



Sustainability Statement according to CSRD



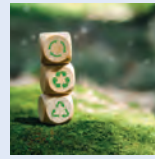
2025

CONTENTS



01 INTRODUCTION

1.1 Letter from Leadership	4
1.2 General disclosures	6
1.3 Getting to know us	7



02 MATERIALITY ASSESSMENT

2.1 How We Work with Stakeholders	10
2.2 Double Materiality Process	10
2.3 Material Topics	11
2.4 How Materiality Shapes Strategy	12



03 PEOPLE

3.1 Workforce environment & workers' rights	14
3.2 Social protection	14
3.3 Equal opportunity, fair pay, diversity & inclusion	15
3.4 Health & Safety	17
3.5 Learning, Performance & Career Growth	19
3.6 Work-life balance	20



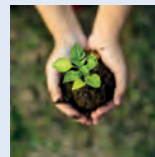
04 PLANET

4.1 Climate & Energy	22
4.2 Pollution Prevention (Substances of Concern)	25
4.3 Water Stewardship	28
4.4 Air Pollution	29
4.5 Circularity & Waste	29
4.6 Raw-Material Footprint	31
4.7 Biodiversity & Ecosystems	33



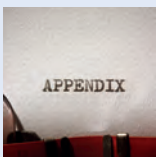
05 PARTNER

5.1 Ethics, Compliance & Transparency	35
5.2 Supplier Governance & Value-Chain Workers	36
5.3 Customer Partnership & Product Stewardship	37
5.4 Being a Good Neighbour	38



06 PURPOSE

6.1 Why this chapter matters	40
6.2 Innovation & Product Stewardship (R&D)	40
6.3 Climate Transition Plan	42
6.4 Targets & Financial Effects	43
6.5 What's New for a Better Future	44



07 APPENDIX



1.1 Letter from Leadership

Dear stakeholders,

2025 was a year of implementation and focused progress for Pulcra Chemicals GmbH. In a challenging specialty-chemicals environment, we continued to concentrate on the essentials: safe operations, regulatory compliance, responsible product stewardship, and practical innovation that helps our customers run cleaner and more efficient processes across fiber, textile, leather, and performance-chemicals value chains.

Operationally, we moved several sustainability priorities from planning into practice. The on-site UV/H₂O₂ Advanced Oxidation Process for 1,4-dioxane-containing side streams was put into operation in 2025 and has strengthened our ability to treat persistent organics at source. We also continued our work on lower-impact product solutions, including PFAS-free water-repellent technologies, renewable-carbon product development, responsible sourcing, and safer alternatives for selected substances of concern.

This report continues our effort to connect stakeholder expectations with what we do in practice. Building on the materiality assessment and reporting foundations established in previous years, we aim to show our progress clearly, explain our challenges honestly, and provide reliable information on the topics that matter most.

We remain committed to transparency, continuous improvement, and chemistry that combines reliable performance with a lower environmental footprint.

CTO Statement on Sustainability in the PULCRA Chemicals Group:

"As Chief Technology Officer, I believe that sustainability is not just a responsibility – it is the foundation for long-term innovation and competitiveness in the chemical industry. Our sector sits at the heart of nearly every global value chain, and with that comes both a profound challenge and a unique opportunity: to transform how chemistry contributes to a cleaner, safer, and more resilient world.

At PULCRA, our sustainability strategy is deeply embedded in our technology roadmap. We are investing in breakthrough processes that reduce carbon intensity, enable circularity, and minimize waste. This includes advancing green chemistry principles, electrifying production, scaling up bio-based and recycled feedstocks, and leveraging digital technologies for smarter, more efficient operations.

Innovation is key to decoupling growth from environmental impact. By combining data-driven process optimization with cross-industry collaboration, we aim to create chemical solutions that not only meet current performance standards but also anticipate future regulatory, societal, and environmental needs.

Sustainability is no longer a side initiative – it defines how we innovate, partner, and measure success. As CTO, my commitment is to ensure that every new technology we develop for FIBER, TEXTILE, LEATHER or PERFORMANCE strengthens our role as a trusted enabler of sustainable transformation inside our industries."

Dr. Holger R. G. Bender

CTO, Chief Technology Officer Pulcra Chemicals Group



**Dear Customers, Partners,
Stakeholders & Team Members,**

It is with great pleasure and a profound sense of responsibility that we present to you the Pulcra Chemicals GmbH Annual Sustainability Report for the year 2025.

As we navigate the complexities of today's Fiber, Textile and Leather auxiliaries industries, we understand that sustainability is not merely a choice – it is an imperative for the well-being of our planet, our communities, and future generations.

This report represents our ongoing commitment to sustainability – a commitment that remains deeply embedded in our values and corporate beliefs. As the world accelerates toward climate resilience, circular economy models, and net-zero targets, we recognize the critical role our business must play in leading responsible innovation and enabling a just, sustainable transition.

At Pulcra Chemicals GmbH, sustainability is not a box to be ticked; it is a guiding principle that shapes our decisions and actions. We believe in the seamless integration of economic success, environmental stewardship, and social progress.

As we unveil the contents of this report, we invite each of you – our customers, partners, stakeholders and team members – to join us in our pursuit of a sustainable future. Your feedback, insights, and collaboration are extremely valuable to us as we strive to make a meaningful contribution to the global sustainability agenda.

In conclusion, we extend our gratitude to everyone who has contributed to the Pulcra Chemicals GmbH sustainability journey. Together, we can create a world where business thrives in harmony with the environment and society.

Sincerely,



Dr. Jürgen Heck
MD Pulcra Chemicals GmbH



**“Together for a
Sustainable Future”**

1.2 General disclosures

About This Report

This Sustainability Statement covers Pulcra Chemicals GmbH, Germany ("PULCRA Germany") for the reporting period 1 January – 31 December 2025. It is prepared in alignment with the EU Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Unless stated otherwise, organisational and operational boundaries are consistent with our financial reporting and reflect activities under our management control at Geretsried.

The report builds on the reporting approach used in previous years and continues to strengthen the link between stakeholder expectations, material sustainability topics, and Pulcra's operational actions. It is structured around Pulcra's 4P framework – Planet, People, Partner, and Purpose – which provides the narrative backbone for strategy, actions, performance, and future priorities.

Methods and data governance are described in the Appendices. Indicators have named owners, documented calculation rules, and evidence trails such as meter readings, invoices, lab reports, ERP extracts, supplier data, and internal records. Before publication, data is reviewed by the relevant functions. Where estimates are used, assumptions and limitations are disclosed; rounding may cause minor differences in totals.

Greenhouse-gas accounting follows the operational-control approach. Scope 1 covers on-site combustion; Scope 2 is presented using the location-based method, with market-based information included where contract evidence is available. Scope 3 is reported for the screened categories most relevant to Pulcra's value chain and materiality conclusions. Energy is reported in MWh, water in m³, waste in tonnes, and financial values in euros unless otherwise stated.

This report is published annually and builds on the reporting foundations established in the 2023 and 2024 sustainability reports. Where 2025 figures remain subject to final validation, this is indicated in context. Feedback is welcome and can be directed to the contacts listed in the Appendix.

Governance

PULCRA reports to Fashion Chemicals GmbH & Co. KG (FASHION) as their holding company.

FASHION is controlled by a dedicated board, consisting of a number of shareholders and industry experts, meeting on a quarterly basis.

FASHION's Executive Committee (ELT = Executive Leadership team) meets on a bimonthly basis and its permanent members are the CEO, CFO, CTO, Global HR Director, SBU Leader Fiber, SBU Leader Textile, SBU Leader Leather and Head of Global IT. Other functions are invited if the current situation demands their presence.

The ELT of FASHION reviews the results of all affiliates and SBUs, and defines the strategy for the whole Pulcra Group, breaking it down to every affiliate and SBU.

Furthermore, the ELT of FASHION oversees sustainability initiatives, with a commitment to involving all employees in driving these efforts forward.

PULCRA is committed to responsible corporate governance that complies with the law, safeguards values and strengthens its reputation.

PULCRA is managed by a Management Meeting Circle (MM), which gathers on a monthly basis. The MM comprises of the managers of all administrative and business departments. The head of MM is the company's Managing Director (MD). General management policies are internally audited by Quality Management for ISO 9001, ISO 14001, ISO 50001 and externally by a third-party auditor, TÜV Süd.

As for matters of sustainability, a Sustainability Committee has been founded. It consists of PULCRA's CTO, the Global Head of Production Safety and Regulations, the Head of Quality Management, one R&D manager, and one Sustainability Intern.

1.3 Getting to know us

Who We Are

The name “PULCRA” reflects a strong heritage, combining the Latin meaning of beauty, elegance, and grace with the Spanish qualities of cleanliness, neatness, and care. In line with this identity, Pulcra is committed to responsible chemistry that supports environmental stewardship, careful resource use, and integrity in business practices.

PULCRA Germany develops and manufactures specialty chemicals for the fiber, textile, leather, and performance-chemicals markets. The company operates from its integrated site in Geretsried, Germany, and supports customers worldwide through application laboratories, technical service teams, regulatory expertise, and close customer collaboration.

Pulcra’s purpose is to enable efficient, safe, and high-quality material processing while reducing environmental impact. We combine a strong manufacturing base in Germany with applied chemical expertise and field-level support so that performance and sustainability progress together.

What We Do

Pulcra’s product portfolio spans key stages of the textile, fiber, and leather value chains – from spinning and sizing to pretreatment, dyeing and printing, finishing, and the full leather process from beamhouse to finishing. These auxiliaries help mills, tanneries, and industrial customers achieve consistent quality, process stability, and compliance with regulatory and brand requirements.

The company positions itself as a solution provider, offering custom-made and application-specific formulations that improve process efficiency, product performance, and environmental compatibility. In 2025, Pulcra continued to advance lower-impact product solutions, including PFAS-free water-repellent finishing technologies, renewable-carbon textile auxiliaries, RSPO Mass Balance-based sourcing, and PellNatur® zeolite-based tanning technology.

Pulcra’s technical experts work directly with customer plants to perform trials, train operators, and optimize recipes. Knowledge gained on site feeds back into R&D, supporting continuous improvement in performance chemistry, resource efficiency, and product stewardship.

Value Chain

Pulcra’s value chain begins with qualified inputs – specialty chemical feedstocks, packaging materials, utilities, and logistics services that ensure continuity of supply to the Geretsried production site. These inputs include fossil-based, renewable, inorganic, and certified raw-material streams, depending on technical requirements, availability, and customer specifications.

Responsible sourcing remained an important focus in 2025. Where technically and commercially feasible, Pulcra continued to support the use of RSPO Mass Balance-certified palm-based raw materials and supplier documentation processes that improve transparency and traceability in selected value chains.

Production relies on essential energy and water utilities. In 2025, total site energy consumption amounted to 18,019 MWh, mainly from natural gas and purchased electricity, with diesel representing only a small share. Energy efficiency, process stability, and responsible sourcing of energy remain important levers in Pulcra’s transition planning.

Environmental management is integrated into operations through metering, process control, wastewater treatment, air-emission controls, and waste segregation. In 2025, the commissioning of the on-site UV/H₂O₂ Advanced Oxidation Process strengthened Pulcra’s ability to treat 1,4-dioxane-containing side streams at source. This supports lower-risk wastewater management and reduces dependence on external disposal routes for selected streams.

Downstream, Pulcra auxiliaries are used across yarn production, dyehouses, finishing plants, tanneries, and performance applications worldwide. Technical service teams co-develop trials, optimize process recipes, and train operators to stabilize quality while reducing chemical, water, and energy demand where possible. Field insights cycle back into R&D, accelerating improvements in renewable-carbon formulations, safer chemistries, and lower-impact process concepts beyond Pulcra’s factory gate.

Business Model

Pulcra's business model connects formulation and application R&D, production, QA/QC, regulatory support, product stewardship, and on-site technical service into a unified, feedback-driven system. This integration enables Pulcra to deliver auxiliaries that improve customer productivity, ensure consistent quality, and reduce environmental impact throughout textile, fiber, leather, and performance-chemical value chains.

In 2025, Pulcra's strategy continued to centre on three mutually reinforcing priorities:

- Energy efficiency and transition, including process optimization, metering, and energy-sourcing decisions to improve operational efficiency;
- Pollution prevention and waste minimization, including source treatment of 1,4-dioxane-containing side streams, improved segregation, and substitution of selected substances of concern; and
- Sustainable product development, focusing on PFAS-free technologies, renewable-carbon chemistries, RSPO Mass Balance-based sourcing, and metal-free tanning systems aligned with customer sustainability goals.

These priorities are guided by Pulcra's Double Materiality Assessment, which identified climate and energy, pollution control, water stewardship, circularity, workforce wellbeing, and responsible business conduct as key sustainability topics for PULCRA Germany.

Pulcra closed 2025 with a workforce of 176 employees at the Geretsried site. The company continued to maintain its ISO 9001, ISO 14001, and ISO 50001 management-system framework, supporting disciplined management of quality, environment, and energy.

Through this integrated model, Pulcra continues to deliver performance chemistry with a lower environmental footprint, reinforcing its position as a responsible, innovation-driven specialty-chemical partner within the textile, fiber, leather, and performance-chemicals industries.

What Sustainability Means to Us

For Pulcra Chemicals, sustainability is not a separate obligation – it is part of how we secure our future. It is how we balance performance chemistry with environmental responsibility, social integrity, and reliable business conduct in every decision we make.

We view sustainability as a continuous commitment, not simply as a response to regulation. It means acting with foresight: using resources responsibly, protecting people and communities, and developing chemical solutions that help our customers reduce their own environmental footprint. Every product, process improvement, and partnership we invest in forms part of this journey.

Our understanding of sustainability is anchored in Pulcra's 4P framework:

- Planet
- People
- Partner
- Purpose

This 4P approach integrates sustainability into our core business model and daily operations – from formulation development and production at the Geretsried site to customer collaboration worldwide. It guides how we assess risks and opportunities, prioritize investments, and define actions that go beyond compliance.

Sustainability, for Pulcra, is therefore not a separate function but a shared culture – a mindset that combines technical excellence with responsibility. By embedding it into our strategy, we aim to contribute measurable value to our customers and tangible benefits to the environment and society that sustain us.

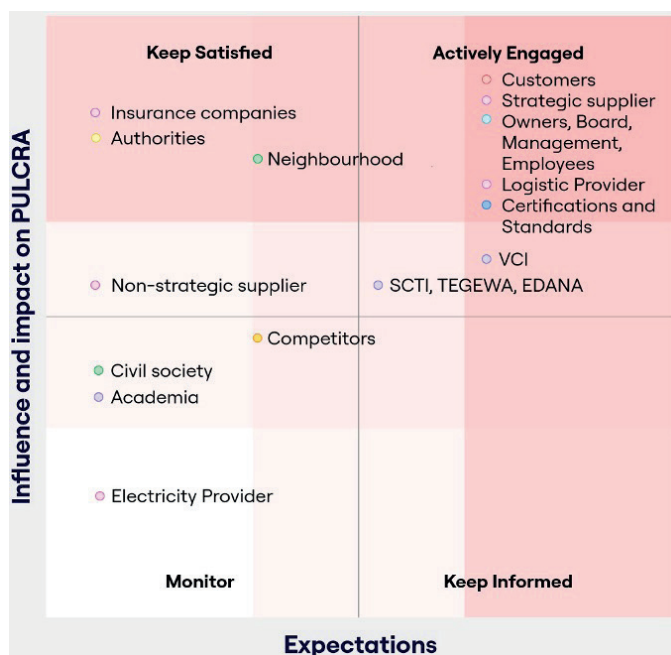
This strategy is more than words; it is a commitment to progress that holds us accountable to stakeholders and the communities we serve. By aligning these principles with our operations, we aim to adapt to a changing world while contributing to a more resilient and sustainable future.



2.1 How we work with stakeholders

Pulcra maintains structured, continuous dialogue with the stakeholder groups most affected by or influential to its operations – **employees, suppliers, customers and brands, local communities, regulators, and financial stakeholders**. Engagement is integrated into the **governance and materiality cycle**, ensuring that stakeholder expectations are systematically considered in risk evaluation, target-setting, and program design.

In 2024, the stakeholder map was refreshed as part of the **Double Materiality Assessment**, resulting in a tiered engagement approach illustrated in the “Stakeholder Engagement Priorities 2024” diagram. The inner circle – **Co-create & Partner** – includes Pulcra’s closest collaborators such as **strategic suppliers, key customers, and certification bodies** with whom the company jointly develops solutions, audits, and product-stewardship measures. The next ring – **Keep Informed & Consult** – covers **employees, local communities, and industry associations** (e.g., VCL, SCTL, TEGEWA, EDANA) that Pulcra engages through surveys, townhalls, and technical dialogues. The outer layer – **Actively Engage** – represents groups such as **regulators, insurers, utilities, and academia**, where interaction focuses on compliance, disclosure, and knowledge exchange.



Legend

- Customers
- Internal stakeholders
- Suppliers, service providers
- Associations, academia
- Certifications and Standards
- Community
- Competitors
- Authorities

Stakeholder Engagement Priorities 2024/25

Engagement channels include **the local townhall and surveys for employees and neighbors, supplier sustainability questionnaires and site visits, customer technical exchanges and PSR-based field trials, and open complaint and grievance mechanisms** accessible to external stakeholders. Feedback collected through these touchpoints is reviewed in management meetings and directly informs actions and KPIs in Pulcra’s environmental and social programs – particularly in climate and energy, pollution prevention (including substances of concern such as 1,4-dioxane), **water stewardship, circular resource use, and working conditions and safety**.

This closed-loop engagement process – plan, listen, act, and disclose – links stakeholder expectations to Pulcra’s strategic priorities and provides documented evidence for double-materiality outcomes under ESRS. The company’s focus remains on transparent communication, constructive partnerships, and traceable responsiveness to the interests of its internal and external stakeholders.

2.2 Double Materiality Process

Pulcra performs a full Double Materiality Assessment on a two-year cycle. The latest full assessment was conducted in 2024 and provides the basis for the 2025 reporting year. For 2025, Pulcra reviewed the previous findings against current operational developments, stakeholder feedback, regulatory expectations, and updated performance data. This review confirmed that the material topics remained valid for the 2025 reporting cycle, while allowing relevant 2025 developments, such as the implementation of the AOP system, product stewardship progress, safety measures, and updated environmental KPIs, to be reflected in the report.

The underlying DMA process covered all topical ESRS areas – E1 to E5 for environmental topics, S1 to S4 for social topics, and G1 for governance – and incorporated Pulcra-specific topics such as product stewardship, process safety, and innovation for lower-impact chemistry. Each topic was assessed through both lenses of materiality:

- **Impact materiality**, capturing Pulcra’s actual or potential positive and negative impacts on the environment, people, and society; and
- **Financial materiality**, assessing how sustainability-related risks and opportunities could affect Pulcra’s enterprise value and resilience.

2.3 Material Topics

The DMA followed a structured, evidence-based workflow:

1. **Stakeholder input** was gathered through targeted **employee, community, and external surveys**, in-person dialogues with key customers and suppliers, and the review of feedback received via grievance and compliance channels.
2. **Internal data sources** included the enterprise risk register, operational control plans, regulatory obligations and permits, environmental and safety audits, and quantitative datasets.
3. **External references** such as the EU Taxonomy, sector benchmarks, and supply-chain due diligence expectations were used to contextualise Pulcra's exposure and influence.

Each topic was evaluated using defined criteria for **severity, likelihood, and irremediability** (for impacts) and **probability and financial magnitude** (for risks and opportunities). Scores were normalized and plotted on two axes – impact materiality and financial materiality – to determine topic prioritization. The results were validated through **management workshops and the Sustainability Committee**, ensuring alignment between operational evidence and strategic relevance.

The 2024 assessment reaffirmed key environmental priorities – **climate and energy efficiency (E1), pollution prevention and substances of concern (E2), water stewardship (E3), and resource circularity (E5)** – as material from both an impact and financial perspective. Social priorities remained focused on **occupational health and safety, fair remuneration, and training and employee engagement**, while governance priorities emphasized **ethical conduct, supplier oversight, and data transparency**.

Pulcra's Double Materiality Assessment confirmed that the company's most significant sustainability topics remain closely aligned with those identified in previous years, reflecting continuity in how environmental, social, and governance priorities are managed. The topics below combine both impact materiality and financial materiality perspectives and form the foundation for Pulcra's sustainability strategy and 4P framework.

	Material Topics (2024-2025)
Environmental	Climate change mitigation and energy efficiency Pollution prevention (air, water, and emissions) Substances of concern and SVHCs (including PFAS, 1,4-dioxane) Water stewardship and wastewater treatment Resource use, waste reduction, and circular economy Biodiversity and ecosystem protection (local and indirect impacts)
Social	Working conditions, employment stability, and social dialogue Health, safety, and wellbeing Equal opportunity and non-discrimination Fair pay, training, and employee development Human-rights due diligence for value-chain workers Community engagement and complaint mechanisms
Governance	Ethical business conduct and integrity Responsible supplier management and payment practices Transparency, accountability, and data reliability Corporate culture and leadership commitment to sustainability

These material topics define where Pulcra's operations and value chain have the greatest potential for impact – and where sustainability performance most influences business resilience and stakeholder trust. They shape the company's targets, key performance indicators, and management actions across the report's core pillars.

2.4 How materiality shapes strategy

Pulcra's double materiality assessment is not an academic exercise – it is the mechanism that aligns facts, stakeholder expectations, and business decisions. The assessment confirmed that the issues most material to our stakeholders are also the ones that determine Pulcra's long-term resilience: energy and climate transition, pollution prevention, water stewardship, circular resource use, workforce wellbeing, responsible product stewardship, and business conduct.

Insights from the DMA continue to guide Pulcra's priorities across the company's 4P framework – Planet, People, Partner, and Purpose. Each material topic translates into operational discipline, investment focus, product-development priorities, or stronger governance across the value chain.

In 2025, this meant:

- implementing the on-site Advanced Oxidation Process (AOP) to treat 1,4-dioxane-containing side streams at source and reduce reliance on external disposal routes;
- continuing energy and process-efficiency work, including metering, operational control, and efficiency measures for heat- and utility-intensive processes;
- strengthening pollution prevention through lower residual 1,4-dioxane levels, continued PFAS reduction, and substitution of selected substances of concern;
- improving circularity and waste management through better segregation, source treatment, and more controlled routing of hazardous streams;
- maintaining focus on workforce safety, fair working conditions, training, and practical safety routines as foundations of operational reliability;
- advancing lower-impact product development, including PFAS-free technologies, renewable-carbon formulations, RSPO Mass Balance-based sourcing, and metal-free tanning systems; and
- reinforcing supplier governance, product stewardship, and transparency so that sustainability expectations are reflected across the value chain.

In this way, the DMA gives Pulcra a factual foundation for action. It transforms stakeholder dialogue and quantitative analysis into a clear sequence of priorities, ensuring that the company's sustainability work is practical, evidence-based, measured through KPIs, and integrated into daily decision-making.



People covers the commitments to our own workforce: safe operations, fair and respectful conditions, capability development, and meaningful dialogue. The indicators below reflect the 2025 position for PULCRA Germany (Geretsried).

3.1 Workforce environment & workers' rights

Pulcra maintains a written Code of Conduct and human-rights policy that prohibits child labour, forced labour, human trafficking, and discrimination, and requires respectful conduct and accident prevention. The policy applies to all personnel working on site, including employees and agency workers while on Pulcra premises, and is covered through onboarding and routine communication. Employment decisions, including hiring, assignment, progression, discipline, and termination, are based on role requirements and competence. Degrading, abusive, or discriminatory behaviour is not tolerated.

Freedom of association and collective bargaining are respected in practice. In 2025, collective-bargaining coverage applied to 142 employees, representing 80.68% of the workforce. Works-council dialogue and scheduled meetings provide structured channels for input on pay, working time, and health-and-safety concerns.

Pulcra operates a formal complaint-handling mechanism so workers can raise concerns without retaliation. Reports can be made to line management, HR, EHS, or designated grievance channels. Cases are logged, assessed, assigned corrective actions where required, and tracked to closure. Where issues indicate a broader pattern, procedures, communication, or training are updated as appropriate.

Protecting workers' rights is directly linked to safe work as a fundamental right. Line managers implement risk assessments and preventive measures at task level, while EHS specialists support with methods, monitoring, and incident reviews. All personnel must follow site rules, including access control, PPE, chemical handling, and emergency procedures. Breaches are investigated and addressed through fair-process steps consistent with policy and law.

Non-discrimination also applies to everyday management. Scheduling, leave, performance feedback, access to training, and development opportunities are handled using documented, role-relevant criteria. When conflicts arise, Pulcra encourages resolution at the lowest effective level, with escalation paths through HR, the works council, and, where needed, the formal grievance mechanism to ensure timely and impartial handling.

3.2 Social protection

At Pulcra, employees in Germany are protected by the statutory social security system and by company provisions that make major life events financially and practically manageable. Statutory coverage includes health and long-term care insurance, pension insurance, unemployment insurance, and employer-financed statutory accident insurance. Company-level arrangements build on this baseline by supporting safe return to work, family responsibilities, sustainable commuting, and retirement planning.

Sickness and health protection

All employees participate in the German health insurance system, which secures access to medical care and sickness benefits. In line with German labour law, Pulcra continues wage payments during medically certified short-term illness. After the employer continuation period ends, the health insurer provides sickness benefit.

Prevention remains a priority. Site rules for PPE, chemical handling, hygiene, and emergency procedures are reinforced through risk-based checks, safety communication, and occupational medical support. The company physician is available on site on a regular monthly basis and supports occupational health matters, preventive checks, advice after accidents, and reintegration processes.

Where illness is prolonged, Pulcra applies the Occupational Reintegration Process (BEM) to support a stepwise return to work, for example through adjusted tasks or working hours. BEM is confidential and voluntary. It is coordinated between the employee, HR/EHS, line management, and relevant occupational health representatives so that duties, timelines, and support measures are agreed and documented.

Unemployment coverage

Employees are insured under the statutory unemployment system. If employment ends and legal criteria are met, the system provides time-bound income support and reintegration services. Pulcra's HR function supports this process by providing employment documentation and end-of-service confirmations so employees can access statutory entitlements without unnecessary administrative delays.

Employment injury and disability

Work-related incidents and commuting accidents are covered by the statutory accident insurer, Berufsgenossenschaft. Coverage includes medical treatment, rehabilitation, and compensation in line with legal requirements.

Internally, Pulcra maintains an incident-to-action process: immediate care and reporting, entry into the accident log, notification to the insurer or authorities where required, root-cause analysis, and assignment of corrective or preventive actions with defined responsibilities and deadlines. In cases of lasting impairment, disability benefits follow statutory provisions, while Pulcra coordinates with the insurer and occupational physician to align long-term solutions such as technical aids, workplace adjustments, or modified duties with health requirements and role needs.

Parental leave

Employees may take parental leave according to German regulations, with job protection and options for part-time or phased return where feasible. Pulcra keeps the process predictable by providing information on notice periods, documentation, and handover planning. HR coordinates reintegration and return discussions in good time before the end of leave, balancing continuity for teams with family needs.

Retirement benefits

Alongside the statutory pension system, Pulcra offers occupational pension arrangements that help employees build additional retirement income.

Chemical Industry Pension Fund (CPF). Under the chemical industry collective agreement, eligible full-time employees can opt into the CPF. Upon application, Pulcra contributes **€613.55 per year** for each eligible employee. The CPF can also be combined with salary conversion ("Entgeltumwandlung") to increase individual savings. HR provides enrolment information, supports changes during defined adjustment windows, and can provide pension-related guidance on request.

VO2006 plan. Pulcra continues to operate the VO2006 company pension scheme for eligible employees. Full-time employees covered by collective agreements receive an annual demographic-related payment of **€841**, which Pulcra pays directly into VO2006. In addition, Pulcra contributes **1% of annual pensionable income** to the plan. Employees may choose to make extra contributions of **1.5%** of pensionable income; where they do so, Pulcra matches that employee contribution in full.

VO2025 plan. In 2025, Pulcra introduced the **VO2025 pension scheme** as the successor and replacement for VO2006 for employees joining the company after **1 January 2025**. For full-time employees covered by collective agreements, Pulcra contributes **€150 per month** into an external pension insurance. For non-tariff full-time employees, Pulcra contributes **€200 per month**. Employees covered by VO2025 also receive the demographic-related payment into their CPF account.

Together, CPF, VO2006, and VO2025 provide employees with structured options to supplement statutory pension coverage through employer contributions, collectively agreed benefits, and optional individual savings.

Other benefits

To encourage sustainable commuting and reduce household transport costs, Pulcra provides a subsidised job ticket for public transport. Employees may use the ticket for commuting and eligible general travel. Beyond the individual benefit, this supports lower single-occupancy car use and contributes to Pulcra's broader sustainability approach.

Access and claims

Enrolment in statutory schemes is automatic at hire. For company-level programmes, HR provides written guidance on eligibility, application steps, and decision timelines; confidentiality is respected throughout. Employees may raise questions or concerns through normal HR channels, the works council, or the formal grievance mechanism without fear of retaliation.

3.3 Equal opportunity, fair pay, diversity & inclusion

Pulcra applies role- and skills-based criteria to recruitment, assignment, development, and pay. Decisions are documented and reviewed on a routine basis to keep outcomes consistent with the company's non-discrimination commitments. In practice, this means structured job requirements and interviews, calibrated salary bands, transparent promotion criteria, and routine monitoring of representation and pay. Where monitoring identifies differences that cannot be explained by job family, level, working-time arrangement, or performance, corrective reviews are carried out. Employees can raise concerns confidentially through HR, the works council, or the grievance channel without retaliation.

Employees by Categories	2024		2025	
	Male	Female	Male	Female
Permanent employees	120	57	118	55
Temporary employees	0	0	2	1
Full-time employees	118	36	118	35
Part-time employees	2	11	2	21
Apprentices	8	2	4	3

Employees by Categories	2024		2025	
	Male	Female	Male	Female
Interns, trainees, students	0	0	0	0
Total employees	120	57	120	56

In 2025, the Geretsried site employed 176 people – 120 men and 56 women. Compared with 2024, when the site employed 177 people, the overall workforce remained broadly stable, with a decrease of one employee. Leadership roles totalled 30, held by 27 men and 3 women, placing women's share of leadership at 10.0%. This remained unchanged in absolute terms compared with 2024 and continues to show room for improvement in women's participation in leadership and pipeline roles.

The 2025 employment structure comprised 153 full-time employees – 118 men and 35 women – and 23 part-time employees – 2 men and 21 women. Pulcra also employed 7 apprentices – 4 men and 3 women – and 3 temporary employees – 2 men and 1 woman. No interns, trainees, or students were recorded in the year-end workforce table. Flexible working arrangements continue to be used where operationally feasible, with equivalent access to training, evaluation, and progression regardless of working time.

Pay transparency continued in 2025. The average gross hourly pay was €34.76 for men and €30.18 for women, resulting in an unadjusted gender pay gap of 13.19%. As this is an unadjusted figure, it is influenced by workforce composition, job family, seniority, working-time patterns, and representation in technical and leadership roles. Pulcra continues to apply salary bands, documented criteria, and periodic pay reviews. Where unexplained differences are identified, targeted adjustments and process improvements are implemented to support fair and auditable pay outcomes.

Overall, the 2025 data show a stable workforce profile, continued pay transparency, and unchanged women's representation in leadership. Pulcra will continue to strengthen role-based HR processes, fair access to development, and transparent review mechanisms to support equal opportunity and inclusion across the organisation.



"At Pulcra Chemicals, we promote an inclusive corporate culture in which all employees are respected regardless of their origin, gender, age, religion, sexual orientation, disability, or other characteristics. We are committed to equal and diverse workplace opportunities, where every employee has the opportunity to develop their potential."

We ensure fair and equal opportunities in all HR processes, and an appreciation of different perspectives to increase innovation and performance.

In the event of possible violations of our guidelines and rules of conduct, we ask our employees to contact the internal compliance team. (Compliance@pulcrachem.com)"

Iris Binder
HR Administrator

3.4 Health & Safety

At Pulcra, safety is about people first. Everyone who comes to work should leave just as healthy as they arrived, and that belief shapes how we run the site every day. Our company physician and Workplace Safety team work side by side with operations to maintain a safe and healthy working environment – through risk-oriented health checks, practical safety training, regular communication, and quick support whenever a concern is raised. We aim for a culture where speaking up is normal, questions are welcomed, and care for one another is visible on the shop floor, in laboratories, and in offices.

Prevention is the core of our programme: identify hazards early, control them at the source, train for the task, and verify that controls work in practice. In 2025, Geretsried **recorded two reportable work accidents and one reportable commuting accident**. Reportable accidents are those involving more than three days of absence. Work accidents resulted in **260 lost days**, while the commuting accident resulted in **16 lost days**. The site also recorded **17 near-miss reports**, which are treated as learning opportunities and followed up with analysis and preventive measures.

Indicator	Value
Reportable work accidents	2
Reportable commuting accidents	1
Near-miss reports	17
Trained first aiders on site	35
Safety officers on site	12
ASA meetings	4

Safety governance remained active throughout the year. The Occupational Safety Committee, also called Arbeitsschutzausschuss (ASA), met four times in 2025, and health and safety remained a fixed agenda item in the biweekly site jour fixe. A monthly jour fixe with the company physician supported the review of current occupational health topics and preparation of issues for ASA discussion. The company physician was available on site one day per month for occupational health advice, preventive checks, workplace-related health questions, and support for reintegration where needed.

First-response capability is maintained through 35 trained first aiders and three automated external defibrillators (AEDs) positioned on site. First-aid training is refreshed every two years and includes practice in the use of defibrillators. In addition, 12 safety officers support day-to-day safety awareness and help identify unsafe conditions during routine work.

In 2025, Pulcra introduced Last Minute Risk Analysis (LMRA) as an additional practical safety check before work begins. LMRA supports employees in identifying situational risks immediately before starting a task, especially during non-routine, changed, high-risk, time-pressured, contractor, or lo-

ne-working activities. It reinforces personal responsibility, the right to stop unsafe work, and the principle that safety checks must not be skipped under time pressure.

Pulcra also continued regular workplace inspections focused on safety, order, and cleanliness. New employees received initial safety instruction from the occupational safety specialist. To strengthen safety culture, a monthly safety topic was selected and communicated through short text and video materials, helping employees stay aware of typical accident causes and safe behaviour in everyday work.

Behind each of these processes are people looking out for people – colleagues stopping a task to ask a question, supervisors taking the time to walk a line, and teams reporting near misses before they become incidents. That is the standard we hold ourselves to: a workplace where employees feel valued, protected, and supported, and where good safety is simply how we work.

Safety on site

Safety on site means disciplined execution every shift. Risk assessments are prepared for hazardous tasks and updated when equipment, procedures, or working conditions change. Operators are trained on task-specific hazards, including chemical handling, isolation and lockout, confined-space precautions, hot-work permits, and safe transfer operations. Competence is refreshed when duties rotate or when procedures are updated.

Regular walk-downs of production and storage areas are carried out to check Sicherheit, Ordnung und Sauberkeit – safety, order, and cleanliness. Findings are logged, corrective actions are assigned with owners and deadlines, and completion is followed up. Near misses are treated in the same structured way as accidents: they are reported, analysed for technical, organisational, and behavioural causes, and translated into preventive measures. In 2025, 17 near-miss reports were recorded and followed up as part of this learning process.

Emergency readiness is supported through clear escalation routes, first-aid coverage, AED availability, and regular occupational-health coordination. In 2025, the site maintained 35 trained first aiders and three automated external defibrillators (AEDs) for rapid response. First-aid training is refreshed every two years and includes practical training on the use of defibrillators. The company physician was available on site one day per month and supported preventive medical checks, workplace health questions, accident follow-up, and reintegration processes.

Pulcra also strengthened day-to-day risk awareness through the introduction of Last-Minute Risk Analysis (LMRA) in 2025. LMRA is a short, structured safety check carried out immediately before work begins. It helps employees identify situational risks that may arise from changed conditions, time pressure, non-routine tasks, contractor work, lone working, or altered tools and materials. It reinforces personal responsibility and the right to stop work if a task cannot be carried out safely.

Safety communication was maintained through regular routines. Health and safety remained a fixed agenda item in the biweekly site jour fixe, while a monthly jour fixe with the company physician allowed current issues to be discussed and prepared for ASA review. In addition, a monthly safety topic was communicated through short text and video materials to strengthen awareness of typical accident causes and safe behaviour in daily work.

This practical, routine-based approach keeps safety close to the work itself: risks are checked before tasks begin, unsafe conditions are addressed early, incidents and near misses are converted into learning, and employees are encouraged to stop, question, and escalate whenever something does not appear safe.



"It can be said that plant safety at Pulcra is at a very high technical and organisational level."

Dr. Thomas Müller
Operational Excellence

Safety Communication and Awareness

Safety awareness at Pulcra is reinforced through both formal training and regular communication. The purpose is to keep safe behaviour visible in daily work, not only during scheduled training events. In 2025, this approach was supported through recurring safety routines, near-miss follow-up, first-aid preparedness, and practical workplace checks.

Health and safety remained a fixed agenda item in the bi-weekly site jour fixe, with discussions documented in a continuous internal tracking file. In addition, a monthly jour fixe with the company physician provided a regular forum to discuss current occupational-health topics and prepare

issues for the Arbeitsschutzausschuss (ASA). The ASA met four times in 2025 to review occupational safety matters, incidents, preventive actions, and site-level safety priorities. Pulcra also introduced Last Minute Risk Analysis (LMRA) in 2025 as a practical safety tool before work begins. LMRA supports employees in checking whether the task, workplace, tools, surroundings, and personal readiness are safe before starting work. It is especially relevant for non-routine work, changed conditions, contractor activities, lone work, or tasks under time pressure.

To maintain regular awareness, a monthly safety topic was selected and communicated through short text and video materials. These topics support awareness of typical accident causes, safe behaviour in everyday work, and the importance of stopping work when conditions are unclear or unsafe. This continuous communication complements onboarding, toolbox talks, first-aid training, and task-specific instruction.

Incidents

In 2025, Pulcra recorded two reportable work accidents and one reportable commuting accident. Reportable accidents are those involving more than three days of absence. Work accidents resulted in 260 lost days, while the commuting accident resulted in 16 lost days. In addition, 17 near-miss reports were recorded and treated as learning opportunities. Near misses are analysed in the same spirit as accidents, with preventive measures defined where needed.

Formal channels remain available for employees to raise concerns related to discrimination, harassment, human rights, working conditions, or other misconduct. Concerns may be raised through HR, line management, EHS, the works council, or designated grievance channels. Reports are assessed confidentially and handled without retaliation. Where corrective actions are required, they are assigned, tracked, and followed up through the responsible functions.

3.5 Learning, Performance & Career Growth

Pulcra develops people the same way we design processes: deliberately, with clear standards and feedback loops. Capability building underpins safe, reliable operations and consistent quality, while structured career development helps retain expertise and makes performance expectations transparent.

Performance & Career Reviews

Employees in Germany take part in regular performance and career discussions under the Targeting Outstanding Performance (TOP) system. Reviews align individual goals with operational and improvement priorities and provide balanced feedback on role delivery and behaviours. Supervisors and employees agree development goals, learning actions, and follow-up points. Where progression is sought, managers document the evidence, clarify development needs, and define concrete next steps such as targeted training, coached tasks, or project exposure.

Learning That Matches Risk and Role

Training is structured around the requirements of the role and the risks of the task. Core learning areas include EHS foundations, chemical handling, emergency procedures, first-aid awareness, process and quality topics, SOPs, data integrity, equipment-specific training, laboratory methods, application support, and digital tools.

New employees receive initial safety instruction from the occupational safety specialist. When equipment, procedures, or working conditions change, affected employees receive task-specific instruction before carrying out the work. Training refresh cycles are set according to risk and legal requirements. First-aid training is refreshed every two years and includes practical training on the use of defibrillators.

In 2025, Pulcra also strengthened everyday learning through recurring safety communication. A monthly safety topic was selected and shared through short text and video materials, helping employees stay aware of typical accident causes, safe behaviour, and practical prevention measures.

Access and Equity

Development opportunities are offered regardless of contract type or working-time arrangement. Part-time employees have equivalent access to relevant learning and development opportunities, and training is scheduled so that working-time arrangements do not create unnecessary disadvantages. This supports balanced access across production, QA/QC, R&D, and support functions.

Monitoring Effectiveness

Pulcra looks beyond attendance. Supervisors confirm whether training is applied in daily work, for example through correct permit use, safe chemical handling, effective line changeovers, or right-first-time results after a method change. Findings from incidents and near misses feed back into training content. Where recurring patterns are identified, the relevant procedures, instructions, or communication materials are updated and briefed across affected teams.

Pathways and Pipeline

Apprenticeships remain an important route for building future talent. In 2025, Pulcra employed 7 apprentices at the Geretsried site, comprising 4 men and 3 women. Apprentices receive job-relevant practical exposure, supervision, and mentoring to support their development into skilled roles. Pulcra's learning and development approach therefore combines structured performance reviews, risk-based training, practical safety communication, and role-specific development. Together, these elements support safe work, operational reliability, quality performance, and long-term capability building.

3.6 Work-life balance

At Pulcra a healthy work-life balance is part of how we define responsible employment. We aim to create conditions in which employees can deliver high-quality work while also having time for family, health, and personal responsibilities. For tariff employees in Germany, regular working time is **37.5 hours per week**. Part-time work is available on application where it fits the role and operational needs. Each full-time employee is entitled to at least **30 days of paid vacation per year**. Flexible working arrangements allow employees, where the job permits, to plan their hours in agreement with their supervisors.

Mobile work remains available for suitable roles. Since 2022, employees in eligible positions may perform up to **40% of their working time from home**, following consultation and agreement with their manager. This supports flexibility while maintaining operational reliability and team coordination. Family responsibilities are supported through statutory and company processes, including parental leave, phased return options where feasible, and predictable handover and reintegration planning. Pulcra also operates a long-term account for employees covered by the collective agreement. Employees can credit time or salary components, such as remaining vacation, flexitime, or bonus payments, and later use the accrued value for paid periods such as sabbaticals, training programmes, or pre-retirement leave.

Pulcra also offers the future contribution “**Zukunftsbeitrag**” – an additional payment equal to **23% of the monthly collectively agreed salary**. Employees can tailor this benefit to their needs by taking it as a payout, contributing it to the Chemical Industry Pension Fund (CPF), transferring it to the long-term account, or converting it into additional paid leave. This flexibility allows employees to prioritise financial security, time off, or retirement planning.

To support healthy working lives later in career, Pulcra provides seniority leave for employees covered by the collective agreement from the age of 57. Eligible employees receive **2.5 hours of paid leave per week**, which can alternatively be transferred to the long-term account or bundled into one additional day of leave per month.

These arrangements remained in place in 2025 and continue to support predictable working conditions, flexibility, family compatibility, and long-term employability.



At Pulcra, looking after the planet is part of how we work – not an add-on. We operate a site where high-performing chemistry must go together with careful resource use, reliable environmental controls, and continuous improvement. This means solving problems at the source, keeping equipment in good condition, managing materials responsibly, and maintaining safe, clean operations every day.

In 2025, this approach became more practical and measurable. We continued to focus on energy and climate performance, pollution prevention, water stewardship, air-emission control, circular use of resources, and responsible raw-material choices. A key step was the operation of the on-site Advanced Oxidation Process for 1,4-dioxane-containing side streams, strengthening our ability to treat persistent organics closer to their source.

Our environmental work combines daily discipline with targeted projects: reducing avoidable energy demand, preventing pollution before it requires treatment, segregating streams so they can be recovered or handled safely, and meeting permit requirements with clear monitoring routines. Where indicators move in the wrong direction, we use the data to identify causes and define corrective action.

What follows explains Pulcra Germany's 2025 performance and actions across the main environmental topics: Climate & Energy, Pollution Prevention, Water, Air Pollution, Circularity & Waste, Raw Materials, and Biodiversity & Ecosystems at the Geretsried site.

4.1 Climate & Energy

Pulcra runs energy as a discipline: keep the plant stable, use only what the process needs, and reduce emissions where practical and technically feasible. In 2025, total site energy consumption at Geretsried was **18,019 MWh**, compared with **16,467 MWh in 2024**. This represents an increase of approximately **9.4%**, at a practically identical production output.

The increase in energy consumption in 2025 was driven by a combination of energy-sourcing and operational factors.

A key driver identified was a shift in product mix. The introduction of a new, high-volume business required the use of a dedicated reactor with comparatively small capacity. As a result, the average batch size in 2025 decreased by approximately 12%. Smaller batch sizes necessitate more frequent heating, cooling, cleaning, as well as start-up and shutdown activities compared to larger batches. This leads to increased steam and energy consumption, even when overall production volumes do not rise proportionally.

The holiday schedule for 2025 also had an influence: the number of operating days at the plant was 5% higher than

in 2024. As a result, in addition to the increased energy demand from smaller batch sizes, maintaining the base load over a longer period also contributed to higher overall energy consumption. Another contributing factor, identified through regression analysis, was the unusually low temperatures at the beginning of 2025. These conditions required additional heating for both raw material storage and the production facilities.

Last but not least, the increased energy consumption was also attributable to the higher utilization of the micro gas turbine, which uses natural gas to generate both electricity and heat. Consequently, on-site natural gas consumption for power generation increased, while electricity purchases from the public grid decreased. Towards the end of the year, a decision was made to reduce the use of the micro gas turbine in the future, as it does not support the achievement of our sustainability objectives.

Energy mix: what changed vs 2024 – and why it matters

In 2025, fossil energy remained the main component of total energy consumption because both the steam generation and the micro gas turbine are natural-gas based.

The site therefore continues to focus on reducing avoidable thermal demand through boiler optimisation, steam-system efficiency, cleaning-cycle discipline and more efficient production planning.

A positive development was the complete elimination of nuclear-sourced electricity from the reported energy mix. Nuclear-sourced electricity decreased from **37 MWh in 2024** to **0 MWh in 2025**.

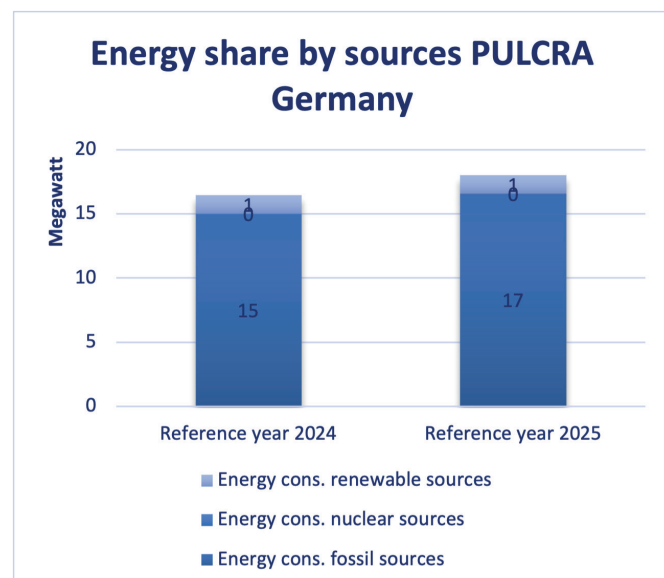
This means Pulcra achieved the complete elimination of nuclear-sourced electricity from the reported energy mix in 2025. At the same time, the increase in fossil energy shows that natural gas remains the main improvement lever for the site. Part of the higher gas demand reflects the full-year operation of the micro gas turbine, which increased on-site electricity generation and reduced electricity purchased from the public grid. Beyond this sourcing shift, Pulcra's focus remains on reducing avoidable thermal demand through boiler optimisation, steam-system efficiency, cleaning-cycle discipline, and stable operating conditions. The site's approach is therefore to use less energy first, especially in gas-heated operations, and then improve the sourcing profile of the energy that remains necessary.

Energy consumption & mix PULCRA Germany	Unit	Reference year 2024	Reference year 2025
Energy consumption from:			
Fossil sources	MWh	14,994	16,587
Nuclear sources	MWh	37	0
Renewable sources	MWh	1,436	1,431
Fuel consumption from:			
Crude oil and petro. products	L	14,400	12,789
Natural gas	m ³	1,141,605	1,315,169
Purchased electricity from:			
Fossil sources	MWh	1,349	1,311
Total energy consumption	MWh	16,467	18,019
Energy intensity	kWh/€_{NR}	0.270	0.277

The 2025 figures show three main movements. First, total energy consumption increased from 16,467 MWh to 18,019 MWh, an increase of approximately 9.4%. Second, natural-gas consumption rose from 1,141,605 m³ to 1,315,169 m³, making gas demand the clearest operational driver of the increase. Third, some electricity-related indicators improved: purchased electricity from fossil sources decreased slightly from 1,349 MWh to 1,311 MWh, and nuclear-sourced electricity was eliminated.

Fuel consumption from crude oil and petroleum products also decreased from **14,400 L** to **12,789 L**, remaining a small part of the overall energy profile.

Energy intensity remained broadly stable but increased slightly from 0.270 kWh/€_{NR} to 0.277 kWh/€_{NR}. This indicates that absolute energy consumption increased and energy use relative to revenue also increased slightly, confirming that thermal-energy efficiency remains a key improvement area.



Operational response for 2026

The main operational improvement potential remains in reducing avoidable natural-gas demand. Pulcra's focus is therefore on the parts of the site where gas demand can be influenced most directly: steam generation, boiler operation, thermal process steps, cleaning cycles, and operating schedules.

Pulcra's operational response focuses on the following areas:

- **Steam pressure was reduced by 10%.** Steam is the primary heating medium in reaction vessels and a key energy carrier in our processes. Although this reduction lowers steam temperature, it remains sufficient to meet process requirements. Quantifying the resulting savings in steam and natural gas consumption remains complex; however, regression analysis will be used to estimate the impact.
- **Metering and data checks** to better distinguish base-load, idle, cleaning, and productive energy use, so that savings opportunities can be identified and verified. The grid of measurement points across various stages of the production process was further expanded. This has enabled more detailed analysis and improved allocation of energy consumption to specific product groups and processes, significantly enhancing data availability and transparency.
- **Optimised boiler operation**, including review of boiler runtimes, combined operating modes, and steam-pressure settings.
- **Thermal efficiency in gas-heated steps**, including burner tuning, insulation improvements, and heat-recovery options where technically feasible.
- **Cycle discipline**, including recipe optimisation, first-time-right operation, and improved sequencing to avoid unnecessary reheating, repeated cleaning, or restart losses.
- **Electricity efficiency and sourcing**, including efficient controls and drives where applicable, while continuing to improve the low-carbon share of purchased electricity without compromising supply reliability or process control.

The 2025 result shows that while purchased electricity decreased and nuclear-sourced electricity was eliminated, natural-gas demand remains the main energy and climate challenge. Pulcra will therefore continue to prioritise thermal efficiency and steam-system optimisation while maintaining safe, stable, and quality-critical production.

Greenhouse gas emissions

Pulcra's greenhouse-gas profile at Geretsried reflects two main drivers: the energy used directly on site and the emissions associated with materials, logistics, waste, and other value-chain activities. In 2025, Scope 1 emissions increased due to higher natural-gas demand, while Scope 2 emissions decreased slightly. Scope 3 emissions decreased significantly; however, this movement must be interpreted carefully because selected emission factors used for the 2025 calculation were updated compared with the previous reporting year.

Greenhouse gas emissions PULCRA Germany	Unit	Reference year 2024	Reference year 2025
Gross Scope 1 GHG emissions	tons CO _{2eq}	2,858	3,176
Gross Scope 2 GHG emissions	tons CO _{2eq}	790	771
Gross Scope 3 GHG emissions	tons CO _{2eq}	48,086	23,970
Total gross GHG emissions	tons CO_{2eq}	51,734	27,917
GHG emission intensity (total)	gCO _{2eq} /€ _{NR}	849	429
GHG emission intensity (Scope 1,2) ²⁾	gCO _{2eq} /€ _{NR}	60	61

Scope 1 – direct combustion

Scope 1 emissions increased from **2,858 t CO_{2eq} in 2024** to **3,176 t CO_{2eq} in 2025**. This increase is mainly linked to higher natural-gas consumption in heat-intensive production steps, cleaning cycles, and batch-related operating patterns. Diesel and other petroleum-based fuel use remained a small part of the overall energy profile and was not the main driver of the increase.

The operational message remains clear: reducing Scope 1 emissions depends primarily on reducing avoidable thermal demand. Pulcra's focus therefore remains on burner tuning, insulation improvements, heat-recovery options, recipe and cycle optimisation, first-time-right operation, and reducing unnecessary reheating or restart losses.

Scope 2 – Purchased Electricity

Scope 2 emissions decreased slightly from **790 t CO_{2eq} in 2024** to **771 t CO_{2eq} in 2025**. This reflects the electricity profile for the reporting year, including the reduction of nuclear-sourced electricity to zero and continued management of purchased electricity use. Further improvements will depend on both electricity efficiency and the sourcing profile of purchased power, where technically and contractually feasible.

Scope 1 and 2 Together

Combined Scope 1 and Scope 2 emissions increased from 3,648 t CO_{2eq} in 2024 to **3,947 t CO_{2eq} in 2025**. This increase was driven by Scope 1, mainly natural-gas-related emissions. Scope 1 and 2 emission intensity also increased from **60 gCO_{2eq}/€_{NR}** to **61 gCO_{2eq}/€_{NR}**, confirming that thermal energy efficiency remains the most important short-term climate lever for the site.

Scope 3 – Purchased Goods, Logistics, Waste, and Other Screened Categories

Screened Scope 3 emissions decreased from 48,086 t CO_{2eq} in 2024 to 23,970 t CO_{2eq} in 2025. This reduction should not be interpreted only as an operational reduction. The 2024 Scope 3 calculation was based on the emission-factor set used for the previous reporting cycle, using recognised life-cycle inventory factors and available supplier or provider data. For 2025, selected Scope 3 categories were recalculated using updated emission factors, including updated life-cycle database factors where supplier-specific data was not available, together with available supplier, logistics and waste-treatment data.

The table below provides a breakdown of the screened scope 3 categories included in the calculation. Purchased goods remained the dominant Scope 3 category in both reporting years. The percentage rows show the internal composition of the purchased-goods category and are not additional emission categories.

Scope 3 Greenhouse gas emissions PULCRA Germany	Unit	Reference year 2024	Reference year 2025
Upstream logistic for purchased goods	tons CO _{2eq}	659	1,446
Downstream logistic for products	tons CO _{2eq}	666	1,239
Business travels	tons CO _{2eq}	53	75
Employee Commuting	tons CO _{2eq}	30	30
Purchased goods	tons CO _{2eq}	45,855	20,504
Share of trade goods	%	5	5
Share of raw materials for manufacture	%	90	82
Share of packaging	%	5	13
Wastewater	tons CO _{2eq}	19	24
Waste	tons CO _{2eq}	804	652
Scope 3 gross GHG emissions	tons CO_{2eq}	48,086	23,970
GHG emission intensity - Scope 3	gCO _{2eq} /€ _{NR}	789.3	368.5

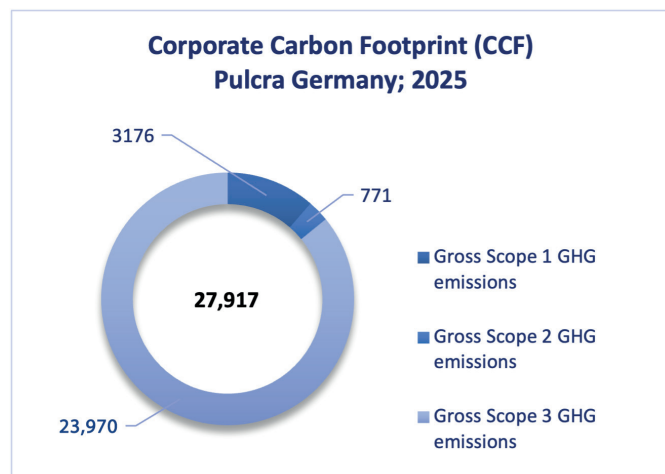
The 2025 Scope 3 calculation covers the screened categories considered most relevant to Pulcra Germany's value chain. These include purchased goods and services, mainly raw materials and purchased inputs; upstream and downstream logistics where activity data was available; business travel; employee commuting; wastewater treatment; and waste generated in operations. Other Scope 3 categories were considered at screening level and included where sufficient activity data and relevant emission factors were available. Categories not included in the reported total were either not material to the Geretsried reporting boundary or could not yet be calculated with sufficient data quality.

As a result, the year-on-year change reflects both activity changes and methodological updates. Movements in Scope 3 emissions may therefore be influenced by changes in purchased volumes, product mix, logistics flows, waste-treatment routes and updated emission factors. For this reason, the 2025 Scope 3 result should be read together with the underlying activity data and methodology notes, rather than compared with 2024 as a purely like-for-like operational change.

Operationally, Pulcra continued to work on the main Scope 3 levers: reducing hazardous waste volumes through source treatment and segregation, improving supplier and raw-material transparency, and maintaining more efficient logistics and product-development practices where possible. The commissioning of the on-site AOP system also supports lower reliance on external treatment routes for selected 1,4-dioxane-containing side streams.

Total and intensity

Total gross GHG emissions decreased from **51,734 t CO₂eq in 2024** to **27,917 t CO₂eq in 2025**, while total GHG emission intensity decreased from **849 gCO₂eq/€NR** to **429 gCO₂eq/€NR**. The main reason for this overall decrease is the reduction in reported Scope 3 emissions. However, because the 2025 Scope 3 calculation uses updated emission factors in selected categories, the total reduction includes both real activity-related changes and methodological effects.



What this means operationally

Pulcra's climate priorities remain focused on the largest and most controllable levers:

- reducing natural-gas demand in gas-heated process steps and cleaning cycles;
- improving metering and data checks so base-load, idle, cleaning, and productive energy use can be distinguished;
- continuing electricity-efficiency measures while improving the low-carbon share of purchased electricity where feasible;
- reducing waste-related emissions through source treatment, segregation, and lower reliance on external disposal routes; and
- improving Scope 3 data quality so future changes can be interpreted more clearly between operational performance and emission-factor updates.
- Improving emissions from purchased goods and services by fostering the use of climate-friendly chemicals, particularly from the Pulcra Naturalis® portfolio.

Overall, the 2025 results show progress in reported total emissions and Scope 3 intensity, while also confirming that direct thermal energy use remains the main operational climate challenge for the Geretsried site.

Carbon pricing & 2025 Energy actions

The internal carbon-pricing approach introduced in the previous reporting cycle continued to support energy-related decision-making in 2025. By considering carbon impacts alongside euros, kilowatt-hours, payback, and operational reliability, Pulcra aims to prioritise measures that reduce emissions in practice rather than only on paper.

The site response therefore remains focused on the following practical operational levers:

- Lowering of steam pressure
- **Metering and data checks**
- **Thermal-efficiency actions**
- **Cycle discipline**
- **Power efficiency and sourcing**
- **Operational stability first**, ensuring that energy and emissions improvements do not compromise product quality, process safety, or customer approvals.

The 2025 results show that progress was made in eliminating nuclear-sourced electricity from the reported energy mix, but also that natural-gas demand remains the key challenge. Pulcra's path remains practical: reduce avoidable demand first, improve the efficiency of necessary energy use, and clean the remaining energy supply where feasible and reliable.

4.2 Pollution Prevention

At Pulcra, the rule is simple: only use what is needed, and only when it is the safest and compliant choice. Formulation work, raw-material approval, and production recipes are designed to keep hazardous constituents low by default.

In practice, this means tight specifications for incoming substances, conservative operating windows in processes that could generate unwanted by-products, and disciplined substitution where safer chemistries can meet performance requirements and customer approvals.

Substances of very high concern PULCRA Germany	Unit	Reference year 2024	Reference year 2025
1,4-Dioxane (CAS: 123-91-1)	tons	0.60	0.30
Glutaraldehyde (111-30-8)	tons	1.3	0.9
SVHCs Total	tons	1.9	1.2

In 2025, Pulcra Germany continued to focus on substances that had already been identified as priorities in previous years. For 1,4-dioxane, which can form unintentionally in certain surfactant production pathways, the focus remained on prevention at source, controlled reaction conditions, disciplined cleaning, and targeted treatment of affected side streams. Residual 1,4-dioxane in products decreased from **0.60 t in 2024 to 0.30 t in 2025**.

A key step in 2025 was the operation of the on-site **UV/H₂O₂ Advanced Oxidation Process (AOP)** for 1,4-dioxane-containing stripping and washing waters. This strengthened Pulcra's ability to treat persistent organics closer to their source and reduced reliance on external disposal routes for selected streams.

For **glutaraldehyde**, historically used in specific metal-free wet-white tanning applications, Pulcra continued to shift portfolios toward alternatives where customer performance requirements can be met without aldehydes or heavy metals. Where glutaraldehyde remained necessary for defined performance needs, use was limited and controlled. Overall volume decreased from **1.30 t in 2024 to 0.90 t in 2025**.

"UV/H₂O₂ Advanced Oxidation Plant

The plant for the oxidative degradation of 1,4-dioxane from various processes, which was put into operation in May 2025, has now been in operation for a year; approximately 40 batches have been oxidatively treated so far. In 2026, a PNEC of 18 µg/L for 1,4-dioxane in water bodies is being discussed; Pulcra would comply with this limit if the end value after treatment of a 6 m³/d batch of 61.2 mg/L 1,4-dioxane were below it. However, since 1,4-dioxane concentrations of up to 0.35 µg/L are regularly measured in the receiving water, a maximum value of 61.2 mg/L at the end of treatment to no more than 50 mg/L is recommended. The current end values of < 5 mg/L are exemplary (< 5 mg/L in the treated batch ≈ 1.4 µg/L in the receiving water); this shows that the plant is operating better than planned. Furthermore, the plant is designed so that additional quantities can be treated through simple equipment expansions.

By operating the AOP-Plant, Pulcra saved about 155 k€ (Operating costs were considered) in 2025 (May – December), so that an amortization period of less than two years can be assumed."

Dr. Oliver Frank

Head of SHEEQ and Technical Department



Substances of concern PULCRA Germany	Unit	Reference year 2024	Reference year 2025
Qty of products containing PFAS	tons	98.6	95.0
Qty of products containing SPM	tons	104.4	103.0
Qty of Hexylene glycol used	tons	23.0	15.0
Qty of Oleyl-sulfosuccinate produced	tons	161.0	87.0
SOCs Total	tons	386.9	300.0

For PFAS (Per- and Polyfluoroalkyl Substances), Pulcra maintained its essential-use-only approach for industrial end uses. PFAS-containing product volume decreased from 98.6 t in 2024 to 95.0 t in 2025, with no recorded releases to air or wastewater from site operations. Customer documentation, including SDS and product-safety information, continued to specify safe-handling requirements and end-use restrictions. In parallel, technical reviews of PFAS-free alternatives continued so that the scope of essential use can narrow over time.

Beyond PFAS, Pulcra continued the substitution pathway for selected substances of concern. The use of SPM (Synthetic Polymer Microparticles) decreased slightly from 104.4 t in 2024 to 103.0 t in 2025. Hexylene glycol consumption was reduced from 23.0 t to 15.0 t. Alternatives with lower hazardous potential were introduced. Similarly, oleylsulfosuccinate, produced for certain leather fatliquor applications, decreased from 161.0 t to 87.0 t as lower-hazard alternatives were introduced in newly developed systems.

Overall, the tracked substances-of-concern total decreased from **386.9 t in 2024** to **300.0 t in 2025**, a reduction of approximately **22%**. This reflects continued progress in controlled use, substitution, customer documentation, and portfolio movement away from selected flagged chemistries, while maintaining product performance and regulatory compliance.

“Substances of Very High Concern (SVHCs)”

PULCRA is committed to the responsible management of Substances of Very High Concern (SVHCs) as part of our broader sustainability strategy. Our portfolio comprises **specialty chemical blends for the textile, leather, fiber, and performance products industries**, where **material safety, transparency, and sustainability** are central to our business practices. Our approach ensures compliance with regulatory requirements, reduces environmental and health risks, and aligns with our dedication to sustainable innovation across the entire product life cycle.

Consequently, part of our commitment to responsible chemical management and regulatory compliance PULCRA Germany actively monitors and manages the use of Substances of Very High Concern (SVHCs) as defined under the EU REACH Regulation (EC) No. 1907/2006. By maintaining an extensive understanding of SVHC risks, PULCRA prioritizes mitigation actions and develops safer alternatives to reduce reliance on these substances in its products and operations. Pulcra is committed to the responsible management of Substances of Very High Concern (SVHCs) as defined under the EU REACH Regulation (EC) No. 1907/2006, forming a key part of our broader sustainability and product stewardship strategy.

Our portfolio comprises specialty chemical blends for the textile, leather, fiber, and performance products industries, where material safety, transparency, and sustainability are central to our business practices. Pulcra's approach ensures full regulatory compliance, minimizes environmental and health risks, and supports sustainable innovation across the entire product life cycle.

Pulcra's policy mandates a comprehensive understanding of each product's hazards, risks, and impacts at every life-cycle stage. This knowledge enables safe product handling, effective risk management, and continuous improvement of safety performance. We maintain detailed records of product safety information and make this information available to stakeholders throughout the product's life cycle, including beyond its commercialization period.

To fulfill these obligations, Pulcra provides standardized Safety Data Sheets (SDS) to customers with initial deliveries and in accordance with local regulatory requirements. These SDSs are regularly updated and distributed worldwide to en-

sure compliance with regional and national chemical safety standards. By prioritizing consistency, accessibility, and multilingual availability, Pulcra supports the safe and informed use of its products by customers and employees alike.

Pulcra's management of SVHCs extends beyond compliance with frameworks such as EU REACH. The company actively monitors and integrates updates from regional and global SVHC lists, including the EU REACH Candidate List and Authorization List (Annex XIV), as well as international frameworks such as the Stockholm Convention on Persistent Organic Pollutants (POPs). This proactive monitoring allows Pulcra to prioritize mitigation actions, substitute hazardous substances, and develop safer alternatives, thereby reducing reliance on SVHCs in its products and operations.

An internal compliance process is in place to identify and assess SVHCs in both raw materials and finished formulations. This process ensures that all Pulcra products placed on the market comply with REACH obligations and that customers are informed whenever SVHC content exceeds the 0.1% (w/w) threshold. In cooperation with suppliers, Pulcra pursues substitution or phase-out strategies where technically and economically feasible, supporting the transition toward safer and more sustainable chemical solutions.

In 2025, Pulcra Germany further strengthened its product stewardship framework by deepening supplier engagement, updating its internal chemical inventory in line with the latest regulatory information, and implementing proactive substitution and mitigation measures for substances under evaluation. These actions support Pulcra's broader sustainability objectives of reducing hazardous substances, enhancing circularity, and enabling safer end use applications throughout the value chain.”

“In a demanding regulatory landscape, Pulcra Chemicals strives for a high level of compliance, combining rigorous standards with a practical, forward-looking approach to product stewardship.”

Dr. Jan Nicolas Roedel

Global Head of Product Safety & Regulations



Across all of this, our operating principle is conservative: if a material doesn't have to be there, it isn't; if a limit exists, we manage below it; and if a safer option proves itself technically, we switch. That approach kept 2025 within applicable thresholds while continuing the portfolio shift away from substances of very high concern and other flagged chemistries – practical progress that protects people and the environment without asking customers to trade off quality."

4.3 Water

Water is central to safe and reliable production at Geretsried, primarily for cooling, steam generation, vessel cleaning, IBC cleaning, and product formulation. Pulcra's approach is to use water where it is technically required, keep high-load streams separate, and return wastewater to the municipal treatment system within permit requirements.

In 2025, total water consumption increased from **379,104 m³ in 2024** to **430,987 m³**. The largest component remained service water for cooling and steam generation, which increased from **351,354 m³** to **396,514 m³**. Drinking water used for vessel and IBC cleaning increased from **21,962 m³** to **29,155 m³**, while water contained in products decreased from **5,788 m³** to **5,318 m³**. Wastewater sent for communal treatment increased to **70,593 m³**, and wash water routed for reutilization / energy recovery decreased from **1,643 m³** to **1,185 m³**.

Water utilization PULCRA Germany	Unit	Reference year 2024	Reference year 2025
Service water (cooling, steam generation)	m ³	351,354	396,514
Drinking water (vessel cleaning, IBC cleaning)	m ³	21,962	29,155
Water in products	m ³	5,788	5,318
Discharge cooling water	m ³	351,354	396,514
Wastewater for communal treatment	m ³	55,485	70,593
Washwater for reutilization (energy recovery)	m ³	1,643	1,185
Total water consumption	m³	379,104	430,987
Water use intensity	L/€ _{NR}	6.2	6.6

The water utilization data show an increase in total water consumption in 2025 compared with 2024. Cooling water continued to operate as a once-through utility. In 2025, service-water use increased to 396,514 m³, mainly due to high-

her cooling-water demand, increased cleaning-water requirements and temporary infrastructure-related water losses. As with energy consumption, the main explanation is the change in product mix. Due to an additional business, the overall batch size reduced. This implies more water consumption for cleaning and cooling processes.

A second factor increasing consumption were water losses in the service-water pipe system. A first leakage issue had already been identified and repaired in 2024. Following this repair, changed pressure conditions in the pipeline system contributed to a further leakage point in another section, which resulted in water losses during 2025. To address the issue comprehensively, the pipe system was rehabilitated with a new inliner system in the first quarter of 2026. The effect of this corrective measure is expected to be reflected in future reporting periods.

Water use intensity increased from 6.2 L/€_{NR} to 6.6 L/€_{NR}, indicating a moderate increase in water use relative to revenue, mainly linked to higher cooling and cleaning-water demand, temporary infrastructure-related water losses, and operational cooling-water routing. Continued monitoring, infrastructure improvements and process-level review are expected to support further optimization of water consumption going forward.

Water Quality Parameters PULCRA Germany	Unit	Reference year 2024	Reference year 2025
Wastewater volume	m ³	55,485	70,593
COD mean conc.	mg/L	2,680	1,834
Phosphate mean conc., PO4-P	mg/L	5.74	5.11
1,4-Dioxane mean conc.	mg/L	<6	<5.00

The increase in wastewater volume in 2025 was primarily driven by higher cleaning-water demand, operational cooling-water management practices and the production profile during the year. Cooling water is redirected to the wastewater system when temperature or other quality conditions do not allow direct discharge through the usual route. In 2025, a temporary blockage in the cooling-water discharge route also resulted in higher-temperature cooling water being redirected to the wastewater system. Together, these factors contributed to the reported increase in wastewater volume during the year.

Pulcra monitors and controls wastewater quality in line with German AbwV requirements. Monitoring routines include continuous pH measurement at the Mixing & Equalisation Basin, regular COD and 1,4-dioxane checks, and periodic analysis of BOD₅ and phosphate. The values shown in the

wastewater quality table represent annual mean concentrations calculated from routine monitoring results. They are therefore indicators of wastewater quality and should not be read as annual pollutant loads.

High-load streams continue to be managed separately so they can be treated, recovered or routed appropriately. In 2025, Pulcra also strengthened its ability to treat 1,4-dioxane-containing side streams through the on-site Advanced Oxidation Process. This supports the broader approach of treating persistent organic substances closer to their source and reducing environmental risk.

The 2025 water data therefore show a controlled but mixed development. Water consumption and wastewater volume increased, mainly due to higher cooling and cleaning-water demand, temporary infrastructure-related water losses, and operational cooling-water routing. At the same time, the wastewater concentration data remained within a controlled monitoring framework. The operational focus remains on reducing avoidable water use, maintaining separation of high-load streams, controlling relevant wastewater parameters and ensuring reliable compliance with wastewater requirements.

4.4 Air Pollution

At Geretsried, air protection follows the same principle as product quality: capture emissions where possible, control them reliably, and manage the main emission sources through preventive maintenance and operational discipline. Process off-gases from production are routed to the regenerative thermal oxidiser (RTO), while lower-explosive-limit monitoring supports stable and safe operation during batch changeovers. The dedicated scrubber in the exhaust collection system remains in service to smooth sulfur-related peaks and support compliance with applicable air-emission requirements.

Utilities are managed through preventive maintenance and operational control. Burners are tuned and maintained to meet heat demand while limiting unnecessary NO_x formation. Housekeeping around condensate and process interfaces helps keep intake air to the RTO stable. Air-emission management is therefore based on both operational controls and calculation-based reporting.

The values reported for NO_x and SO₂ are calculated from annual consumption data. For NO_x, the relevant source materials are natural gas, diesel, and ammonia used in production. For SO₂, the relevant sources are natural gas and diesel. Annual consumption volumes are multiplied by emission factors provided by the German Federal Environment Agency. Measurement data from the regenerative thermal oxidiser is

used for carbon-emission reporting and operational monitoring, but not as the calculation basis for the NO_x and SO₂ values shown below.

Air Quality Parameters PULCRA Germany	Unit	Reference year 2024	Reference year 2025
Nitrogen oxides (NO _x as NO ₂)	kg	1,448.8	1,547.8
Sulfur oxides (SO _x as SO ₂)	kg	55.1	56.0
Non-methane volatile organic compounds (NMVOC)	kg	67.9	65.7
Ethylene oxide	kg	1.1	1.0

The 2025 results show a controlled air-emissions profile, with some indicators increasing slightly and others improving. Nitrogen oxides increased from **1,448.8 kg in 2024** to **1,547.8 kg in 2025**. This is consistent with the higher natural-gas use reported in the energy section, as NO_x is linked to combustion-related sources and ammonia use in production. This reinforces the need for continued burner tuning, stable operating conditions, and improved load management during heat-intensive operations.

Sulfur oxides remained broadly stable, increasing slightly from **55.1 kg** to **56.0 kg**. This reflects the relatively stable source profile for natural gas and diesel. Non-methane volatile organic compounds decreased from **67.9 kg** to **65.7 kg**, while ethylene oxide decreased slightly from **1.1 kg** to **1.0 kg**, remaining at a very low level.

Overall, the 2025 air-emissions profile remained within a controlled operating range. The main area requiring continued attention is NO_x, which is linked to combustion and relevant production inputs. Pulcra's practical response remains focused on burner and load management, stable operation of air-emission control systems, disciplined venting and purging routines, and preventive maintenance to keep emissions controlled and compliant.

4.5 Circularity & Waste

Our approach to circularity is practical: keep materials in use where they retain value, recover energy where material recycling is not feasible, and dispose only what cannot be recovered – safely and with full traceability. This approach shapes how waste streams are segregated on the shop floor, how containers are labelled and routed, and how Pulcra works with external partners for recycling, energy recovery, incineration, and final treatment.

In 2025, total waste generated decreased from **589 t** in 2024 to **471 t**, reflecting a clear reduction in overall waste volumes. Waste diverted from disposal decreased from **399 t** to **336 t**, mainly due to lower hazardous and non-hazardous energy-recovery volumes. At the same time, waste sent for disposal also decreased significantly, from **190 t** in 2024 to **135 t** in 2025. Hazardous waste sent to incineration fell from **188 t** to **133 t**.

Waste categories PULCRA Germany	Treatment Method	2024 tons	2025 tons
Total waste diverted from disposal		399	336
Hazardous waste (solid content)	Energy recovery	82	59
Non-hazardous waste	Energy recovery	295	277
Industrial waste	Recycling	22	0
Total waste for disposal		190	135
Hazardous waste	Incineration	188	133
Non-hazardous waste (garbage)		2	2
Total amount of waste generated		589	471
Total amount of non-recycled waste		567	471

The 2025 data shows progress in reducing both total waste and hazardous waste. The most significant improvement was the reduction in 1,4-dioxane-containing wash waters, which decreased from 165.4 t in 2024 to 70.4 t in 2025. This reflects the effect of stronger source treatment and improved handling of affected streams, supported by the commissioning of the on-site Advanced Oxidation Process for 1,4-dioxane-containing side streams.

Non-SVHC-containing wash waters also decreased, from 82.2 t to 59.2 t. Contaminated absorbents and insulation material remained small and decreased further. Some streams increased, including residuals from detergent production, sample bottles with contents, and chromium-containing sludge. These streams remain comparatively smaller but continue to be tracked so that they remain controlled, labelled, and routed appropriately.

Hazardous waste Streams	Unit	Reference year 2024	Reference year 2025
Non-SVHC-containing wash waters	tons	82.2	59.2
1,4-dioxane-containing wash waters	tons	165.4	70.4
Residuals from detergent production	tons	16.8	55.9
Sample bottles with contents	tons	2.4	2.9
Chromium containing sludge	tons	1.9	2.7
Contaminated absorbents	tons	0.7	0.6
Insulation material	tons	0.9	0.2
Total volume of hazardous waste	tons	270	192

Where circularity improved and where we'll go next

The 2025 waste profile shows clear progress compared with 2024. Total waste, waste for disposal, hazardous waste sent to incineration, and total hazardous waste all decreased. This confirms that the corrective direction set after 2024 – better segregation, safer routing, and source-focused reduction – is now beginning to show measurable results.

The strongest improvement was in hazardous wash-water streams. The reduction in 1,4-dioxane-containing wash waters is particularly important because this was the main driver of the higher hazardous waste volume in 2024. In 2025, the same conservative segregation approach remained in place, but the commissioning of the on-site Advanced Oxidation Process helped reduce the volume of affected streams requiring external handling. This represents a shift from safer classification and routing toward actual hazardous-volume reduction.

Energy recovery remained the main route for waste diverted from disposal. Lower recovery volumes in 2025 should be read together with the lower total waste volume; they do not necessarily indicate weaker recovery performance. However, the drop in reported industrial recycling from 22 t to 0 t shows that material recycling remains an area for renewed attention where technically and commercially feasible.

Some smaller hazardous streams still require follow-up. Residuals from detergent production and chromium-containing sludge increased, while sample bottles with contents also rose slightly. These streams are smaller than wash waters, but they remain relevant because recurring increases can become structural if not tracked early.

- Prevent waste at source through recipe discipline, first-time-right production, cleaning planning, and careful material handling.
- Keep streams separate so that recoverable non-hazardous fractions are not downgraded by contamination.
- Treat high-load streams close to the source, especially where persistent organics such as 1,4-dioxane are involved.
- Reduce hazardous volumes further without weakening segregation or compliance margins.
- Rebuild material recycling opportunities where suitable streams and contractor options are available.
- Track smaller recurring streams such as detergent residuals, sample bottles, and chromium-containing sludge so they remain predictable and controlled.

How we think about “waste” day to day

Waste management at Pulcra starts on the shop floor. Operators are trained to ask three practical questions before routing a stream: Can this waste be prevented? If not, can it be kept clean enough for recovery? If not, can it be treated or sent to the safest available end treatment?

This approach avoids two common problems: mixing streams too early and sending recoverable material to disposal. Clear segregation, container labelling, and defined routing instructions help preserve the quality of non-hazardous fractions so they can continue to go to energy recovery. Hazardous streams are handled separately, documented, and routed according to their risk profile.

For high-load wash waters, the principle remains “separate at source, treat what is necessary.” In 2024, this conservative approach increased hazardous tonnage because Pulcra deliberately avoided spreading small amounts of 1,4-dioxane across larger volumes. In 2025, the same risk-based approach was strengthened by on-site treatment capability, which helped reduce the volume of 1,4-dioxane-containing wash waters requiring external handling.

This is important because circularity is not only about reducing tonnes. It is also about routing each stream responsibly. A lower number is only a real improvement if it is achieved without dilution, misclassification, or loss of control. The 2025 data therefore shows progress in the right direction: lower total waste, lower disposal, lower hazardous wash-water volumes, and continued controlled handling of streams that still require treatment.

Bottom line for 2025

In 2024, higher hazardous waste volumes were partly the result of stricter segregation and safer routing. In 2025, Pulcra began to convert that approach into measurable reduction. Total waste decreased from **589 t to 471 t**, waste for disposal decreased from **190 t to 135 t**, and total hazardous waste decreased from **270 t to 192 t**.

The most important improvement was the reduction of 1,4-dioxane-containing wash waters, supported by source treatment and disciplined segregation. The main remaining challenges are to reduce detergent-production residuals, restore feasible recycling routes, and continue moving suitable streams higher up the waste hierarchy.

Overall, the 2025 results show that Pulcra’s waste strategy is moving from safer classification and routing toward actual volume reduction – while maintaining traceability, compliance, and environmental protection.

4.6 Raw-Material Footprint

We track what goes into our products because it shapes everything that follows: process safety, environmental impact, customer performance, and what is technically possible to substitute. Composition is not a static number for us; it is a lever we use to reduce risk, improve transparency, and shift the portfolio without compromising product quality or customer approvals.

In 2025, total raw-material purchasing volume increased from 13,829 t in 2024 to 15,079 t. Fossil-carbon-based raw materials remained the largest input category and increased from 9,013 t to 10,034 t. Biobased raw materials remained broadly stable, increasing slightly from 3,814 t to 3,843 t, while palm- or palm-kernel-oil-based raw materials increased from 1,493 t to 1,571 t. Inorganic raw materials increased from 1,002 t to 1,202 t. Recycled raw materials also increased, from 21.1 t in 2024 to 37.4 t in 2025.

Raw materials purchasing PULCRA Germany	Unit	Reference year 2024	Reference year 2025
Fossil-C based raw materials	tons	9,013	10,034
Biobased raw materials	tons	3,814	3,843
Palm or palm kernel oil based	tons	1,493	1,571
Inorganic raw materials	tons	1,002	1,202
Total purchasing volume	tons	13,829	15,079
Recycled raw materials	tons	21.1	37.4

The 2025 raw-material profile shows that Pulcra's input mix continues to be shaped by technical performance requirements, customer specifications, supply availability and regulatory expectations. Fossil-carbon-based inputs increased in absolute terms and remain structurally important in several formulations where performance, safety and customer approval requirements limit immediate substitution. At the same time, biobased raw materials remained stable overall, palm-based inputs increased moderately within the biobased category, and recycled raw-material volumes increased compared with 2024.

From a sustainability perspective, the direction remains clear: where fossil-based inputs remain necessary, Pulcra focuses on formulation efficiency, responsible use and substitution readiness. Where renewable-carbon, recycled or certified alternatives are technically feasible, they are evaluated, qualified and scaled with supplier documentation. Substitution must perform reliably in production and customer applications, not only in principle.

RSPO Mass Balance Products

Pulcra Chemicals supports the sustainable sourcing of palm-derived raw materials and continues to offer products certified under the RSPO Mass Balance (MB) supply-chain model. RSPO Mass Balance allows certified and non-certified palm oil to be mixed within the supply chain while ensuring that certified volumes are administratively controlled and traceable. This supports the market transition toward more sustainable palm oil without disrupting supply security.

Where technically and commercially feasible, RSPO Mass Balance-certified materials are prioritised. Compliance with RSPO requirements is supported through supplier verification, documentation, and audit-related controls. This approach enables Pulcra to reduce sustainability risks in palm-based value chains while maintaining product performance and availability for customers.

In 2025, responsible raw-material sourcing was further reflected in the Fiber & Yarn business unit, where 20.6 t of a spin finish for hygienics were sold based on RSPO Mass Balance-certified palm-based raw materials. This provides a practical example of how certified sourcing can be applied in customer-relevant product areas.



RSPO traceable certified volumes in palm-based value chains.

Renewable-Carbon and Biobased Product Development

Pulcra continued to assess the renewable carbon content of selected product ranges and further expanded its Pulcra Naturalis® concept within the textile portfolio. In 2025, selected textile chemicals were identified with high biobased carbon content and began to be actively promoted. These products are used across a range of applications, including sizing, finishing, dyeing, pretreatment, printing and medical cotton.

This work helps Pulcra identify where renewable-carbon content can be increased without compromising product performance. It also supports more transparent customer discussions on where biobased solutions already add value and where further technical development is still needed.

What This Means for Our Raw-Material Strategy

The 2025 data show that Pulcra's raw-material transition is not a simple linear shift from one category to another. Total input volumes increased, fossil-carbon-based inputs remained material, and recycled raw-material volumes increased compared with 2024. At the same time, biobased volumes remained broadly stable, certified palm-based sourcing continued through RSPO Mass Balance products, and R&D work expanded the evidence base for high-biobased-carbon textile auxiliaries.

Pulcra's raw-material strategy therefore remains practical:

- use fossil-based inputs efficiently where they are still technically necessary;
- qualify renewable-carbon alternatives where they meet performance, safety and customer requirements;
- prioritise certified palm-based materials where technically and commercially feasible;
- improve supplier documentation and traceability for

higher-risk raw materials;

- increase recycled inputs where quality, safety and performance specifications allow; and
- use product-level biobased carbon data to support transparent customer discussions.
- Raw-material choices directly influence product safety, Scope 3 emissions, customer performance and future substitution potential.

For this reason, Pulcra treats raw-material composition as both a compliance topic and an innovation lever. Decisions are made batch by batch, with technical evidence, supplier documentation and customer requirements guiding what can be changed and when.

Pulcra also addresses biodiversity indirectly through product stewardship and pollution prevention. Reducing hazardous constituents, lowering residual 1,4-dioxane, limiting PFAS use to essential industrial applications, and substituting selected substances of concern all reduce the potential environmental burden across the product life cycle. These measures support the broader objective of preventing risks before they reach drains, stacks, soil, or water.

Day to day, our aim is simple: operate cleanly, maintain controls, respond quickly if abnormal situations arise, and continue reducing environmental risk at the source. This approach helps protect the Isar floodplains and the surrounding landscape while supporting safe, compliant, and responsible production at Geretsried.

4.7 Biodiversity & Ecosystems

Our biodiversity approach starts with where we are. Pulcra Geretsried is located near the Isar and close to the Isar floodplain nature reserve between Schäftlarn and Bad Tölz, including the Pupplinger and Ascholdinginger Auen. This area forms part of the Upper Isar Natura 2000 corridor and the wider Isartal landscape protection area. These gravel banks, side channels, riparian forests, and protected floodplain habitats are part of the local environment around our site, so our operational focus is to prevent releases, control risks, and avoid adverse impacts on nearby water bodies and ecosystems.

In practical terms, Pulcra designs and operates its site with the objective of zero significant spills, no uncontrolled discharges, and no avoidable disturbance to nearby waters and floodplain habitats. Spill-prevention routines, secondary containment, controlled drainage, sealed surfaces, housekeeping standards, and operator briefings all support this objective. Contractors are expected to follow the same site rules as employees, especially where work could affect drainage, storage areas, noise, lighting, or environmental protection systems.

Water protection is particularly important because of the site's proximity to the Isar. Wastewater streams are monitored and managed through established control routines before discharge to the municipal treatment system. Risk-area drainage is captured and controlled, while contaminated water is treated or routed appropriately. In 2025, the operation of the on-site UV/H₂O₂ Advanced Oxidation Process further strengthened Pulcra's ability to treat 1,4-dioxane-containing side streams closer to their source, reducing pressure on downstream water-management routes and supporting protection of aquatic ecosystems.



At Pulcra, “partner” means everyone who shares our work and our neighbourhood – suppliers, customers and brands, regulators, and the local community. We see these relationships as part of how the company runs, not as add-ons. When people trust how we operate, decisions are safer, issues are solved faster, and improvements last.

Our promise is simple: be clear about expectations, be open with information, and act on feedback. We expect lawful, safe, and fair practices in our value chain – and we hold ourselves to the same standard. With customers, we pair performance with responsible use; with authorities, we keep the door open and the records ready; with neighbours, we listen and respond. The details of how we do this – supplier standards, product information and safe-use guidance, grievance channels, and community dialogue – are set out in the subsections that follow. The guiding idea is constant: treat people with respect, share reliable data, and fix problems together.

5.1 Ethics, Compliance & Transparency

Integrity at Pulcra is an everyday practice. Our Code of Conduct and human-rights commitments set clear expectations for lawful, safe and fair behaviour across our site and our value chain. These standards apply to employees, managers, contractors and business partners alike. (Details on workforce rights, grievance access and incident outcomes are covered in the People section; this chapter focuses on how we run compliance and reporting.)

Operational compliance is managed as a system, not an event. Permits and legal requirements are embedded in procedures; responsibilities are documented; changes are risk-assessed before implementation; and internal audits, inspections and drills verify that controls work in practice. When authorities or auditors request improvements, we plan them, resource them and track closure – making outcomes visible to the people who rely on them.

Product stewardship is part of the same discipline. Safety documentation and application guidance are kept current and provided to customers so products are used responsibly throughout their lifecycle. Where regulations evolve, we update dossiers and labels, and we support customers with clear, timely information about safe use and substitutions where relevant.

Transparency rests on reliable data. Each datapoint in this report has an owner, a method and an evidence trail (logs, lab results, meter reads or invoices). Drafts undergo functional review and version control so the published figure can

be traced back to source. If an error is identified, we correct it and explain the change. This approach prepares us for independent assurance and – more importantly – helps partners trust that what we disclose matches how we operate.

Partner Code of Conduct

Pulcra’s Partner Code of Conduct translates the company’s values into clear expectations for business partners across the supply chain. It sets out the standards Pulcra expects from partners in areas that are directly relevant to the sustainability report: respect for human rights, fair employment, non-discrimination, occupational health and safety, environmental compliance, responsible resource use, ethical business conduct, anti-corruption, fair competition, confidentiality, and data protection.

The Code of Conduct supports Pulcra’s Partner pillar by making sustainability expectations explicit beyond the company’s own operations. It connects responsible sourcing with practical supplier governance: partners are expected to comply with applicable laws and to support safe, ethical, and environmentally responsible business practices. In this way, the Code of Conduct strengthens Pulcra’s ability to manage value-chain risks, support customer expectations, and promote consistent standards for responsible chemical supply chains.

Compliance Incidents and Whistleblowing

Pulcra maintains reporting channels through which employees, business partners, and other stakeholders can raise concerns related to unethical behaviour, compliance violations, corruption, bribery, fraud, data protection, confidentiality breaches, workplace grievances, or other misconduct. Reports are reviewed confidentially by the responsible functions, with follow-up actions defined where required.

In the 2025 reporting year, Pulcra Germany recorded zero whistleblowing incidents, zero confirmed corruption or bribery incidents, and zero confirmed fraud incidents. No confirmed data leaks or confidentiality breaches were recorded during the reporting period.

These results support Pulcra’s commitment to ethical business conduct, transparency, and responsible governance. At the same time, the company continues to maintain accessible reporting channels and encourages employees and external stakeholders to raise concerns early so that potential issues can be reviewed and addressed appropriately.

The outcome we aim for is simple: clear rules, consistent behaviour and reporting that people can rely on – inside the company, with customers and suppliers, with regulators, and with our community.

5.2 Supplier Governance & Value-Chain Workers

We treat supplier relationships as an extension of how we run our own site: clear expectations up front, evidence to support them, and follow-through when something needs fixing. Before any first order, new suppliers are onboarded with documented requirements covering health and safety, human rights, responsible chemical management, environmental protection, business ethics, and product stewardship.

Pulcra categorises suppliers by material risk and country or context. Suppliers complete sustainability and compliance questionnaires, while higher-risk suppliers are asked for additional documentation such as policies on child labour, forced labour and non-discrimination, accident-prevention procedures, training records, emergency plans, and environmental controls. For chemical inputs, we require current Safety Data Sheets, regulatory confirmations such as REACH information where applicable, and change-control commitments so that Pulcra is informed before relevant formulations, raw materials, or processes change. Where questions remain, we conduct targeted visits or remote assessments focused on working conditions, PPE use, chemical storage and segregation, spill preparedness, and waste routing.

Sustainable Procurement Capability Building

In 2025, Pulcra strengthened internal capability around sustainable procurement and sustainability reporting. As part of this approach, purchasing and raw-material procurement team members started using EcoVadis Academy courses as a learning resource for sustainable procurement, supplier sustainability, responsible sourcing, sustainability policies, and reporting expectations.

Pulcra requires purchasing team members to complete relevant sustainability-procurement training so that the team has a shared understanding of supplier expectations, documentation requirements, restricted-substance controls, change-control discipline, and sustainability-related supplier data. The objective is to ensure that 100% of the purchasing team is familiar with the sustainability expectations that apply to procurement decisions and supplier follow-up. This capability-building step is especially relevant for raw-material procurement, where supplier documentation directly affects product safety, customer approvals, Scope 3 transparency, and reporting readiness. By strengthening procurement knowledge, Pulcra aims to improve supplier follow-up, support EcoVadis-related improvement work, and make sustainability requirements more practical in day-to-day purchasing decisions.

Restricted Substances & Product Stewardship Information

Pulcra sets expectations for restricted substances and asks suppliers to confirm that delivered materials do not contain banned substances. Where substances of very high concern are present above applicable disclosure thresholds, suppliers are expected to disclose them consistently and provide the required documentation. Batch traceability, including certificates of analysis and lot numbers, is part of routine purchasing so that downstream customers receive accurate product-stewardship information and safe-use guidance.

When our teams run trials at customer sites, we brief operators on safe handling, dosing, ventilation, and effluent compatibility. Responsible use depends not only on what is in the drum, but also on how the product is applied.

Value-Chain Workers and Corrective Action

Our due-diligence lens includes the people who make, move, and apply our inputs and auxiliaries. We look for lawful work, fair treatment, and safe conditions at suppliers and logistics partners, and we encourage suppliers to cascade the same standards to their own subcontractors. When Pulcra staff are on supplier or customer sites, they follow local rules and stop unsafe work if needed; we would rather lose time in the schedule than accept avoidable risk to workers.

Findings translate into time-bound corrective-action plans that are tracked with procurement. Closure is verified through evidence such as records, photos, updated procedures, or follow-up documentation before conditions are lifted or volumes are expanded. Serious non-conformities can trigger commercial holds until they are addressed; repeated non-closure can lead to de-sourcing. Our first choice is to fix issues together, but Pulcra will protect people, compliance, and product stewardship if cooperation stalls.

Stakeholder Feedback and Grievance Access

In 2024, Pulcra ran a focused sustainability survey across key partners, including selected suppliers, customers, brands, and local stakeholders. The results were folded into the Double Materiality Assessment and helped confirm topic rankings, particularly climate and energy, water quality at Geretsried, substances of concern, responsible sourcing, and fair working conditions. The feedback also shaped follow-up actions, including tighter questionnaires for higher-risk inputs, clearer product-stewardship documentation, targeted supplier engagement, and stronger links between corrective-action closure and purchasing decisions.

External parties, including suppliers' and customers' workers, can raise concerns through Pulcra's public compliance mailbox and normal business contacts. Reports are logged, assessed, and handled confidentially as required. Lessons from

grievances, audits, questionnaires, or supplier reviews feed back into specifications, contracts, procurement training, and product-stewardship processes so that improvements become part of routine practice.

The aim is a value chain where people work safely, materials are handled responsibly, and problems are solved early, so that customers receive reliable products that are safe to use and easier to approve.

5.3 Customer Partnership & Product Stewardship

Our relationship with customers is built around one promise: to make performance and responsible use easier at the same time. Pulcra combines formulation know-how, application support, QA/QC, regulatory expertise, and clear product documentation so that customer processes in fiber, textile, leather, and performance applications run reliably and safely. This means supporting customers not only with products, but also with practical implementation: application trials, recipe optimisation, troubleshooting, operator guidance, and product stewardship documentation such as SDS, PSR, and safe-use guidance. When specifications or regulations change, Pulcra works with customers to clarify what is technically possible, what requires further development, and how risks can be managed responsibly.

In 2025, this customer-focused model remained central to our commercial performance. Total net revenue increased from **€60.92 million** in 2024 to **€65.05 million** in 2025, while total sales volume remained broadly stable at **21,070 t**. Average revenue intensity increased from **€2,892/t** to **€3,087/t**, reflecting changes in product and market mix.

Sales Volume Market Segments	Unit	Reference year 2024	Reference year 2025
Germany			9.05
China			4.51
Türkiye			4.49
Italy			4.49
India			3.91
Saudi Arabia			2.19
Spain			2.17
Lithuania			1.95
Netherlands			7.84
Pakistan			1.58
Brazil			1.45
Rest of world			21.42
Total sales volume	Mio €_{NR}	60.92	65.05

Geographically, sales remained diversified. Germany remained the largest single market and increased from **€7.88 million** to **€9.05 million**. The Netherlands also showed a significant increase in 2025. At the same time, several markets such as China, Türkiye, Italy, Saudi Arabia, Spain, Pakistan, Brazil, and the rest-of-world category decreased compared with 2024. This mix reflects the normal movement of specialty-chemical demand across customers, regions, and product applications.

Sales Volume Products and Services	Unit	Reference year 2024	Reference year 2025
Textile chemistry	tons	5,256	5,671
	Mio € _{NR}	15.37	15.28
Fiber chemistry	tons	9,090	8,101
	Mio € _{NR}	33.97	32.43
Leather chemistry	tons	6,706	5,991
	Mio € _{NR}	11.47	9.68
Performance chemicals	tons	11.7	1,307
	Mio € _{NR}	0.11	7.66
Total sales volume	tons	21,064	21,070
Total net revenue	Mio €_{NR}	60.92	65.05
Intensity	€_{NR}/ton	2,892	3,087

By product area, the 2025 profile shows a shift in mix. Textile chemistry volume increased from 5,256 t to 5,671 t, while revenue remained broadly stable. Fiber chemistry remained the largest business by revenue, although volume and revenue both decreased compared with 2024. Leather chemistry also declined in both volume and revenue. Performance chemicals increased significantly, reaching 1,307 t and €7.66 million in 2025, making it a more visible part of the portfolio. Across all segments, Pulcra's day-to-day customer work remained consistent: keep processes stable, reduce rework, support first-time-right production, and help customers meet regulatory and brand requirements. Application specialists supported trials and recipe transfer, while regulatory and product-safety teams maintained documentation and safe-use information. Customer feedback continued to flow back into R&D and product development, supporting improvements in PFAS-free technologies, renewable-carbon solutions, RSPO Mass Balance-based sourcing, and metal-free tanning systems.

This approach makes product stewardship practical. It connects commercial activity with responsible use, technical service, transparent documentation, and continuous product improvement. The result is a customer partnership model built not only on sales volume, but on reliability, compliance support, and shared progress toward safer and more resource-efficient chemistry.

5.4 Being a Good Neighbour

Our neighbours matter to us as much as our suppliers and customers, because we share the same town and the same local environment. Being a good neighbour means being reachable, operating responsibly, and responding to questions or concerns clearly and practically.

Pulcra maintains defined contact points for community and neighbour enquiries. Feedback is reviewed by the relevant functions, and where follow-up is needed, actions are assigned and tracked. When activities may be noticeable outside the site, such as maintenance work, delivery changes, or other operational adjustments, Pulcra aims to communicate clearly and coordinate timing where feasible to reduce unnecessary disruption.

Community trust is closely linked to safe and controlled operations. In 2025, Pulcra continued to strengthen site safety routines, including regular occupational-safety meetings, near-miss follow-up, workplace inspections, first-aid preparedness, and the introduction of Last Minute Risk Analysis. These measures are primarily designed to protect employees and contractors, but they also support the wider community by helping ensure that site operations remain predictable, controlled, and well managed.

Environmental protection is also part of being a responsible neighbour in Geretsried. The site is located near the Isar and close to sensitive floodplain habitats, so Pulcra's operating approach focuses on preventing uncontrolled releases, maintaining wastewater and air-emission controls, and managing substances responsibly. In 2025, the operation of the on-site Advanced Oxidation Process strengthened Pulcra's ability to treat 1,4-dioxane-containing side streams closer to their source, supporting better control of persistent organics and reducing reliance on external treatment routes for selected streams.

Pulcra also contributes to the community through stable employment, apprenticeships, training, and technical expertise. These activities support local skills development and help maintain a responsible industrial presence in the region. Our aim remains steady and long-term: to operate transparently, listen to concerns, manage risks at source, and maintain a neighbourly relationship based on facts, respect, and follow-through.



6.1 Why this chapter matters

For Pulcra, **Purpose** is the “why” behind our strategy: make performance chemistry that customers can trust, with a smaller environmental footprint and clear, responsible conduct. We place this chapter last because it **pulls everything together** – the people practices that keep work safe and fair, the environmental discipline that protects our place on the Isar, and the partnerships that keep information honest and usable. Purpose turns those commitments into a practical plan: focused innovation that lowers impact without sacrificing performance, product stewardship that keeps approvals smooth and safe, a climate-and-energy roadmap built into everyday operations, and resource-efficiency moves that cut waste and risk rather than shifting burdens downstream.

This chapter is also about **how** we work: choose projects for their real-world effect, make costs and trade-offs explicit, listen to feedback from neighbours and partners, and review progress routinely so promises become practice. In short, Purpose is where intent becomes action. The subsections that follow set out what we are building next – how R&D supports safer, lower-impact use; how our transition plan guides decisions; how circularity and design-for-treatability shape operations; and how targets connect to financial outcomes – so progress is measurable, durable, and easy to understand.

6.2 Innovation & Product Stewardship (R&D)

R&D at Pulcra is deliberately practical. We start from customer processes, regulatory developments, and the sustainability priorities identified through our materiality work, and we develop auxiliaries that help customers achieve reliable performance with lower environmental impact. The objective is not innovation for its own sake, but solutions that work on real production lines: fewer reworks, improved process stability, safer chemistry, better resource efficiency, and clear documentation for responsible use.

In 2025, Pulcra’s innovation work continued across the Fiber, Textile, Leather, and Performance Chemicals business areas. Development activities focused on improving existing product portfolios, creating new formulations, adapting products to customer-specific requirements, and supporting process improvements. This included work on lower-impact chemistries, PFAS-free finishing technologies, renewable and bio-based components, safer alternatives for selected substances of concern, and process concepts that reduce energy, transport, waste, or treatment burden where technically feasible.

Product stewardship remains embedded in the development process. Safety data sheets, product-safety information, labels, application notes, and safe-use guidance are

prepared and updated to support customers in their own compliance systems. When regulations change or customer specifications tighten, Pulcra assesses the technical implications, communicates feasible options, and supports substitution or reformulation where performance, safety, and customer approvals allow.

Portfolio hygiene also remained a constant discipline in 2025. Pulcra continued to screen substances of concern and SVHCs, narrow use to essential cases where no immediate substitute is available, and prioritise safer alternatives where they meet technical and commercial requirements. This approach supported concrete reductions in selected flagged chemistries during the year, including lower volumes of 1,4-dioxane, PFAS-containing products, hexylene glycol, and oleyl sulfosuccinate.

The following sections show how this R&D approach translated into practical 2025 examples: sustainability integration in Fiber & Yarn product development, PFAS-free water-repellent finishing, and zeolite-based leather tanning technology. Together, these examples demonstrate how Pulcra connects scientific development, customer collaboration, regulatory readiness, and measurable sustainability improvement.

Sustainability Activities 2025 – Fiber & Yarn Business Unit

In 2025, sustainability-related aspects were systematically integrated into product and process development. Around 32% of the development projects were aligned with at least one sustainability criterion according to the EU Taxonomy, addressing topics such as energy efficiency, chemical safety, resource efficiency and product lifecycle considerations. Several projects focused on the replacement or reduction of environmentally critical substances. The evaluation of antistatic and foaming performance of soap-based systems on wool indicated ecological advantages compared to conventional amine ethoxylates. In addition, selected spin finishes for hydrophobic staple fibers were revised with the objective of removing CMIT/MIT biocides, supporting improved toxicological profiles for hygiene and downstream applications. The commissioning of a new EO post treatment step was aimed at reducing harmful by-products such as dioxane, which is particularly relevant for the Fiber Business Unit as a significant consumer of alkoxylates.

Process optimization was another focus area. Switching to in-house production of intermediates and avoiding energy-intensive piled forms was pursued to reduce energy demand and improve process efficiency. The development of pre-dissolved concentrates and higher-activity formulations, including specific variants for the Indian market, was intended to reduce transport volumes, logistics effort and associated energy consumption.

Several development activities addressed product durability and waste reduction along the value chain. Improved yellowing behavior was targeted to support better recyclability, higher customer yields and reduced production scrap.

In parallel, product development increasingly considered natural and bio-based components. Trial products containing aloe vera and cotton seed oil, as well as care lotion formulations with botanical additives, were developed for nonwoven and hygiene applications in response to evolving market expectations.

In the hygiene segment, responsible raw material sourcing was further expanded. In 2025, a total of 20.6 metric tons of a spin finish for hygienics were sold based on RSPO Mass Balance certified palm-based raw materials, contributing to more responsible sourcing practices.

Overall, the 2025 activities reflect a consistent, technically driven approach to sustainability, focusing on future improvements in energy use, chemical management, waste reduction and responsible sourcing while maintaining product performance.

“Advancing Sustainable Leather Tanning with Zeolite Technology

At Pulcra, innovation is built on long term research, practical experimentation and close cooperation across teams and partners. This approach also shaped our zeolite tanning project, which we were pleased to share with the international leather community at the IULTCS Congress held in September, 2025 in Lyon, France – a scientifically focused forum bringing together leading experts from academia and industry.

Pulcra contributed with two presentations, one of them an oral paper highlighting the sustainability performance of our Pell-Natur® zeolite based tanning systems. Behind this presentation lies several years of coordinated project work involving Pulcra Spain, Pulcra Germany and the Leather Innovation Centre in Igualada, combining formulation development, application trials and independent environmental assessment.

The project revisits zeolite tannage – a concept known for decades – but overcomes previous technical limitations through modern product design and a deeper understanding of collagen stabilization mechanisms. The result is a metal free tanning system with 100 % bio based carbon content, free from chrome, formaldehyde, bisphenols and other heavy metals, while still delivering robust leather performance.



Dr. Ivo Reetz
Head of R&D Leather

“Our Journey Towards PFAS Free Water Repellence

We continuously work on improving our PFAS-free DWR solutions. Sustainability is a key driver for us, and PFAS-free technologies represent the future of water-repellent finishing. At the same time, current products on the market do not yet meet all requirements, and continued innovation is needed.

Today, textile manufacturers expect high performance products, even when changing to new and more sustainable chemistries. From our experience, we know that achieving the required performance with PFAS-free DWR is not simple. Every chemistry used has its own strengths, limits, and cost level. Therefore, chemical know-how and application expertise are essential.

There is often no single product that fits all needs. The key is to combine the right products in a smart way to reach both technical performance and commercial targets.

Smart Modular DWR Range

Based on this understanding, we have developed the Pulcra Smart Modular DWR Range.

Within our PULCRA® TEC / REPELLAN® portfolio, each product module has its own performance focus and functional benefits. By combining these modules in an intelligent way, textile manufacturers can adapt their finishing recipes to meet even very demanding requirements.

In 2025, we successfully launched two new modules globally. The market feedback has been very positive. Additional modules are already under development and will be introduced in 2026, further increasing flexibility and performance options.

We will continue to work closely with our customers and partners to drive sustainable innovation in textile finishing."

Oliver Gerlach

Global Marketing Director Textile



R&D Outlook and Customer Application

Everything is developed with the end user in mind. Pulcra's application teams translate formulations into practical safe-use guidance, including dosing windows, bath preparation, handling requirements, ventilation notes, effluent compatibility, and process recommendations. The aim is to ensure that what works in the laboratory can also be applied reliably and safely on the customer's production line.

When trials reveal technical challenges, Pulcra works with customers to identify the cause, adjust the formulation or application conditions where needed, and feed the learning back into R&D. QA/QC closes the loop by supporting consistent batch-to-batch behaviour, because one of the most effective sustainability gains is avoiding re-processing, rework, or unnecessary additional chemical, water, and energy use.

Looking ahead, Pulcra will continue to focus R&D on solutions that combine technical performance with lower environmental impact. Priorities include further development of PFAS-free finishing systems, safer alternatives for selected substances of concern, renewable-carbon and certified raw-material options, process-efficient formulations, and technologies that improve durability, treatability, and circularity in customer applications. Progress will continue to depend on technical validation, customer trials, regulatory acceptance, and reliable supplier documentation.

In short, innovation at Pulcra is purpose-built: practical chemistry that supports performance, safer use, clearer documentation, and documented sustainability-related progress across customer applications and internal operations.

6.3 Climate Transition Plan

Our climate transition plan starts from a clear operational baseline and focuses on the levers that can realistically change how the Geretsried site runs.

The target established in 2024 is to reduce the plant's Scope 1 and Scope 2 emission intensity by 20% by 2028, decreasing from 60 gCO₂eq/€NR to 48 gCO₂eq/€NR.

In 2025, total Scope 1 and Scope 2 emission intensity reached approximately 61 gCO₂eq/€NR, primarily due to the previously explained shift in product mix.

Thus, the site data confirmed where the transition plan must remain focused: thermal energy demand, especially natural gas used in heat-intensive process steps, cleaning cycles, and batch-related operating patterns.

In 2025, total energy consumption increased, and Scope 1 emissions rose mainly due to higher natural-gas use. At the same time, Pulcra reduced nuclear-sourced electricity to zero, purchased electricity-related emissions decreased slightly, and the site continued to focus on practical efficiency measures. This shows that the transition plan is not only about changing energy sources; it is also about improving how energy is used in daily production.

The roadmap continues to follow four practical streams:

- **Meter, measure, manage:** improve metering and data checks for thermal equipment, major process lines, cleaning operations, compressed air, and idle loads. The goal is to distinguish productive energy use from base-load, standby, and cleaning-related losses so that improvement opportunities are visible and auditable.
- **Run-condition optimisation:** improve recipe discipline, sequencing, start-up and shutdown routines, and first-time-right production. Avoiding reheating, repeated cleaning, long hot-flushes, and unnecessary restarts can reduce gas and electricity demand without compromising process stability.
- **Equipment efficiency:** continue burner tuning, insulation improvements, heat-loss reduction, heat-recovery options, efficient drives and controls, and better idle or standby management. Measures are prioritised where they combine technical feasibility, operational reliability, energy savings, and emissions reduction.
- **Power sourcing:** maintain the elimination of nuclear-sourced electricity from the reported energy mix and improve the low-carbon share of purchased electricity where technically and contractually feasible. Sourcing decisions are aligned with reliability, process-control requirements, and the site's actual load profile.

The transition plan is integrated with operations and finance. Energy-related projects are assessed alongside maintenance needs, production stability, investment requirements, and carbon impact. Where possible, measures are bundled into maintenance windows to minimise downtime. Procurement and engineering decisions increasingly consider energy efficiency and control requirements from the start, rather than treating them as later improvements.

Monthly and routine reviews focus on a small set of practical indicators: gas demand in heat-intensive processes, electricity use in major drives and utilities, idle and base-load consumption, and the impact of cleaning and restart patterns. This helps teams understand whether changes are reducing real consumption or only shifting it elsewhere.

Scope 3 remains an important part of the wider climate picture, especially through raw materials, logistics, and waste treatment. For 2025, selected Scope 3 emission factors were updated, so year-on-year changes must be interpreted together with activity data and methodology notes. Going forward, Pulcra will continue improving Scope 3 data quality so that operational changes and calculation effects can be distinguished more clearly.

The climate transition plan remains deliberately practical: reduce avoidable energy demand first, improve the efficiency of necessary energy use, and clean the remaining energy supply where feasible. For Geretsried, the main priority is clear — reduce natural-gas intensity while maintaining safe, stable, and quality-critical production.

6.4 Targets & Financial Effects

Our targets focus on the areas where measurable sustainability improvement also strengthens the way the site operates: energy and GHG emissions, water and effluent quality, circularity and waste, safety, product stewardship, and supplier governance. The targets are guided by the material topics identified in the 2024 Double Materiality Assessment and are linked to operational data, responsible functions, and practical improvement actions.

In 2025, the clearest financial and environmental example was the on-site Advanced Oxidation Process for 1,4-dioxane-containing side streams. By treating selected streams at source, the AOP strengthened pollution prevention, reduced reliance on external disposal routes, and generated estimated savings of approximately **€155,000** between May and December 2025 after operating costs. This shows the logic behind Pulcra's approach: sustainability actions are strongest when they reduce environmental risk, improve compliance resilience, and create operational savings at the same time.

For **energy and GHG**, the main target area remains thermal efficiency. The 2025 data showed higher natural-gas demand and higher Scope 1 emissions, while nuclear-sourced electricity was reduced to zero and Scope 2 emissions decreased slightly. Future actions therefore focus on the levers Pulcra can control directly: metering and data checks, run-condition optimisation, burner tuning, insulation, heat-recovery options, efficient drives and controls, and improved sequencing to avoid unnecessary reheating or restarts. The financial effects are expected through lower fuel and electricity demand, better use of maintenance windows, reduced process losses, and more stable operation.

For **water and effluent quality**, targets focus on using water more efficiently, keeping high-load streams separate, and maintaining reliable discharge quality. In 2025, total water consumption and wastewater volume increased, while COD concentration decreased and 1,4-dioxane remained at a very low level. This means the next improvement focus is not only total volume reduction, but also better cleaning discipline, phosphate control, stream separation, and continued treatment of persistent organics at source. The financial effects are linked to lower make-up water, lower treatment burden, fewer interventions, and more predictable compliance.

For **circularity and waste**, the 2025 results show clear progress. Total waste, waste sent for disposal, hazardous waste, and 1,4-dioxane-containing wash waters all decreased compared with 2024. The next targets are to maintain this reduction, continue separating streams at source, reduce recurring hazardous residuals, and identify feasible recycling routes where quality and contractor options allow. Financial effects come from lower disposal costs, reduced external handling, fewer transport requirements, and more resilience against future treatment-cost increases.

For **safety**, targets remain focused on leading indicators and practical behaviour: risk assessments for defined tasks, effective safety instruction, near-miss reporting, timely corrective-action closure, first-aid readiness, and the use of Last Minute Risk Analysis before work begins. The value is measured not only through lower incident risk, but also through stable operations, fewer interruptions, better discipline in daily work, and protection of employees, contractors, and the surrounding community.

For **product stewardship and supplier governance**, targets focus on better documentation, safer substitution, responsible raw-material sourcing, and improved transparency in higher-risk value chains. In 2025, this included reductions in selected substances of concern, continued PFAS-free development, RSPO Mass Balance-based sourcing, and product-level work on renewable and bio-based content.

6.5 What's New for a Better Future

The financial effects are less immediate than energy or waste savings, but they are important: smoother customer approvals, fewer regulatory surprises, stronger audit readiness, and better options when reformulation is required.

For people, ethics, and value-chain governance, Pulcra's future targets focus on practical controls that strengthen responsible business conduct without creating unnecessary complexity. The company aims to maintain zero fatalities and zero severe work-related accidents, while continuing to encourage near-miss reporting as a positive learning tool. Safety improvement will continue to rely on risk assessments, workplace inspections, Last Minute Risk Analysis, safety communication, first-aid readiness, and timely corrective-action closure.

For ethics and compliance, Pulcra aims to maintain zero confirmed corruption, bribery, fraud, data-leak, and confidentiality-breach incidents. The company will continue to maintain accessible reporting and grievance channels for employees, business partners, and other stakeholders, with the objective of ensuring that concerns can be raised early, reviewed confidentially, and handled without retaliation.

For supplier governance, Pulcra aims to strengthen the use of its Partner Code of Conduct across the value chain. By 2030, the objective is for active key suppliers and higher-risk suppliers to sign the Partner Code of Conduct or provide an equivalent commitment, policy, or code aligned with Pulcra's expectations. New supplier onboarding will continue to include sustainability and compliance expectations so that supplier responsibilities are clear from the beginning of the business relationship.

For sustainable procurement, Pulcra aims to ensure that 100% of the purchasing team completes relevant EcoVadis Academy training on sustainable procurement, supplier sustainability, sustainability policies, and reporting expectations. This supports a shared understanding of supplier documentation, restricted-substance controls, change-control requirements, and sustainability-related supplier data, especially for raw-material procurement and higher-risk inputs. Across all topics, Pulcra applies two guardrails: legal compliance is non-negotiable, and every improvement must be workable for the people who run the plant or use the products in customer applications. Progress is reviewed through operational data, functional follow-up, and the performance tables in this report. The principle is simple: invest where environmental improvement, risk reduction, and financial discipline reinforce each other; prove the result with data; and use the learning to guide the next round of improvements.

This pipeline translates Pulcra's material topics into concrete improvements that change everyday practice. The direction remains clear: treat more at the source, reduce risky external handling, use energy and water more intelligently, improve product transparency, and strengthen documentation so customer and regulatory requirements can be met more efficiently.

In 2025, a major step was the operation of the on-site UV/H₂O₂ Advanced Oxidation Process (AOP) for selected 1,4-dioxane-containing side streams. The AOP supports treatment closer to the point of generation, reduces dependence on external disposal routes, and strengthens Pulcra's ability to manage persistent organics in a controlled and measurable way. This moves the site from planning and preparation into practical pollution prevention.

On energy, the focus remains on the same operational levers: better metering, clearer separation of productive and non-productive energy use, run-condition discipline, burner tuning, insulation, and efficiency improvements in drives and controls. The 2025 data confirms that natural-gas demand remains the main climate and energy lever for the Geretsried site, while nuclear-sourced electricity has been reduced to zero in the reported energy mix.

Circularity and waste work also moved forward in 2025. Hazardous wash-water volumes, total hazardous waste, and waste sent for disposal decreased compared with 2024. The next step is to maintain this progress while improving material recycling opportunities, reducing recurring hazardous residuals, and continuing to treat high-load streams closer to the source.

Pulcra also continued to strengthen product-level transparency through Product Carbon Footprint (PCF) statements. In 2025, Pulcra started providing PCF information for selected products when requested by customers. This is an important step because customers increasingly require product-level greenhouse-gas data for their own Scope 3 accounting, supplier assessments, and sustainability documentation.

A key example is Sirial® A Natur, which is part of Pulcra Naturalis® product portfolio. Pulcra Naturalis® represents Pulcra's focus on products with a high share of renewable carbon, supporting the transition toward lower-impact chemistry in textile, fiber, and leather value chains. Sirial® A Natur reflects this approach in a practical product example: its PCF statement reports a total PCF including biogenic CO₂ of <0.2 kg CO₂e per kg product, with 94.8% biogenic carbon content.

This makes Sirial® A Natur a success story of how product development, renewable-carbon content, and customer transparency can be connected in one documented product profile. The PCF helps customers understand the product's climate-related profile within a defined cradle-to-gate boundary, while the carbon-content data shows the role of biogenic carbon in the product composition.

These values are not intended for public comparative marketing claims. They are product-specific indicators and should be read together with the full PCF methodology, scope, assumptions, and disclaimer. The full PCF statement for Sirial® A Natur and other selected products can be provided upon customer request.

Product	Total PCF incl. biogenic CO ₂	Biogenic carbon content
SIRIAL® A Natur	<0.2 kg CO ₂ e/kg product	94.8%
PELLAN® GLH liquid	<0.75 kg CO ₂ e/kg product	14%
FORYL® 100	<0.04 kg CO ₂ e/kg product	47%

The values shown above are selected summary indicators from the respective product PCF statements. The total PCF value represents the cradle-to-gate climate impact including biogenic CO₂. Biogenic carbon content shows how much of that carbon originates from renewable or biogenic sources out of the total carbon content of the product. These values should be read together with the full PCF methodology, scope, assumptions, and disclaimer. The full PCF statement for each product can be provided upon customer request.

APPENDIX

Appendix A — ESRS Content Index

This index shows where the main ESRS-related topics are addressed in the report.

Report section	Main ESRS-related topics covered
1.2 General Disclosures	ESRS 2: reporting basis, governance, organisational boundary, value chain, data governance, estimation approach, and reporting controls
1.3 Getting to Know Us	ESRS 2 SBM-1: business model, value chain, products, services, markets, workforce, and management-system context
2.1 How We Work with Stakeholders	ESRS 2 SBM-2: stakeholder engagement, engagement channels, feedback loops, grievance channels, and stakeholder priorities
2.2 Double Materiality Process	ESRS 2 IRO-1: identification and assessment of impacts, risks and opportunities; two-year DMA cycle; 2025 review of previous assessment
2.3 Material Topics	ESRS 2 SBM-3: material sustainability topics across environmental, social and governance areas
2.4 How Materiality Shapes Strategy	ESRS 2 SBM-3 / IRO-1: link between materiality results, operational priorities, KPIs, actions and strategy
3. People	ESRS S1: own workforce, working conditions, social dialogue, equal opportunity, pay transparency, health and safety, training, work-life balance and grievance access
4.1 Climate & Energy	ESRS E1: energy consumption, energy mix, Scope 1, Scope 2 and Scope 3 emissions, emission intensity, transition plan, internal carbon pricing and energy actions
4.2 Pollution Prevention	ESRS E2: substances of very high concern, substances of concern, PFAS, 1,4-dioxane, glutaraldehyde, product stewardship and pollution prevention actions
4.3 Water Stewardship	ESRS E3: water consumption, water intensity, wastewater volume, wastewater quality parameters, treatment and monitoring routines
4.4 Air Pollution	ESRS E2: air-emission indicators, NOx, SOx, NMVOC, ethylene oxide, calculation methods and emission-control systems
4.5 Circularity & Waste	ESRS E5: waste generation, diversion, disposal, hazardous waste streams, recycling, energy recovery and waste hierarchy
4.6 Raw-Material Footprint	ESRS E5: resource inflows, fossil-carbon-based raw materials, biobased raw materials, recycled raw materials, palm-based inputs and RSPO Mass Balance sourcing
4.7 Biodiversity & Ecosystems	ESRS E4: site context, proximity to sensitive natural areas, water protection, spill prevention and indirect biodiversity-related risk controls
5.1 Ethics, Compliance & Transparency	ESRS G1: business conduct, compliance systems, reporting channels, whistleblowing, corruption, fraud, data protection and Partner Code of Conduct

Report section	Main ESRS-related topics covered
5.2 Supplier Governance & Value-Chain Workers	ESRS S2 / G1: supplier due diligence, value-chain workers, sustainable procurement, supplier questionnaires, corrective actions, restricted-substance expectations and grievance access
5.3 Customer Partnership & Product Stewardship	ESRS S4 / E2: customer safety information, product stewardship, technical support, safe-use guidance, customer documentation and responsible product use
5.4 Being a Good Neighbour	ESRS S3: affected communities, neighbour engagement, environmental protection, complaint channels and local responsibility
6.2 Innovation & Product Stewardship	Cross-cutting ESRS E1, E2, E5 and S4: R&D, safer chemistry, PFAS-free development, renewable-carbon products, RSPO-related products, zeolite tanning and customer application support
6.3 Climate Transition Plan	ESRS E1-1: climate transition plan, Scope 1 and 2 intensity target, energy levers, operational roadmap and Scope 3 data-quality improvement
6.4 Targets & Financial Effects	ESRS E1, E2, E3, E5, S1, S2, G1: sustainability targets, financial effects, AOP savings, safety targets, ethics targets, sustainable procurement and supplier-governance targets
6.5 What's New for a Better Future	Cross-cutting: 2025 implementation progress, 2026 pipeline, AOP, energy actions, waste improvement, PCF statements and product transparency

Appendix B – Reporting Boundary, Period, and Consolidation

Reporting entity and period. This Sustainability Report covers Pulcra Chemicals GmbH, Germany, for the reporting period **1 January to 31 December 2025**. Unless stated otherwise, all quantitative indicators refer to the Geretsried site and activities under Pulcra Germany's management control.

Organisational boundary. The report follows an operational-control approach. It covers production, laboratories, storage, utilities, wastewater equalisation, environmental controls, administration and support functions at the Geretsried site. No special-purpose vehicles or joint operations are included.

Operational boundary. The report includes the main site processes relevant to Pulcra Germany's sustainability performance: specialty-chemical production, raw-material handling, utility consumption, wastewater routing, air-emission control, waste management, product stewardship, supplier governance, employee matters and customer support.

Greenhouse-gas boundary. Greenhouse-gas accounting follows the operational-control approach. Scope 1 covers direct emissions from on-site fuels and combustion sources. Scope 2 covers purchased electricity using the location-based method, with market-based information included where contractual evidence is available. Scope 3 covers screened categories considered most relevant to Pulcra Germany's value chain, including purchased goods and services, logistics and waste treatment where sufficient data and emission factors are available.

Value-chain boundary. Upstream topics include raw-material sourcing, supplier documentation, restricted-substance information, supplier questionnaires, logistics and value-chain worker considerations. Downstream topics include product stewardship, safe-use guidance, technical service, customer documentation and selected Product Carbon Footprint information provided upon customer request.

Appendix C — Methods and Data Dictionary

C1. Data Governance

Each reported KPI has a responsible function, calculation method and supporting evidence trail. Evidence may include meter readings, invoices, laboratory results, ERP extracts, supplier declarations, waste contractor documents, HR records, safety logs, product-stewardship records, or internal review files.

Data is reviewed by the relevant functional owners before publication. Where estimates are used, the assumptions are disclosed in this Appendix. Rounding may cause minor differences in totals.

C2. Energy and Energy Intensity

Total energy consumption is calculated from purchased electricity and fuel consumption. Fuels are converted to MWh using relevant conversion factors.

Energy intensity is calculated as:

Total energy consumption in MWh × 1,000 / net revenue in euros

Energy indicators are reported in MWh, litres, m³ and kWh/€NR, depending on the KPI. Natural gas is reported in m³ and forms the main fuel-related driver of site energy consumption.

C3. Greenhouse-Gas Emissions

Scope 1 emissions include direct greenhouse-gas emissions from on-site fuel use, mainly natural gas and smaller volumes of petroleum-based fuels.

Scope 2 emissions include purchased electricity. The report presents Scope 2 using the location-based method, with market-based information included where contract evidence is available.

Scope 3 emissions are reported for screened categories considered most relevant to Pulcra Germany's value chain. These include purchased goods and services, logistics and waste-treatment routes where sufficient activity data and emission factors are available.

For 2025, selected Scope 3 categories were recalculated using updated emission factors, including updated life-cycle database factors where supplier-specific data was not available. Therefore, the year-on-year change in Scope 3 emissions reflects both activity changes and methodological updates. The 2025 Scope 3 result should not be interpreted as a purely like-for-like operational reduction compared with 2024.

Emission intensity is calculated as:

GHG emissions / net revenue

Total GHG intensity includes Scope 1, Scope 2 and Scope 3. Scope 1 and Scope 2 intensity is also shown separately.

C4. Internal Carbon Pricing

Pulcra applies an internal carbon-pricing approach to support energy-related decision-making. In 2025, the internal carbon price used for relevant energy-related decisions was €55/t CO₂.

The internal carbon price is used as a shadow cost in business cases where relevant. It supports comparison of energy-efficiency actions by considering financial cost, payback, emissions impact, operating reliability and technical feasibility.

C5. Air-Emission Indicators

Air-emission indicators include NO_x, SO_x, NMVOC and ethylene oxide.

The values reported for NO_x and SO₂ are calculated from annual consumption data. For NO_x, relevant source materials include natural gas, diesel and ammonia used in production. For SO₂, relevant source materials include natural gas and diesel. Annual consumption volumes are multiplied by emission factors provided by the German Federal Environment Agency.

Measurement data from the regenerative thermal oxidiser is used for carbon-emission reporting and operational monitoring, but not as the calculation basis for the NO_x and SO₂ values shown in the air-emissions table.

NMVOC and ethylene oxide are reported based on the site's applicable monitoring, calculation and reporting approach, including process information and emission-control data where relevant.

C6. Water and Wastewater

Water indicators include service water, drinking water for vessel and IBC cleaning, water contained in products, discharge cooling water, wastewater routed to communal treatment, wash water routed for reutilisation or energy recovery, total water consumption and water-use intensity.

Water-use intensity is calculated as:

Total water consumption / net revenue

Wastewater quality indicators are reported as annual mean concentrations from routine monitoring. The wastewater-quality table reports concentration indicators, not annual pollutant loads.

Monitoring routines include continuous pH measurement at the Mixing & Equalisation Basin, regular COD and 1,4-dioxane checks, and periodic analysis of relevant parameters such as BOD₅ and phosphate.

C7. Pollution Prevention and Substances

Substance indicators cover selected substances of very high concern and substances of concern relevant to Pulcra Germany's product and process profile.

Reported SVHC indicators include 1,4-dioxane and glutaraldehyde. Reported substances-of-concern indicators include quantities of products containing PFAS, SPM, hexylene glycol and oleylsulfosuccinate.

The indicators are based on internal product, production, formulation or sales-related records, depending on the KPI. They are used to track controlled use, substitution progress, product-stewardship priorities and customer documentation requirements.

C8. Waste and Circularity

Waste indicators are based on contractor documents, weigh tickets, internal waste records and routing information. Waste is reported by treatment route and by hazardous or non-hazardous classification.

- Main indicators include:
- total waste generated;
- waste diverted from disposal;
- waste sent for disposal;
- hazardous waste sent to incineration;
- non-hazardous waste;
- industrial waste sent to recycling;
- total non-recycled waste; and
- selected hazardous waste streams.

Hazardous waste streams include non-SVHC-containing wash waters, 1,4-dioxane-containing wash waters, detergent-production residuals, sample bottles with contents, chromium-containing sludge, contaminated absorbents and insulation material.

C9. Raw Materials

Raw-material indicators are based on purchasing data and categorised into fossil-carbon-based, biobased, palm- or palm-kernel-oil-based, inorganic and recycled raw materials.

Palm- and palm-kernel-oil-based raw materials are shown as a relevant subset because of sustainability risks and certification relevance. RSPO Mass Balance-related information is based on certified sourcing documentation and relevant business-unit data.

Recycled raw materials are reported where purchasing records and material classification support the categorisation.

C10. Product Carbon Footprints

Product Carbon Footprint indicators are based on selected product-specific PCF statements. The values shown in the report are summary indicators only and should be read together with the full PCF methodology, scope, assumptions and disclaimer.

PCF values are not intended for public comparative marketing claims. Full PCF statements for selected products may be provided to customers upon request.

C11. People Indicators

People indicators are based on HR records as of year-end unless stated otherwise. They include workforce headcount, gender distribution, employment type, working-time type, apprentices, leadership representation, collective-bargaining coverage and average gross hourly pay by gender.

The gender pay gap is reported as an unadjusted figure and is influenced by job family, seniority, working-time arrangement, representation in technical or leadership roles and workforce composition.

C12. Health and Safety Indicators

Health and safety indicators are based on internal safety records and reporting routines.

Reported indicators include:

- reportable work accidents;
- reportable commuting accidents;
- lost days from work accidents;
- lost days from commuting accidents;
- near-miss reports;
- trained first aiders;
- safety officers;
- ASA meetings;
- AED availability; and
- LMRA implementation.

Reportable accidents are accidents involving more than three days of absence. Near misses are treated as learning opportunities and should not be interpreted as negative performance by themselves.

C13. Ethics, Compliance and Whistleblowing

Compliance indicators are based on internal records and reporting-channel information.

For the 2025 reporting year, Pulcra Germany reported:

- zero whistleblowing incidents;
- zero confirmed corruption or bribery incidents;
- zero confirmed fraud incidents;
- zero confirmed data leaks or confidentiality breaches.

These indicators refer to recorded and confirmed cases during the reporting period.

C14. Supplier Governance and Sustainable Procurement

Supplier-governance indicators and descriptions are based on procurement records, supplier questionnaires, documentation checks, risk-tiering, supplier communication and corrective-action follow-up.

Sustainable procurement capability-building refers to the use of EcoVadis Academy learning resources by relevant employees, especially purchasing and raw-material procurement team members. The objective is to strengthen knowledge of sustainable procurement, supplier sustainability, sustainability policies and reporting expectations.

C15. Product Stewardship and Customer Partnership

Product-stewardship indicators and descriptions are based on product-safety documentation, SDS records, PSR-related information, customer technical service, application trials and R&D feedback loops.

Customer and market information is based on commercial data. Where revenue values are shown, table headings should clearly state “net revenue” rather than “sales volume”.

Appendix D – Estimates, Assumptions and Limitations

Scope 3 uncertainty. Scope 3 emissions rely on activity data, supplier information and life-cycle inventory emission factors. Where supplier-specific data is not available, recognised database factors are used. The 2025 Scope 3 result includes methodological updates and should be interpreted together with the methodology notes.

Energy and GHG. Fuel conversion and emission calculations rely on recognised conversion and emission factors. Minor differences may arise from rounding, meter timing or invoice-period alignment.

Water. Water indicators rely on meter data and operational records. Temporary infrastructure-related losses and operational cooling-water routing affected 2025 water consumption and wastewater volumes. The effect of corrective infrastructure actions is expected to be visible in future reporting periods.

Wastewater quality. Wastewater-quality values represent annual mean concentrations from routine monitoring. They are not annual pollutant loads unless explicitly stated.

Air emissions. NO_x and SO₂ are calculated using annual consumption data and German Federal Environment Agency factors. RTO measurement data is used for carbon-emission reporting and operational monitoring, not as the calculation basis for NO_x and SO₂ values.

Waste. Waste data is based on contractor documents and internal records. Timing differences at year-end may affect the allocation of small quantities between reporting periods. Raw materials. Raw-material categorisation depends on purchasing data, supplier documentation and internal classification. Some categories may be refined as supplier information improves.

People data. Workforce indicators are based on year-end HR data. Pay indicators are unadjusted and should be read together with workforce composition.

PCF values. PCF summary indicators are product-specific and methodology-dependent. They are not intended for public comparative claims without full methodological context.

Appendix E – Abbreviations and Acronyms

Term	Meaning
AED	Automated External Defibrillator
AOP	Advanced Oxidation Process
AOX	Adsorbable Organic Halides
ASA	Arbeitsschutzausschuss / Occupational Safety Committee
BEM	Betriebliches Eingliederungsmanagement / Occupational Reintegration Process
BImSchG	Bundes-Immissionsschutzgesetz / Federal Immission Control Act
BOD ₅	Biochemical Oxygen Demand over five days
CAPA	Corrective and Preventive Action
CCF	Corporate Carbon Footprint
COD	Chemical Oxygen Demand
CO ₂ e	Carbon Dioxide Equivalent
CPF	Chemical Industry Pension Fund
CSRD	Corporate Sustainability Reporting Directive
DMA	Double Materiality Assessment
DWR	Durable Water Repellence
ECHA	European Chemicals Agency
EHS	Environment, Health and Safety
EO	Ethylene Oxide
E-PRTR	European Pollutant Release and Transfer Register
ERP	Enterprise Resource Planning
ESRS	European Sustainability Reporting Standards
EU	European Union
EWC	European Waste Catalogue
GHG	Greenhouse Gas
HR	Human Resources
IBC	Intermediate Bulk Container
IULTCS	International Union of Leather Technologists and Chemists Societies
LCA	Life Cycle Assessment
LCI	Life-Cycle Inventory
LEL	Lower Explosive Limit
LMRA	Last Minute Risk Analysis
MB	Mass Balance
MEB	Mixing & Equalisation Basin
MWh	Megawatt Hour
NM VOC	Non-Methane Volatile Organic Compounds
NO _x	Nitrogen Oxides
PCF	Product Carbon Footprint
PFAS	Per- and Polyfluoroalkyl Substances
PNEC	Predicted No-Effect Concentration
PPE	Personal Protective Equipment
PSR	Product Safety and Regulatory
QA/QC	Quality Assurance / Quality Control
REACH	Registration, Evaluation, Authorisation and Restriction of Chemicals

Term	Meaning
RSPO	Roundtable on Sustainable Palm Oil
RTO	Regenerative Thermal Oxidiser
SDS	Safety Data Sheet
SHEEQ	Safety, Health, Environment, Energy and Quality
SO _x	Sulfur Oxides
SOC	Substance of Concern
SPM	Synthetic Polymer Microparticles
SVHC	Substance of Very High Concern
TA-Luft	German Technical Instructions on Air Quality Control
UV/H ₂ O ₂	Ultraviolet Light / Hydrogen Peroxide Advanced Oxidation Process

Appendix F – Contacts & Feedback

Pulcra welcomes feedback on this Sustainability Report and on the performance information presented.

Sustainability & Reporting:

sustainability@pulcrachem.com

Product Safety & Regulatory:

psr@pulcrachem.com

Community/Neighbour Enquiries:

info.geretsried@pulcrachem.com

Compliance Concerns:

compliance@pulcrachem.com

Feedback and concerns are reviewed by the relevant functions. Where follow-up is required, actions are assigned and tracked through the appropriate internal process.



Pulcra Chemicals
The solution specialist



Phone: +49 8171 628 0



info@pulcrachem.com
www.pulcrachem.com



Pulcra Chemicals GmbH
Isardamm 79-83
82538 Geretsried
Germany