1	Climate change adaptation	102 Climate Change
2	E1.2	Climate change mitigation	102 Climate Change
3	E1.3	Energy	103 Energy
4	E2.1	Pollution of air	305 Emissions
5	E2.2	Pollution of water	305 Emissions
6	E3.1	Water withdrawals	303 Water and Wastewater
7	E5.1	Resource inflows, including resource use	303 Water and Wastewater
8	E5.3	Waste	306 Waste
9	S1.1	Health and safety	403 Safety
10	S1.2	Training and skills development	404 Training and Continuing Education
11	G1.1	Corporate culture	205 Anti-Corruption

The results were included and reported in the sections describing sustainability practices, policies, and future initiatives for the transition to a more sustainable economy, as well as in the GRI topic standards (see table). Additional topic standards reported on for the company's own workforce: 401 Employment, 405 Diversity and Equal Opportunity, 406 Non-Discrimination, 408 Child Labor, 409 Forced or Compulsory Labor.



All identified potential/actual impacts were analyzed and assessed using the dual materiality analysis based on the key evaluation criteria of material impact (inside-out) and financial materiality (outside-in). After identifying, evaluating, and analyzing all impacts (Inside-Out/ Outside-In), the significant potential/actual impacts with a score above the threshold are assigned to the respective topic areas and identified as material issues. The material issues are then graphically presented in the materiality matrix shown above. Only the sustainability topics classified as material are presented here. Sustainability issues classified as non-material were not presented for the sake of clarity. The material sustainability issues are discussed in greater detail in the following chapters. Furthermore, the material positive/ negative environmental impacts caused by the company and the impacts on the company resulting from climate change are described. The measures taken and the specifically defined sustainability goals are explained in relation to the respective material topics. The sustainability goals set are intended to continuously reduce the impacts on the environment and the company, thereby contributing to limiting global warming to 1.5°C and to a sustainable future.

Summary of the company's positive/negative impacts on the environment (inside-out) and potential impacts on the company from the environment (outside-in)

The double materiality analysis shows that environmental, social and governance (ESG) issues are of central importance to the company from both an impact perspective (inside-out) and a financial perspective (outside-in).

From an Inside-Out perspective, the company makes a positive contribution, particularly in the environmental sphere. Through resource-efficient processes, investments in sustainable technologies, and a steady reduction in greenhouse gas emissions, it supports climate protection in line with the 1.5°C target. Measures to increase energy efficiency, the use of renewable energy (e.g., biomass and photovoltaics), and modern and exhaust gas purification systems contribute to reducing energy consumption, emissions, and air pollution. In addition, efficient water management and the increased use of recycled and renewable materials ensure that production is resource-efficient overall.

In the social sphere, the company promotes safe working conditions through comprehensive and safety measures. Training programs help reduce workplace accidents and occupational illnesses. At the governance level, the company pursues an ethical, law-abiding, and sustainable corporate culture.

Potential negative impacts may arise, in particular, from inefficient use of resources, high consumption of fossil fuels, technical failures of emission control systems, or inadequate occupational safety measures.

From outside-in, both risks and opportunities arise. Transition risks arise primarily from investment and operating costs associated with climate protection measures, rising energy and water prices, and stricter regulatory requirements regarding resource use and waste disposal. At the same time, resource-efficient, circular production, as well as investments in workplace safety and continuing education, open up opportunities in the form of cost savings, higher employee retention, and competitive advantages.

Conclusion: The key issues identified form the basis for the company's strategic direction, the prioritization of measures, and compliant and transparent sustainability reporting.

Overview of VSME Data Points

Basic Module	Comprehensive Module

General	
B1 - Basic Information (p.17)	C1 - Business Model and Sustainability (p.19)
B2 - Sustainability Practices & Policies (p.21)	C2 - Description of Sustainability Practices & Guidelines (p.21)

Environment	
B3 - Energy and Greenhouse Gas Emissions (p.23)	B3 - Inclusion of Scope 3 (p.25) C3 - GHG Reduction Targets and Climate Transition (p.27) C4 - Climate Risks (p.28)
B4 - Air, Water, and Soil Pollution (p.29)	
B5 - Biodiversity (p.31)	
B6 - Water Consumption and Withdrawal (p.32)	
B7 - Resource Use, Circular Economy, and Waste Management (p.35)	

Social	
B8 - Own Workforce (p.37)	C5 - Additional Information on the Workforce (p.43) C6 - Human Rights Policies and Practices (p.43) C7 - Serious Human Rights Violations (p.44)
B9 - Occupational Safety and Health (p.40)	
B10 - Compensation, Collective Bargaining Agreement, Training (p.43)	

Corporate Policy	
B11 - Convictions and Fines for Corruption and Bribery (p.45)	C8 - Revenue from Critical Sectors (p.46)
	C9 - Gender Diversity in Management (p.46)

Basis for Preparation

This chapter contains key structural and economic data on the Brüggemann company. This information provides the basis for interpreting the sustainability information that follows and facilitates comparability with other companies.

Module Selection	Basic and Comprehensive Modules
Reporting Format	Consolidated format
Legal Form	GmbH
NACE Code	NACE C - 20.1 Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms
Total assets (€)	See 24. (b) Confidential or non-public information
Revenue (€)	See 24. (b) Confidential or non-public information
Employees (Headcount)	290 (Group), 235 (LBKG), 12 (BAH), 16 (BAW), 27 (AP)
Country & Locations	L. Brüggemann GmbH & Co. KG, Salzstraße 131, 74076 Heilbronn, Germany BrüggemannAlcohol Heilbronn GmbH (BAH) Salzstraße 129, 74076 Heilbronn, Germany BrüggemannAlcohol Wittenberg GmbH (BAW) Bahnstraße 10, 06886 Lutherstadt Wittenberg, Germany Auserpolimeri Srl (AP) Production site Via Renaio, 55025 Piano di Coreglia (Lucca), Italy Corporate Headquarters Via Carlo Pomè 14, 20017 Rho (Milan), Italy BrueggemannChemical Asia Ltd. Room 1705, 17/F 625 King‘s Road, North Point, Island East, Hong Kong (purely a sales location and therefore not included in the report) BrueggemannChemical U.S., Inc. 18 Campus Blvd, Ste. 100 Newtown Square, PA 19073, USA (purely a sales location and therefore not included in the report)
Geographic Data	Heilbronn, Germany: 49.1623257°N, 9.2159648°E Wittenberg, Germany: 51.8678751°N, 12.6589139°E Piano di Coreglia (Lucca), Italy: 44.0346427°N, 10.5058151°E

Certifications **Integrated Management Systems**	▪ DIN ISO 9001 certification (certification date: July 14, 2024, DQS) ▪ DIN ISO 14001 certification (certification date: July 14, 2024, DQS) ▪ DIN ISO 50001 certification (Certification date: July 14, 2024, DQS) ▪ DIN ISO 45001 Certification (Certification Date: October 19, 2023, German Social Accident Insurance Institution for the Raw Materials and Chemical Industry (BG RCI)) ▪ Ecovadis (Publication date: May 31, 2025, Ecovadis, Platinum Rating) ▪ ISCC PLUS (BrüggemannAlcohol Heilbronn GmbH) (Certification date: July 3, 2024, SGS) ▪ GMP Certification (BrüggemannAlcohol Heilbronn GmbH, Certification Date: September 28, 2023, Tübingen Regional Council) ▪ NATRUE Certification (BrüggemannAlcohol Heilbronn GmbH, Certification Date: August 19, 2024, SGS INSTITUT FRESENIUS Austria GmbH)

The scope of consolidation for this sustainability report covers all material production sites of the Brüggemann Group, as these have a significant impact on sustainability-related issues. Purely sales locations were not included in the reporting scope due to their secondary importance with regard to material sustainability aspects.

Confidential or non-publicly available information (“classified information” pursuant to Section 24, VSME)

- Total assets, revenue (VSME B1, 24. (e) iii, iv)
- Greenhouse gas intensity (VSME C1)
- Suppliers and customers (VSME B3, 31.)
- Highest Governing Body (GRI 2-9)

As a family-owned, medium-sized company, Brüggemann does not publish financial figures. For this reason, the data points “total assets” and “revenue”—and, consequently, “greenhouse gas intensity”—are not disclosed in this report. The information regarding key suppliers and customers (B3) constitutes confidential information that is not disclosed for competitive reasons. Within the scope of the VSME reporting requirements, a separate report on the highest governing body is omitted due to the company’s size, governance structure, and the composition of the advisory board.

Strategy: Business Model and Sustainability-Related Initiatives

Products and Services	Brüggemann develops and manufactures, in particular, high-performance additives for pol-yamides and polyesters, reactive modifiers (primarily MAH-grafted polymers), AP-NYLON® additives, sulfur-based reducing agents, zinc derivatives, and alcohol.
Markets	The significant markets for each product group are listed below. **Reducing Agents:** ▪ Water-based polymer dispersions for coatings and paints ▪ Construction industry ▪ Antioxidants ▪ Textiles **Zinc derivatives:** ▪ Rubber industry ▪ Personal & Household Care ▪ Pharmaceuticals **Plastic additives:** ▪ Electrical and Electronics Industry ▪ Automotive Industry ▪ Plastics Processing (especially engi-neering plastics) ▪ Plastics recycling industry (polyam-ides and polyolefins **Alcohols:** ▪ Pharmaceuticals ▪ Cosmetics ▪ Spirits ▪ Food ▪ Flavorings ▪ Cleaning products ▪ Windshield antifreeze ▪ Solvents ▪ Sustainable fuels
Business Relationships	The most important sales channels at Brüggemann are listed below: ▪ Various trade shows in Europe, Asia, and the U.S. ▪ Direct sales & customer contact ▪ Distribution partners ▪ Product overview on the website & product finder ▪ LinkedIn ▪ Digital chemical platforms: Special-Chem, Knowde ▪ Google SEO and SEA 24. (b) Classified or sensitive information: key suppliers and customers

Sustainability Aspects	The following outlines the key components of Brüggemann's corporate strategy that impact sustainability or are influenced by it: **1. Sustainability as a driver of innovation and a catalyst for growth** ▪ Product development: Sustainability specifically inspires new products—such as additives for electric mobility or plastic recycling—which are developed in collaboration with customers and research partners ▪ Faster innovation cycles: Thanks to its regional proximity to customers—particularly in the U.S. and China—Brüggemann can drastically shorten in-novation cycles (1.3 years in China; in the electrical industry, even less than one year) **2. Long-term, family-run mindset** ▪ Strategic Independence: As a family-owned business, Brüggemann can pur-sue sustainable projects over the long term, even if they don't yield returns until much later—with perseverance, openness, and "out-of-the-box" thinking 3. **Circular-Economy-Oriented Product Innovations** ▪ Recycling Additives: Development of specialized additive packages for up-grading recycled materials (polyamides, polyolefins), including compatibilizers that enable quality improvement of recycled materials without the addition of virgin material 4. **Eco-energy infrastructure investment** ▪ Biomass heating plant: Since 2023, Brüggemann has been using a bio-mass heating plant to reduce CO_2 emissions and thereby increase com-petitiveness. The investment (13 million EUR) reduced CO_2 emissions from steam production by 80% 5. **Strategic, Organic, and Inorganic Growth** ▪ Acquisitions: In 2022, Auserpolimeri was acquired to expand the portfolio with graft polymers—which are significant for engineering plastics and recycled material processing

Sustainability Practices, Guidelines, and Future Initiatives for the Transition to a More Sustainable Economy

This section outlines Brüggemann's existing measures to promote sustainable development. These include operational practices, formalized guidelines, and planned initiatives that pursue environmental, social, or corporate ethical goals. This information provides transparency regarding the current sustainability strategy and demonstrates the extent to which the company is pursuing specific goals and systematically measuring progress. (Based on the results of the Double Materiality Analysis (Double Materiality Analysis))

Topic	Sustainability practices/policies/ future initiatives, existing or planned	Publicly available	Goals
E1 Climate Change	Yes	Yes	Yes
E2 Environmental Pollution	Yes	Yes	Yes
E3 Water and Marine Resources	Yes	Yes	Yes
E5 Resource Use and Circular Economy	Yes	Yes	Yes
S1 Own Workforce	Yes	Yes	Yes
G1 Business Conduct	Yes	Yes	Yes

Description of sustainability practices, policies, and future initiatives for the transition to a more sustainable economy

This section provides a detailed description of the environmental measures already in place at the company and the specific steps planned for the future. The goal is to demonstrate how Brüggemann actively contributes to environmental sustainability—whether through operational routines, internal guidelines, or strategic projects.

Topic	Description of Practices/Initiatives
General	▪ Integrated Management Systems: ▪ DIN ISO 9001 Certification (Certification Date: July 14, 2024, DQS) ▪ DIN ISO 14001 Certification (Certification Date: July 14, 2024, DQS) ▪ DIN ISO 50001 Certification (Certification Date: July 14, 2024, DQS) ▪ DIN ISO 45001 Certification (Certification Date: October 19, 2023, German Social Accident Insurance Institution for the Raw Materials and Chemical Industry (BG RCI)) ▪ ISCC PLUS (BrüggemannAlcohol Heilbronn GmbH) (Certifi-cation date: July 3, 2024, SGS) ▪ Ecovadis (Puplication date: May 31, 2025, Ecovadis, Platinum Rating) Ecovadis Scorecard

Topic	Description of Practices/Initiatives
	▪ Brüggemann has been a signatory to the UN Global Compact since 2024. ▪ Since 2008, we have been committed to acting in accordance with the global Responsible Care initiative and to continuously improving the protection of health and the envi-ronment, as well as the safety of our employees and fellow citizens, on our own initiative. ▪ We support the 17 UN Sustainable Development Goals (SDGs).
E1 Climate Change	▪ Commissioning of a BMHW for in-house steam generation from re-newable raw materials to reduce greenhouse gas emissions (Scope 1 + 2) at the Heilbronn site
E2 Environmental Pollution	▪ Corporate goal: Elimination of COD discharge into the Neckar River by 2026
E3 Water and Marine Resources	▪ See above
E5 Resource Use and Circular Economy	▪ Creation of a waste inventory (to be completed in 2023/2024) ▪ Continuous development of waste reduction targets; ▪ In the area of plastic additives, installation of filters for product recy-cling
S1 Own Workforce	▪ Training on topics including the Code of Conduct and occu-pational safety ▪ Development of an occupational safety program ▪ Holding an annual Safety Week ▪ Workplace health management: “Prima Klima”
G1 Business Conduct	▪ Code of Conduct for Employees (publicly accessible) ▪ Code of Conduct for Business Partners/Suppliers (publicly accessible) ▪ Corporate Mission Statement (for Safety, Quality, Environmental Protection, and Energy Efficiency) ▪ Corporate Guidelines (for Occupational Safety and Health, Corporate Social Responsibility (CSR), Collaboration, Environmental Protection, Plant Safety, and Energy Management) ▪ Responsibility ▪ Environment and Safety ▪ Public Information Pursuant to Section 8a of the Hazardous Incident Regulation_Internet

Environment

This section provides a transparent and comprehensible report on the Brüggemann Group's environmental performance indicators. The environmental performance indicators are presented in tabular form for both the Brüggemann Group and its various production sites. First, total energy consumption from renewable and non-renewable energy sources, along with the associated greenhouse gas emissions, is listed. Greenhouse gas emissions are reported as Scope 1 and 2 emissions. Next, the greenhouse gas reduction targets and the measures taken to achieve them are outlined. Furthermore, the relevant environmental indicators for water use, waste generated, and resource use are reported. The reported metrics ultimately provide a comprehensive overview of the Brüggemann Group's relevant impacts on local and global ecosystems. In addition, the report highlights the measures and strategies implemented to enable sustainable, resource-efficient business growth and operations based on re-newable energy.

Energy and Greenhouse Gas Emissions

The following information is based on the methods of the GHG Protocol Corporate Standard, an internationally recognized framework for measuring and reporting greenhouse gas emissions. Greenhouse gases (GHGs) are emissions that contribute to climate change and are reported as carbon dioxide equivalents (CO_2e) based on their global warming potential. A distinction is made between direct emissions from the company's own sources (Scope 1) and indirect emissions from pur-chased energy (Scope 2). The latter are reported using a market-based approach; location-based values may be presented as a supplement. In addition, upstream and downstream GHG emissions along the value chain can be reported under Scope 3 as part of the Comprehensive Module.

Calculations are performed in accordance with the five principles of the GHG Protocol: relevance, completeness, consistency, transparency, and accuracy. These principles ensure the traceability of emissions data and promote trustworthy, comparable reporting for both internal management and external requirements.

Physical measurement values for electricity, natural gas, biomass, and diesel are used to determine energy consumption and greenhouse gas emissions. These are then used to calculate direct Scope 1 and 2 emissions or to balance them using conversion factors. The conversion factors used for this purpose (e.g., GWP for biomass/waste wood or natural gas) are sourced from the Federal Environment Agency, from invoices for purchased energy, from information provided by suppliers, or were determined using internal or external approximate values or estimates

To ensure that both energy reduction measures/targets and greenhouse gas reduction measures/targets can be defined, 2021 is used as the base year. Scope 1 and 2 CO_2 emissions were recorded for the first time in 2021; therefore, this year serves as the reference for calculating continuous improvement measures.

Total Energy Consumption

	LBKG (MWh)	BAH (MWh)	BAW (MWh)	AP (MWh)	Total
Total electricity consumption (as shown on the bills from the utility bills)	8.531	2	399	4.963	13.895
▪ **Electricity from renewable energy**	2.700	-	-	2.185	4.885
PV systems	3	-	-	-	3
Steam	-	213	-	-	213
Fuels (in the sense of en-ergy sources such as petroleum, natural gas, and biogas)					
▪ **Natural gas**	19.080	0	7.114	58	26.252
▪ **Passenger Car Fuels**	341	59	32	99	531
▪ **Biomass**	40.958	-	-	-	40.958
Total	68.913	274	7545	5.120	81.852
Renewable Energy	43.661	0	0	2.185 (44% (electric energy from re-newable sources)	45.846

The amounts of energy consumed from renewable and non-renewable sources listed above are used internally at the plant for production operations, building heating, and business travel using company vehicles. The electricity generated by the PV system is used entirely for production. Unused energy is not sold. A more detailed breakdown of the energy consumption across individual production lines is confidential and not publicly available. For this reason, energy consumption is reported only by production site

Energy Reduction Targets and Measures

As part of the ISO 50001 energy management certification, Brüggemann developed an energy saving program and has been continuously implementing energy saving measures in accordance with it. During the 2025 reporting period, appropriate measures resulted in energy savings of over 800,000 kWh.

Upstream and Downstream Energy Consumption

As part of the Brüggemann Group's ongoing efforts toward continuous improvement and resource conservation, work is currently underway to determine Scope 3 greenhouse gas emissions. By incorporating Scope 3 GHG emissions from the upstream and downstream value chains, it will be possible to further improve the PCF calculation for Brüggemann products. In the future, this should make it possible to set targets in this area as well.

Energy Intensity

Revenue-based energy intensity indicates how much energy (in MWh) a company consumes per euro of revenue (MWh/€). It shows how energy-intensive business operations are in relation to economic performance.

No data provided (See 24. (b) Confidential or non-publicly available information ("classified information"). As a family-owned, medium-sized company, Brüggemann does not publish financial figures. Since the company's revenue can be inferred from the energy intensity value, this data point must be categorized as classified information.

Gross Greenhouse Gas (GHG) Emissions

(a) Scope 1 gross GHG emissions in metric tons of CO_2 equivalents
(b) Market-based Scope 2 gross GHG emissions in metric tons of CO_2 equivalents

	LBKG (tCO_2e)	BAW	BAW (MWh)	AP (MWh)
Scope 1	5.234	1.301	123	6.658
Scope 2 (location-based)	-	-	(1.166)	-
Scope 2 (market-based)	3.911	261	1.225	5.397
Total	9.145	1.562	1.348	12.055

The Brüggemann Group's Scope 3 emissions are currently being established. Therefore, upstream and downstream emissions along the value chain cannot yet be reported. In the future, it should be possible to set targets in this area as well.

As reported above under B3–Energy and Greenhouse Gas Emissions , direct Scope 1 and 2 emissions are measured or calculated using conversion factors. The conversion factors used for this purpose (e.g., GWP for biomass/waste wood or natural gas) are sourced from the Federal Environment Agency, from invoices for purchased energy, from information provided by suppliers, or were determined using internal or external approximations or estimates.

Since climate-relevant impacts within the Brüggemann Group are primarily caused by CO_2 emissions, the quantified data, reduction targets, and measures taken are defined only for Scope 1 and 2 CO_2 emissions. Other climate-relevant greenhouse gases, such as HFCs, result in only negligible emissions. These emissions result from the use of HFCs as refrigerants in air conditioning and refrigeration systems. The greenhouse gas emissions generated by HFCs were converted into Scope 1 CO_2 emissions using their respective global warming potentials. For this reason, no emission figures, reduction targets, or measures are established for HFCs.

Greenhouse Gas Intensity

Revenue-based greenhouse gas intensity indicates how many metric tons of CO_2 equivalents (tCO_2e) a company generates per euro of revenue (tCO_2e/€). It shows how emission-intensive the business activities are in relation to economic performance.

No data provided (See 24(b)) Confidential or non-publicly available information (“classified information”). As a family-owned, medium-sized company, Brüggemann does not publish financial figures. Since the company’s revenue can be inferred from the greenhouse gas intensity value, this data point must be categorized as classified information.

Greenhouse Gas Removal in the Value Chain

Not specified (See 24 (b) Confidential or non-publicly available information (“classified information”))

CO_2 emissions trading

No information provided (See 24 (b) Confidential or non-publicly available information (“classified information”))

Greenhouse Gas Reduction Targets and Climate Change

This section outlines specific targets for reducing greenhouse gas emissions. In addition, measures for achieving these targets within the individual scopes are described. The GHG reduction targets are an annual component of the Brüggemann Group's corporate goals, and progress toward them is monitored accordingly.

Short- and medium CO_2-Reduction Targets

Scope	Base Year	Target Year	Absolute Target (tCO2e)
1 + 2 (Heilbronn site)	2021	2025	16.785 (-20%)
1 + 2 (Heilbronn site)	2021	2030	11.540 (-45%)

Measures

Biomass Heating Plant Commissioned at the Heilbronn Site

In 2023, Brüggemann commissioned a new biomass heating plant at its Heilbronn site, thereby gradually transitioning its energy supply from fossil fuels to renewable energy sources. The investment of 13 million euros will enable the company to meet its future heat demand by using approximately 15,000 metric tons of biomass per year. This will reduce CO_2 emissions from steam production by about 80%.

This transition also impacts the products' carbon footprint, as the emissions associated with their manufacture are significantly reduced. Indirectly, this helps customers achieve their own emissions targets more easily. Through such measures, Brüggemann aims to more closely integrate technological advancements with a long-term, resource-efficient production approach.

The newly set medium-term CO_2 reduction target is to achieve a 45% reduction in greenhouse gas emissions by 2030 compared to the base year 2021, in accordance with the SBTi methodology. In this process, Scope 1 and 2 emissions at the Heilbronn site will be gradually reduced in accordance with the latest scientific findings regarding the efforts required to limit global warming to 1.5 °C.

Transformation/Transition Plan

A climate transformation plan—or transition plan—aimed at mitigating the company's impact on global climate change is currently being developed. The process is being carried out in stages. The next step involves establishing a Scope 3 methodology and a robust data foundation. Building on this, it will then be possible to define reduction pathways as well as an action and investment plan.

Climate Risks

Climate Risk Analysis – Climate risks were considered as part of the dual materiality analysis (see chapter Dual Materiality Analysis) and are part of the corporate risk assessment.

Climate Change Adaptation Plan

Based on the climate risk analysis, it will be possible in the future to develop a climate change adaptation plan to mitigate the impacts of global climate change on the company.

Air, Water, and Soil Pollution

Pollutant Emissions (Air, Water, Soil)

This section provides information on emissions to air, water, and soil, as well as on the release of pollutants. The goal is to ensure transparency regarding direct or indirect environmental impacts resulting from business operations.

In accordance with legal requirements, the following emissions are reported to the relevant authorities:

Emissions Statement pursuant to Section 11 of the Federal Immission Control Ordinance (BImSchV) 2020 (May 28, 2021)

L. Brüggemann GmbH & Co. KG and BrüggemannAlcohol Wittenberg GmbH are required to publish an emissions statement every 5 years. The most recent emissions statement was published in 2021 for the year 2020. A summary of the data can be found in the following table.

L. Brüggemann GmbH & Co. KG			
Emitted Substances		**Physical State**	**Total Annual Emissions**
No.	**Name**		**[kg/year]**
290	Copper in compounds	1 - in dust form	0,00794
300	Zinc in compounds	1 - in dust form	33,23
1020	Sulfur dioxide	3 - gaseous	9,848
1110	Carbon monoxide	3 - gaseous	1.879
8250	Zinc, elemental	1 - in dust form	3,975
10070	Toluene	3 - gaseous	15,276
10420	Ethanol	3 - gaseous	217
10520	Formaldehyde	3 - gaseous	27,173
11240	Methanol	3 - gaseous	301
13120	Hexamethylene-1,6-diisocyanate	3 - gaseous	0,29
13240	epsilon-Caprolactam	1 - in dust form	2,372
13240	epsilon-Caprolactam	3 - gaseous	6,196
79910	Nitrogen oxides, expressed as NO2	3 - gaseous	5.454
79920	Organic gases and vapors (excluding methane)	3 - gaseous	1,00E-07
94310	Organic dust	1 - in dust form	200
96161	Total C (excluding methane)	3 - gaseous	1.310
99900	Dust, unclassified residue	1 - in dust form	0,108
8081980	Inorganic dust without components according to TA Luft 1986/3.1.4	1 - in dust form	8,987
99910	Total particulate emissions	1 - in dust form	249
99920	PM10 particulate matter	1 - in dust form	217
99930	Fine Particulate Matter PM 2.5	1 - in dust form	160

BrüggemannAlcohol Wittenberg GmbH			
Emitted Substances		**Physical state**	**Total annual load**
No.	**Name**		**[kg/year]**
00010420	Ethanol	3 - gaseous	248
00099910	Total particulate emissions	1 - particulate	0,0
00099920	PM10 particulate matter	1 - particulate	0,0
00099930	Fine particulate matter PM 2.5	1 - particulate	0,0

At Auserpolimeri S.r.l., emissions are measured every 6 months; the measurements are reported to the relevant authority, ARPAT (Agenzia Regionale per la Protezione Ambientale della Toscana). Certificate of Analysis dated April 14, 2025.

Auserpolimeri S.r.l			
Emitted Substances		**Physical state**	**Total Annual Load**
No.	**Name**		**[kg/year]**
	Total dust	1 - dust	35,4 (0,279 mg/Nmc; mass flow: 0,0059 kg/h)
	Total carbon	3 - gaseous	60 (0,479 mg/Nmc; mass flow: 0,010 kg/h)
	MALEIC ANHYDRIDE	3 - gaseous	48 (0,392 mg/Nmc; mass flow: 0,008 kg/h)

Operating hours: 6,000 h/year

PRTR (Pollutant Release and Transfer Register) – 2025 Report (see the chapter on Resource Use, Circular Economy, and Waste Management)

PRTR stands for Pollutant Release and Transfer Register. This online register provides information at the European level, for example, on pollutants released by large industrial facilities in your region.

Based on the European PRTR Regulation (E-PRTR Regulation), industrial facilities in the 27 European member states

- the release of pollutants into the air, water, and soil
- the transfer of waste volumes, and
- the discharge of pollutants in wastewater discharged to external treatment plants.

Source: PRTR - Baden-Württemberg State Agency for the Enviroment

Biodiversity

This chapter covers the company's impact on biodiversity and natural habitats. Relevant information pertains in particular to the company's proximity to or location within protected areas or ecologically sensitive areas, direct or indirect impacts on ecosystems, and measures to protect or restore biodiversity.

Areas with Biodiversity in Need of Protection

Classified as non-material based on a double materiality analysis (see section Double Materiality Analysis), therefore no information is provided in this report.

Land-Use Metrics

Classified as non-material based on a double materiality analysis (see section Double Materiality Analysis), therefore no information is provided in this report.

Water

This chapter addresses water consumption and the potential impacts of business operations on water resources and marine ecosystems. In addition to water consumption, withdrawal, and discharge, this section may include information on the type and quantity of water sources used, as well as risks of water scarcity or pollution and measures to protect water quality and availability.

Water Use in Water-Stressed Areas

The chart shows an excerpt from the Aqueduct Water Risk Atlas. The blue dots indicate the various production sites of the Brüggemann Group. The differently colored areas indicate the risk of water stress. An area is considered a water-stressed region if the risk level reaches 40% (red). Thus, only the Heilbronn (LBKG) production site is located in an area with a high risk of water stress. The other production sites have only a minor risk of water stress. The following table presents the quantitative data on the Brüggemann Group's water use, broken down by production site.



Data on Water Use at Production Sites

Water withdrawal/reuse/consumption in cubic meters m^3					
Water withdrawal by source	**LBKG**	**BAW**	**AP**	**Areas with water stress**	**All areas**
Surface water (total)	3.274.807	-	-	3.274.807	3.274.807
▪ Freshwater (≤ 1,000 mg/L filtrate dry residue)	3.274.807	-	-	3.274.807	3.274.807
▪ Other water (> 1,000 mg/L filtrate dry residue)	-	-	-	-	-
Groundwater (total)	-	-	-	-	-
▪ Freshwater (≤ 1,000 mg/L filtrate dry residue)	-	-	-	-	-
▪ Other water (> 1,000 mg/L filtrate dry residue)	-	-	-	-	-
Seawater (total)	-	-	-	-	-
▪ Freshwater (≤ 1,000 mg/L filtrate dry residue)	-	-	-	-	-
▪ Other water (> 1,000 mg/L filtrate dry residue)	-	-	-	-	-
Water produced from BAH alcohol rectification (total)	34.211	1.749	-	34.211	35.960
▪ Freshwater (≤ 1,000 mg/L filtrate dry residue)	34.211	1.749	-	34.211	35.960
▪ Other water (> 1,000 mg/L filtrate dry residue)	-	-	-	-	-
Water Withdrawal by Third Parties by Source					
Surface water (municipal water)	254.061	13.037	1.681	254.061	268.779
Groundwater	-	-	-	-	-
Seawater	-	-	-	-	-
Water Produced	-	-	-	-	-
Total Water Withdrawal					
Surface water (total) + Groundwater (total) + Seawater (total) + Produced water (total) + Water from third parties (total)	3.563.079	14.786	1.681	3.563.079	3.579.546

Water Recirculation by Destination					
Surface water	3.063.607	-	-	3.063.607	3.063.607
Groundwater	-	-	-	-	-
Seawater	-	-	-	-	-
Water from third parties (total)	69.881	5.799	-	69.881	75.680
Water from third parties that is transferred to other organizations for use	69.881	5.799	-	69.881	75.680
Total water recirculation					
Surface water + groundwater + sea-water + water from third parties (total)	3.133.488	5.799	-	3.133.488	3.139.287
Water Recirculation to Freshwater / Other Water					
Freshwater (≤ 1,000 mg/L filtrate dry residue)	3.133.488	5.799	-	3.133.488	3.139.287
Other water (> 1,000 mg/L filtrate dry residue)	-		-	-	-
Water consumption					
Total Water Consumption	65.975	7.238	1.681	65.975	74.894
Change in water storage if it has been determined that the water storage causes significant impacts related to wastewater or process water	-	-	-	-	-

The river water used for indirect cooling of the production facilities is returned to the river as surface water after heat transfer. This process does not result in any material contamination of the cooling water. Water contaminated with pollutants is directed to the municipal wastewater treatment plant, where it is further treated by third parties.

Water Use in the Value Chain

As part of the Brüggemann Group's ongoing efforts toward continuous improvement and resource conservation, work is currently underway to determine Scope 3 greenhouse gas emissions. Using the Scope 3 GHG emissions from the upstream and downstream value chains, it will then be possible to further assess water use within the value chain. In the future, this should make it possible to set targets in this area as well.

Resource Use, Circular Economy, and Waste Management

This chapter describes how efficiently Brüggemann uses materials and raw materials and to what extent circular economy principles are implemented. It outlines which raw materials are used, what percentage consists of renewable or recycled materials, and what strategies are in place for waste prevention, reuse, or recycling. It also explains the measures the company has taken to increase resource efficiency throughout the product life cycle and reduce environmental impact.

Principles of the Circular Economy

Resource Use

	LBKG (t)	BAH (LA)	BAW (LA)	AP (t)
Materials Used (Total)	18.874	34.511.293	15.475.358	10.669
of which recycled materials	Not available	-	-	Not available
of which are renewable materials	-	34.511.293	15.475.358	-
Percentage of Recycled material (%)	Not available	0	0	Not available
Percentage of renewable material (%)	-	100	100	-

The materials consist exclusively of raw materials. Auxiliary materials and consumables are not included. The quantities are based on procured materials. For greater transparency, the figures in the BrüggemannAlcohol sections are given in LA (liters of alcohol).
For an analysis by raw material origin, see the “Value Chain” chapter.

Waste Management

	Waste Generated (t)		
		Waste sent for recycling or reuse	Waste sent for disposal
Non-hazardous waste			
LBKG	216	215	1
BAW	17	17	0
AP	166	163	3
Hazardous waste			
LBKG	596	515	81
BAW	0	0	0
AP	4	4	0

Resource efficiency measures

Description of key projects or initiatives to improve resource efficiency.

Waste Reduction in the Plastics Additives Division

In 2024, a filter for product recycling was installed in the plastics additives division. The use of the filter reduced the amount of waste from 1.8% to 0.5% of the total amount produced, representing a relative reduction of 72%. With 610 metric tons of product produced in 2024, this meant that 8 metric tons of product could be recycled and thus did not have to be disposed of.

Circular Economy Initiatives

Description of processes or partnerships to promote closed-loop material cycles.

Recycling and Cleaning of 1,000-Liter IBCs

As part of our sustainability strategy, we place great emphasis on the efficient use of reusable packaging and the consistent recycling of transport containers. Our 1,000-liter IBCs (Intermediate Bulk Containers) undergo professional cleaning and quality control after each use to ensure they can be reused.

By using modern cleaning systems with closed-loop water circuits and filtration systems, water consumption is reduced to a minimum. This conserves resources and significantly reduces waste volumes.

The repeated use of IBCs leads to significant savings in packaging material and CO_2 emissions compared to single-use containers. In this way, we make an important contribution to the circular economy and to reducing our environmental footprint throughout the entire supply chain.

Social Responsibility

The “Social Responsibility” section provides information on the company’s own workforce. Employee numbers are presented in tabular form, broken down by location, gender, contract type, and work schedule. In addition, information on employee turnover, accident management, human rights policies and procedures, and the use of parental leave is presented in tabular form.

Own Workforce

This section provides information on the company’s own workforce. The figures for items 2–7 and 401 (GRI) employees are calculated based on headcount as of the end of the reporting period, December 31, 2025. The data is collected from the internal ERP system.

By Contract Type					
Information on employees during the reporting period (headcount as of December 31, 2025)					
Headcount figures	**LBKG**	**BAH**	**BAW**	**AP**	**Group**
Number of permanent employees	205	11	15	27	258
Number of temporary employees	30	1	1	0	32
Number of employees with non-guaranteed working hours	0	0	0	0	0
Number of full-time employees	210	8	13	26	257
Number of part-time employees	25	4	3	1	33
Total number of employees	235	12	16	27	290

By Gender					
Number of Employees (Headcount, as of December 31, 2025)					
Gender	**LBKG**	**BAH**	**BAW**	**AP**	**Group**
Female	57	5	4	8	74
Male	178	7	12	19	216
Miscellaneous / Other	0	0	0	0	0
Not disclosed	0	0	0	0	0
Total	235	12	16	27	290

Information on Employees During the Reporting Period (Headcount, as of December 31, 2025)					
Headcount figures for LBKG	**F**	**M**	**D**	**not disclosed**	**LBKG**
Number of permanent employees	53	152	0	0	205
Number of temporary employees	4	26	0	0	30
Number of employees with non-guaranteed working hours	0	0	0	0	0
Number of full-time employees	35	175	0	0	210
Number of part-time employees	22	3	0	0	25
Total number of employees	57	178	0	0	235

Country of the employment contract	**Number of Employees** (Headcount, as of December 31, 2025)
Germany	263
Italy	27
Group total	290

Employees who are not regular employees (temporary workers)

Employees who primarily perform support tasks are employed by the Brüggemann Group through temporary staffing agencies. During the reporting period of 2025, 8 employees were employed under this type of contract. The figures for items 2–8 are determined based on headcount at the end of the reporting period as of December 31, 2025. The data is recorded by the internal ERP system.

Turnover Rate

The turnover rate indicates the percentage of employees who left Brüggemann during the reporting period. It is an important indicator of workforce stability and can provide insights into the work environment, leadership, or external factors. The turnover rate is calculated according to the formula defined in the VSME standard.

	Turnover Rate %	**Newly Hired Employees**	**Employees who left the company**	**Employees transferred to other positions**
LBKG	6,0	5 female 18 male	12 male / 7 fema-le (14 permanent / 5 temporary)	1 male
BAH	0	0	0	0
BAW	6,7	0	1 male	0
AP	0	1 male	0	0
Total Group	5,0	24	20	1

Parental Leave					
	LBKG	**BAH**	**BAW**	**AP**	**Group**
Total number of employees who took parental leave, by gender	4x female / 3x male	1 female	0	0	8
Total number of employees who returned to work after parental leave during the reporting period, by gender	3x male	0	0	0	3
Total number of employees who returned to work after parental leave and were still employed twelve months after their return, by gender	3x male	1x male / 1x female	0	0	5
Return-to-work rate and retention rate of employees who took parental leave, by gender	100% male	100% male / 100% female	0	0	100%

The right to parental leave applies to 100% of the Brüggemann Group's employees. The table breaks down the employees who took parental leave during the reporting period by gender and location. The return-to-work rate and retention rate are calculated according to the formulas defined in the GRI Standard. The four female employees are currently still on parental leave. For this reason, the return-to-work and retention rates are reported only for male employees at LBKG. In the Brüggemann Group, the return-to-work and retention rates are therefore 100%.

Employee Benefits

The Brüggemann Group does not distinguish between full-time and part-time employees. All employees have access to company benefits such as retirement plans and health care.

Occupational Safety and Health

The safety and health of employees is a central concern of the company and an integral part of its corporate strategy. The goal is to prevent work-related injuries and illnesses and to ensure safe and healthy working conditions. The management approach is based on a preventive, systematic, and continuously improved occupational safety and health management system.

Occupational safety and health is a key issue for the company and is managed as part of a systematic management approach in accordance with GRI 3-3. The foundation is an integrated management system for occupational safety and health in accordance with DIN EN ISO 45001, which covers all employees as well as contractors within the company's sphere of influence and is based on both legal requirements and recognized standards (GRI 403-1, 403-8). Compliance with legal requirements is ensured through a structured legal registry, while internal audits, management reviews, and external assessments verify the system's effectiveness.

Work-related hazards and risks are systematically identified and assessed through regular and ad hoc risk assessments, as well as through supplementary tools such as site inspections, measurements, and accident analyses. Risk mitigation measures are consistently prioritized according to the hierarchy of protective measures (GRI 403-2). Employees are actively involved in reporting and improvement processes and can report hazards through various channels, including a whistleblower system, without fear of retaliation. Workplace accidents are investigated in a structured manner, and the insights gained are incorporated into the continuous improvement of the management system.

Occupational health services are provided by a qualified external service provider who supports the organization in prevention, risk assessment, and exposure evaluation. Access to occupational health services is ensured, while the confidentiality of personal health data is guaranteed by medical confidentiality and data protection regulations (GRI 403-3). In addition, employees are actively involved and informed through established channels such as the Occupational Safety Committee (ASA), training sessions, and internal communication channels (GRI 403-4). Regular training sessions and specific safety initiatives promote employees' safety awareness and ability to take appropriate action (GRI 403-5).

Furthermore, the company supports employee health through voluntary programs offered as part of the “Prima Klima” workplace health management initiative, which specifically targets physical and mental stress (GRI 403-6). An appropriate level of safety is also ensured in collaboration with external business partners by involving them in relevant occupational safety and health processes (GRI 403-7).

Accident Rate

The LTAR (Lost Time Accident Rate) describes the frequency of workplace accidents resulting in lost time (1 day or more) relative to the workforce. It serves as a key performance indicator for workplace safety at Brüggemann. The rate is calculated using the formula shown below.

	LBKG	BAH	BAW	AP	Group
Accident Rate	7	0	0	0	7
Work-related accidents	7	0	0	0	7
Reportable Work-Related Accidents	7	0	0	0	7
Work-related accidents resulting in lost time > 1 day	4,2	0	0	0	4,2
LTAR	235	12	16	27	290

- Reportable workplace accidents: Workplace accidents resulting in > 3 days of lost time
- LTAR (Lost Time Accident Rate): Work-related accidents resulting in at least 1 day of lost time per 200,000 hours worked.

Occupational Safety Goals

Achieving zero workplace accidents remains our highest occupational safety objective. The company’s annual target for 2025 speci-fies a Lost Time Accident Rate (LTAR) of ≤ 1.0 per 200,000 hours worked. This target was not met in 2025. In 2026, there will continue to be enhanced occupational safety measures in order to achieve the target set for 2026. Measures include, for example, conducting oc-cupational safety training or organizing a Safety Week focused on slip, trip and falling incidents.

Work-Related Illnesses and Fatalities

No work-related illnesses or fatalities were recorded during the reporting period. Potential health risks, particularly those arising from chemical, physical, ergonomic, and psychological stressors, are systematically documented and assessed. To minimize these risks, measures are implemented in accordance with the hierarchy of protective measures and are regularly reviewed.

	LBKG	BAH	BAW	AP	Group
Fatalities resulting from workplace accidents	0	0	0	0	0
Deaths resulting from work-related illnesses	0	0	0	0	0

Own Workforce - Compensation, Collective Bargaining, and Training

Compensation

Percentage of employees receiving compensation below the established minimum wage

Wages Below the Minimum Wage (Total)	0 %

Minimum Wage in Germany (2025):
All employees earn above the statutory minimum wage.

Minimum Wage in Italy (2025):
All employees earn more than the applicable statutory or industry-specific minimum wage requirements.

The base salary throughout the Brüggemann Group is therefore above the estimated cost-of-living index. No measures currently need to be taken to close any gaps between the base salary and the estimated cost-of-living index. The number of employees was determined using the ERP system, as with the data on the company's own workforce, based on headcount at the end of the reporting period as of December 31, 2025.

Gender Pay Gap

Percentage difference in compensation between female and male employees

Gender Pay Gap	0 %

Note: Compensation is primarily based on collective bargaining agreements or structured compensation systems. Differences result exclusively from job functions, experience levels, and individual role profiles..

Proportion of Employees Covered by Collective Bargaining Agreements

Percentage of employees covered by collective bargaining agreements

Collective Bargaining Coverage	
LBKG	74%
BAH	0%
BAW	0%
AP	96%

For employees who are not covered by collective bargaining agreements, terms of employment are based on collective bargaining agreements, individual agreements, legal requirements, or company agreements.

Average training hours

Average number of training and continuing education sessions conducted (in hours per year per employee)

Training	Hours
LBKG	20
BAH	20
BAW	20
AP	20

All employees not covered by a collective bargaining agreement receive regular evaluations of their performance and professional development in the form of an employee and goal-setting meeting with their respective supervisor.

Additional (general) characteristics of the workforce

Ratio of Women to Men at the Management Level

	LBKG	BAH	BAW	AP	Group
Percentage of Women	25,5%	54,5%	25%	30,8%	27,1%
Percentage of Women in Leadership Positions	20%	-	-	-	20%

Note: In this context, „management level“ is defined as the executive board

Number of self-employed individuals without employees who work exclusively for the company, as well as the number of temporary agency workers provided by companies that primarily engage in “employment activities”

During the reporting period, no self-employed individuals without staff who work exclu-sively for the company were employed. As of December 31, 2024, Brüggemann employed 7 temporary agency workers from companies specializing in “employment-related activities.”

Additional Information for the Company’s Own Workforce—Human Rights Policy and Procedures

Does the company have a code of conduct or a human rights policy for its own work-force?
YES - Code of Conduct for employees and business partners

Link:
Code of Conduct_Brüggemann
Code of Conduct Brüggemann Business Partners

If so, does it cover:

i. Child labor YES
ii. Forced labor YES
iii. Human trafficking YES
iv. Discrimination YES
v. Accident prevention: YES
vi. vi. Other: YES – Youth and Apprentice Representation (JAV), Representation for Severely Disabled Employees (SBV) in accordance with the Works Constitution Act (BetrVG); Occupational Health Management,

Does the company have a grievance mechanism for its own workforce? YES (see section on Responsibility Toward Stakeholders)

Serious adverse incidents related to human rights

(a) Has the company had confirmed incidents among its own workforce related to:
i. Child labor NO
ii. Forced labor NO
iii. Human trafficking NO
iv. Discrimination NO, or
v. Other NO.

(b) If yes, can the company describe the measures taken to address the incidents described above—not applicable

(c) Is the company aware of any confirmed incidents involving workers in the supply chain, affected communities, consumers, and end users? NO

Apprentice Projects

Apprentice Day at the Daycare Center
On April 23, 2025, Brüggemann apprentices visited the partner kindergarten Sterntaler at the Schillerstraße Family Center in Heilbronn as part of the apprentice project days. Together with the children, they conducted small experiments, played games, and built an insect house for the garden. The day provided an opportunity to teach science topics in a child-friendly way while also fostering intergenerational exchange.

Governance

Responsible and transparent corporate governance forms the foundation for sustainable business practices at our company. As a chemical manufacturing company, we bear a special responsibility toward the environment, society, and our business partners. Within the framework of our governance structures, we ensure that sustainability considerations are systematically integrated into decision-making processes and aligned with our economic goals. Clear responsibilities, effective control mechanisms, and compliance with legal and regulatory requirements form the framework for our actions.

Our corporate governance includes, in particular, establishing guidelines and standards of conduct, implementing an effective compliance system, and fostering a corporate culture that supports integrity, safety, and sustainable value creation. Through regular risk analyses, internal controls, and training, we ensure that risks are identified early and managed responsibly. At the same time, we promote transparency and dialogue with our stakeholders to build and maintain trust over the long term.

The continuous development of our governance structures helps us meet the growing demands for sustainable corporate governance and strengthen our position as a respon-sible chemical company.

Convictions and fines resulting from legal violations, including corruption and bribery

Compliance with Laws and Regulations

Information on material violations of laws and regulations					
Total number of violations of laws and regulations	Cases in Which Fines Were Imposed	Cases involving non-monetary sanctions	Total amount of fines paid	Total value of fines in the current reporting period	Total value of fines in previous reporting periods
0	0	0	-	-	-
Description of the Material Violations					
-	-	-	-	-	-
Description of how the material violations were identified					
-	-	-	-	-	-

In 2025, there were no significant violations of laws and regulations.

Corruption and Bribery

Cases of corruption or bribery include reported or proven violations of applicable anti-corruption policies within the Brüggemann company—e.g., unlawful payments, granting of benefits, or accepting bribes. This metric is used to assess the integrity of the company's business practices.

	LBKG	BAH	BAW	AP	Group
Cases of corruption or bribery	0	0	0	0	0

In 2025, there were no cases of corruption and/or bribery within the Brüggemann Group.

Fines

Fines refer to mandatory monetary penalties imposed as a result of violations of anti-corruption or anti-bribery laws. They are imposed by courts, authorities, or public agencies. Disclosing the amount of the fines in euros serves to ensure transparency regarding legal consequences and potential reputational risks.

	LBKG	BAH	BAW	AP	Group
Fines Imposed	0 €	0 €	0 €	0 €	0 €

Consequently, in 2025, no fines were imposed across the entire Group for violations of anti-corruption or anti-bribery laws.

Revenue from Certain Sectors and Exclusion from EU Reference Bench-marks

Not applicable (VSME 63.)

Gender Diversity in Governing Bodies

If the company has a governing body, it discloses the corresponding proportion of gender diversity.

The governing body is a company's highest decision-making authority. Depending on the company's legal form, the governing body may take various forms. At Brüggemann, the governing body consists of two managing directors and an executive board comprising five members, one of whom is female.

Gender diversity ratio (executive board) = 0.25

Methodology and Data Quality

The sustainability information presented in this report is based on the VSME Standard and the GRI Standard and was compiled to the best of our knowledge and belief on a consolidated basis for the Brüggemann Group. The scope of the consolidated report includes L. Brüggemann GmbH & Co. KG (LBKG) as well as the subsidiaries BrüggemannAlcohol Heil-bronn GmbH (BAH), BrüggemannAlcohol Wittenberg GmbH (BAW), and Auserpolimeri Srl (AP) in Italy.

Environmental metrics (including energy consumption, emissions, water, and waste) are primarily collected based on available consumption data from internal systems as well as external billing statements (e.g., energy and utility bills). Where possible, the metrics are recorded on a site-by-site basis and then aggregated into group-level figures.

Greenhouse gas emissions are categorized according to the principles of the GHG Protocol into Scope 1 (direct emissions), Scope 2 (indirect emissions from purchased energy), and Scope 3 (other indirect emissions along the value chain). Scope 1 and Scope 2 emissions are calculated based on available consumption data. The collection and calculation of Scope 3 emissions is currently being established and will be further developed in stages.

Social metrics (including employee headcount, turnover, and accident rates) are based on internal HR data and are reported as of a specific reporting date. Discrepancies between individual metric tables may result from different reporting dates or classification methods (e.g., changes in contract status during the reporting period). Unless otherwise specified, the relevant reporting date is December 31, 2025.

For individual data points, it may be the case that a complete data set is not yet available. In such cases, it is clearly stated that a figure cannot be provided or that data collection is currently underway. The goal is to continuously improve data quality and the completeness of the key figures over the course of future reporting cycles.

Note: Numerical values are uniformly presented throughout the report in the format “13,793.26” (thousand separator, decimal point).

GRI-Index

The Brüggemann Group has reported in accordance with the GRI Standards for the period January 1–December 31, 2025.

In accordance with the requirements of the Global Reporting Initiative (GRI Standards 2021) and based on the materiality analysis conducted by Brüggemann in 2024, we list the univer-sal and specific standard disclosures in the index, describe the individual indicators, and provide references to where the corresponding information is available in the sustainability report. Any omissions are noted or commented on in the document.

GRI-Index	GRI-Standard	Reason for Omission	Pages
GRI 2 General Disclosures			
2-1	Organizational Profile		p.3, p.5 ,p.6,
2-2	Entities Included in the Organization's Sustainability Reporting		p.5
2-3	Reporting period, reporting frequency, and point of contact		p.5
2-4	Correction or restatement of information		p.5
2-5	External Audit		p.5
2-6	Activities, Value Chain, and Business Relationships		p.7 f.
2-7	Employees		p.37
2-8	Employees who are not salaried employees		p.38
2-9	Management Structure and Composition	Confidential Information, Not Public	
2-10	Nomination and Selection of the Highest Supervisory Body	Confidential Information, Not Public	
2-11	Chairperson of the highest supervisory body	Confidential Information, Not Public	
2-12	Role of the highest oversight body in supervising the management of impacts	Confidential Information, Not Public	
2-13	Delegation of Responsibility for Impact Management	Confidential Information, Not Public	
2-14	Role of the highest governance body in sustainability reporting		p.5
2-15	Conflicts of Interest	Confidential Information, Not Public	
2-16	Reporting Critical Concerns	Confidential Information, Not Public	
2-17	Knowledge gathered by the highest oversight body	Confidential Information, Not Public	

2-18	Evaluation of the performance of the supreme audit institution	Confidential Information, Not Public	
2-19	Compensation Policy	Confidential Information, Not Public	
2-20	Procedure for Determining Compensation	Confidential Information, Not Public	
2-21	Ratio of Total Annual Compensation	Confidential Information, Not Public	
2-22	Statement on the Implementation of the Sustainable Development Strategy		p.6 f. p.9, p.10, p.19 f.
2-23	Statement of Commitment to Principles and Practices		p.6 f. p.9, p.10, p.19 f
2-24	Inclusion of the Statements of Commitment to Principles and Practices		p.6 f. p.9, p.10, p.19 f
2-25	Procedures for Mitigating Negative Impacts		p.10 f.
2-26	Procedures for Seeking Advice and Reporting Concerns		p.10 f.
2-27	Compliance with Laws and Regulations		p.10 f. p.45 f.
2-28	Membership in Associations and Interest Groups		p.10 f. p.17 f.
2-29	Approach to Stakeholder Engagement		p.10 f. p.19 f.
2-30	Collective Bargaining Agreements		p.42
GRI 3 Material Topics			
3-1	Process for Identifying Material Topics		p.12 f.
3-2	List of Material Topics		p.13
3-3	Management of Material Issues		p.12, p.15
Issue Standards GRI 102 Climate Change 2025			
102-1	Transition Plan for Climate Change Mitigation		p.27
102-2	Climate Change Adaptation Plan		p.28
102-3	Just Transition		p.37 f.
102-4	Greenhouse Gas Emission Reduction Targets and Progress		p.27
102-5	Scope 1 GHG Emissions		p.25
102-6	Scope 2 GHG Emissions		p.25
102-7	Scope 3 GHG Emissions		p.25
102-8	Scope 3 GHG Emissions Intensity		p.26
102-9	Greenhouse Gas Removals in the Value Chain		p.26
102-10	CO_2 credits		p.26
GRI 103 Energy 2025			
103-1	Energy Policy and Commitments		p.23 f.
103-2	Energy Consumption and Self-Generation Within the Organization		p.24
103-3	Upstream and Downstream Energy Consumption		p.25
103-4	Energy Intensity		p.25
103-5	Reducing Energy Consumption		p.24

GRI 305 Emissions 2016			
305-1	Direct GHG Emissions (Scope 1)		p.25
305-2	Indirect energy-related GHG emissions (Scope 2)		p.25
305-3	Other indirect GHG emissions (Scope 3)		p.25
305-4	Greenhouse Gas Emissions Intensity		p.26
305-5	Reduction of Greenhouse Gas Emissions		p.27
305-6	Emissions of Ozone-Depleting Substances		p.25 f.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		p.25 f., p.29 f.
GRI 303 Water and Wastewater 2018			
303-1	Water as a Shared Resource		p.32 f.
303-2	Managing the Impacts of Water Reclamation		p.32 f.
303-3	Water Withdrawal		p.33 f.
303-4	Water Recirculation		p.33 f.
303-5	Water Consumption		p.33 f.
GRI 306 Waste 2020			
306-1	Waste Generated and Significant Waste-Related Impacts		p.35
306-2	Management of Significant Waste-Related Impacts		p.35
306-3	Waste Generated		p.35
306-4	Waste diverted from disposal		p.35
306-5	Waste Forwarded for Disposal		p.35
GRI 301 Materials 2016			
301-1	Materials Used by Weight and Volume		p.35
301-2	Recycled raw materials used		p.35
301-3	Recycled products and their packaging materials		p.35
GRI 403 Occupational Health and Safety 2018			
403-1	Occupational Health and Safety Management System		p.40 f.
403-2	Hazard Identification, Risk Assessment, and Investigation of Incidents		p.40 f.
403-3	Occupational Health Services		p.40 f.
403-4	Employee Participation, Consultation, and Communication on Occupational Safety and Health		p.40 f.
403-5	Employee Training on Occupational Safety and Health		p.40 f.
403-6	Promotion of Employee Health		p.40 f.
403-7	Preventing and Mitigating Impacts on Occupational Safety and Health Directly Related to Business Relationships		p.40 f.
403-8	Employees Covered by an Occupational Safety and Health Management System		p.40 f.

403-9	Work-related injuries		p.41
403-10	Work-related illnesses		p.41
GRI 404 Training and Continuing Education 2016			
404-1	Average number of hours spent on training and continuing education per year per employee		p.43
404-2	Programs to improve employee skills and provide transition support		p.43
404-3	Percentage of employees who receive regular performance and career development reviews		p.43
GRI 206 Anti-competitive behavior 2016			
206-1	Legal proceedings related to anti-competitive behavior, cartels, and monopolies		p.45
GRI 205 Anti-Corruption 2016			
205-1	Operating sites that have been assessed for corruption risks		p.45
205-2	Communication and training on anti-corruption policies and procedures		p.45, p. 43
205-3	Confirmed Incidents of Corruption and Actions Taken		p.45 f.
GRI 401 Employment 2016			
401-1	New Hires and Employee Turnover		p.37, p.38
401-2	Employee benefits offered only to full-time employees, but not to temporary workers or part-time employees		p.39
401-3	Parental leave		p.39
GRI 405 Diversity and Equal Opportunity 2016			
405-1	Diversity on Supervisory Boards and Among Employees		p.42, p.43, p.46
405-2	Ratio of women's base salary and compensation to men's base salary and compensation		p.42
GRI 406 Non-Discrimination 2016			
406-1	Incidents of Discrimination and Remedial Actions Taken		p.43 p.44
GRI 408 Child Labor 2016			
408-1	Facilities and suppliers with a significant risk of child labor inci-dents		p.43, p.44
GRI 409 Forced or Compulsory Labor 2016			
409-1	Facilities and suppliers with a significant risk of forced or compulsory labor		p.43, p.44