



RÖHM

CREATING SUSTAINABLE VALUE



**ESG
Report
2024**

Contents

[OVERVIEW

- 4 Foreword by Management
- 6 Foreword by the Chairman of the Supervisory Board
- 7 Strategy: Shaping the Future of Methacrylates
- 9 Who we are
- 10 Products and Value Chain
- 13 Materiality
- 14 Commitment & Engagement
- 16 FOCUS TOPIC LiMA
- 18 Where we stand in 2024

[ESRS REPORTING

- 22 **General**
- 23 ESRS 2 General Disclosures
- 47 **Environment**
- 48 E1 Climate Change
- 59 E2 Pollution
- 64 E3 Water and Marine Resources
- 65 E4 Biodiversity
- 66 FOCUS TOPIC Environment
- 68 E5 Resource Use and the Circular Economy
- 71 **Social**
- 72 S1 Own Workforce
- 81 FOCUS TOPIC People & Empowerment
- 83 S2 Workers in the Value Chain
- 85 FOCUS TOPIC Safety & Health
- 87 S3 Affected Communities
- 88 S4 Consumer and End-users
- 92 **Governance**
- 93 G1 Business Conduct
- 95 FOCUS TOPIC Governance

[FACTS AND FIGURES

- 99 People & Empowerment
- 103 Environment & Resources
- 109 Energy
- 110 Governance
- 110 Safety
- 111 Certificates 2024
- 112 UN Sustainability Targets applicable to Röhm
- 113 **Imprint**



[OVERVIEW

- 4** Foreword by Management
- 6** Foreword by the Chairman of the Supervisory Board
- 7** Strategy: Shaping the Future of Methacrylates
- 9** Who we are
- 10** Products and Value Chain
- 13** Materiality
- 14** Commitment & Engagement
- 16** FOCUS TOPIC LiMA
- 18** Where we stand in 2024

FOREWORD BY MANAGEMENT

At Röhm sustainability is a driver of innovation and overall principle that shapes our actions across all areas: From employee safety and resource protection to continuously improving solutions for safeguarding our planet. In 2024, we achieved several significant milestones that illustrate our commitment to environmental and social responsibility while continuously navigating our business through demanding economic and geopolitical times.

Our journey over the past five years has been marked by strategic investments to establish Röhm as the leading MMA-Verbund, expanding not only our production capacities considerably but also driving technology and innovation in all regions. In the USA, China, and Germany, we opened up new innovation centers and thereby demonstrated our commitment to sustainable growth and customer-focused innovation.



Board of Directors Röhm Group (March 2024): Martin Krämer, Chief Financial Officer and Labor Director, Dr. Hans Bohnen, Chief Executive Officer, Dr. Hans-Peter Hauck, Chief Operating Officer (from left to right).

**LOOKING AHEAD, WE RECOGNIZE THAT
SUSTAINABILITY REMAINS THE CORNERSTONE
OF LONG-TERM SUCCESS – NOT JUST FOR
US AT RÖHM, BUT FOR OUR CUSTOMERS AND
THE ENVIRONMENT WE OPERATE IN.**

A highlight of 2024 was the significant progress of our LiMA plant in Bay City, Texas. Starting in 2025, we will produce MMA with state-of-the-art technology, using a C2 raw material base. This will achieve higher product yields, more efficient resource utilization, and a substantially reduced CO₂ footprint. The particularly energy-efficient C2-based LiMA plant recycles its required water, resulting in minimal water consumption. In 2024, we established extensive wetlands at the Bay City site, creating an almost closed water cycle that preserves valuable regional resources. With our LiMA technology Röhm not only exceeds global environmental standards, but actively supports its customers' sustainability goals.

As a leading sustainable innovator, it is more important than ever for us at Röhm to use valuable resources responsibly. Therefore, we have established a Europe-wide recycling alliance with strong partners. This innovative network stands out through its unique combination of various recycling technologies and an advanced purification method, enabling the recycling of PMMA waste regardless of type or origin. Since 2022 we have diligently expanded our sustainable product portfolio and introduced *proTerra* products in all our business areas, offering our customers a choice of sustainable solutions across all application areas.

Our commitment to maintaining strong regional presence has enabled us to stay closely connected with our customers and respond flexibly to their needs and market requirements. This adaptability was particularly evident in our handling of a fire incident at our Worms site in 2023, where our robust production network and dedicated employees ensured uninterrupted customer supply despite significant challenges.

The year 2024 also marked a change in our product portfolio with the spin-off of our Acrylic Products Business Unit. Through a merger with SABIC's Functional Forms business, POLYVANTIS was created. Röhm managed the carve out successfully, to now focus even more on its core business.

Looking ahead, we recognize that sustainability remains the cornerstone of long-term success – not just for us at Röhm, but for our customers and the environment we work in. We continue to demonstrate this commitment through innovative solutions, strong partnerships, and clear objectives. Transparency is a fundamental part of our sustainability practice. Therefore we chose to enhance our reporting on the basis of the upcoming ESRS standards ahead of time and disclose our performance openly. With this report, we would like to invite you to learn more about our sustainability activities and the progress we are making to contribute to a more sustainable tomorrow.



FOREWORD BY THE CHAIRMAN OF THE SUPERVISORY BOARD

Sustainability and green transformation are ubiquitous requirements in modern industry. In this context, only companies that actively address the global challenges of resource scarcity and climate change will succeed. Röhm does this with innovation, courage and perseverance.

As a global player, Röhm is committed to creating sustainable value, both economically and ecologically. The company is therefore vigorously implementing its sustainability strategy, focusing on four key areas: Governance & Compliance, Environment & Resources, Safety & Health and People & Empowerment.

I am particularly proud of the important milestones that Röhm achieved in 2024: A comprehensive gender pay gap analysis laid important groundwork for greater pay equity. The newly introduced “Golden Principle” actively strengthens the safety culture and empowers each individual employee to take responsibility.

In addition, two groundbreaking milestones in 2024 illustrate Röhm’s claim to be a sustainable innovation leader in the industry: the construction of their new MMA plant with pioneering LiMA technology in Bay City, Texas, and the establishment of a Europe-wide recycling alliance for the chemical recycling of PMMA waste.

With these strategic initiatives, Röhm is positioning itself for a sustainable future and preparing for the challenges and opportunities of tomorrow. We look forward to continuing this journey together.

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

STRATEGY: SHAPING THE FUTURE OF METHACRYLATES

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

Röhm is one of the world’s leading manufacturers of methacrylate chemistry. We supply the global market with our high-quality methacrylates and PMMA moulding compounds under the registered trademarks PLEXIGLAS® and PLEXIMID®, in the Americas under the registered trademarks ACRYLITE® and ACRYMID®. With our solutions we are servicing important sectors such as the automotive industry, the construction industry and medical technology. We produce more than one million tonnes of chemical products at nine sites in Germany, China and the USA. Our products enable a wide range of applications – from paints, coatings and car taillights to medical products and aircraft windows.

The company consists of four different businesses: Bulk Monomers, Molding Compounds, Methacrylate Resins and CyPlus® Technologies. Approximately 2,900 employees worldwide contribute to our success.

WORLDWIDE PRESENCE



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

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

**RÖHM'S BAY CITY PLANT IS
SETTING NEW INDUSTRY STANDARDS
IN MMA PRODUCTION.**



Four strong pillars for our success

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

- **Sustainable Growth**

We are pursuing a clear growth strategy and have made growth investments of around 1.3 billion euros, e.g. in new production facilities and innovations centers since the company was founded in 2019. Our goal is to achieve an EBITDA of at least 500 million euros by 2027. We are particularly targeting growth in our Molding Compounds and Methacrylate Resins divisions. In addition we made significant investments into our proprietary LiMA technology, which will help us grow our bulk monomer business and enhance our position as the leading MMA producer in North America and technology leader in Methacrylates globally.

- **Cost Leadership**

We aim for cost leadership in our markets. Our production processes are characterized by reduced raw material use, lower energy consumption and minimal waste. As the only global manufacturer of MMA and PMMA with production facilities in North America, Europe and Asia, we take advantage of our integrated Verbund production. At the same time we manage a lean organization and are able to react fast to market trends. This combination of technological innovation and efficiency is the foundation of our cost leadership.

- **Portfolio Management**

We manage our portfolio to best serve our customers and markets. This means focusing on our core competencies in specialty chemicals. The recent carve-out of the Acrylic Products division as an independent company, POLYVANTIS, is further evidence of our consistent focus on our genuine strengths.

- **Innovation & Sustainability**

As a global chemical company, we have a holistic view on sustainability. Our goal is to achieve carbon-neutral production by 2050. To do this, we rely on innovative technologies and products that contribute to climate protection and the circular economy. Our flagship project is the new LiMA plant in Bay City, Texas. Starting in the first quarter of 2025, we will produce methyl methacrylate using our proprietary LiMA process. With a production capacity of 250,000 metric tons and C2-based technology, we are setting new standards in resource efficiency and environmental protection in MMA chemistry.

Europe-wide recycling alliance established

We also make an important contribution to the circular economy by setting up holistic approaches to PMMA recycling and driving mechanical and chemical recycling concepts together with our partners. To this end, we launched a Europe-wide recycling alliance in 2024. In addition, we offer numerous sustainable products containing renewable or recycled raw materials under our *proTerra* label. Our efforts are validated by certifications such as ISCC+ and the EcoVadis label.

All of this is supported by our corporate culture, which is based on our CORE values: Creativity, Openness, Responsibility and Entrepreneurship. With our “The Röhms Way” initiative, we are actively driving change within the company and developing new forms of collaboration. Under the motto “Many Perspectives. One Company”, we promote diversity and inclusion and create an environment in which innovation can flourish.

With all of this, we are building the foundation for our future success: as a leading company in methacrylate chemistry that excels in innovation, global presence and sustainability.



WHO WE ARE

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

This unique positioning and market presence guarantees experience, delivery reliability, short reaction times and transport routes and qualifies us as a sought-after strategic partner for customers worldwide.

In 2024 we carved out the business unit Acrylic Products to create a new player for advanced film and sheet products. Röhmm's Acrylic Products business unit and SABIC's Functional Forms business unit merged to form the new company POLYVANTIS.

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

PRODUCTS AND VALUE CHAIN

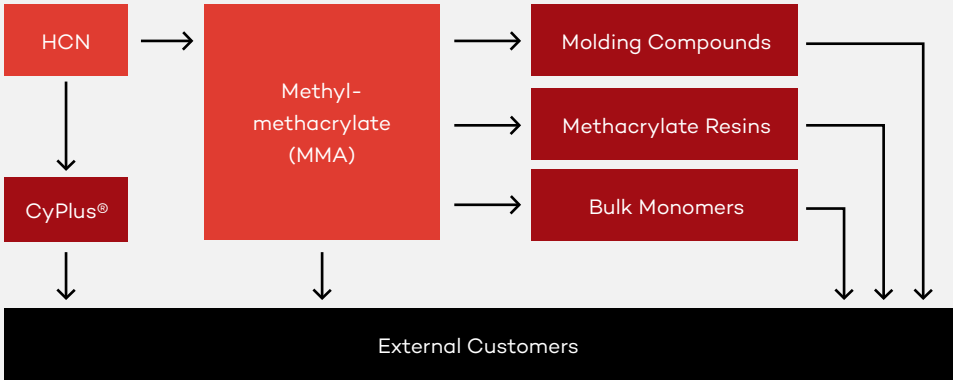
The Röhm Group is one of the global methacrylate manufacturers. We operate in international markets based on four businesses in a vertically integrated value chain.

The **Bulk Monomers business unit** produces raw material for the downstream segment of the Röhm business as well as third-party sales. Röhm's downstream segment consists of the business units Molding Compounds and Methacrylate Resins. Molding Compounds produces PMMA-based molding compounds for the automotive, lighting, medical, optics and electronics industries. In addition, Röhm's business with CyPlus® Technologies is based on the same raw material source and therefore leverages material synergies while offering products, technologies and services related to cyanide production, transport and handling.

The **Molding Compounds business unit** converts the monomer methyl methacrylate (MMA) into polymethyl methacrylate (PMMA). The according products are marketed under the brands PLEXIGLAS®, ACRYLITE® and CYROLITE®. The brand polymethyl methacrylate PLEXIGLAS® from Röhm is valued above all for its versatility and outstanding optical properties and already has many sustainable characteristics: It is highly recyclable, durable and exhibits excellent weathering resistance. These characteristics make PMMA a preferred choice in industries that place the highest demands on appearance, function and aesthetics combined with durability. In a nutshell: PLEXIGLAS® is a versatile, high-quality, durable plastic that also meets the growing demand for recyclable, resource-saving materials.

In 2023, the Molding Compounds division launched two PLEXIGLAS® *proTerra* products with a reduced CO₂ footprint and recycling content respectively a certified share of sustainable raw materials. The first product PLEXIGLAS® *proTerra* M5 contains 30 percent recycled PMMA, which

FULLY INTEGRATED VERBUND PRODUCTION



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

comes from post-industrial sources and is blended with new PMMA in a controlled process. Compared to virgin material, the CO₂ footprint of this product is 30 percent lower. The second product works with ISCC-PLUS certified raw materials and was launched under the product name PLEXIGLAS® *proTerra* 8N. This is the first PMMA molding compound in which fossil raw materials are proportionally replaced by ISCC-PLUS-certified sustainable raw materials and allocated via mass balancing. They enable customers to switch to a material with a 25 percent lower carbon footprint and identical product properties – without the need for a new approval test.

New legal requirements such as the “End-of-Life Vehicles Directive” (ELV) or the “Corporate Sustainability Reporting Directive” (CSRD) are leading to increasing demand for products with higher recycled content and a significantly reduced carbon footprint.

The Molding Compounds division launched pilot projects in which post-consumer waste from the automotive industry, such as rear lights, is mechanically recycled. The results show that the material can be returned to the material cycle even after 20 years of use. Intelligent and sustainable design of the end products could significantly increase the return rate of the material in the future. Design changes that make the recycled material easier to separate, such as the use of mono-material systems and the avoidance of multi-layer systems, can improve the efficiency of the recycling processes even further.

The **Methacrylate Resins business unit** produces DEGAROUTE® reactive resins for road markings, DEGALAN® bead polymers for coatings and adhesives and DEGADUR® reactive resins for high-quality flooring. The division offers a *proTerra* product for each of these markets. The aim of bonding materials rather than mechanical fixing not only contributes to better separability and therefore recyclability. It also opens market opportunities for innovative and sustainable adhesives, which the Methacrylate Resins division is working on. In view of the increasing regionalization of customers, it is important to meet the specific requirements of local markets, including via greater expertise and local presence. The expansion of cycling paths, footpaths and bus lanes is a global trend in urban centers. DEGAROUTE® cold plastic scores particularly well for large-area marking. It is wear-resistant, has a certain roughness and hardens quickly. Together with our customers, the division now has an impressive list of reference projects that will convince those responsible for project tenders to include products and services that make an economic and ecological contribution.

RÖHM STRENGTHENS SAFETY AND MOBILITY IN TRAFFIC.



**SUCCESSFUL
CUSTOMER MEETINGS
AT FAKUMA.**



**RÖHM AT ASIA'S LARGEST
TRADE FAIR FOR PLASTICS
INDUSTRY IN 2024.**



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

Our customers are regularly checked for their safety concepts, including working conditions and protective equipment regarding the safe handling of cyanides. The majority of all partners have undertaken to adopt this safety concept and have signed a corresponding declaration. Customers who do not meet the high safety standards or who operate in high-risk regions where, for example, there is a very high risk of theft or sabotage are not supplied. CyPlus® Technologies voluntarily certifies its production and transportation routes, including ports, shipping companies, rail and truck companies to mining customers that are also certified in accordance with the International Cyanide Management Code every three years. If required, customers also receive support and advice on the safe disposal of cyanides.

MATERIALITY

In 2024, Röhm decided to report in reference to the Corporate Sustainability Reporting Directive (CSRD) and to apply the requirements of the European Sustainability Reporting Standards (ESRS) in preparation for additional reporting necessities. Therefore, Röhm conducted its double materiality analysis based on ESRS, which is the basis for this ESG Report 2024. We have proactively chosen to align our sustainability reporting processes to future ESRS requirements starting from 2024 onwards.

Röhm conducted a double materiality assessment between July and December 2024, based on the current understanding of the requirements set out in the EU Sustainability Reporting Standards. The process was divided into four phases:

- Analysis of our value chain, stakeholders and other materials
- Identification of relevant sustainability topics in accordance with ESRS and the Röhm value chain and subsequent identification of related impacts, risks and opportunities (IROs)
- Assessment of impact materiality and financial materiality
- Compilation of the results

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



ESRS 2 General Disclosures



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



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



ESRS G1 Business Conduct

COMMITMENT & ENGAGEMENT

Röhm assumes responsibility in society, promotes education and culture and is in regular and trusting contact with customers, suppliers and representatives.

Promoting the education of young people is an important obligation for Röhm. In 2024 we have joined the Strahlemann Foundation, a non-profit organization that supports educational projects with a variety of programmes and initiatives.

In addition to supporting the Strahlemann Foundation, Röhm has been involved in SV Darmstadt 98's social campaign "Im Zeichen der Lilie" for several years now, which is also dedicated to promoting education. The aim is to sensitize young people to the important issues of environmental protection and sustainability. This year, more than 200 schoolchildren from the Darmstadt area took part in the initiative. Röhm is also an educational partner of the Gauß-Gymnasium in Worms, a school with a focus on mathematics, science and technology. In 2024, pupils aged 16 and over had the second opportunity to take part in the "Meine Position ist spitze" campaign organized by the Rhineland chemical network ChemCologne. Röhm also presented itself as an attractive employer at the town festival in Wesseling.



**OUR COMMITMENT
TO EDUCATION.**





**BUSINESS AND
POLITICS IN DIALOG.**

We can only achieve our ambitious sustainability goals together with our suppliers and customers. Guided by this conviction, the Purchasing team and the Sustainability team once again focused on transparency and exchange at the third Supplier Summit. The green transformation is one of the greatest challenges of our time. How climate neutrality can be achieved in concrete terms and what framework conditions medium-sized industrial companies in Germany need to consider themselves in international competition, were the focus of a visit by Mona Neubaur, Minister for Economic Affairs, Industry, Climate Protection and Energy of the state of North Rhine-Westphalia (NRW), to the Röhm site in Wesseling. Röhm is involved in various committees and working groups within major international associations and makes a valuable contribution to both our company and the industry.

Commitment and transparency pay off. Röhm again improved its EcoVadis rating and has confirmed its gold status. Röhm is now among the top 3 percent (previous year 5 percent) of all companies in the chemical industry worldwide. We regularly undergo the Ecovadis assessment to ensure progress and performance of our comprehensive Environment, Social and Governance (ESG) actions and programs. Röhm is a member of UN Global Compact and joined the Responsible Care® Charter in 2019. As a respondent to the Carbon Disclosure Project (CDP) Climate Change, Water Security and Forests, Röhm ensures transparency regarding its sustainability and climate responsibilities. Our two largest sites in Germany, Worms and Wesseling were successfully ISCC PLUS certified in 2023 by third-party auditor DQS CFS GmbH. Röhm's Worms site has been successfully certified according to the standards and guidelines of Operation Clean Sweep® (OCS). Röhm has set itself the goal of completely avoiding pellet losses.

**COMMITMENT
AND TRANSPARENCY
PAY OFF.**





250,000 tons of MMA annually

240 million gallons of water saved annually

Overall yield of more than **90%**

42% reduction in CO₂ emissions compared to standard C4 production and 26% compared to the next-best C3 technology

FOCUS TOPIC LiMA

PIONEER AND TECHNOLOGY LEADER IN MMA

Röhm writes innovation history. With the proprietary LiMA process (Leading in MethAcrylates), the company is setting new industry standards in methacrylate production. In 2024, the company achieved significant milestones in the completion of the new plant and successfully prepared for the start of production in Q1 2025.

The state-of-the-art 250 kilotons plant not only significantly increases the product yield and thus the security of supply for customers in a growing market, it also impresses with significantly lower CO₂ emissions compared to conventional processes.

The Bay City plant, which will produce 250,000 metric tons of MMA per year at full capacity, processes ethylene, natural gas and methanol, among others, which are readily available on the Gulf Coast of the United States. With an optimized logistics network, Röhm ensures reliable deliveries, shorter transit times and a high level of security of supply.

As a C2 technology, LiMA converts ethylene-based propionaldehyde, formalin and methanol into MMA at very low pressures and temperatures. A highly efficient catalyst ensures a total yield of more than 90%. The product

carbon footprint for the C2-based LiMA technology is around 2.6 tons of CO₂eq/t MMA, compared to 3.7 tons of CO₂eq/t MMA for the C3 acetone-based process and 4.5 tons of CO₂eq/t MMA for the C4 process. The environmentally friendly process thus reduces CO₂ emissions by approximately 26% compared to C3 technology and by 42% compared to C4 technology.

In order to protect the vital water resources, Röhm has created extensive wetlands that represent an almost closed circular system.

The so-called wetlands are the size of about 20 football fields and save up to 240 million gallons of water per year. This is roughly equivalent to the daily consumption of 1.4 million people. This approach not only conserves vital water resources, but is also an example of our commitment to sustainable and responsible business.



Clean, Close, and Safe

HOW OUR CUSTOMERS BENEFIT FROM LiMA



Cutting-Edge MMA Technology

Our Bay City plant is one of the world's most advanced C2 production facilities. Equipped with state-of-the-art automation for precise, reliable, and safe operation, it runs at lower temperatures and pressures, using less water. A highly efficient catalyst ensures an overall yield of more than 90%.



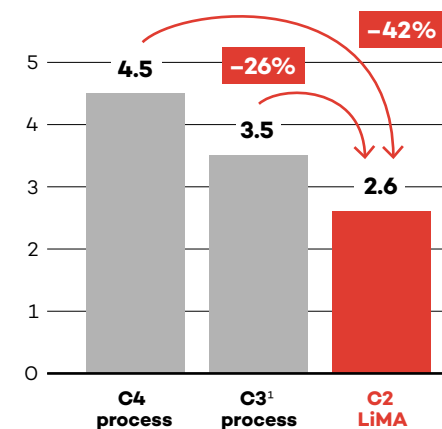
Supply Chain Security

Our production site is close to key raw materials like ethylene and methanol, which are readily available on the U.S. Gulf Coast. With an optimized logistics network, we ensure reliable deliveries, shorter transit times, and reduced supply risks.



Low Environmental Impact

The Bay City plant sets a new standard for MMA and downstream products with the best-in-class carbon footprint. It helps our customers achieve their climate goals by reducing CO₂ emissions by over 26% compared to the next best C3 technology and by more than 42% compared to C4 technology.



METRIC TONS CO₂eq PER
METRIC TON OF MMA

Source: C3 process – CEFIC
Ecoprofile & Environmental Product
Declaration

For C4 and C2 LiMA internal
calculations

1) Please note: The C3 MMA PCF
with U.S. feedstocks and U.S. energy
mix differs slightly from the
CEFIC European C3 MMA PCF.

WHERE WE STAND IN 2024

We invest in the skilled workers of tomorrow. In September 2024, 60 young people began their **training** at Röhm.



As part of its commitment to diversity and belonging and as a signatory to the **Diversity Charter**, we conducted various campaigns for the entire workforce.



Safety Days at all locations worldwide raised awareness and motivated employees to actively engage with safety and compliance.



The **Golden Principle** empowers employees to stop unsafe activities. Every employee is expected to address unsafe situations and help to actively eliminate them.



In a special campaign we encouraged all employees to report misconduct and violations via the **whistleblower system**.



To understand customers' needs and requirements for certified sustainable raw materials we carried out our third **Supplier Summit**.



Röhm again improved its **EcoVadis** rating, has confirmed its **gold status** and is now among the top three percent of all companies in the chemical industry worldwide.



We renewed our commitment to the ten principles of **UN Global Compact** and recognized them as guidelines for the development of our activities in Environment, Social, Governance.



With a systematic **customer engagement process**, all divisions conduct qualified customer surveys and identify individual net promoter scores.



Röhm's Worms site has been successfully certified according to the standards and guidelines of **Operation Clean Sweep®** (OCS).



Röhm has achieved great results in the first-time disclosure of environmentally relevant figures, strategies, targets and measures as part of the **Carbon Disclosure Project** (CDP).



Röhm has set itself the goal of reducing the amount of **waste** in absolute terms and per ton of product produced worldwide by 30% by 2030 (compared to 2020).



OUR VALUES: Creativity, Openness, Responsibility and Entrepreneurship (CORE) are values that drive our actions within the Röhm Group as well as towards customers, suppliers, partners and all other stakeholders.

[ESRS REPORTING

22	General
47	Environment
66	FOCUS TOPIC Environment
71	Social
81	FOCUS TOPIC People & Empowerment
85	FOCUS TOPIC Safety & Health
92	Governance
95	FOCUS TOPIC Governance



CONTENTS

ESRS REPORTING

GENERAL 22

ESRS 2 General Disclosures 23

ESRS 2 BP-1	General basis for preparation of sustainability statements	23
ESRS 2 BP-2	Disclosure in relation to specific circumstances	25
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	25
G1.GOV-1	Governance	26
ESRS 2 GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	27
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	29
G1.GOV-3	Climate change	29
ESRS 2 GOV-4	Statement on due diligence	29
ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting	29
ESRS 2 SBM-1	Strategy, business model and value chain	30
ESRS 2 SBM-2	Interests and views of stakeholders	32
S1.SBM-2	Own workforce	33
S2.SBM-2	Workers in the value chain	33
S3.SBM-2	Affected communities	33
S4.SBM-2	Consumers and end-users	34
ESRS 2 SBM-3	Materials, impact, risks and opportunities and their interaction with strategy and the business model	34
E1.SBM-3	Climate Change	35
S1.SBM-3	Own workforce	36
S2.SBM-3	Workers in the value chain	36

S3.SBM-3	Affected communities	37
S4.SBM-3	Consumers and end-users	37
ESRS 2 IRO-1	Description of processes to identify and assess material impacts, risks and opportunities	37
E1.IRO-1	Climate Change	39
E2.IRO-1	Pollution	39
E3.IRO-1	Water and marine resources	39
E4.IRO-1	Biodiversity	39
E5.IRO-1	Circular economy	39
ESRS 2 IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	40

ENVIRONMENT 47

E1 Climate Change 48

E1-1	Transition plan	48
E1-2	Policies related to climate change mitigation and adaptation	51
E1-3	Actions in relation to climate change policies	52
E1-4	Targets related to climate change mitigation and adaptation	52
E1-5	Energy consumption	55
E1-6	GHG Scope 1, 2, 3 emissions	56
E1-8	Internal carbon pricing	58
E1-9	Financial effects	58

E2 Pollution 59

E2-1	Policies related to pollution	59
E2-2	Actions related to pollution	60

E2-3	Targets related to pollution	60
E2-4	Pollution to air, water, soil	62
E2-5	Substances of concern	63
E2-6	Financial effects	63

E3 Water and Marine Resources 64

E3-1	Policies related to water and marine resources	64
E3-2	Actions and resources related to water and marine resources	64
E3-3	Targets related to water and marine resources	64

E4 Biodiversity 65

E3-4	Water consumption	65
E4-2	Policies related to biodiversity and ecosystems	65
E4-3	Actions and resources related to biodiversity and ecosystems	65
E4-4	Targets related to biodiversity and ecosystems	65
FOCUS TOPIC	Environment	66

E5 Resource Use and the Circular Economy 68

E5-1	Policies related to resource use and the circular economy	68
E5-2	Actions and resources related to resource use and the circular economy	68
E5-3	Targets related to resource use and the circular economy	68
E5-4	Resource inflows	69
E5-5	Resource outflows	69
E5-6	Financial effects	70

CONTENTS

ESRS REPORTING

SOCIAL 71

S1	Own Workforce	72
S1-1	Policies related to own workforce	72
S1-2	Process: Worker engagement	73
S1-3	Process: Remediate impacts	74
S1-4	Actions and resources related to own workforce	75
S1-5	Targets related to own workforce	77
S1-6	Employee characteristics	78
S1-7	Non-employee characteristics	79
S1-8	Collective bargaining	79
S1-9	Diversity metrics	79
S1-10	Adequate wages	79
S1-11	Social protection	80
S1-13	Training & skills	80
S1-14	Health & safety	80
S1-15	Work-life balance	80
S1-16	Compensation metrics	80
S1-17	Human rights incidents	80
	FOCUS TOPIC People & Empowerment	81
S2	Workers in the Value Chain	83
S2-1	Policies related to value chain workers	83
S2-2	Process for engaging workers in the value chain regarding impacts	84
S2-4	Actions and resources related to value chain workers	84
S2-5	Targets related to workers in the value chain	84
	FOCUS TOPIC Safety & Health	85

S3	Affected Communities	87
S3-1	Policies related to affected communities	87
S3-4	Actions and resources related to affected communities	87
S3-5	Targets related to affected communities	87
S4	Consumer and End-users	88
S4-1	Policies related to consumers and end-users	88
S4-2	Process: Consumer engagement	89
S4-3	Process: Remediate impacts	89
S4-4	Actions and resources related to consumers and end-users	89
S4-5	Targets related to consumers and end-users	91

GOVERNANCE 92

G1	Business Conduct	93
G1-1	Business conduct policies and corporate culture	93
G1-3	Prevention and detection of corruption and bribery	94
G1-4	Incidents of corruption and bribery	94
	FOCUS TOPIC Governance	95

HOW TO READ THIS REPORT

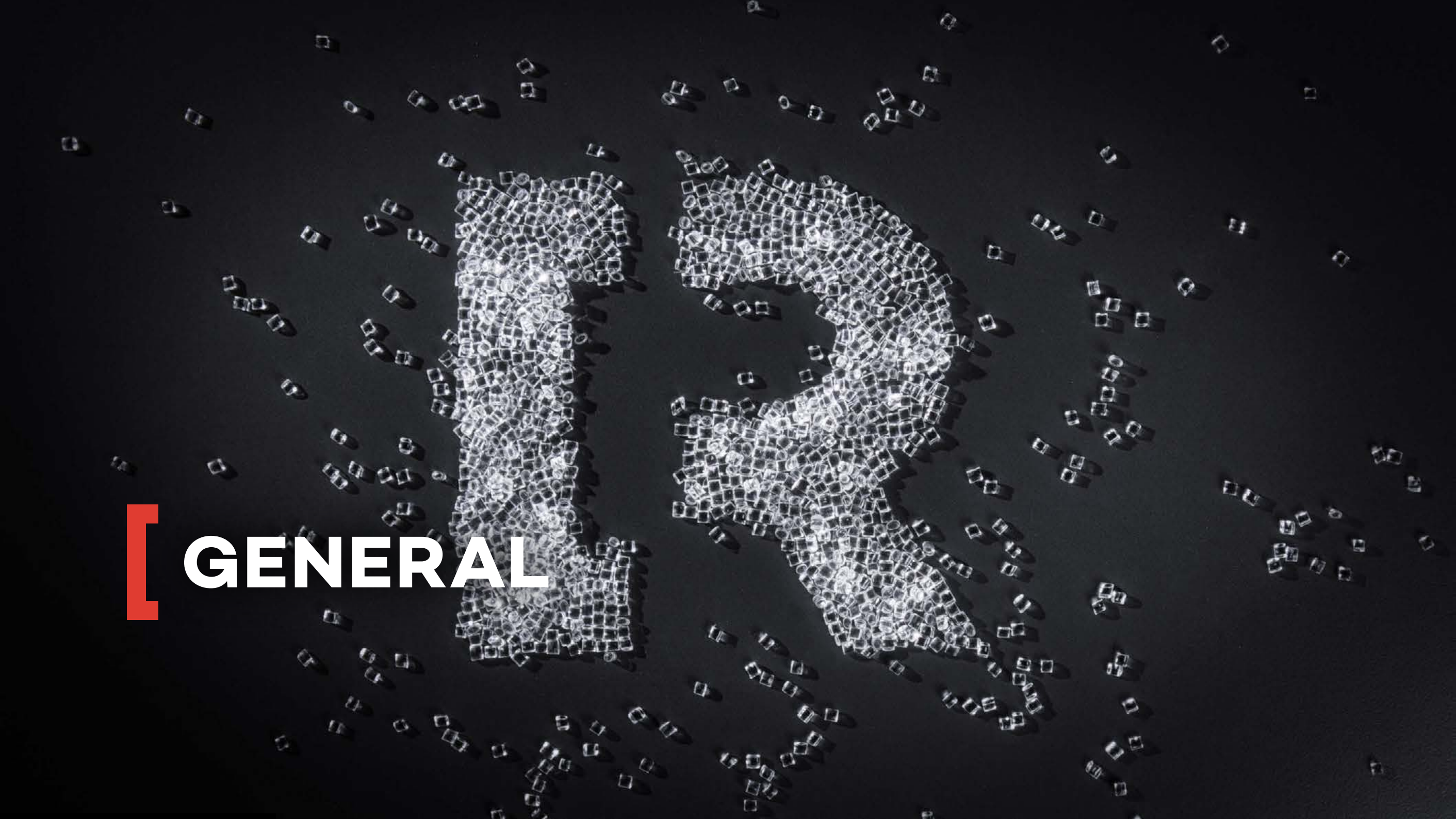
- This report follows the outline and structure as set out by the ESRS.
- Data points required by ESRS are highlighted as follows: ■ **ESRS data point**.
- Material Topics are highlighted in the respective colour of the overarching chapter. E.g.:

MATERIAL ENVIRONMENTAL TOPIC

MATERIAL SOCIAL TOPIC

MATERIAL GOVERNANCE TOPIC

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

A large number 12 is formed by a dense arrangement of small, white, three-dimensional cubes on a black background. The cubes are scattered around the main number, creating a sense of depth and texture. The word "GENERAL" is overlaid in white, bold, sans-serif capital letters, preceded by a red bracket-like symbol.

[GENERAL

CONTENTS

GENERAL

ESRS 2	General Disclosures	23	ESRS 2 SBM-3	Materials, impact, risks and opportunities and their interaction with strategy and the business model	34
ESRS 2 BP-1	General basis for preparation of sustainability statements	23			
ESRS 2 BP-2	Disclosure in relation to specific circumstances	25	E1.SBM-3	Climate Change	35
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	25	S1.SBM-3	Own workforce	36
G1.GOV-1	Governance	26	S2.SBM-3	Workers in the value chain	36
ESRS 2 GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	27	S3.SBM-3	Affected communities	37
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	29	S4.SBM-3	Consumers and end-users	37
G1.GOV-3	Climate change	29	ESRS 2 IRO-1	Description of processes to identify and assess material impacts, risks and opportunities	37
ESRS 2 GOV-4	Statement on due diligence	29	E1.IRO-1	Climate Change	39
ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting	29	E2.IRO-1	Pollution	39
ESRS 2 SBM-1	Strategy, business model and value chain	30	E3.IRO-1	Water and marine resources	39
ESRS 2 SBM-2	Interests and views of stakeholders	32	E4.IRO-1	Biodiversity	39
S1.SBM-2	Own workforce	33	E5.IRO-1	Circular economy	39
S2.SBM-2	Workers in the value chain	33	ESRS 2 IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	40
S3.SBM-2	Affected communities	33			
S4.SBM-2	Consumers and end-users	34			

ESRS 2

GENERAL DISCLOSURES

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

■ Basis for preparation of sustainability statement

Röhm has been preparing non-financial reports in accordance with the Global Reporting Initiative (GRI) standard since 2022. In 2024, Röhm decided to report on the basis of the Corporate Sustainability Reporting Directive (CSRD) and to apply the requirements of the European Sustainability Reporting Standards (ESRS) in preparation for additional reporting necessities where possible. Therefore, Röhm conducted its double materiality analysis based on ESRS, which is the basis for this sustainability report 2024. We have proactively chosen to align our sustainability reporting processes to future ESRS requirements starting from 2024 onwards. This strategic decision allows us to:

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

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

■ **Scope of consolidation of consolidated sustainability statement is same as for financial statements**

This ESG Report has been prepared for the Röhm Group. With this report, we are publishing our first sustainability report 2024 on the basis of ESRS standards yet still separate from our financial statements. We will publish our first integrated report in line with the ESRS requirements. According to current standards, we will also conduct an analysis of our business activities that meet regulatory technical standards and is eligible for and/or aligned with EU taxonomy regulations in the future.

■ **Indication of subsidiary undertakings included in consolidation**

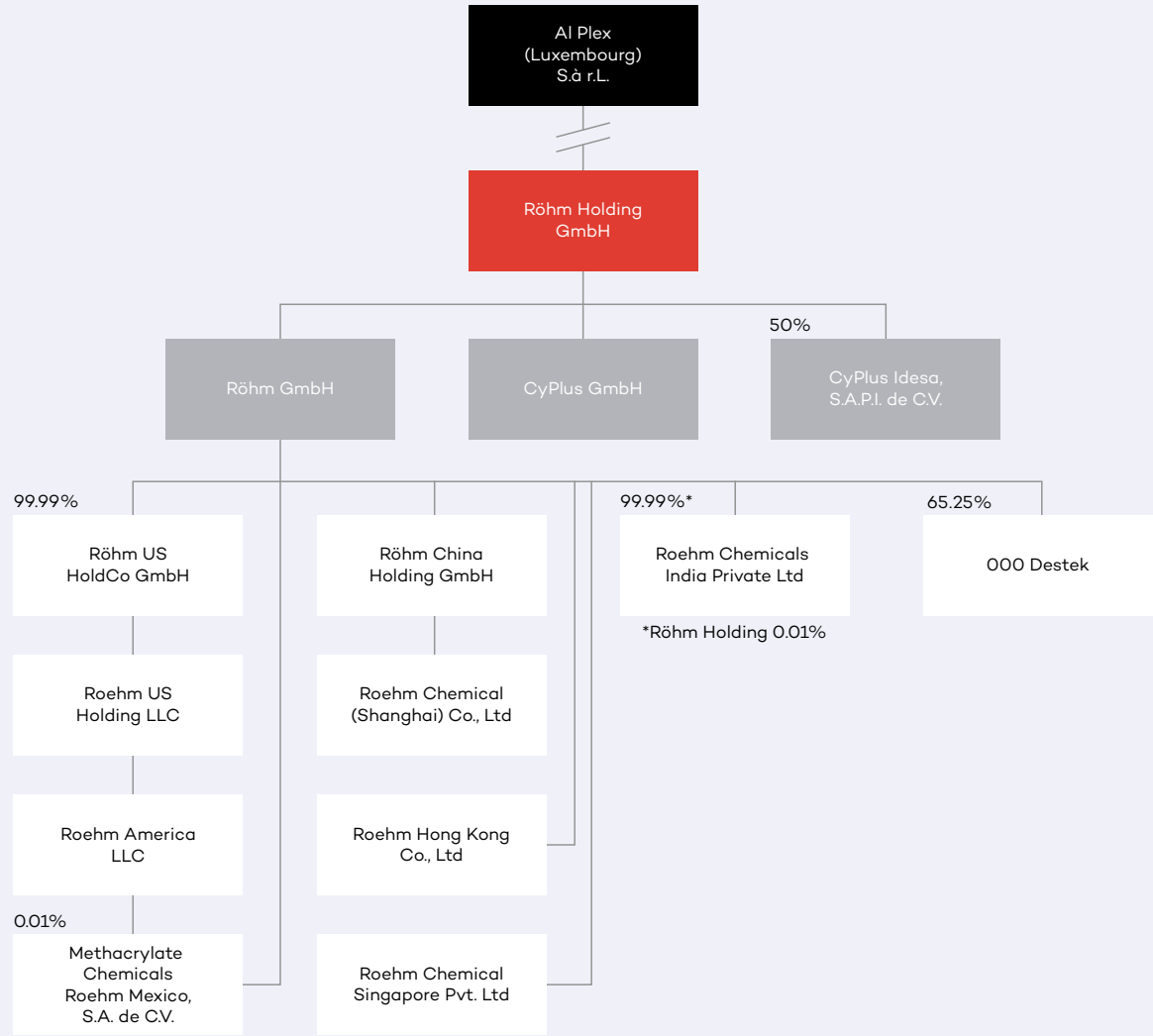
On May 1st, 2024, the Acrylic Products business unit was carved out of the Röhm Group and has been active on the market as an independent company under the name POLYVANTIS since then. Therefore, the ESG Report of the Röhm Group no longer includes any business activities regarding this business unit.

■ **Upstream and downstream value chain for reporting scope**

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

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

OVERVIEW OF RÖHM GROUP STRUCTURE



ESRS 2 BP-2 Disclosure in relation to specific circumstances

■ Definitions of short-, medium- or long-term time horizons

Acknowledging the fact that impacts, risks and opportunities can change over time, we applied the following time horizons:

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

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

■ Reasons for applying different definitions of time horizons

Not applicable.

■ Metrics that include value chain data estimated using indirect sources

Please refer to details given in chapter E1–6.

■ Quantitative metrics and monetary amounts

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

■ Disclosure of sources of measurement uncertainty

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

■ Assumptions, approximations and judgements made in measurement

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

■ Explanation of changes in preparation and presentation

This is the first year that Röhm is reporting based on ESRS requirements. If there are any changes in the preparation and presentation of its sustainability information, Röhm will report this information and the reasons for the changes in its ESG Report for 2025.

■ Other legislation or generally accepted sustainability reporting standards and frameworks

Röhm demonstrates its commitment to sustainability through multiple strategic initiatives:

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

In June 2024, Röhm renewed its commitment to the ten principles of the UN Global Compact and submitted its (Communication on Progress) report, which is available to the public on their website.

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

■ About executive members

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

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

Our governance structure is spearheaded by a Board of Directors and overseen by a vigilant Supervisory Board. This dual-tier system ensures that integrity, accountability and a pursuit of excellence permeate every aspect of our business activities. By maintaining this rigorous governance approach, we safeguard our stakeholders' interests and uphold the highest standards of corporate responsibility.

Supervisory Board

Röhm's Supervisory Board, comprising six shareholder representatives and six employee/union representatives, regularly reviews sustainability progress across all areas. The appointment of the Board and its members' essential tasks and competences are governed by German Codetermination and Stock Corporation Acts. The Board's structure adheres to key German corporate governance principles, with members serving four-year terms. All appointments comply with legal requirements, including disclosure of potential conflicts of interest. As of December 2024, the Board currently consists of ten men and two women.

Board of Directors

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

Global Leadership Team

In addition to the Board of Directors and Supervisory Board, the Röhm organization is steered internally via a Global Leadership Team that consists of all managers (currently 2 females, 23 males) directly reporting to the Board of Directors. The Global Leadership Team meets once per quarter. The main purpose of these meetings is the strategic alignment and exchange of information between the Board of Röhm GmbH, the heads of the business units and functional departments, and regional presidents.

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



■ **Body responsible for impacts, risks and opportunities**

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

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

Specialized teams

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

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

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

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

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

G1.GOV-1 Governance

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

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

List of members of the Supervisory Board (As of Dec. 31, 2024)		
NAME	FIRST NAME	OCCUPATION HELD
Ayles	Ronald	Managing Partner Advent International
Crucean	Isabell	Chair of the Works Council Darmstadt
Eder	Isabel	Head of Department Co-determination/ Works Constitution, IG BCE Head Office
Ferreiro Schlag	Alejandro	Chairman of the General Works Council of Röhm GmbH
Dr. Fornika	Roland	Head of Technology Management Bulk & Application Monomers
Hetzke	Gregor	Advisor
Höller	Markus	Chairman of the Wesseling Works Council of Röhm GmbH
Mantas	Miguel	Managing Director
Dr. Ritzert	Hans-Josef	Advisor
Spetsmann	Bernhard	Auditor
Strasser	Roland	Head of the trade union IGBCE Region Rhineland Palatinate and Saarland
Dr. Yu	Dahai	Advisor and investor

ROLES & TASKS



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

■ Information of administrative, management and supervisory bodies

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

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

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

The Supervisory Board plays a crucial oversight role, with responsibilities including appointing and monitoring the members of the Board of Directors, and approving key transactions and measures. The Supervisory Board meets bi-annually to review investments and business-critical decisions, and reports on finance, business development, HR, ESHQ, sustainability, compliance and risk management. The Board of Directors is also informed of the results of the double materiality assessment. This ensures the validation of and an agreement with associated targets and actions as well as an alignment with overall business objectives. With this, we aim to guarantee that our sustainability initiatives remain strategically relevant and receive appropriate resources and support from the highest levels of the organization. Röhms implemented a robust risk management framework, centered on a Risk Committee led by our Chief Financial Officer (CFO) and key department heads. This committee oversees a comprehensive risk management process, evaluating and monitoring potential internal and external business risks. Sustainability-related matters in particular are integrated into our global risk management processes based on our global Risk Management Policy.

THE RESULT OF THE RÖHM MATERIALITY ANALYSIS

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

Material topic – disclosure required
 Not material – disclosure not required

Analysis updated on December 17, 2024

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

■ Incentive schemes and remuneration policies

At Röhm, we align with global management objectives which are the basis for the annual targets and bonus schemes of all functions and business units. Sustainability goals are an active part of the management objectives and are therefore monitored closely and contribute to financial goal achievement and performance-related remuneration. This applies to all members of the Global Leadership Team and their respective units.

■ Description of key characteristics of incentive schemes

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

G1.GOV-3 Climate change

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

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

ESRS 2 GOV-4 Statement on due diligence

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

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

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

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

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

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

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

■ Main risks identified and their mitigation strategies

Key risks identified for Röhm include

Climate-related transition risks (ESRS E1)

- Regulatory risks
 - Rising prices for CO₂ certificates based on EU ETS and the China Certified Emission Reduction (CCER)
- Technology risks
 - Investments in technologies for decarbonizing our production assets (Scope 1 emissions)
- Market risks
 - Increasing costs for purchase of raw materials with reduced Product Carbon Footprint (PFC) (Scope 3.1 emissions)

Physical climate risks (ESRS E1)

- Acute risks
 - Floods, hurricanes
- Chronic risks
 - Heat hazards for occupational health
 - Low water levels that challenge inland shipping of raw materials

Policy/Legal risks (ESRS E2)

- Regulatory changes on REACH legislation

Environmental risks (ESRS E2)

- Incidents

Economic risks (ESRS E5)

- Availability of low-carbon raw materials

Technological risks (ESRS S1, ESRS S2, ESRS S4)

- IT cyber-security

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

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

Röhm’s governance structure for sustainability-related matters provides governance and oversight of the risk management and internal control system, including sustainability risks. The different boards and committees meet regularly for the exchange of information and discussions on key issues. The Advisory Board (which meets twice a year) ensures that sustainability considerations are embedded in our strategic decision-making processes.

Röhm has integrated sustainability-related issues into its risk management process. Furthermore, sustainability is an essential part during R&D project assessment. Röhm has also established an integrated management process for reporting sustainability-related data.

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

■ Significant groups of products and services offered

A summary of our key products includes:



PLEXIGLAS® /
ACRYLITE®

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

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

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



DEGAROUTE®,
DEGADUR®,
DEGALAN®

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

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

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



CYROLITE®

Acrylic-based copolymer compounds developed especially for use in the Medical Device Industry.



CYPLUS®

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



MERACRYL®

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

■ Significant markets and customer groups served

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

■ Total number of employees (head count)

2,885 employees as of December 31st, 2024

■ Sustainability-related goals

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

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

Our commitment to sustainability is reflected in our TRACK2030 program, which aims to reduce our CO₂ footprint by 30% per ton of manufactured product by 2030.

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

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

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

Röhm has had numerous products from certain sites certified under the International Sustainability and Carbon Certification (ISCC) PLUS system. ISCC PLUS is a voluntary certification scheme designed to validate sustainability characteristics of alternative feedstocks. Our products certified under these schemes contain up to 30% of certified sustainable raw materials, with a 25% lower CO₂ footprint overall. Customers are given a choice between products they are familiar with and products containing a proportion of renewable or recycled raw materials. See ESRS E1-1.

■ ESRS sectors that are significant for undertaking

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

■ Business model and value chain

The Röhm Group is one of the global methacrylate manufacturers. We operate in international markets with three business units in a vertically integrated value chain. The Bulk Monomer business unit produces raw material for the downstream segment of the Röhm business as well as third-party sales, which include methylmethacrylate (MMA), methacrylic acid, butyl methacrylate, hydroxyesters and methacrylamide. These materials are used in plastics, construction and coatings. Röhm's downstream segment consists of the business units Molding Compounds and Methacrylate Resins. Molding Compounds produces PMMA-based molding compounds for the automotive, lighting, medical, optics and electronics industries. Methacrylate Resins manufactures reactive resins for road marking and industrial

flooring and passive fire protection, as well as binders for paints and heat-sealing applications and resins for adhesives. In addition, Röhm's business with CyPlus® Technologies is based on the same raw material source and therefore leverages material synergies while offering products, technologies and services related to cyanide production, transport and handling. Applications include precious metals mining, chemical and pharmaceutical production, and metal surface treatment.

■ Inputs and approach to gathering, developing and securing inputs

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

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

Röhm drives sustainable growth through strategic investments and global innovation.

Our product development process, managed via a stage-gate system, focusses on enhancing existing solutions and inspiring customer innovations. Our six-stage portfolio management process assesses environmental impacts (e.g., greenhouse gas emissions, waste generation, water consumption, etc.) at each stage. Röhm has innovation centers in Shanghai (China), Wallingford (USA) and Worms (Germany). More than 100 employees from Research and Development, and the Application Technology departments collaborate at these innovation centers to develop and optimize innovative products and processes. More than 40% of the R&D and process technology development budget are used for the development of low-carbon products and technologies.

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

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



ESRS 2 SBM-2 Interests and views of stakeholders

Stakeholder engagement

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

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

Our key stakeholders

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

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

■ How stakeholder engagement is organized

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

- Engagement with our employees takes place through several channels, including annual performance reviews, the works council and anonymous “pulse checks,” to gather their input and measure engagement.
- We are in an intensive and close continuous dialogue with our customers via Röhm’s sales representatives and our customer management as well as at trade fairs. The feedback process is supported by our regular customer survey formats.
- We have an annual active dialogue with our suppliers since 2022. We will continue to work closely with these stakeholders to increase and intensify the work which needs to be done to reduce our Scope 3 emissions. We will also discuss further opportunities in relation to sustainable raw materials, carbon capture projects, recycling of products and reducing our greenhouse gas intensity.
- We engage with authorities to discuss and reflect on evolving social and environmental standards, ensure ongoing operational compliance and demonstrate our commitment to responsible business practices. We communicate our findings of our environmental impact assessments, and systematic safety analyses, as part of the approval process and ongoing monitoring requirements.
- We are actively seeking strategic alliances with new partners to explore opportunities for reducing direct CO₂ emissions.
- Financial institutions: Our Management Board and financial experts engage in regular meetings and update calls with financial partners and inform about the current status of the company.
- Owner: We engage with our owner in our regular Advisory Committee meeting and discuss the future alignment of Röhm.

■ Purpose of stakeholder engagement

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

■ Outcome of stakeholder engagement is considered

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

■ Amendments to strategy and business model

Röhm’s business strategy and the Group’s annual priorities are reviewed and updated yearly and cascade throughout the organization. Results of stakeholder surveys are integrated into this process and are part of the annual review.

The exchange of sustainability-relevant information between the Group’s various governance bodies occurs regularly at Röhm. This is elaborated in more detail in the ESRS GOV-1 and GOV-2 sections of the report.

S1.SBM-2 Own workforce

■ Interests and views of stakeholders of own workforce

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

- Occupational Health & Safety: Information gathered through regular engagement sessions informs the key safety initiatives that are put in place as well as regular improvements of our health and safety programs and systems, which are aligned with our aim of achieving zero incidents.

- Working conditions: Input gathered, through our annual “pulse checks,” performance reviews, etc., inform our workplace practices (e.g., flexibility, training programs, employee development, anti-discrimination policies), incentive programs, diversity and inclusion policies and programs, actions to improve employee well-being, and talent attraction and retention strategies.

S2.SBM-2 Workers in the value chain

■ Interests and views of stakeholders of value chain workers

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

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

S3.SBM-2 Affected communities

■ Interests and views of stakeholders of affected communities

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

Röhm works closely and constructively with local authorities. Its dedicated fire department in Worms, Germany, also provides for the communities we operate in outside the factory gates. Together with local and regional authorities as well as representatives from political

ministries, Röhm engages in future-oriented exchange on the green transformation as well as infrastructural and legislative requirements. In addition to fostering political dialogue, Röhm is also involved in projects for democracy and education.

S4.SBM-2 Consumers and end-users

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

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

- Feedback on products: We engage with our customers regularly to determine product improvements, and the need for sustainable products.
- Product stewardship: We conduct training on the proper storage, use, handling, transportation and disposal of our products. In relevant sectors and applications, we conduct regular customer visits to ensure that our products are being managed and used appropriately.

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

■ Material impacts resulting from materiality assessment

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

Environmental topics

Climate Change (ESRS E1)

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

Pollution (ESRS E2)

- Industrial emissions
- Operation Clean Sweep Initiative to minimize microplastics emissions

Water (ESRS E3)

- Water management (consumption and withdrawal)

Circular economy (ESRS E5)

- Circular economy (raw materials, products and waste)

Social topics

Own workforce (ESRS S1)

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

Workers in the value chain (ESRS S2)

- Due diligence for workers in the value chain
- IT security and data protection

Affected communities (ESRS S3)

- Community engagement

Consumers and end-users (ESRS S4)

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

Governance topics

Governance (ESRS G1)

- Corporate culture
- Whistleblower protection
- Anti-corruption and anti-bribery

■ Material risks and opportunities resulting from materiality assessment

Key risks identified include:

Environmental topics

Climate change (ESRS E1)

- Rising prices for CO₂ certificates based on EU ETS and the China Certified Emission Reduction (CCER) (mid- and long-term horizon)
- Investments in technologies for decarbonizing our production assets (Scope 1 emissions) (mid- and long-term horizon)
- Increasing costs for purchase of raw materials with reduced Product Carbon Footprint (PFC) (Scope 3.1 emissions) (mid- and long-term horizon)
- Temperature-related: Heat hazards for occupational health (mid- and long-term horizon)
- Wind-related: Hurricanes, typhoons, cyclones (short-, mid-, long-term horizon)
- Water-related: High water levels (mid- and long-term horizon); low water levels (mid- and long-term horizon) both on the Rhine River

Pollution (ESRS E2)

- Regulatory changes on REACH legislation (mid- and long-term horizon)
- Incidents (short-, mid- and long-term horizon)

Circular Economy (ESRS E5)

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

Our double materiality assessment did not identify any material opportunities.

■ Current and anticipated effects of material impacts, risks and opportunities

Röhm's response to each of the material issues identified has been elaborated within the specific chapters of this report.

■ How material negative and positive impacts affect people or environment

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

While specific details are elaborated further in each respective chapter, some of the key highlights for 2024 include:

- Energy consumption from non-renewable sources, and associated GHG emissions, have negative environmental impacts at our sites. Röhm is addressing this concern through our TRACK2030 sustainability strategy, which aims to reduce CO₂ emissions by 30% by 2030. In 2024, we converted our entire electricity supply at our Wesseling site to 100% green electricity. The technology at our LiMA plant in Bay City enables high product yields with low energy consumption and reduced wastewater volumes. The technology developed by Röhm is the most efficient MMA production methodology that has been developed to date, globally.
- Water use for our production processes, particularly in water stress areas, also has negative impacts on other consumers or users of water. To counteract this, for example, our site in Shanghai, which is in an area with high water stress, uses a closed circuit for its cooling system. We realize that the availability and consumption of water is not just a financial matter but a social one, and have put in place a water management system to record and document all key data, such as extraction, source, disposal and quantities used.
- Our commitment to diversity and inclusion has had a positive impact on our employees and work environment since 2022. A lot of campaigns, trainings and workshops were organized in 2024 around this issue. We remain committed to ensuring diversity and inclusion within Röhm. In Germany for example, we are striving for a women's representation (including at management level) of 35% by the end of 2030. Our first step to achieving this goal is to realize an improvement by 20% (based on data of 2021) by the

end of 2025 in all areas in which the current representation is less than 50%. In China, Röhm received ISO certification 30415 for Human Resource Management: Diversity and Inclusion in 2024. This makes it one of the leading companies in China to have received this award.

■ Relation between material impacts and strategy/business model

Further details are elaborated in each respective chapter.

■ Reasonably expected time horizons of material impacts

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

■ Nature of activities or business relationships

The Röhm Group is one of the leading methacrylate manufacturers. We therefore have material impacts along the following areas of our value chain:

- Upstream: This involves the procurement of raw materials, energy, hardware and services, as well as logistical activities.
- Own operations: The Bulk Monomers business unit (part of Röhm Upstream) which produces raw materials for internal and external use. Our Molding Compounds, Methacrylate Resins and CyPlus® Technologies business units (part of Röhm Downstream), which produce various compounds and services for industrial customers, such as the automotive, medical, chemical and pharmaceutical industries and more.
- Downstream: This involves the application of Röhm products in various industrial sectors (mentioned above) and the logistics of delivering these offerings.

■ Current financial effects of material risks and opportunities on financial position, financial performance and cash flows, and material risks and opportunities

Röhm evaluates effects on the financial position and performance and aims to disclose the required information in future reports.

■ Anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows over short-, medium- and long-term

Unless otherwise stated, all material risks are expected over the short-, mid- and long-term time horizons.

■ Resilience of strategy and business model

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

E1.SBM-3 Climate Change

■ Type of climate-related risk

Röhm identified the following climate-related risks:

- Rising prices for CO₂ certificates based on EU ETS and in China (mid- and long-term horizon)
- Investments in technologies for decarbonizing our production assets (Scope 1 emissions) (mid- and long-term horizon)
- Increasing costs for purchase of raw materials with reduced Product Carbon Footprint (PFC) (Scope 3.1 emissions) (mid- and long-term horizon)
- Availability of low-carbon raw materials (short-, mid- and long-term horizon)
- Temperature-related: Heat hazards for occupational health (mid- and long-term)
- Wind-related: Hurricanes, typhoons, cyclones (short-, mid-, long-term)
- Water-related: High water levels (mid and long term); low water levels (mid- and long-term) both on the Rhine River

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

- Heat hazards for occupational health: Providing shelter and cooling facilities for workers exposed to increased heat.
- Hurricanes, typhoons, cyclones: To reduce risks for our employees, “hurricane response measures” are defined in emergency response plans as well as local hurricane and typhoon procedure plans. To reduce the impact on assets and production, Röhm’s plants are insured for physical damage as well as for production losses.
- Low water and high-water levels on the Rhine River are challenging inland shipping of raw materials: Röhm has procedures in place to limit the impact of affected supply chain routes that transport raw materials and finished goods via river barges. In the event that water levels are too low or too high, we can swiftly change the mode of transportation to rail or truck.

S1.SBM-3 Own workforce

■ All people in our own workforce who can be materially impacted

Röhm deeply values its employees and prioritizes exceptional working conditions, occupational safety, work-life balance and continuous professional development. Our assessment encompasses all employees, as well as non-employees, who are both individuals with contracts with the company to supply labor (“self-employed”) or individuals provided by companies primarily engaged in “employment activities.”

■ Types of employees and non-employees in our own workforce subject to material impacts

Röhm defines its employees as:

- Permanent employees
- Temporary employees
- Non-guaranteed hours employees
- Full-time employees
- Part-time employees

■ Activities that result in positive impacts

Refer to S1–4 chapter.

■ Material risks and opportunities arising from impacts and dependencies on own workforce

The key material risk identified regarding our own workforce is in relation to IT security. Our double materiality assessment did not identify any material opportunities.

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

■ Material impacts on workers that may arise from transition plans

Our transition plans to reduce negative impacts on the environment and to achieve a more environmentally friendly and carbon-neutral operation have no foreseeable material impact on employees.

■ Type of operations at significant risk of incidents of forced labor or compulsory labor

Röhm is a leading manufacturer in the field of methacrylate chemistry. Our operational sites are in Germany, the USA and China (Shanghai), which is also our primary supplier base. We have not identified any concerns or recorded any incidents of forced or child labor within our own operations or supplier portfolio.

S2.SBM-3 Workers in the value chain

■ All value chain workers who can be materially impacted

The scope of the value chain workers assessed has been limited to Tier 1 and 2 upstream. Our Tier 1 and 2 suppliers include mainly global companies which meet high standards for the working conditions of their employees based on national laws, and are predominantly based in Europe, the USA and China (Shanghai). In our business relationships with our suppliers, we attach great importance to ensuring the occupational health and safety of workers in the value

chain handling chemical substances, and we maintain a zero-tolerance policy towards forced labor and child labor.

■ Types of value chain workers subject to material impacts

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

■ Type of value chain workers subject to material impacts by own operations or through value chain

We always prioritize safety and take responsibility for our own personal well-being, as well as that of our colleagues, contractors, visitors and neighbors.

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

■ Material negative impacts occurrence

No material negative impacts have occurred to date.

■ Activities that result in positive impacts

Our actions are elaborated further in section ESRS S2–4.

■ Material risks and opportunities arising from impacts and dependencies on value chain workers

The key material risk on consumers and end-users that came out of our materiality assessment was IT cyber-security. No opportunities were identified through our analysis.

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

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

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

S3.SBM-3 Affected communities

■ All affected communities who can be materially impacted

Affected communities that were included as part of our materiality assessment included businesses and persons who live close to our production sites that may raise interests in an exchange with neighbors and relevant authorities.

■ Types of affected communities subject to material impacts

Neighboring households and commercial facilities within the area in which we operate as well as respective authorities, e.g. municipal fire departments.

■ Activities that result in positive impacts

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

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

S4.SBM-3 Consumers and end-users

■ All consumers and end-users who can be materially impacted

All our customers to which we deliver our products and services were included within the scope of our materiality assessment. Our key customers are from the following industries:

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

■ Material negative impacts occurrence (consumers and end-users)

No material negative impacts have occurred to date.

■ Activities that result in positive impacts

Our actions are elaborated further in chapter ESRS S2-4.

■ Material risks and opportunities arising from impacts and dependencies on consumers and end-users

In our materiality assessment, we identified IT cyber-security as a key material topic for consumers and end-users. We defined this as a potential risk that needs to be monitored. No opportunities were identified through our analysis.

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

■ Understanding of how consumers and end-users may be at greater risk of harm

In relevant markets, our customers are regularly checked for their safety concepts, including working conditions and protective equipment, especially regarding the safe handling of cyanides. Through regular safety training and information exchange, risks are identified, and measures are taken if necessary. This includes not only the use at customers' premises but also the entire delivery route. The high standard of the International Cyanide Management Code (ICMC) is implemented worldwide.

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

■ Methodologies and assumptions applied in process to identify impacts, risks and opportunities

Röhm conducted a double materiality assessment between July and December 2024, based on the current understanding of the requirements set out in the EU Sustainability Reporting Standards. The process was divided into four phases:

- Analysis of our value chain, stakeholders and other materials
- Identification of relevant sustainability topics in accordance with ESRS and the Röhm value chain and subsequent identification of related impacts, risks and opportunities (IROs)
- Assessment of impact materiality and financial materiality
- Compilation of the results

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

■ **Process to identify, assess, prioritize and monitor potential and actual impacts on people and environment, informed by due diligence process**

To ensure accuracy and comprehensiveness, the initial assessment of relevant sustainability topics and their associated IROs was conducted by subject matter experts within the company. Additionally, Röhm sought support from external experts, who provided valuable insights on relevant regulations, scientific findings, industry best practices, internal documentation and stakeholder perspectives. This multi-faceted approach allowed for a thorough and well-informed identification of sustainability topics relevant to Röhm’s operations and value chain.

The following perspectives were considered for each topic assessed:

Impacts

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

Risks and opportunities

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

■ **Process focuses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts**

Potentially relevant sustainability topics were identified by examining our value chain, key stakeholders and sustainability topics specific to the chemical sector, as well as those included in the ESRS standard (ESRS 1 AR 16). This initial assessment served as a foundation to identify and formulate related IROs. The process was further enhanced by referencing sector-specific standards and scientific-based information and literature.

■ **Process includes consultation with affected stakeholders**

Röhm captured stakeholder perspectives in alignment with ISO 9001:2015 quality management standards. The company gathered

external stakeholder insights via surveys, cooperation with research institutes and associations and by leveraging internal employees who regularly interact with external stakeholders.

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

■ **Process prioritizes negative impacts based on their relative severity and likelihood**

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

■ **Process used to identify, assess, prioritize and monitor risks and opportunities that have or may have financial effects**

Röhm’s Risk Management Policy (Version V01) was used to assess and prioritize risks and opportunities identified and their financial impact on our business activities. Scales were defined (see tables) to determine the magnitude and likelihood of a financial risk or opportunity.

■ **Connections of impacts and dependencies with risks and opportunities**

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

■ **Sustainability-related risks relative to other types of risks**

The final materiality assessment was done and validated by Röhm’s Management Team supported by an external sustainability consultancy.

■ **Decision-making process and related internal control procedures**

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

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

The magnitude was rated based on the following consequence rating.

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

E1.IRO-1 Climate Change

■ Assessment of the extent to which assets and business activities may be exposed and are sensitive to identified climate-related hazards

- Temperature-related: Heat hazards for occupational health (mid- and long-term): Sites in Westwego and Bay City, both USA
- Wind-related: Hurricanes, typhoons, cyclones (short-, mid- and long-term): Sites in Shanghai/China, Westwego and Bay City, both USA
- Water-related: High water levels (mid- and long-term); low water levels (mid- and long-term) both on the Rhine River: Sites in Worms and Wesseling; both Germany

■ Identification of climate-related hazards and assessment of exposure and sensitivity are informed by high emissions climate scenarios

We did identify climate-related hazards and exposure to climate related scenarios. A robust climate related scenario analysis will be conducted in 2025.

E2.IRO-1 Pollution

■ Consultations have been conducted (pollution)

Röhm holds regular consultations with its neighbors and authorities. Since Röhm has potential sources of pollution at its main production sites (Worms and Wesseling in Germany; Shanghai in China; and Westwego, Louisiana, and, in the future, Bay City, Texas, in the USA), we are in constant dialogue with environment regulation bodies, which is mandatory. We have respective reporting obligations which are met 100% by our operational sites. This is a very important cornerstone for maintaining our operation permits.

■ Results of materiality assessment (pollution)

Material pollution-related topics at Röhm have been identified for the areas of air pollution due to emissions of exhaust gases, the handling in production and sales of substances of (high) concern, and

the positive impact of Röhm's efforts in the area of microplastic prevention. Furthermore, as a chemical company, Röhm is exposed to the risk of unexpected events. The failure of production facilities or disruptions to production processes can potentially cause personal injury and environmental damage, such as emissions of pollutants. All impacts can occur in the short-, mid- or long-term.

E3.IRO-1 Water and marine resources

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

In 2023, Röhm conducted a comprehensive water-related risk and water stress analysis for all Röhm sites utilizing the World Resources Institute's (WRI) Aqueduct Water Risk Atlas 4.0. Baseline water stress measures the ratio of total water demand to available renewable surface and groundwater supplies. Water demand includes domestic, industrial, irrigation and livestock use. Available renewable water supplies include the impact of upstream consumptive water users and large dams on downstream water availability. Essentially, water stress is a statement for a given area on the intensity of current and future competition for water.

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

■ Consultations have been conducted (water and marine resources)

Röhm holds regular dialogues with its neighbors and authorities. Since Röhm is a large consumer of fresh water at its main production sites (Worms, Wesseling in Germany; Shanghai in China; and, in the future, Bay City, Texas, in the USA), we are in constant dialogue with water regulation bodies, which is mandatory. We have respective reporting obligations which are met 100% by our operational sites. This is certainly one major cornerstone for maintaining our operation permits and the permits to use fresh water for our operations and to discharge used water into rivers or third-party treatment plants.

E4.IRO-1 Biodiversity

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

We have not identified any short- and mid-term dependencies on biodiversity and ecosystems at Röhm sites or in the value chain. However, on the long-term horizon we foresee potential impact on biodiversity and ecosystems when sourcing bio-based raw materials, such as bio-ethylene. In 2024, more than 99.5% of raw materials used at Röhm were fossil-based. For water ecosystem services, we utilize the World Resources Institute's (WRI) Aqueduct Water Risk Atlas 4.0. Baseline water stress measures the ratio of total water demand to available renewable surface and groundwater supplies.

■ Transition and physical risks and opportunities related to biodiversity and ecosystems

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

■ Biodiversity-sensitive areas

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

■ Biodiversity mitigation measures

Based on the results of the double materiality analysis, it has been concluded that no biodiversity measures are required in the short-, mid- and long-term. For the long-term, we will identify measures which do not have a negative impact on biodiversity and ecosystems.

E5.IRO-1 Circular economy

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

As part of the double material analysis performed in 2024, Röhm identified potential material impacts, risks and opportunities for the circular economy, including resource inflows and outflows. In particular,

waste was a focus topic in 2024, with detailed analysis of the current situation per site.

■ **Consultations regarding resource and circular economy**
 The double material analysis performed in 2024 identified potential material impacts, risks and opportunities for the circular economy, including resource inflows and outflows. Stakeholder dialogues are part of the double materiality analysis process.

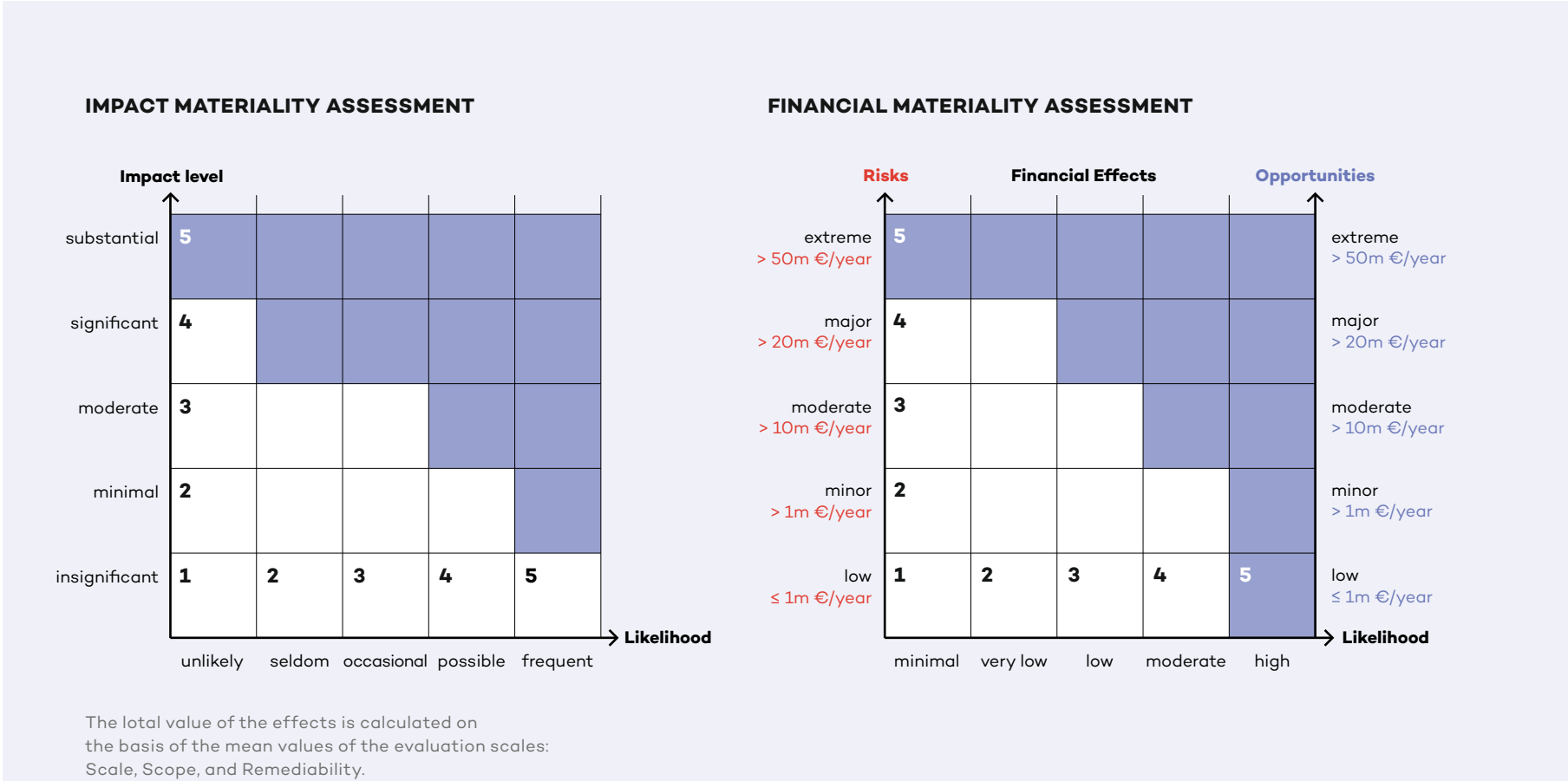
ESRS 2 IRO-2 Disclosure requirements in ESRS covered by the undertaking’s sustainability statement

■ **List of data points that derive from other EU legislation and information on their location in sustainability statement**
 Refer to information on the following pages.

■ **List of ESRS Disclosure Requirements complied with during preparation of sustainability statement following outcome of materiality assessment**
 The following ESRS Disclosure Requirements were complied with during the preparation of this non-financial statement:

- E1 Climate Change
- E2 Pollution
- E3 Water & Marine Resources
- E4 Biodiversity & Ecosystems
- E5 Resource Use & Circular Economy
- S1 Own Workforce
- S2 Workers in the Value Chain
- S3 Affected Communities
- S4 Consumers & End-users
- G1 Business Conduct

■ **Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been determined**
 Röhm conducted a double materiality assessment between July and December 2024, based on the current understanding of the requirements set out in the EU Sustainability Reporting Standards, the process of which is described in ESRS 2 IRO-1. The following scales and thresholds have been used during assessment of impacts, risks and opportunities:



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

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

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

Analysis updated on December 20, 2024

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

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT			EU LAWS	MATERIALITY ASSESSMENT	CHAPTER REFERENCE
ESRS 2	GOV-1 21 (d)	Board's gender diversity	- SFDR: Indicator number 13 of Table #1 of Annex 1 - Benchmark Regulation: Commission Delegated Regulation (EU) 2020/1816, Annex 2	Data point is not subject to double materiality assessment – See respective ESRS chapter	ESRS 2
ESRS 2	GOV-1 21 (e)	Percentage of board members who are independent	Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2	Data point is not subject to double materiality assessment – See respective ESRS chapter	ESRS 2
ESRS 2	GOV-4 30	Statement on due diligence	SFDR: Indicator number 10 Table #3 of Annex 1	Data point is not subject to double materiality assessment – See respective ESRS chapter	ESRS 2
ESRS 2	SBM-1 40 (d) i.	Involvement in activities related to fossil fuel activities	- SFDR: Indicator number 4 Table #1 of Annex 1 - Pillar 3 Regulation: Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on social risks - Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2	- Roehm is not involved in any of the activities defined by law and does not generate revenues from activities in the industry sectors specified (NACE Codes). - Involvement in activities related to fossil fuels refers to undertakings involved exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in (EU)2018/1999: “fossil fuel” means non-renewable carbon-based energy sources such as solid fuels, natural gas and oil. - Involvement in activities related to chemical production refers to undertakings involved in the manufacture or selling of products listed under NACE Code 20.2: Manufacture of pesticides and other agrochemical products based on regulation (EG) 1893/2006 - Involvement in activities related to controversial weapons refers to anti-personnel mines, cluster munitions, chemical weapons and biological weapons	ESRS 2
ESRS 2	SBM-1 40 (d) ii.	Involvement in activities related to chemical production	- SFDR: Indicator number 9 Table #2 of Annex 1 - Benchmark Regulation: Delegated Regulation (EU) 2020/1816, Annex 2		
ESRS 2	SBM-1 40 (d) iii.	Involvement in activities related to controversial weapons	- SFDR: Indicator number 14 Table #1 of Annex 1 - Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex 2		
ESRS 2	SBM-1 40 (d) iv.	Involvement in activities related to cultivation and production of tobacco	Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex 2		
ESRS E1	E1-1 14	Transition plan to reach climate neutrality by 2050	EU Climate Law: Regulation (EU) 2021/1119, Article 2 (1)	Material – See respective ESRS chapter	ESRS E1
ESRS E1	E1-1 16 (g)	Undertakings excluded from Paris-aligned Benchmarks	- Pillar 3 Regulation: Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity - Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2	Material – See respective ESRS chapter	ESRS E1

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT			EU LAWS	MATERIALITY ASSESSMENT	CHAPTER REFERENCE
ESRS E1	E1-4 34	GHG emission reduction targets	- SFDR: Indicator number 4 Table #2 of Annex 1 - Pillar 3 Regulation: Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics - Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 6	Material – See respective ESRS chapter	ESRS E1
ESRS E1	E1-5 37	Energy consumption and mix	SFDR: Indicator number 5 Table #1 of Annex 1	Material – See respective ESRS chapter	ESRS E1
ESRS E1	E1-5 38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	SFDR: Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1	- Material – See respective ESRS chapter - Röhm's activities are classified by NACE Code 20.14 as defined in (EG) 1893/2006 Appendix I	ESRS E1
ESRS E1	E1-5 40 bis 43	Energy intensity associated with activities in high climate impact sectors	SFDR: Indicator number 6 Table #1 of Annex 1	Material – See respective ESRS chapter	ESRS E1
ESRS E1	E1-6 44	Gross Scope 1, 2, 3 and Total GHG emissions	- SFDR: Indicators number 1 and 2 Table #1 of Annex 1 - Pillar 3 Regulation: Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity - Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	Material – See respective ESRS chapter	ESRS E1
ESRS E1	E1-6 53 bis 55	Gross GHG emissions intensity	- SFDR: Indicators number 3 Table #1 of Annex 1 - Säule 3 Regulation: Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics - Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Article 8(1)	Material – See respective ESRS chapter	ESRS E1
ESRS E1	E1-7 56	GHG removals and carbon credits	EU Climate Law: Regulation (EU) 2021/1119, Article 2(1)	Not material – Röhm is engaged in discussions on implementing technical solutions in the future	n/a
ESRS E1	E1-9 66	Exposure of the benchmark portfolio to climate-related physical risks	Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Annex 2 Delegated Regulation (EU) 2020/1816, Annex 2	Material although a “Phase-in” disclosure – preparation of data collection ongoing in 2024	ESRS E1
ESRS E1	E1-9 66 (a)	Disaggregation of monetary amounts by acute and chronic physical risk	Säule 3 Regulation: Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk	Material although a “Phase-in” disclosure – preparation of data collection ongoing in 2024	ESRS E1
ESRS E1	E1-9 66 (c)	Location of significant assets at material physical risk	Säule 3 Regulation: Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk	Material although a “Phase-in” disclosure – preparation of data collection ongoing in 2024	ESRS E1

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT			EU LAWS	MATERIALITY ASSESSMENT	CHAPTER REFERENCE
ESRS E1	E1-9 67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes	Säule 3 Regulation: Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking Book-Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral	Material although a “Phase-in” disclosure – preparation of data collection ongoing in 2024	ESRS E1
ESRS E1	E1-9 69	Degree of exposure of the portfolio to climate-related opportunities	Benchmark Regulation: Delegated Regulation (EU) 2020/1818, Annex II	Material although a “Phase-in” disclosure – preparation of data collection ongoing in 2024	ESRS E1
ESRS E2	E2-4 28	Amount of each pollutant listed in Annex 2 of the EPRT Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	SFDR: Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1	Material – See respective ESRS chapter	ESRS E2
ESRS E3	E3-1 9	Strategies and management related to water and marine resources	SFDR: Indicator number 7 Table #2 of Annex 1	Material – See respective ESRS chapter	ESRS E3
ESRS E3	E3-1 13	Specific strategies and policies for sites in areas with high water stress	SFDR: Indicator number 8 Table #2 of Annex 1	Material – See respective ESRS chapter	ESRS E3
ESRS E3	E3-1 14	Strategies and policies relating to sustainable oceans and seas	SFDR: Indicator number 12 Table #2 of Annex 1	Not Material – Röhm does not use or discharge water from/into oceans and seas	n/a
ESRS E3	E3-4 28 (c)	Total water recycled and reused	SFDR: Indicator number 6.2 Table #2 of Annex 1	Material – See respective ESRS chapter	ESRS E3
ESRS E3	E3-4 29	Total water consumption in m³ per net revenue on own operations	SFDR: Indicator number 6.1 Table #2 of Annex 1	Material – See respective ESRS chapter	ESRS E3
ESRS 2	SBM 3 – E4 16 (a) i	Significant impacts, risks and opportunities and their interaction with the strategy and business model in the context of biodiversity and eco-systems: List of operational sites (incl. sites under operational control)/ Activities with negative impacts	SFDR: Indicator number 7 Table #1 of Annex 1	Not Material – Röhm does not have direct impacts, but the topic is considered indirectly through climate change impacts and addressed in that respective chapter.	n/a
ESRS 2	SBM 3 – E4 16 (b)	negative impacts with regards to land degradation, desertification or soil sealing	SFDR: Indicator number 10 Table #2 of Annex 1	Not Material – Röhm does not have direct impacts, but the topic is considered indirectly through climate change impacts and addressed in that respective chapter.	n/a
ESRS 2	SBM 3 – E4 16 (c)	Operations that affect threatened species	SFRD: Indicator number 14 Table #2 of Annex 1	Not Material – Röhm does not have direct impacts, but the topic is considered indirectly through climate change impacts and addressed in that respective chapter.	n/a
ESRS E4	E4-2 24 (b)	Sustainable land /agriculture practices or policies	SFRD: Indicator number 11 Table #2 of Annex 1	Not Material – not applicable to Röhm operations	n/a
ESRS E4	E4-2 24 (c)	Sustainable oceans /seas practices or policies	SFRD: Indicator number 12 Table #2 of Annex 1	Not Material – not applicable to Röhm operations	n/a

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

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



ENVIRONMENT

CONTENTS

ENVIRONMENT

E1	Climate Change	48	E4	Biodiversity	65
E1-1	Transition plan	48	E3-4	Water consumption	65
E1-2	Policies related to climate change mitigation and adaptation	51	E4-2	Policies related to biodiversity and ecosystems	65
E1-3	Actions in relation to climate change policies	52	E4-3	Actions and resources related to biodiversity and ecosystems	65
E1-4	Targets related to climate change mitigation and adaptation	52	E4-4	Targets related to biodiversity and ecosystems	65
E1-5	Energy consumption	55		FOCUS TOPIC Environment	66
E1-6	GHG Scope 1, 2, 3 emissions	56	E5	Resource Use and the Circular Economy	68
E1-8	Internal carbon pricing	58	E5-1	Policies related to resource use and the circular economy	68
E1-9	Financial effects	58	E5-2	Actions and resources related to resource use and the circular economy	68
E2	Pollution	59	E5-3	Targets related to resource use and the circular economy	68
E2-1	Policies related to pollution	59	E5-4	Resource inflows	69
E2-2	Actions related to pollution	60	E5-5	Resource outflows	69
E2-3	Targets related to pollution	60	E5-6	Financial effects	70
E2-4	Pollution to air, water, soil	62			
E2-5	Substances of concern	63			
E2-6	Financial effects	63			
E3	Water and Marine Resources	64			
E3-1	Policies related to water and marine resources	64			
E3-2	Actions and resources related to water and marine resources	64			
E3-3	Targets related to water and marine resources	64			

ESRS E1

CLIMATE CHANGE

E1-1 Transition plan

■ Transition plan for climate change mitigation

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

Röhm's TRACK2030 program aims to reduce CO₂eq emissions by 800 kt/a by 2030. The CO₂eq reduction target is furthermore broken down as follows: Scope 1 – 300 kt/a, Scope 2 – 100 kt/a and Scope 3 – 400 kt/a. We assessed the operational and investment cost for distinct projects for all major technologies and all major sites globally.

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

For absolute and specific CO₂eq reductions, Röhm developed a time-bound action plan that outlines the schedule for implementation. It includes the period of our TRACK2030 initiative and covers the period until 2030. The implementation of the necessary steps is bound to individual board approvals.

Röhm intends to reduce its carbon emissions for Scope 1, 2, and 3 in four different categories: new technologies, sustainable materials, green energy and process efficiency.

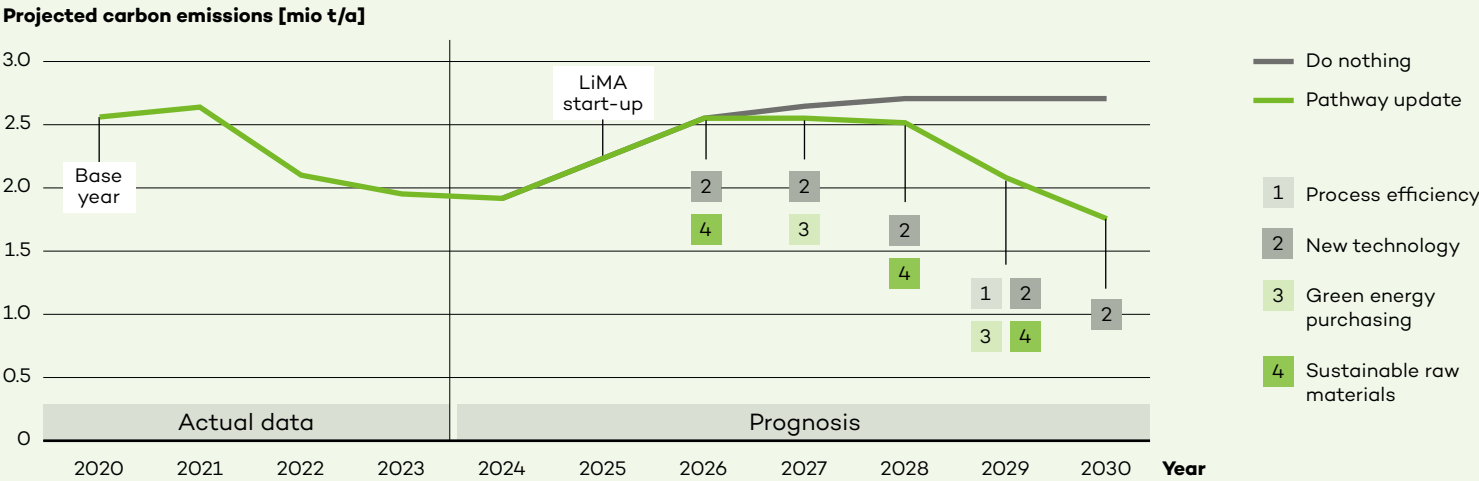
In the category of **new technology**, Röhm is actively establishing strategic alliances with new partners to explore opportunities for introducing heat pump technology and carbon capture technologies. Röhm intends to implement high temperature heat pump technology for steam generation at our major sites for methyl methacrylate production. The objective is to substitute a significant portion of our fossil-based low-pressure steam demand and therefore reduce our primary energy-based emissions (Scope 1). Furthermore, we aim to introduce carbon capture and storage technology with a focus on U.S. production, which will also address the reduction of Scope 1 emissions. However, the implementation is subject to funding and the availability of a CO₂ infrastructure for transport and storage. The newly established low-carbon intensity C2-process will provide additional technology options to reduce CO₂ emissions further. We will implement the circular economy concept to close the loop between PMMA and MMA.

For **sustainable materials**, Röhm is also in discussion with raw material suppliers on sourcing of renewable feedstock, such as ammonia, methanol and ethylene, which will lower Röhm's Scope 3 emissions. The company is working closely with suppliers to source sustainable raw material alternatives. This includes raw materials from carbon capture processes.

Green energy sourcing is expected to contribute to our TRACK2030 time-bound action plan for addressing Scope 2 emissions. Here, Röhm is evaluating options for purchasing green electricity. Additionally, we are in discussions with suppliers of biomethane to substitute fossil natural gas.

In general, Röhm aims to increase its **process efficiency** through increased yield of its MMA processes, increased recycling of waste streams and optimization of site energy balances.

RÖHM TIME-BOUND ACTION PLAN, STATUS OCT. 2024



Lever 1: Process efficiency summarizes a portfolio of diverse measures in all major production hubs targeting Scope 1 & 2 emissions; e.g., optimization of site energy balances using alternative primary energy sources.

Lever 2: New technology – covering a portfolio of several projects, including the technology switch from C3 to C2 technology for MMA production and electrification of steam production via heat pump technology mainly targeting Scope 1 emissions in all regions.

Lever 3: Green energy sourcing – switching from fossil-based to renewable energy supply targeting Scope 2 emissions.

Lever 4: Sustainable materials – including substitution of fossil feedstocks by sourcing of sustainable raw materials, such as sustainable methanol, ethylene or ammonia targeting Scope 3 emissions. In case bio-based raw materials are used, we aim to explicitly source supplies that are not part of the food or feed chain.

One pillar of Röhm's TRACK2030 targets is the commitment to establish a sustainable circular economy for PMMA so we can offer our customers certified premium products made from recycled raw materials. Besides sourcing raw materials from renewable sources like circular methanol and ammonia, a new focus on recovering recyclable PMMA waste from processors and consumers at the end of its life cycle will help to reduce incineration and landfill disposal of valuable future feedstock materials.

Both mechanical and chemical recycling of PMMA will contribute to establishing a circular economy. Mechanical PMMA recycling offers a Product Carbon Footprint (PCF) reduction of up to 30% compared to fossil-based PMMA compounds. To capture the most value and reduce downcycling, several kilotons of Röhm's internal process by-products were analyzed, purified and sorted by our network of global recycling partners to make sure that the material ends up in the best-suited process, ideally in mechanical recycling.

In 2023, we launched a new series of PLEXIGLAS® *proTerra* M5 molding compounds in clear, black and diffuse grades with 30% recycled content from post-industrial sources. Thanks to the multi-step purification and sorting process, the materials are close to virgin quality and meet high quality standards.

For chemical recycling, Röhm has reached a significant milestone with the establishment of a Europe-wide alliance for the recycling of polymethyl methacrylate (PMMA). Thanks to the partnership between four companies, considerably more PMMA materials can now be processed through both mechanical and chemical recycling and returned to the market as MMA and PMMA in virgin-like quality. The plant is expected to be completed in 2026 and will have an initial processing capacity of 5,000 tons of PMMA per year. Compared to the current state of the art, the recycled MMA is expected to feature a product carbon footprint reduction of more than 90%, which means an annual avoidance of around 13,000 tons of greenhouse gases at full capacity.

On top of the TRACK2030 Climate Agenda, we are currently preparing and discussing our net-zero Carbon Road Map 2050, including the net-zero scenario in Germany due in 2045. Therefore, Röhm is investigating further options for process optimization and sustainable raw materials.

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

Refer to previous chapter

■ **Disclosure of decarbonization levers and key action**

LEVER 1

Process efficiency summarizes a portfolio of diverse measures in all major production hubs targeting Scope 1 & 2 emissions, e.g., optimization of site energy balances using alternative primary energy sources, increasing yield of MMA processes as well as an increased recycling of waste streams.

LEVER 2

New technology – covering a portfolio of several projects, including the technology switch from C3 to C2 technology for MMA production and electrification of steam production via heat pump technology mainly targeting Scope 1 emissions in all regions. We are furthermore in discussion with potential partners on carbon capture and storage technologies and elaborating options to gain further decarbonization benefits from our new C2 technologies. Additionally, for a circular economy, Röhm established a recycling network for PMMA in 2024 that will become operational in 2026. This will also contribute to lowering CO₂ emissions.

LEVER 3

Green energy sourcing – switching from national power-mix to renewable energy supply targeting Scope 2 emissions. In a first step, our German Wesseling site used green power in 2024, and we will inaugurate photovoltaic plants at our Worms site, Germany, in 2025. Additionally, we are in discussions with suppliers of biomethane to substitute fossil natural gas at our U.S. and German plants.

LEVER 4

Sustainable materials – including substitution of fossil feedstocks by sourcing of sustainable raw materials, such as sustainable methanol, ethylene or ammonia targeting Scope 3 emissions. The company is working closely with suppliers to source sustainable raw material alternatives. This includes raw materials from carbon capture processes. In preparation for utilization of bio-, bio-circular and circular feedstocks, Röhm certified its plants in Worms, Wesseling and Shanghai according to the ISCC PLUS standard in 2024. It is scheduled to extend the ISCC PLUS certification scheme to further plants. Until 2029, we will not consider using raw materials with a negative impact on biodiversity and ecosystems. From 2029 on, we aim to use raw materials which could potentially have an impact on biodiversity. However, we will develop mitigation measures to eliminate or mitigate negative impacts on ecosystems.

■ **Disclosure of significant operational expenditures (OpEx) and/or capital expenditures (CapEx) required for implementation of action plan I Financial resources allocated to action plan (OpEx & CapEx)**

A significant step towards the reduction of the Corporate Carbon Footprint (CCF) and Product Carbon Footprint (PCF) for our MMA value chain will be achieved with the start-up of the new LiMA plant in Bay City (Texas, USA). The plant's highly efficient process for MMA production requires fewer resources and less energy and will, therefore, contribute to reducing Röhm's carbon intensity ratio. We are currently commissioning this large-scale MMA plant, which is scheduled for start-up in 2025. The associated costs are being kept confidential and will not be published. In general, it can be said that a plant of this size will need CapEx of several hundred million euros.

■ **Explanation of potential locked-in GHG emissions from key assets and products and of how locked-in GHG emissions may jeopardize achievement of GHG emission reduction targets and drive transition risk**

Our current major sites in Germany, Worms and Wesseling use the C3-acetone-based process, the so-called ACH-process. The main product of this process is methyl methacrylate (MMA), the chemical monomer building block to process PMMA-based molding compounds and resins which are also produced at the same sites. The monomer MMA accounts for approx. 90% of the direct Scope 1 greenhouse gas emissions which is solely CO₂ – other greenhouse gases such as N₂O can be neglected. One source for direct Scope 1 emissions is the production of the intermediate prussic acid (HCN) in Worms and Wesseling. These direct CO₂ emissions can be considered hard-to-abate and locked-in GHG emissions; with approximately 70% originating from the feedstock natural gas that is converted materially into HCN and 30% used to generate the energy necessary to entertain the enthalpy for the endothermic reaction.

Another source for direct CO₂ emissions is the intermediate sulfuric acid, which is produced on both German sites in large volumes from spent acid in a recycling process. The organic content within the spent acid causes CO₂ emissions during recycling of the acid that are considered hard-to-abate and locked-in emissions.

This process of spent acid recycling is operated with natural gas and emits a substantial amount of CO₂. In theory, this process can be converted from fossil fuels to hydrogen or green/blue ammonia as a primary energy carrier. So far, no practical experience exists in using these alternative energy sources.

The hard-to-abate or locked-in GHG emissions can be addressed by the use of the rather costly carbon capture and storage (CCS) and/or carbon capture and utilization (CCU) technology. Even though state-of-the-art carbon capture processes yield only 90% captured CO₂, 10% are not captured but released into the environment. Locked-in GHG emissions from incineration processes can be approached by a switch from natural gas to hydrogen or ammonia as alternative fuels. However, neither infrastructure nor sustainable alternatives exist in substantial volumes, and based on current projects they will not be accessible until the year 2030.

The associated additional OpEx and CapEx result in costs that make the production of this chemical commodity no longer competitive. Despite this finding, implementing CCU and CCS in Europe can only be realized within the larger framework of carbon contracts for difference (CCFD) and/or other governmental subsidies and probably needs to ensure a fair level of competition supported by the CBAM mechanism, which has to be enlarged to include the mentioned products. Implementation of alternative fuels, such as sustainable hydrogen or ammonia can only be realized if their availability and pricing becoming competitive to natural gas

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

For the reporting year 2024, Röhm does not report according to EU Taxonomy regulation and the respective Commission Delegated Regulation 2021/2139 and, thus, numbers for aligning economic activities with those criteria have not been established yet. Refer to ESRs 2 BP-1 5(b)i

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

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

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

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

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

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

Our time-bound action plan is publicly available in the Non-financial Declaration 2023 and acknowledged by the Board of Directors and the chairman of the Supervisory Board of Röhm GmbH.

■ **Progress in implementing transition plan**

The Röhm Value Creation Program monitors and steers the progress of the projects which are part of Röhm's climate agenda.

The first major step towards the decarbonization of Röhm will be the start-up of the new production process for methyl methacrylate in Bay City, Texas, USA in 2025. This new technology will significantly reduce the carbon intensity ratio of Röhm's products, especially in conjunction with the scheduled discontinuation of the Westwego,

Louisiana, USA plant in 2025. In the medium term, the new plant in Bay City will become the starting point for further projects which are currently in the development phase. In preparation for implementing new technologies, Röhm has finished conceptual studies on high temperature heat pump and carbon capture technology.

Röhm's approach to the circular economy has made significant progress in 2024 with the establishment of a Europe-wide alliance for the recycling of polymethyl methacrylate (PMMA). The partnership between four companies will enable more PMMA materials to be processed through both mechanical and chemical recycling and returned to the market as MMA and PMMA in virgin-like quality.

In a first step for green power sourcing, our German Wesseling site used green power in 2024 and we will inaugurate photovoltaic plants at our German Worms site in 2025.

The company has proceeded with suppliers to source sustainable raw material alternatives. For the third time, a "Supplier Summit" was organized in 2024 with a focus on sustainable materials. In preparation for utilization of bio-, bio-circular and circular feedstocks, Röhm certified its plants in Worms, Wesseling and Shanghai according to the ISCC PLUS standard in 2024. It is scheduled to extend the ISCC PLUS certification scheme to further plants.

Progress has also been achieved within our decarbonization lever process efficiency, with projects from the portfolio advancing to a higher degree for technical readiness level and financial details.

E1-2 Policies related to climate change mitigation and adaptation

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

Climate-change-related topics are addressed in Röhm's sustainability policy. Additionally, material risks and opportunities arising from climate change mitigation and adaptation are covered by Röhm's risk management policy. Topics covered by Röhm policies:

CLIMATE-RELATED TRANSITION RISKS (ESRS E1)

- Regulatory risks
 - Rising prices for CO₂ certificates based on EU ETS
- Technology risks
 - Investments in technologies for decarbonizing our production assets (Scope 1 emissions)
- Market risks
 - Increasing cost for the purchase of sustainable raw materials with reduced Product Carbon Footprint (Scope 3.1 emissions).

PHYSICAL CLIMATE RISKS (ESRS E1)

- Acute risks
 - Floods, hurricanes
- Chronic risks
 - Heat hazards for occupational health
 - Low water levels which challenge inland shipping of raw materials

■ Sustainability matters addressed by policy for climate change

Röhm updated its sustainability policy in 2024, which includes and addresses the following topics:

- Greenhouse gas emissions and reduction
- Energy consumption
- Water and wastewater
- Waste
- Recycling and the circular economy
- Product life cycle
- Air pollution and emissions
- Biodiversity
- Customer health and safety
- Sustainable raw materials and procurement

E1-3 Actions in relation to climate change policies

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

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

In addition, Röhm is constantly increasing its energy efficiency which is supported by an innovative energy management. All our German sites are already certified according to the globally recognized standard ISO 50001. Continuous improvements in energy efficiency are part of our financial planning. In 2024, optimization of process parameters became effective, leading to several energy saving optimization measures in the range of approximately 9,000 MWh vs. 2023.

■ Decarbonization lever type

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

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

The following GHG emissions reductions are expected per lever until 2030:

- Lever 1 – Process efficiency: ~40,000 t CO₂eq
- Lever 2 – New technology: ~230,000 t CO₂eq
- Lever 3 – Green energy sourcing: ~260,000 t CO₂eq
- Lever 4 – Sustainable materials: ~450,000 t CO₂eq

Current actions, such as technology studies and new strategic partnerships, are enablers for implementation. Action implementation is subject to final approval by the Board of Directors. Thus, no emission reductions were realized in the reporting year 2024 vs. the reference year.

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

For the reporting year 2024, Röhm does not report according to EU Taxonomy regulation and the respective Commission Delegated Regulation 2021/2139 and, thus, numbers for aligning economic activities with those criteria have not been established yet. Refer to ESRS 2 BP-1 5(b)i.

E1-4 Targets related to climate change mitigation and adaptation

■ Our targets to tracking effectiveness of policies and actions

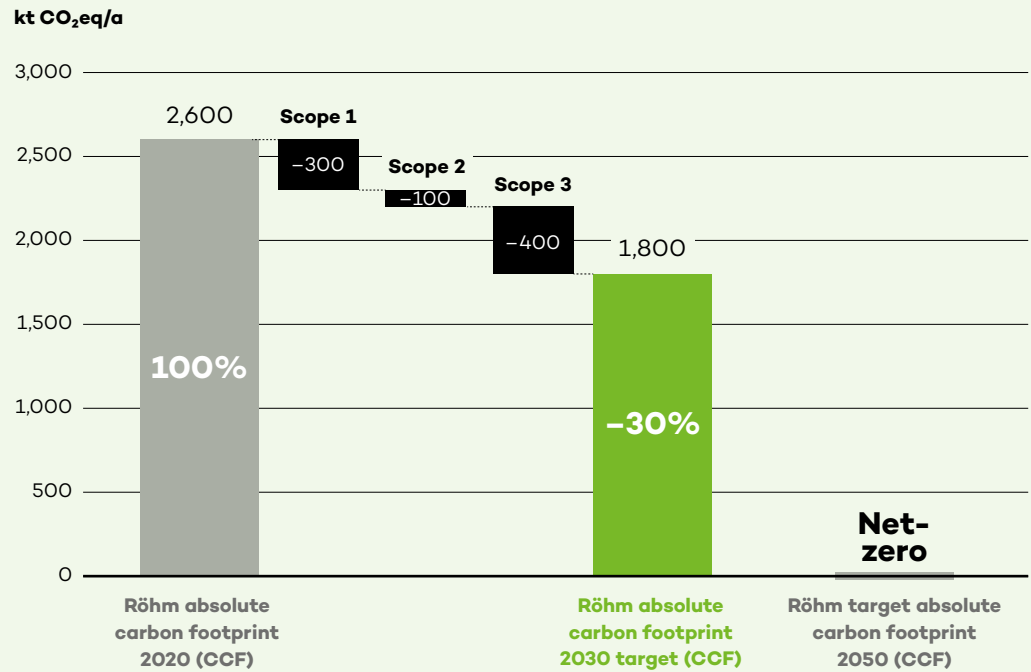
The effectiveness of policies and actions through targets is reported within the annual ESG Report, providing a progress report with reference to the base year and respective target.

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

In 2020 and 2021, we held a series of workshops with Röhm's management which were moderated and supported by an external consultant. In an ongoing dialogue with the consultant, we derived CO₂eq reduction targets for Röhm that are in line with the targets of the Paris Agreement. In that process, we defined 2020 as the base year and developed the targets to reduce absolute CO₂eq emissions by 30% in 2030 and become a net-zero company in 2050. Since the absolute reduction targets reflect to a very large extent production volumes, which exhibit a natural fluctuation, we introduced a carbon intensity target in 2022. This target foresees a reduction of the carbon intensity ratio by 30% in 2030 vs. the base year 2020.

■ GHG emission reduction targets

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



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

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

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

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

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

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

■ **Description of how new baseline value affects new target and its achievement and presentation of progress over time**

For the ESG Report 2024, we redefined and adjusted the baseline value for GHG Emissions and the corresponding targets because of the carve-out of the Business Unit Acrylic Products into a separate legal entity named POLYVANTIS. This business activity was part of the Röhm Group until April 30, 2024; this business activity is considered a non-continued business as of May 1, 2024. For the non-financial reporting, we decided that the baseline of 2020, the GHG emission report for 2024 and the climate targets for 2030 have been adjusted accordingly, not considering the POLYVANTIS activities.

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

Within our TRACK2030 program, we set the course for our climate agenda: CO₂eq reduction of 30% vs. base year 2020. Realization of this target is described in our climate transition plan. A climate transition plan is a time-bound action plan that clearly outlines how an organization will pivot its existing assets, operations and entire business model towards a trajectory that aligns with the latest and most ambitious climate science recommendations to limit global warming to 1.5°C as outlined in the Paris Agreement. Additionally, we aim to become a net-zero company by 2050.

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

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

We analyzed more than 20 peers in the chemical industry having a Corporate Carbon Footprint similar to ours. Furthermore, we analyzed the decarbonization ambition and targets of these peer companies. We differentiated between mid-term targets till 2030 and long-term targets till 2040–2050. As a third level of investigation, we screened and assessed energy transition plans on a local, regional and global level, in order to understand to which extent renewable energies can be expected to substitute fossil fuel sources respectively, and to which extent renewable hydrogen (produced from renewable electricity by electrolysis) can be expected to be widely available at commercially acceptable terms and conditions. Within these investigations, we assessed with the help of a third-party consultant the availability of logistical prerequisites (such as pipeline networks and CO₂ storage facilities) for both carbon capture and storage and carbon capture and utilization. We have given ourselves ambitious climate targets and we have described in detail the contribution of Scope 1, 2 and 3 upstream in terms of CO₂ avoidance and reduction. We therefore believe that our climate action within the sustainability initiative TRACK2030 does fulfill the requirements for the 1.5°C climate goal. We reached out and discussed with a number of third-party companies and consultants, which allowed consideration of the global warning potential of our company's climate and decarbonization initiatives versus the climate goals set by the Paris Agreement, Kyoto Protocol and the like.

E1-5 Energy consumption

■ Energy consumption and energy mix in 2024

	2024
Fuel consumption from coal and coal products (MWh)	0
Fuel consumption from crude oil and petroleum products (MWh)	2,472
Fuel consumption from natural gas (MWh)	1,228,707
Fuel consumption from other fossil sources (MWh)	690,791
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources (MWh)	611,306
Total energy consumption from fossil sources (MWh)	2,533,275
Share of fossil sources in total energy consumption (%)	95%
Total energy consumption from nuclear sources (MWh)	9,827
Percentage of energy consumption from nuclear sources in total energy consumption (%)	0.4%
Fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources (MWh)	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	130,583
Consumption of self-generated non-fuel renewable energy (MWh)	0
Total energy consumption from renewable sources (MWh)	130,583
Share of renewable sources in total energy consumption (%)	5%
Total energy consumption related to own operations (MWh)	2,673,685

Figures do not include POLYVANTIS sites, which were part of Röhm until end of April 2024

■ Non-renewable energy production & Renewable energy production in 2024

	2024
Non-renewable energy production (MWh)	221,555
Renewable energy production (MWh)	0
Total energy production (MWh)	221,555

Figures do not include POLYVANTIS sites, which were part of Röhm until end of April 2024

■ Energy intensity based on volume products sold 2024

	2024
Total energy consumption from activities in high climate impact sectors (MWh)	2,673,685
Energy intensity from activities in high climate impact sectors (total energy consumption per volume products sold) (MWh/t)	4.6

Calculation of intensity data are based on same boundaries as used for GHG emissions calculation.

■ High climate impact sectors used to determine energy intensity NACE 20.14

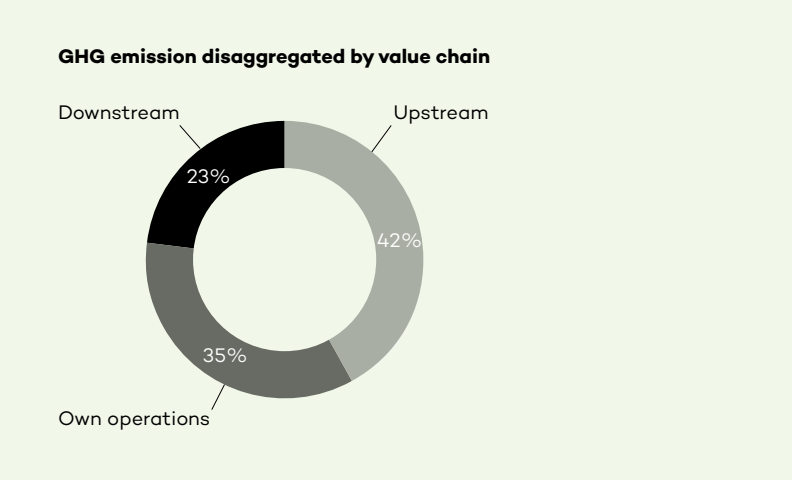
E1-6 GHG Scope 1, 2, 3 emissions

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

GHG EMISSIONS BY CATEGORY [t CO ₂ eq]	2020 (BASE YEAR)	2023 (N-1)	2024 (N)	% N/N-1
Scope 1 GHG emissions				
Gross Scope 1 GHG emissions	674,049	510,925	577,624	+13%
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	99%	98%	97%	
Scope 2 GHG emissions				
Gross location-based Scope 2 GHG emissions	203,711	156,130	240,885	+54%
Gross market-based Scope 2 GHG emissions	193,754	119,793	170,126	+42%
Scope 3 GHG emissions				
3.1 Purchased goods and services	1,536,006	1,127,671	1,308,661	+16%
3.1 Packaging	2,922	16,280	16,429	+1%
3.2 Capital goods	22,352	125,205	183,019	+46%
3.3 Location-based fuel and energy-related activities (not included in Scope 1 or Scope 2)	97,435	85,278	111,364	+31%
3.3 Market-based fuel and energy-related activities (not included in Scope 1 or Scope 2)	95,459	81,118	103,264	+27%
3.4 Upstream transportation and distribution	10,660	9,144	10,018	+10%
3.5 Waste generated in operations	1,819	23,851	20,167	-15%
3.6 Business traveling	1,110	1,568	1,806	+15%
3.7 Employee commuting	4,003	4,025	5,632	+40%
3.8 Upstream leased assets	506	501	735	+47%
3.9 Downstream transportation	55,852	45,698	49,427	+8%
3.10 Processing of sold products		Not applicable		
3.11 Use of sold products	4,308	3,127	3,607	+15%
3.12 End-of-life treatment of sold products	748,442	568,889	651,223	+15%
3.13 Downstream leased assets	146	146	7	-95%
3.14 Franchise		Not applicable		
3.15 Investments		Not applicable		
Total Gross indirect (Scope 3) GHG emissions location-based	2,485,560	2,011,383	2,362,098	+17%
Total Gross indirect (Scope 3) GHG emissions market-based	2,483,584	2,007,224	2,353,998	+16%
Total GHG emissions (location-based)	3,363,321	2,678,438	3,180,606	+19%
Total GHG emissions (market-based)	3,351,387	2,637,941	3,101,748	+18%

Calculation of intensity data is based on boundaries as described below.

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



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

In the reporting year 2024, the business activities of the Business Unit Acrylic Products were carved out and brought into their own legal entity as of May 1, 2024. This report does NOT include data beyond current organizational boundaries. All emission data as of 2020 have been re-calculated in accordance with the newly defined boundaries, ensuring the comparability of the emission data reported.

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

The calculation of Röhm’s Corporate Carbon Footprint (CCF) is based on and monitored according to the principles of the GHG Protocol and the Corporate Value Chain Accounting and Reporting Standard. The calculation of the CCF includes all greenhouse gases as defined in the Kyoto Protocol and GHG Protocol. Greenhouse gases other than CO₂, such as methane and perfluorocarbons, are measured, controlled and accounted for in the CCF balance with their respective CO₂ equivalents. Röhm has full financial control over all its entities. The CCF is determined for all geographical regions, all business units, all manufacturing sites and all international sales offices.

Röhm’s corporate carbon footprint was calculated for continued activities using the full consolidation method. We are aware that this approach can lead to a double counting of greenhouse gas emissions; however, we set distinct boundaries for legal units and operations to allocate GHG emissions adequately and selectively. The allocation of GHG emissions from MMA monomer, for example, is accounted for by the Bulk Monomer business line. Emissions that originated from discontinued activities have not been included. According to our LCA and CCF analysis, with the accuracy of the methodology being certified by TÜV Rheinland, Röhm did not have any significant biogenic CO₂ emissions for Scopes 1, 2 and 3 for the investigated time period from 2020 to 2024.

We built a historical timeline including the base year 2020 which constitutes the setpoint for our Carbon Reduction Targets.

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

■ **Biogenic emissions of CO₂ from the combustion or bio-degradation of biomass not included in Scope 1 GHG emissions, Scope 2 GHG emissions and Scope 3 emissions**

Röhm did not have any biogenic emissions in 2024 which are not already included in Scope 1 emission calculations.

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

As an instrument according to Commission Delegated Regulation (EU) 2023/2772, Annex I, AR45d, Röhm used unbundled energy attribute claims in 2024. The amount of Guarantee of Origin for Renewable Energy certificates equals a share of 4.9% for purchased energy.

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

31%

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

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

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

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

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

ORGANIZATIONAL BOUNDARIES

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

OPERATIONAL BOUNDARIES

The calculation of Röhm’s corporate carbon footprint is based on and monitored according to the principles of the GHG Protocol, and its scope concept for operational boundaries. Röhm has full financial control over all its entities. Scope 1 covers Röhm’s direct energy and process-related emissions, while indirect emissions from purchased electricity and thermal energy (e.g. steam) are reported in Scope 2. Scope 3 summarizes all additional CO₂ emissions occurring throughout the value chain, including those associated with suppliers, product usage, disposal and transportation. These emissions are categorized into 15 distinct groups. Our list of Scope 3 emissions is based on the GHG Protocol Scope 3 Standard (Corporate Value Chain Accounting and Reporting Standard); of particularly high relevance for us are Scope 3 upstream emissions as well as the footprint of our feedstocks and raw materials. Here, we have control and can influence our carbon footprint by choosing sustainable raw materials. We have checked all 15 categories in this standard for relevance. In the context of the cradle-to-gate calculations, the term Scope 3 is used as Scope 3 upstream. Emission factors and global warming potential (GWP) rates are based on the GHG Protocol, LCA FE (holistic accounting, a software from Sphera®) databases and information from suppliers.

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

■ GHG emissions intensity, location-based (total GHG emissions per product volumes sold) | GHG emissions intensity, market-based (total GHG emissions per product volumes sold)

■ GHG emissions intensity in reporting year 2024

	2020	2023 (N-1)	2024 (N)	% N/N-1
GHG emissions intensity, location-based (total GHG emissions per product volumes sold) (metric tons CO ₂ eq/t product sold)	4.7	4.9	5.5	+13%
GHG emissions intensity, market-based (total GHG emissions per product volumes sold) (metric tons CO ₂ eq/t product sold)	4.7	4.8	5.4	+11%

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

E1-8 Internal carbon pricing

■ Carbon pricing scheme

Röhm applies CO₂ shadow prices to assess the development of its Corporate Carbon Footprint (CCF) utilizing different base scenarios and different sets of sustainable project portfolios. We therefore generate global CO₂ abatement costs derived from a series of freely available sources and data, sourcing from technical studies and project assessments. Binding CO₂ shadow prices are used during assessment of and decision making for investment and R&D projects.

The internal CO₂ shadow prices are applied for all entities as described in the organizational boundaries. The shadow price is applied for all activities in countries with implemented regional CO₂ pricing schemes, such as Germany and China.

One aspect of the planning assumptions in Röhm’s annual mid-term planning process is the development of the costs for EU CO₂ certificates, according to the European Trading system (ETS), and the China Certified Emission Reduction (CCER) program. These planning assumptions on carbon credits pricing cover a five-year period and also take into account the number of free certificates received. It is updated on an annual basis with input from Energy Management. In our current midterm planning, we use 75–100 €/t CO₂ as the cost for the EUA (EU-Allowance) and 10 €/t as the cost for the China Certified Emission Reduction (CCER) program. For capital expenditures that have an impact on the number of CO₂ certificates to be bought on the market, the additional or reduced number of certificates is considered in the economic evaluation (standardized calculation sheet over a ten-year period).

Approximately 20% of the total Corporate Carbon Footprint is subject to carbon pricing schemes (Scope 1 and 2). With regards to our time-bound action plan, 100% of Röhm GHG emissions (Scope 1–3) are covered by the internal carbon pricing.

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

E1-9 Financial effects

Financial effects for assets at material physical risk and/or at material transition risk are subject to a phase-in and will be provided in the future. We are in the process of collecting data for our integrated report and will disclose the data points in future reports.

ESRS E2

POLLUTION

E2-1 Policies related to pollution

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

Röhm's sustainability policy, its risk management policy and its Environmental, Safety, Health, Quality and Energy Policy address several aspects of pollution and emissions to water, air and soil. We are committed to the following principles:

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

WASTEWATER

For discharges and pollution to water Röhm is committed by means of regular testing to ensure that all wastewater and discharges from our operations meet our internal and legal requirements.

AIR

Our manufacturing plants, which are subject to the German Federal Immission Control Act (BImSchG) or the corresponding national regulations in the USA and China, are particularly environmentally relevant regarding air purity and air pollution, because they can potentially endanger the environment, neighbors and our own employees. We ensure that the legal regulations on emissions into the air are complied with in all regions and countries. We carry out regular and close analysis of the air pollution parameters for NO_x, VOC, SO₂ and ammonia as well as the emissions of the chemical raw materials we use, the intermediate products we produce and our sales products. The main guidelines are the legal requirements in the respective regions (e.g., TA Luft in the current version, BImSchG). We are committed to a proactive approach to measuring, controlling, documenting and reducing the relevant emissions and potentially harmful components in our exhaust gases beyond legal requirements, to prepare for stricter regulations, reduction requirements and more stringent limits in the future.

PRODUCT SAFETY

Product safety is of utmost importance to us. We ensure that all product-relevant safety information, including the latest editions of material safety data sheets, is comprehensive and up to date. We offer a transparent and easily accessible complaint and recall system in case of any deviations in quality or safety aspects. We are committed not to use, manufacture or sell Persistent Organic Pollutants (POPs) according to the List of POPs issued by the UK Government. Furthermore, we commit not to produce, import or export any ozone-depleting substances (ODSs). We also exclude the use of POPs and ODSs in our R&D projects.

MICROPLASTICS

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

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

The Sustainability Policy, ESHQ Policy and Risk Management Policy address the mitigation of emissions to air, water and soil. These policies describe the requirements for Röhm's sustainability goals as well as the responsibilities and tasks within the Röhm organization. They include the following key topics:

- TRACK2030 – Greenhouse Gas Emissions. Decarbonization, Commitment to Net-Zero GHG Emissions 2050
- Water management and targets
- Waste management and targets
- Targets for recycling, circular economy and life cycle analysis
- Targets for air pollution (SO₂, VOC, NO_x, ammonia)

The sustainability policy describes all key environmental aspects and our obligations and goals (qualitative and quantitative) over the short-, medium- and long-term.

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

We guarantee safe and compliant handling of our products in our customers' applications at their premises. In doing so, we aim to minimize the use of substances of concern and phase out substan-

ces of very high concern. In accordance with our policy, we have adapted certain formulas and replaced substances of (very high) concern with less critical alternatives. Our R&D and Product Development departments continuously screen relevant substances and replace them once new toxicological information becomes available. This ongoing process ensures that we maintain the highest standards of product safety and environmental responsibility.

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

The Röhm policy on Environmental, Safety, Health, Quality, and Energy addresses basic principles to avoid incidents and emergency situations. Beside this, Röhm has established processes on risk assessment & management, including the management of emergency situations for each asset and site. This is part of our authority approvals and operation permits. We have an extensive listing for emergency procedures and mitigation measures for all sites. We track and report near-misses on site level as well.

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

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

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

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

E2-2 Actions related to pollution

■ **Our actions in relation to pollution**

We ensure that the legal regulations on emissions into the air are complied with in all regions and countries. We carry out regular and close analysis of the air pollution parameters for NO_x, VOC, SO₂ and ammonia. The main guidelines are the legal requirements in the respective regions. We are committed to a proactive approach to measuring, controlling, documenting and reducing the relevant emissions and potentially harmful components in our exhaust gases beyond legal requirements, to prepare for stricter regulations, reduction requirements and more stringent limits in the future.

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

- Installation of plant trials and project implementation for NO_x reduction by spraying and injecting of ammonia in the bulk monomers plant in Shanghai resulting in a reduction of NO_x emissions by 30–50% below the permitted emission levels.
- Installation of Advanced Process Control software to lower the specific consumption of natural gas and oxygen and reduce direct CO₂eq emissions as well as NO_x and SO₂ emissions at our largest site in Worms/Germany.

- Lowering global SO₂ emissions by discontinuing the operation in Westwego/USA in 2025 and starting up the new LiMA Plant in Bay City/USA which does not emit any SO₂ into the atmosphere. This will result in a reduction of a minimum of 30% of today’s SO₂ emissions globally.
- Certification of Worms site according to the requirements of Operation Clean Sweep in 2024. Many measures to reduce and eliminate the unintentional release of microplastics to air and especially to water were defined and implemented.
- Installation of special filters in the drainage system to withhold fine PMMA particles from getting into wastewater streams.
- Certification of Hanau and Wesseling sites according to Operation Clean Sweep® principles to follow in 2025.
- With the construction of the new LiMA technology based plant in the USA we also constructed a modern, innovative water treatment plant as a wetland which clears low-contaminated wastewater. The cleared water will be cycled back into our process. Therefore, we saw a significant peak in the CAPEX for water related investments in 2023 and 2024. After the inauguration of the wetland wastewater clearance facility, the required CAPEX for water-related investments will be significantly reduced in the coming years. Operation of this wetland facility will require additional operational cost for maintenance, analysis, inspection and repair.

E2-3 Targets related to pollution

■ **Effectiveness of policies and action**

The Sustainability Policy describes the requirements for Röhm’s sustainability goals and the responsibilities and tasks within the Röhm organization. As a result, the sustainability goals and the global sustainability strategy include the following key topics:

TRACK2030 – GREENHOUSE GAS EMISSIONS.

DECARBONIZATION, COMMITMENT TO NET-ZERO GHG EMISSIONS 2050

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

WASTEWATER MANAGEMENT

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

WASTE MANAGEMENT

- By 2030, we want to reduce Röhm's absolute and specific waste generation by 30% compared to the base year 2020.
- We aim to reduce the amount of waste sent to landfill by 30% by 2030 compared to 2020, excluding excavated material from construction activities. In addition, by 2027 we will identify and implement measures to reduce the amount of hazardous waste from production by more than 10,000 t/a compared to 2020.
- We aim to recycle all polymethyl methacrylate (PMMA)-related production waste and to completely eliminate its incineration and landfill by 2030. In the medium- and long-term, we will adapt our business activities accordingly.

RECYCLING, CIRCULAR ECONOMY AND

LIFE CYCLE ANALYSIS

In order to focus on the topic, Röhm created the organizational prerequisites in 2023 and set up dedicated functions for the circular economy within the sustainability department as well as in the regions and within the responsible business areas. In addition, from 2023 onwards, Röhm anchored the derived goals in sustainability managers' annual target agreements and in the Röhm Management Objectives.

- Röhm concluded letters of intent with raw material suppliers on circular or bio-circular raw materials for monomers in the amount of > 1,000 t/a by 2025 and > 5,000 t/a by 2027.
- By 2028, the intention is also to create corresponding production capacities for circular products, such as chemically recycled methyl methacrylate.
- By 2030, Röhm will create life cycle analyses (cradle to gate) and environmental product declarations (EPDs) covering 80% of Röhm's sales and make them available to its customers.

AIR POLLUTION (SO₂, VOC, NO_x, AMMONIA)

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

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

SO₂: Implementation and commissioning of the C2-LiMA process in Bay City/USA as an SO₂-free MMA process. By 2027: Reduction in global SO₂ emissions by at least 100 t/a (taking into account the SO₂ emissions in connection with the MMA plant in Westwego, Louisiana/

USA – SO₂ emissions are accounted for at Cornerstone Chemical Company LLC). Additional reduction in SO₂ emissions by a further 100 t/a by 2030. Total reduction of > 200 t/a by 2030 compared to the base year 2020.

VOC: We are committed to a strict management and future reduction of VOC concentrations in our emissions as well as reducing the absolute amount emitted. To this end, we develop and implement innovative exhaust gas treatment processes, in particular the use of catalytic aftertreatment methods instead of combustion. Our goal is to reduce VOC emissions by 20% compared to the base year 2020.

POLLUTION TO SOIL

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

EMISSIONS OF MICROPLASTICS TO THE ENVIRONMENT

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

By 2025, we want to achieve external certification of all European manufacturing sites for Operation Clean Sweep.

SUBSTANCES OF CONCERN AND

SUBSTANCES OF VERY HIGH CONCERN

We aim to phase out substances of very high concern. According to the policy, we adopted certain recipes and exchanged substances of very high concern for uncritical alternatives. We continuously screen relevant substances in the R&D and Product Development depart-

ments and replace them once new relevant critical information becomes available.

We will take all reasonable steps to ensure the health and safety of our customers while using our products, including during transportation, storage, use and handling in our customers' applications. Please also refer to details on details which have been already provided in chapter E2-1 Policies.

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

E2-4 Pollution to air, water, soil

■ Data on pollution to air, water and soil

All sites where Röhm has financial and operational control report data on pollution to air and water once a year to central ESHQ, where those data are compiled and aggregated and made available for reporting. This is a process supporting our management process.

■ Pollution to air in reporting year 2024

EMISSIONS*	TOTAL AMOUNT
SO ₂ (mt)	345
NO _x (mt)	225
VOC (mt)	102

*Figures do not include sites of POLYVANTIS GmbH, which were part of Röhm until the end of April 2024.

■ Pollution to water in reporting year 2024

EMISSIONS*	TOTAL AMOUNT
COD (mt)	57.74
Phosphorus (mt)	2.65
Nitrogen (mt)	14.92
Heavy metals – Nickel (mt)	0.007
Heavy metals – Chromium (mt)	0.011
Heavy metals – Lead (mt)	0.029
Heavy metals – Zinc (mt)	1.98

*Figures do not include sites of POLYVANTIS GmbH, which were part of Röhm until the end of April 2024.

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

No emissions to soil according to Annex 2 of Regulation (EC) No 166/2006 were released in the reporting year 2024.

■ Microplastics

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

In 2024, we produced 176 kt of those products. In the production of the molding compounds, the volume of microplastics sourced in the market amounted to 430 t in 2024.

■ Measurement methodologies applied for pollution to air and water

Our methodologies to quantify emissions to air and water are part of the operational permits for all our plants globally and are considered state-of-the-art technologies.

Pollution to air: For our major assets we apply continuous measurements according to the approved environmental standards (e.g., DIN EN norm) with state-of-the-art technologies and equipment that completely meet authority requirements. NO_x is determined using chemiluminescence, SO₂ with ion chromatography and VOC by means of flame ionization detector analysis.

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

E2-5 Substances of concern

■ Substances of concern and very high concern

Röhm complies with all legal requirements on substances of concern and very high concern according to the REACH regulation and national requirements. Röhm fulfills its responsibility to eliminate substances of very high concern, wherever possible. It is not possible to provide full amounts for 2024, hence, we aim to provide them in future reports.

E2-6 Financial effects

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

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

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

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

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

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

No major incidents in conjunction with pollution occurred within the reporting year 2024. No CapEX and OpEX was spent in conjunction with pollution.

The data points on net revenue with products and services in relation to substances of (very high) concern, provisions for environmental protection and remediation costs, and negative financial impacts on financials based on negative pollution impacts are subject to a phase-in and will be reported in the future.

ESRS E3

WATER AND MARINE RESOURCES

E3-1 Policies related to water and marine recourses

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

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

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

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

Röhm has sites in high water stress areas with several site-specific details on water resources:

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

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

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

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

Most of the water demand (98%) at Röhm is used for cooling purposes. The proportion of cooling water from closed cooling circuits is 90%. In water stress areas, 100% of the cooling water is supplied from closed cooling water circuits.

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

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

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

E3-3 Targets related to water and marine resources

■ **Effectiveness of policies and action through targets**

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

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

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

By carefully and responsibly managing and reporting water-related topics, we ensure 100% compliance with local and national laws, rules and regulations. In the reporting year 2024, we had no compliance issues in conflict with water-related laws, rules and regulations. Röhm GmbH has an authority approved expert organization according to §52 AwSV (AwSV Ordinance on facilities for handling substances that are hazardous to water). This entitles us to carry out our own inspections of plants handling substances which are hazardous to water, to provide expert reports and to certify Röhm’s own facilities as specialist facilities.

Progress on Key Performance Indicators (KPIs) is demonstrated in the annual ESG Report, which reports on the effectiveness of policies and actions through tracked targets, referencing both the base year and respective goals.

E3-4 Water consumption

■ Data on water for reporting year 2024

Total water consumption*	3,993,000 m³
Total water consumption in areas at water risk, including areas of high water stress*	1,630,000 m³
Total water recycled and reused	147,607,033 m³ water are reused in closed-circuit cooling
Total water stored / Changes in water storage	0 m³
Water intensity ratio	6.9 m³ per t product volumes sold

*All numbers are rounded. Figures do not include POLYVANTIS GmbH sites, which were part of Röhm until the end of April 2024.

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

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

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

ESRS E4
BIODIVERSITY

E4-2 Policies related to biodiversity and ecosystems

■ How we manage material impacts, risks and opportunities related to biodiversity and ecosystems

Our double materiality assessment identified that Röhm has an indirect impact on biodiversity through our GHG emissions. Section E1 related to climate change describes in detail our policies, actions and target in this area.

E4-3 Actions and resources related to biodiversity and ecosystems

■ Our actions in relation to biodiversity and ecosystems

Our time-bound action plans are described in detail in chapter E1.

E4-4 Targets related to biodiversity and ecosystems

■ Effectiveness of policies and actions through targets

Refer to data point Policies E4-2.



“We can offer our customers recycled products that are genuine alternatives to virgin plastics – without compromising on quality and performance.”

Hans-Peter Hauck
Chief Operating Officer at Röhm

FOCUS TOPIC ENVIRONMENT

PMMA RECYCLING ALLIANCE: A ROLE MODEL FOR THE PLASTIC INDUSTRY

Taking joint responsibility for a sustainable future – that is the goal of the new Europe-wide recycling alliance that Röhm has founded with strong partners. By combining various technologies, valuable PMMA waste will be mechanically and chemically recycled to remain in a closed loop.

As a PMMA pioneer, Röhm is taking the next step: the company is actively focusing on the circular economy and is working intensively to build a closed-loop recycling system. To achieve this, Röhm has now launched a recycling alliance for polymethyl methacrylate (PMMA) together with its partners Pekutherm, POLYVANTIS and the NEXTCHEM subsidiary MyRemono. The goal is to create a Europe-wide network that collects and processes PMMA waste on an industrial scale and uses it as a valuable raw material for products in virgin material quality.

“Until now, a challenge when recycling PMMA has been the lack of infrastructure for collecting, sorting and processing and thus the small amounts of recyclate available,” explains Lukas Dössel, Director Circular Economy at Röhm. With the new alliance, this is now set to

change. A major strength here is the combined expertise of the partners: Pekutherm, a waste management company specialized in PMMA recycling, collects the waste via a Europe-wide network, separates it by type and grinds into well-defined geometries for the next recycling steps, preferably mechanical recycling.

NEXTCHEM’s subsidiary MyRemono focuses on chemical recycling. With its innovative NXRe™ technology, the company converts PMMA into pure MMA. For this, it uses PMMA that cannot be mechanically recycled by Pekutherm. Röhm then processes the recycled monomer MMA back into high quality products marketed under the label *proTerra*. These *proTerra* products can be utilized by POLYVANTIS and other customers to create sustainable plastic solutions.

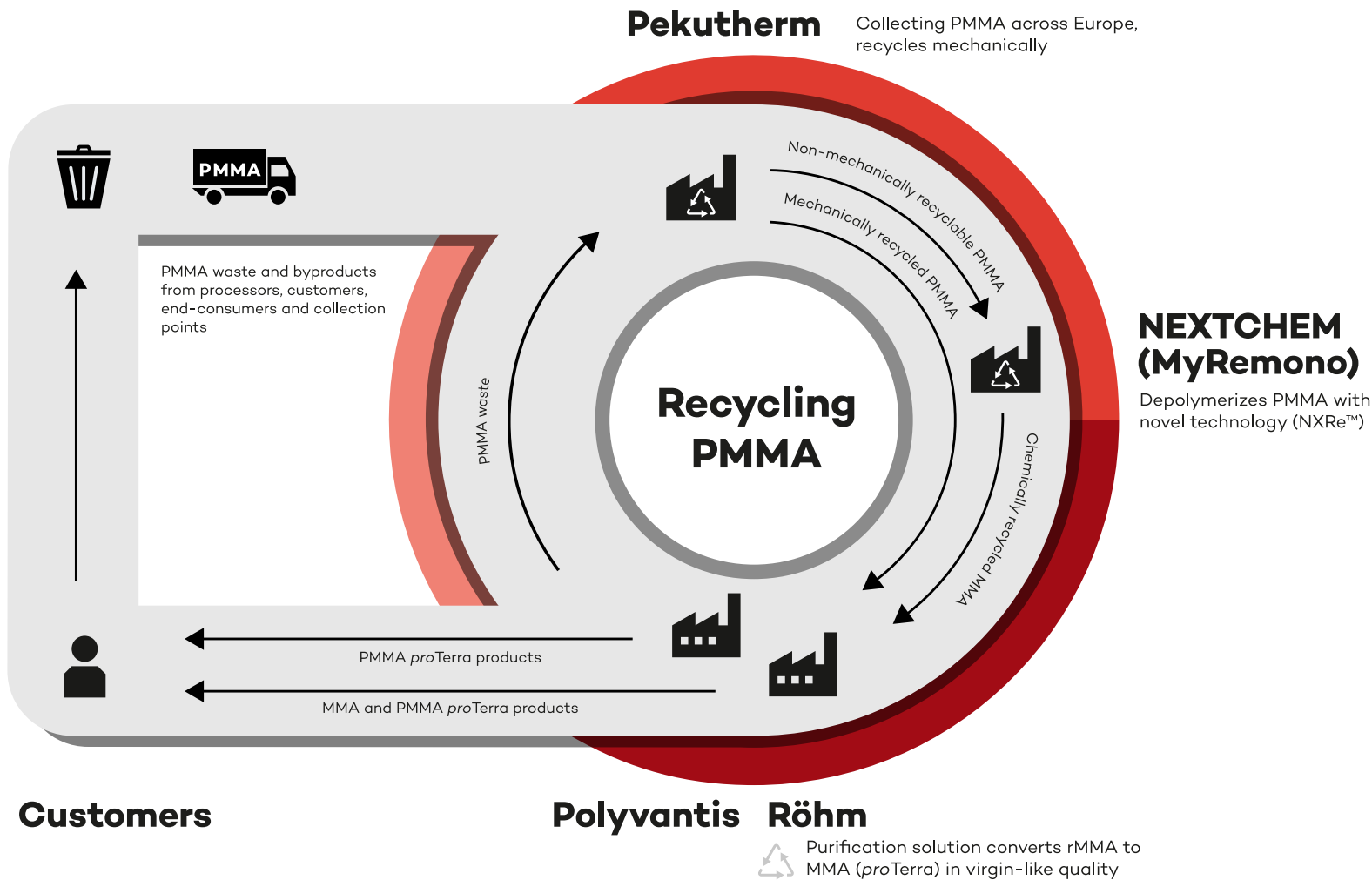
Recycled products in virgin quality

The unique advantage of this approach is that PMMA waste of any type and origin can be recycled – whether from production, processors or consumers. This is due to the combination of different recycling methods and an innovative purification method developed by researchers at Röhm. Röhm offers the recycled materials in addition to its existing portfolio, giving customers a choice. “We can offer our customers recycled products that are genuine alternatives to virgin plastics – without compromising on quality and performance,” emphasizes Hans-Peter Hauck, Chief Operating Officer at Röhm.

The combination of mechanical and chemical recycling creates a comprehensive system that will significantly increase the recycling rates for PMMA. Efficiency, simplicity, flexibility and freedom of choice for customers – these are the strengths of this recycling concept.

The new alliance is a milestone on the road to a circular economy for PMMA in Europe. But this is just the beginning – the network is meant to grow. The alliance is therefore inviting all PMMA processors in Europe to join them. “The concept is intended to be a role model for the entire industry so that we can all take responsibility for a sustainable future together,” says Hans-Peter Hauck.

EUROPE-WIDE ALLIANCE FOR PMMA RECYCLING



ESRS E5

RESOURCE USE AND THE CIRCULAR ECONOMY

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

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

Röhm's Sustainability Policy encompasses principles of resource use and the circular economy, while associated risks and opportunities are integrated in our risk management policy. It includes a comprehensive approach to waste management, recycling, the circular economy and sustainable procurement, as well as a firm commitment to:

- Promote a sustainable circular economy for PMMA
- Encourage the recycling of PMMA products
- Increase the use of circular and sustainable raw materials

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

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

■ Our actions in relation to resources and raw material use

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

RESOURCE EFFICIENCY

Röhm's new LiMA process represents a significant advancement in MMA production. The LiMA plant is designed to have a better yield compared to other MMA production processes, which results in improved resource efficiency.

SUSTAINABLE FEEDSTOCK

Röhm conducted a comprehensive feedstock analysis which included:

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

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

On a global level, we are engaging with several suppliers on a regular basis, e.g., in an annual supplier summit for essential feedstocks. Röhm is actively pursuing long-term partnerships with suppliers of sustainable feedstock and signing Letters of Intent to secure the necessary volumes.

WASTE

The adoption of sustainable feedstocks and new technologies may generate new waste streams. Effective waste management, including recycling, reuse and safe disposal, is vital to minimize environmental impact.

CIRCULAR ECONOMY INITIATIVES

Röhm is determined to reduce waste and promote a circular economy through:

- *proTerra* products: Röhm offers several products which contain recycled materials under the label *proTerra*, for monomers, molding compounds and methacrylate resins.
- Strategic Recycling Alliance: Röhm started the Strategic PMMA Recycling Alliance in 2024, focusing on producing recycled methyl methacrylate (rMMA) from PMMA waste. The use of rMMA opens up additional material business opportunities for Röhm.
- Closed-loop systems: Röhm installed recycling systems with downstream customers where by-products are taken back, reworked into virgin quality materials and looped back into the value chain.
- European initiative for industrial packaging return: Röhm rolled out this initiative in 2024 to strengthen the circular economy approach and align with the requirements of the European Directive 94/62/EG on packaging as well as the respective German law (VerpackG).

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

■ Effectiveness of policies and action through targets

Röhm has set the following targets and objectives:

RESOURCE INFLOWS

- In 2024, Röhm determined the Product Carbon Footprints (PCF) for all essential raw materials, covering more than 90% of all materials sourced.
- Mid-term target (by 2026): Evaluate sustainable raw material options, the main KPI to be introduced is “CO₂eq avoidance costs.”
- Long-term target (by 2030+): In accordance with our TRACK2030 goals and time-bound action roadmap, we aim to reduce Scope 3 emissions by 400,000 t CO₂eq/a through sustainable, circular or bio-based raw materials.

MATERIAL OUTFLOWS / CIRCULAR ECONOMY OBJECTIVES

- Develop innovative recycling technologies for production by-products and post-consumer waste
- Increase utilization of recycled PMMA or recycled monomer in production processes, and in customer offerings and applications
- Conceptualize a circular economy within the methacrylate value chain encompassing raw materials, monomers and PMMA-based products

Röhm products are primarily used in long-living applications. Hence, Röhm products and products made thereof are enablers for sustainable design within the value chain.

Röhm aims to help customers reduce their carbon footprint and other environmental impacts (acidification, eutrophication, specific freshwater consumption) by offering alternative sustainable products (*proTerra*). In addition, Röhm will create life cycle analyses (cradle to gate) and environmental product declarations (EPDs) covering 80% of Röhm’s sales and make them available to its customers by 2030.

WASTE REDUCTION TARGETS, COMPARED TO THE BASE

YEAR 2020

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

Progress on achieving the above-mentioned targets and objectives is regularly reported in Röhm’s non-financial declarations.

E5-4 Resource inflows

■ Information on material resource inflows

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

■ Overall weight of products and biological and recycled materials

In 2024, Röhm purchased approx. 977 kilotons of raw materials, packaging and gases. This includes 0.4 kilotons of bio-based materials, as well as 9.7 kilotons of by-products from material recovery/reuse, each of which equals less than 1% of material inflows attributed to biological materials or recycled or secondary components.

All data calculated is based on invoiced material inflows and information within our internal Material and Supplier qualification process. Röhm tracks all product movements with a state-of-the-art Enterprise Resource Planning (ERP) tool using material numbers as identifiers.

E5-5 Resource outflows

■ Key products and materials from production processes

PRODUCTS AND MATERIALS

Röhm’s key product outflows, which have been described in detail in ERS2 SBM-1, can be summarized as follows:

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

WASTE

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

■ Durability of products placed on the market

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

- Plastic sheets for the construction industry have an average durability of 30 years.

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

■ Contribution to reparability of products

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

■ Recyclable content in products and product packaging

Röhm's *proTerra* brand portfolio offers a substantial amount of recycled or renewable materials. Depending on the product, the share of recycled material ranges between 30–35% by weight.

Data on our packing material is not available for the reporting year. Röhm is working on establishing a process to collect the necessary data for reporting, which will include information on all packaging used by Röhm globally and primary data on the recycled content of associated packaging.

■ Waste generated

In the reporting year 2024, a total volume of 173,020 metric tons of waste were generated within Röhm's organizational boundaries.

■ Waste by hierarchy in reporting year 2024

	TOTAL AMOUNT
Non-hazardous waste (metric tons)	10,249
Hazardous waste (metric tons)	162,771
Radioactive waste (metric ton)	0

■ Waste diverted from disposal, breakdown by hazardous and non-hazardous waste and treatment type in reporting year 2024

Hazardous waste	Total Amount
Preparation for reuse (metric tons)	349
Recycling (metric tons)	774
Other recovery operations (metric tons)	37
Total hazardous waste diverted from disposal (metric tons)	1,161
Non-hazardous waste	Total Amount
Preparation for reuse (metric tons)	836
Recycling (metric tons)	1,382
Other recovery operations (metric tons)	1,427
Total non-hazardous waste diverted from disposal (metric tons)	3,645
Total waste diverted from disposal (metric tons)	4,806

■ Waste directed to disposal, breakdown by hazardous and non-hazardous waste and treatment type in reporting year 2024

Hazardous waste	Total Amount
Incineration (with energy recovery) (metric tons)	7,161
Incineration (without recovery) (metric tons)	479
Landfilling (metric tons)	714
Other disposal operations (metric tons)	153,474
Total hazardous waste directed to disposal (metric tons)	161,828
	→

→	
Non-hazardous waste	Total amount
Incineration (with energy recovery) (metric tons)	2,656
Incineration (without recovery) (metric tons)	598
Landfilling (metric tons)	2,484
Other disposal operations (metric tons)	867
Total non-hazardous waste directed to disposal (metric tons)	6,605
Total waste directed to disposal (metric tons)	168,432

Röhm uses a state-of the art Enterprise Resource Planning (ERP) tool to track all product movements. All data and associated reports are generated using this tool. All numbers shown do not include POLYVANTIS GmbH sites, which were part of Röhm until end of April 2024.

E5-6 Financial effects

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

Data points on financial effects of resource use and the circular economy are subject to a phase-in and will be provided in the future.



[SOCIAL

CONTENTS

SOCIAL

S1	Own Workforce	72	S3	Affected Communities	87
S1-1	Policies related to own workforce	72	S3-1	Policies related to affected communities	87
S1-2	Process: Worker engagement	73	S3-4	Actions and resources related to affected communities	87
S1-3	Process: Remediate impacts	74	S3-5	Targets related to affected communities	87
S1-4	Actions and resources related to own workforce	75			
S1-5	Targets related to own workforce	77	S4	Consumer and End-users	88
S1-6	Employee characteristics	78	S4-1	Policies related to consumers and end-users	88
S1-7	Non-employee characteristics	79	S4-2	Process: Consumer engagement	89
S1-8	Collective bargaining	79	S4-3	Process: Remediate impacts	89
S1-9	Diversity metrics	79	S4-4	Actions and resources related to consumers and end-users	89
S1-10	Adequate wages	79	S4-5	Targets related to consumers and end-users	91
S1-11	Social protection	80			
S1-13	Training & skills	80			
S1-14	Health & safety	80			
S1-15	Work-life balance	80			
S1-16	Compensation metrics	80			
S1-17	Human rights incidents	80			
	FOCUS TOPIC People & Empowerment	81			
S2	Workers in the Value Chain	83			
S2-1	Policies related to value chain workers	83			
S2-2	Process for engaging workers in the value chain regarding impacts	84			
S2-4	Actions and resources related to value chain workers	84			
S2-5	Targets related to workers in the value chain	84			
	FOCUS TOPIC Safety & Health	85			

ESRS S1

OWN WORKFORCE

S1-1 Policies related to own workforce

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

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

EMPLOYEE RELATIONS

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

COMPENSATION & BENEFITS

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

DIVERSITY & INCLUSION AS WELL AS PEOPLE

DEVELOPMENT

Towards the end of 2023, Röhm introduced a Diversity & Inclusion Policy with the aim of encouraging employees to advocate for diversity and inclusion, make impartial decisions and reflect on their thought processes. The policy requires Röhm and its leaders to evaluate processes that may contribute to inequality and provides a systematic and strategic approach to integrate diversity and inclusion into the company's culture and operational practices.

OCCUPATIONAL HEALTH & SAFETY

We pay great attention to safety of our employees, the prevention of incidents at our sites and plants as well as during the transport of raw materials and products. Our safety-first commitment aims for zero incidents.

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

IT SECURITY & DATA PROTECTION

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

■ Engagement with people in our own workforce

Röhm has established various guidelines (e.g. "Röhm Code of Conduct," "declaration of human rights principles," "Röhm policy living wage," "general works agreement on reconciling work and family life,"

"Diversity & Inclusion Policy," "Design of remuneration systems," and collective agreements to provide clarity and fairness to all our employees. Workshops and surveys were also held with employees to engage with them on topics such as work-life balance, unconscious bias ("REFLECT"), resilience, reflection on time management ("EFFECT"), training against discrimination (via online training program SAM*), and "bullying and fairness in the workplace."

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

Röhm's Code of Conduct and our Diversity & Inclusion Policy guarantees the right of our employees to be safeguarded against discrimination, and the obligation of managers to avoid discrimination when recruiting, developing and promoting employees, in a formal and binding manner. Throughout 2024, training on the Diversity & Inclusion Policy was rolled out to all employees at Röhm with a participation rate of 95%.

■ Our policies regarding human rights

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

■ Workplace accident prevention policy and management system

At Röhm, we prioritize the health and safety of our employees. Röhm has in place several occupational health and safety policies which are implemented into Röhm's Integrated Business Management System. Röhm's Code of Conduct forms the basis of three policies that are applicable globally, i.e. a group-wide Environment, Safety, Health, Quality and Energy (ESHQE) Policy, an Occupational Health & Safety and Health Promotion Policy, and a Process Safety Management

Policy. These policies, along with the core processes of the ESHQE functional department derived from them, are rooted in and fully compliant with the respective relevant legislation.

Our ESHQE Policy is binding for all employees, and the corresponding Integrated Business Management System covers all workers, activities, sites and workplaces. All policies, guidelines and process descriptions are approved by our management, shaped and implemented by our ESHQ department and cascaded to sites and employees via ESHQ regional heads and site managers.

■ Grounds for discrimination are specifically covered in policy

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

■ Implementation of anti-discrimination-policies

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

S1-2 Process: Worker engagement

■ Integrating the perspectives of our own workforce

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

- As a member of the Chemical Employers' Association, we adhere to the collective agreement of the chemical industry.
- Company-specific agreements enhance our workplace policies and cover working conditions and training, career and performance management, compensation structures, work-life balance initiatives, 360-degree feedback processes and more.
- We collaborate closely with a general works council on the company-specific agreements that represents all employees in Germany, on the company-specific agreements. Management and local

works councils jointly organize interactive communication sessions, providing employees with opportunities to discuss and provide input on working conditions. These sessions take place at least every four months. In 2024, we had three employee meetings with the local works council at our site in Worms, four meetings in Darmstadt and in Wesseling.

- Anonymous feedback can be provided by the pulse checks that are conducted at least twice a year for all global employees. These short surveys cover working conditions and satisfaction at Röhm but also include questions on current topics like Diversity & Inclusion, leadership or our CORE-values.
- Appraisal interviews are mandatory for all non-tariff employees and are part of the performance management cycle relevant to bonuses.
- There is no link to variable remuneration for tariff employees, but appraisal and feedback meetings are also mandatory here.

■ Operational responsibility to strengthen employees' identification

Our organizational approach places the primary responsibility for employee engagement and strategic integration directly with senior management. The key goal in 2024 was to strengthen employees' identification with Röhm. To achieve this, various topics formed part of the management objectives, such as positioning Röhm benefits for employees, increasing visibility as an employer through employer branding measures, and deriving measures from the new offboarding process.

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

Röhm is also committed to the principles of the Universal Declaration of Human Rights and the ten principles of the United Nations Global Compact, of which we are a member and for which we submit regular progress reports. We are also committed to the Declaration of the International Labour Organization (ILO) on fundamental principles and rights at work.

S1-3 Process: Remediate impacts

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

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

OCCUPATIONAL HEALTH & SAFETY

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

IT SECURITY & DATA PROTECTION

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

■ Specific channels to raise concerns or needs

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

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

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

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

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

■ Procedures by which the company supports or requires the availability of channels

The system offers three ways to report an issue or concern easily, securely and if desired anonymously, i.e. via an online interface on our intranet and website, via an email address (compliance@roehm.com) or via our regional compliance hotlines.

■ How we track and monitor issues raised and addressed

In 2024, 25 reports were received via the online interface, 18 of which used the secure inbox to receive feedback or answer questions. Contact details were provided in six cases. All reports were processed with the utmost care, confidentially and within legally prescribed deadlines. Data protection and data security are always guaranteed. The respective compliance officers at Röhm process the information received and initiate appropriate measures if actual breaches are identified.

■ Knowledge of structures and processes and protection of whistleblowers

In the middle of 2024, a compliance initiative was launched. This initiative included corresponding publications on the intranet, videos to be seen on the site monitors and posters in information boxes. It is the responsibility of every employee to maintain safety and compliance, every day, in every place at Röhm. For this reason, Röhm operates the above mentioned whistleblower system to encourage all employees to report misconduct and violations. Refer also to G1-1, paragraph 7.

S1-4 Actions and resources related to own workforce

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

EMPLOYEE RELATIONS

At Röhm we recognize that attracting top talent is essential for maintaining our competitive edge. We prioritize employee retention and development as crucial elements of our talent management

strategy. The cornerstone of this approach is an ongoing dialogue between supervisors and employees, focusing on performance evaluation and professional growth. We have enhanced our employer appeal by offering flexible working models, including remote options, crafting job advertisements to attract diverse talent, particularly women, and launching our employee referral program. This program offers financial incentives to employees who successfully recommend new hires, leveraging our staff's networks and their understanding of our company culture.

COMPENSATION & BENEFITS (ADEQUATE WAGES)

Various guidelines and collective agreements provide clarity and fairness to our employees. Globally, around 74% of our employees are covered by collective agreements on working conditions and remuneration.

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

DIVERSITY & INCLUSION AS WELL AS PEOPLE

DEVELOPMENT

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

The Diversity & Inclusion dashboard is available within SAP-SuccessFactors and was reported in the "quarterly business call." We also reached a participation rate of 95% in global training for the Diver-

sity & Inclusion policy. In China, we realized the ISO-certification for HR Management for D&I (ISO 30415).

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

In 2024, 58 young people successfully completed their training at Röhm. Almost all of them received a subsequent employment contract. In September 2024, 60 young people started their first year of training in ten different occupations at the Worms, Darmstadt, Weiterstadt, Hanau and Wesseling (Germany) sites. We also started a dual-degree program in cooperation with the Mannheim Cooperative State University for Electrical Engineering (Automation), Mechanical Engineering (Process Engineering) and International Management for Business and Information Technology.

OCCUPATIONAL HEALTH & SAFETY

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

For example, in Germany, the committee conducts monthly Occupational Health and Safety meetings which focus on accident prevention and broader occupational health discussions. In addition, the "life savers" rules have been rolled out throughout the company with an attention-getting campaign in which each rule is represented by an animated "safety hero." The message is simple and straight-

forward: If I adhere to these rules, I and all others will be safer. Extensive training on these rules was conducted throughout 2024 and will continue.

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

- Röhm has safety experts who provide onsite guidance and monitoring.
- Hazards are eliminated wherever possible before work commences or a plant is put into operation.
- A cross-functional team, comprising plant-specific expertise, knowledge of internal safety standards and familiarity with external regulatory requirements, conducts a thorough hazard risk assessment at each facility.
- Regular reviews are conducted to ensure that the risk assessments remain current, or actions are taken to immediately adapt safety protocols in response to operational changes, new technologies and evolving regulatory landscapes.
- Employees undergo regular mandatory safety training on the hazards and risks related to their workplace and the handling of hazardous materials.
- Comprehensive seminars on occupational safety for our certified health and safety specialists.
- Employees are actively engaged and are directly involved in occupational safety initiatives, participation in joint safety inspections, collaboration in selecting personal protective equipment and are provided with regular updates on safety-related measures.

Röhm has a comprehensive safety management system in place for all its plants. The system includes:

- Operational standards: all plants and processes adhere to industry best practices, local laws and regulations. Site and plant managers are accountable for regulatory compliance.
- Incident management: All Röhm sites worldwide have incident management teams in place, and we regularly carry out emergency training and incident drills at our sites to be prepared for any kind of incident. Our Crisis and Incident Management Team on corporate level (reachable 24/7) ensures that management is immediately informed in case of an incident and is put in a position to take appropriate countermeasures. All near misses and incidents are systematically recorded and investigated, targeted preventive measures are implemented and a company-wide dissemination of key findings takes place in the form of “lessons learned.”

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

IT SECURITY AND DATA PROTECTION

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

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

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

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

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

In 2024, there were no identified leaks, thefts or losses of data and no complaints from outside parties or regulatory bodies regarding breaches in privacy (regardless of the entity, e.g., customers, suppliers, employees).

In 2024, about 93% of our employees worldwide completed training on phishing and security awareness via our online training tool.

■ Effectiveness of actions and initiatives

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

EMPLOYEE RELATIONS

Table 1 Employee turnover rate

COUNTRY	RATE	LEAVERS
Germany	6.8%	143
Americas	15%	56
APAC	4.2%	17
RoW	0%	—
Globally	7%	216*

*incl. death or retirement in 2024

Table 2 Number of employees

COUNTRY	TOTAL
Germany	2,081
Americas	361
APAC	404
RoW	37
Globally	2,885

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

OCCUPATIONAL HEALTH & SAFETY

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

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

IT SECURITY AND DATA PROTECTION

- Two customer-inflicted successful phishing attempts were recognized and resolved (monthly reporting from SOC (security operating center))
- Number of employees completed training on IT Security and Data Protection > 90% – safeguarded by being part of the automated training system (annual KPI)

These KPIs are reported according to CISO/CIO.

S1-5 Targets related to own workforce

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

Our aim is to create fair and equitable remuneration structures for all employees. To ensure this, we apply the general collective bargaining agreement. Röhm offers its workers additional security through above-average working conditions.

This includes standard working hours of 37.5 hours per week, flexible working time, at least 30 days of paid vacation, stronger protection against unfair dismissal compared to legal minimums, additional company-funded retirement plans, special benefits and extra compensation for shift workers and those in physically demanding jobs, and more.

COMPENSATION & BENEFITS (ADEQUATE WAGES)

The collective bargaining agreement guarantees that wages are generally far above the legal minimum wage and competitive compared to other industries. Regular salary increases are negotiated. The agreement defines 13 salary groups based on job complexity, qualifications and responsibility. This ensures fair income for similar work, and reduces wage disparities.

DIVERSITY & INCLUSION AS WELL AS PEOPLE DEVELOPMENT

The diversity and inclusion dashboard is available via SAP-SuccessFactors and was reported twice within the “quarterly business call,” a well-established communication tool with which Röhm managers are regularly informed about current developments.

OCCUPATIONAL HEALTH & SAFETY

- Occupational safety: RTRIR 0.85
- Process safety (process safety events per 1 million working hours incl. contractor hours): RPSIR 0.85

Improvement of occupational safety performance: 100% of all facilities

- a) Implementation of the training courses of the Röhm Safety Framework (“Life Saving Rules”)
- b) Derivation and implementation of suitable occupational safety measures at accident hotspots
- c) Introduction of additional company-wide occupational safety actions: Safety Moments as part of regular meetings, Safety Days/Weeks on site

IT SECURITY & DATA PROTECTION

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

S1-6 Employee characteristics

Table 3 Employee head count by gender

GENDER	NUMBER OF EMPLOYEES (HEADCOUNT)
Male	2,299
Female	586
Other	0
Not reported	0
Total Employees	2,885

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

COUNTRY	NUMBER OF EMPLOYEES (HEADCOUNT)
Americas	363
Asia-Pacific	404
Germany	2,081

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

HEADCOUNT / FTE	FEMALE	MALE	OTHER*	NOT DISCLOSED	TOTAL
Number of employees	586	2,299	0	0	2,885
Number of permanent employees	540	2,188	0	0	2,728
Number of temporary employees	46	111	0	0	157
Number of non-guaranteed hours employees	n.a.	n.a.	n.a.	n.a.	23
Number of full-time employees	470	2,239	0	0	2,709
Number of part-time employees	116	60	0	0	176

Methodologies and assumptions used to compile data

The data was generated and analyzed from SAP HCM and Success-Factors. The number of employees is calculated on a per capita basis and amounts to 2,885 worldwide. Employees numbers are reported at the end of the reporting period (Dec. 31, 2024).

S1-7 Non-employee characteristics

- Number of non-employees in own workforce**
As at the reporting date of December 31, 2024, Röhm employed a total of 23 people worldwide via temporary employment agencies, 12 of them in Germany.
- Methodologies and assumptions used to compile data**
Non-employees are reported in headcount; the reporting date is December 31, 2024. Data is compiled out of SAP-SuccessFactors.
- Contextual information necessary to understand data (non-employee workers)**
No additional background information is available that is required to understand the data. The number of employees per temporary employee varies over time; as at the reporting date of December 31, 2024, it was 23 worldwide (12 of them in Germany) and is not unusually high or low.
- Description of basis of preparation of non-employees estimated number**
Röhm employs significantly less than 1% of its workforce as temporary workers, so there is no strategic planning for this personnel resource, which is adjusted as required.

S1-8 Collective bargaining

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

See Table 6.

S1-9 Diversity metrics

- Gender distribution in number of employees at top management level**
Board of Directors: 3 males; Global Leadership Team: 2 females, 23 males
- Age distribution of employees**
The age distribution of the employees at Röhm is as follows:

- Under 30 years: 20.3% (585 employees)
- Between 30 and 50 years: 49.9% (1,439 employees)
- Over 50 years: 29.8% (861 employees)

S1-10 Adequate wages

- All employees are paid adequate wages**
Röhm’s global remuneration policy, developed with the support of an external consultant and approved by the Board of Directors of Röhm and AI Plex (Luxembourg) S.à.r.l, ensures fair compensation across the organization. Key features include:
 - Standardized base salaries
 - Overtime compensation for all employees
 - Annual performance-based bonuses for non-collective agreement staff
- This comprehensive approach promotes equitable pay practices throughout the company.

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

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

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

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

Table 6 Collective bargaining coverage and social dialogue

COLLECTIVE BARGAINING COVERAGE			SOCIAL DIALOGUE
Coverage Rate	Employees – EEA (for countries with > 50 employees representing > 10% total employees)	Employees – Non-EEA (estimate for regions with > 50 employees representing > 10% total employees)	Workplace representation (EEA only) (for countries with > 50 employees representing > 10% total employees)
0–19%	—	Americas, APAC	—
20–39%	—	—	—
40–59%	—	—	—
60–79%	—	—	—
80–100%	Germany	—	—

S1-11 Social protection

■ All employees in own workforce are covered by social protection

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

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

S1-13 Training & skills

■ Regular performance and career development reviews

All employees of all genders participate in annual performance reviews.

■ Trainings

On average, our employees complete 7.1 hours of training per year (13,030 hours in total). In terms of content, the spectrum ranges from management training to project management skills to SAP S4/Hana training. Men took part in 10,385 training hours, women in 2,645 training hours.

S1-14 Health & safety

■ Health and safety management

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

There were neither fatalities among our workforce as result of work-related injuries and work-related ill health, nor fatalities as result of work-related injuries or work-related ill health of other workers working on the company's sites.

■ Number of recordable work-related incidents for own workforce

24 recordable incidents

■ Rate of recordable work-related incidents for own workforce

0.79

■ Rate of Process Safety Incidents at Röhm

No incidents

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

1.343 days

S1-15 Work-life balance

■ Family-related leave

All employees are entitled to parental leave. The number of employees who took parental leave in 2024, by gender is in Germany 71 (33 male, 38 female).

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

S1-16 Compensation metrics

■ Gender pay gap

To improve fair pay between men and women, we carried out a gender pay gap analysis for Germany in 2024. As a result, Röhm has an adjusted gender pay gap of 2.0%. Compared to the German industry as a whole and the chemical industry, this is a better than average figure.

■ Annual total remuneration ratio

We will not provide this number.

S1-17 Human rights incidents

■ Incidents of discrimination

In 2024, five incidents of discrimination were reported via the whistleblower system or other national contact points.

■ Complaints filed through channels for people in own workforce to raise concerns

All incidents of discrimination that were filed in 2024 have been subject to throughout investigation. An internal team researched the background, conducted interviews and collected relevant material as required. In one case disciplinary action was taken.

■ Fines, penalties, and compensation for damages as result of incidents of discrimination

Zero fines, penalties and compensation for damages.

■ Data compiling

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

■ Human rights issues and incidents

No severe human rights issues or incidents connected to our own workforce have occurred.



“The question is: Are we treating women unfairly when it comes to salary? A crucial metric for this is the so-called gender pay gap.”

Sibylle Strandt
Director Diversity & Inclusion

FOCUS TOPIC PEOPLE & EMPOWERMENT

MEN AND WOMEN: FOCUS ON PAY GAP

To uncover and eliminate possible injustices in the pay of men and women, Röhm conducted a comprehensive gender pay gap analysis. The results form the basis for further improvements in pay equity in the company.

Diversity and inclusion are core values at Röhm. In 2023, the company introduced a global policy to anchor this important area of action in its own culture. Since then, Röhm has been working to systematically familiarize the workforce with the various facets of the issue. Clear D&I goals have been defined, and the first workshops have already been held, including on topics such as anti-discrimination and intergenerational work.

In this context, Röhm is now also addressing the issue of pay equity. “The question is: Are we treating women unfairly when it comes to salary? A crucial metric for this is the so-called gender pay gap”, explains Sibylle Strandt, Director Diversity & Inclusion at Röhm. To get to the bottom of this question, the company conducted a comprehensive analysis using internal resources and examined the data of its German workforce. And indeed: For every 100 euros earned by men, women receive only 94.40 euros.

The search for inequalities

The data analysis reveals two significant figures for Sibylle Strandt. First, the “unadjusted” gender pay gap, which is the direct comparison of average salaries without considering structural differences such as working time models or career levels. It shows that women at Röhm currently earn an average of 5.6 percent less than their male colleagues.

Much more meaningful, however, is the “adjusted” gender pay gap. It allows conclusions about where real inequalities might exist beyond structural inequalities. This adjusted figure is calculated by including pay factors such as age, length of service, pay grade or management responsibility. In this way, only people doing similar work in similar circumstances are compared. Using this standard, the pay gap at Röhm decreases from 5.6 to 2.0 percent.

“Compared to the German industry as a whole and the chemical industry, this isn’t a bad figure. But it’s not good enough yet. We still have room for improvement,” says Sibylle Strandt, putting the results into context.

Global perspective and concrete measures

The next step for Röhm will be to extend the newly developed analysis model to international sites in the USA and China to gain a complete picture of pay differences across the Group. At the same time, the model will be continuously improved and developed, using new insights to fine-tune it. “In order to systematically improve things, we first have to look at where we actually stand,” says Sibylle Strandt.



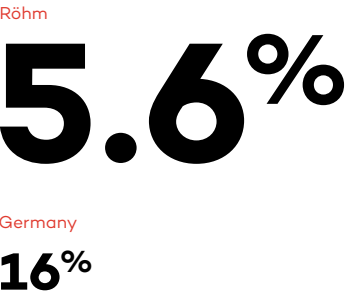
“In order to systematically improve things, we first have to look at where we actually stand.”

Sibylle Strandt
Director Diversity & Inclusion

She sees unconscious bias as a likely cause of pay inequality: “These deep-rooted prejudices can lead us to judge other people according to a certain pattern and unintentionally make unfair decisions.” To counter these unconscious biases, Röhm has been offering seminars called REFLECT since 2023. The goal is to make people aware of hidden thought patterns, to sensitize managers and employees to them and to encourage an open exchange about them.

Besides the unconscious bias training, Röhm is planning further measures to reduce the gender pay gap and create more pay equity. Sibylle Strandt: “The analyses provide us with valuable starting points that we will work on in the future to dismantle structural disadvantages and offer equal opportunities to everyone – regardless of gender or other characteristics.”

UNADJUSTED
GENDER PAY GAP



ADJUSTED
GENDER PAY GAP



What is the gender pay gap?

The gender pay gap describes the difference in earnings between men and women. There are two calculation methods: the unadjusted and the adjusted gender pay gap. The unadjusted pay gap considers all professions without distinguishing between full-time, part-time, or career level. In Germany, according to this calculation, women earn 16 percent less per hour than men. The EU average difference is 12.7 percent. The adjusted gender pay gap compares only equivalent tasks and qualifications. In Germany, this reveals a gap of 6 percent, meaning that women earn less even under comparable conditions.

ESRS S2

WORKERS IN THE VALUE CHAIN

S2-1 Policies related to value chain workers

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

DUE DILIGENCE FOR WORKERS IN THE VALUE CHAIN

As of January 1, 2024, Röhm came under the purview of the German Supply Chain Due Diligence Act (LkSG) and we published our [Declaration of Human Rights Principles](#). Furthermore, we have integrated its requirements into our existing structures and IT-supported processes. Throughout 2024, Röhm conducted a comprehensive abstract risk analysis of our suppliers, identifying and evaluating potential risks, and implementing preventive or corrective measures where necessary. No issues were identified that required follow-up action.

Röhm also established a legally mandated complaints procedure to address concerns. The responsibility for implementing these requirements falls under the purview of the Procurement and Legal departments, ensuring a coordinated approach to maintaining ethical standards and regulatory compliance.

IT SECURITY & DATA PROTECTION

Electronically processed information and data security is a crucial key to Röhm's success. Röhm has developed an IT security strategy and established organizational and technical measures to safeguard the availability, confidentiality and integrity of our IT infrastructure against cyber-crime (including digital industrial espionage and manipulation caused by cyber-attacks). The secure use of information

systems is described by binding guidelines and regulations throughout the Group and is promoted and monitored as part of our internal controls systems.

■ Human rights policy commitments relevant to value chain workers

At Röhm, we are committed to upholding rigorous ESG standards throughout our procurement and supplier relationships, adhering to both national and international regulations. Our dedication to ethical practices is evident in our focus on preventing child labor, forced labor or violations of human rights in our supply chain. Our commitment is embedded in our Code of Conduct for Suppliers in which we adhere to the principles of the Universal Declaration of Human Rights, the Ten Principles of the United Nations Global Compact, the Declaration of the International Labour Organization (ILO) on Fundamental Principles and Rights at Work, the UN Convention on the Rights of the Child, the UN Convention for the Elimination of All Forms of Discrimination of Women, and the OECD Guidelines for Multinational Companies.

■ General approach in relation to respect for human rights relevant to value chain workers

We also insist that all suppliers worldwide respect and adhere to Röhm's Procurement Standards (General Terms and Conditions of Purchase) and Supplier Code of Conduct. Our Supplier Code of Conduct embeds commitment to the following:

- A complete rejection of every form of forced labor
- Upholding international human and children's rights standards, specifically adhering to the International Labour Organization's Conventions 138 and 182 regarding minimum working age and the

elimination of the worst forms of child labor. Röhm also respects stricter national regulations on child labor where applicable, demonstrating its dedication to ethical labor practices across its global operations

- Compliance of internationally recognized human rights, opposing all forms of discrimination; protection of workers in the workplace, including health protection; and employees' right of association within the bounds of prevailing laws and statutes

■ General approach in relation to engagement with value chain workers

Röhm implements a rigorous prequalification process for all new suppliers that meet a specific purchase volume threshold. This comprehensive screening evaluates potential risks across various critical areas, including corruption and bribery, environmental practices, human and labor rights, occupational safety and other corporate social responsibility aspects throughout the value chain. Suppliers are required to answer comprehensive questionnaires and have the option to upload certificates proving that they have been audited for certain standards. Social aspects taken into consideration include equal rights and treatment of employees, mistreatment and forced labor, working hours and wages, collective bargaining and freedom of association, and impact on local communities.

S2-2 Process for engaging workers in the value chain regarding impacts

■ **Global Framework Agreement or other agreements related to respecting human rights or workers**

Röhm is committed to the principles of the Universal Declaration of Human Rights and the ten principles of the United Nations Global Compact. We are committed to zero tolerance of child labor and forced labor, including employees in our value chain.

Employees of our suppliers who work at our sites are subject to the same strict safety standards for occupational health and safety as our own employees based on our zero-accident target.

S2-4 Actions and resources related to value chain workers

■ **Our action plans and resources to manage material impacts, risks and opportunities related to value chain workers**

DUE DILIGENCE FOR WORKERS IN THE VALUE CHAIN

Our efforts in ensuring ethical business practices throughout our supply chain include:

- We work diligently to ensure that all suppliers sign and implement our Supplier Code of Conduct.
- In 2024, 123 suppliers signed our Supplier Code of Conduct.
- We assessed 167 of our suppliers focusing on social and environmental criteria.
- We significantly upgraded our whistleblower system in 2023 to align with both the German Supply Chain Due Diligence Act and the EU Whistleblower Protection Directive. The system is available to both internal and external stakeholders to report concerns

or complaints (either openly or anonymously), such as supplier shortcomings, security breaches or anything that is unacceptable from a legal and integrity point of view.

IT SECURITY & DATA PROTECTION

Röhm has a dedicated Data Protection Officer in place who is responsible for all issues relating to personal data. Data is classified using a risk-based approach which then defines the applicable level of protection.

At Röhm, all data is assigned to specific data owners to establish clear accountability.

Röhm ensures that employees as well as workers in the value chain are aware of the importance of IT security by holding training courses (some of which are mandatory) and by constantly providing up-to-date information, e.g. on the intranet.

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

■ **Severe human rights issues and incidents connected to upstream and downstream value chain**

Röhm maintains a vigilant approach to supplier management, continuously screening existing suppliers with no significant issues detected to date. We enforce a mandatory Supplier Code of Conduct during prequalification, promoting adherence to global ESG standards and legal regulations. With a supplier base primarily in Europe, the USA and China (Shanghai), Röhm avoids sourcing environmentally harmful raw materials and has not identified any environmental concerns within its supplier portfolio. Importantly, the company reports no known incidents of child or forced labor among its suppliers, underscoring its commitment to ethical sourcing practices.

S2-5 Targets related to workers in the value chain

■ **Our targets set to manage material impacts, risks and opportunities related to value chain workers**

DUE DILIGENCE FOR WORKERS IN THE VALUE CHAIN

New suppliers in 2024

- Total 484 new suppliers
- 167 suppliers assessed for environmental and social aspects
- 123 suppliers signed Röhm Supplier CoC

Environmental Assessment

11 suppliers identified as having potential negative impact.
No supplier identified as having actual negative impact

Social Assessment

Five suppliers identified as having potential negative impact.
No supplier identified as having actual negative impact

IT SECURITY & DATA PROTECTION

IT security awareness and data protection are part of the integrated training schedule for all Röhm employees. It includes:

- Annual mandatory training on the topic
- Interactive quizzes during training to assess and reinforce knowledge retention
- Training is supplemented occasionally with anti-phishing training and event-driven content



FOCUS TOPIC SAFETY & HEALTH

GOLDEN PRINCIPLE: SAFETY AFFECTS US ALL

Safety is a top priority at Röhm. To improve its safety record and prevent incidents, the company introduced the Golden Principle – an initiative that empowers and commits all employees to take an active role in improving safety.

An accident-free workplace is an important goal at Röhm. However, unsafe conditions or actions can still lead to unintended incidents. That's why the company has introduced a new safety principle called "You've got the power". The so-called Golden Principle calls on all Röhm employees to report unsafe conditions or actions and, if in doubt, to intervene themselves.

"All colleagues are encouraged to intervene against safety risks in the workplace and to actively contribute to their resolution," explains Steffen Piechot, Environment, Safety and Health Manager at Röhm. Therefore, all employees are encouraged to interrupt work on their own responsibility if behaviors or conditions are unsafe – regardless of the economic impact and without fear of personal consequences.

To strengthen acceptance and understanding of the new safety principle, Röhm has launched a company-wide campaign. For a while, employees were greeted every day on their PC screens with the slogan "You've got the power". This daily reminder was intended to anchor the Golden Principle in the minds of the workforce and integrate the new safety culture into everyday life.

A common understanding

In line with this, Röhm invited employees to participate in a survey using a QR code. Employees were asked to identify unsafe conditions or actions in their work environment and to share their experiences of dealing with specific situations. "I would like to thank everyone who participated in the survey and shared their experiences," says Steffen Piechot. "It is important to deal with safety on a daily basis, to exchange ideas and not to look the other way."

The feedback from the survey shows: The vast majority of Röhm employees are very aware of the importance of addressing and correcting unsafe conditions. However, it is also clear that many are still reluctant to raise safety issues openly and clearly. In particular, there is still little clarity amongst employees about how to identify unsafe conditions and actions, and when it is appropriate to take action themselves. “We need a common understanding here,” emphasizes safety expert Steffen Piechot.

For this reason, the Golden Principle is closely linked to the “Life Saving Rules” initiative developed in 2022. Together with the basic safety regulations, the “Life Saving Rules” form a new, binding safety concept at Röhm. “These rules are non-negotiable,” explains Steffen Piechot. “But above them is the Golden Principle. It applies to all situations and all rules and gives them a comprehensive framework. It is therefore the duty of all of us to constantly think about safety-relevant situations and, if necessary, to intervene actively – with regard to ourselves and others.”

“It is important to deal with safety on a daily basis, to exchange ideas and not to look the other way.”

Steffen Piechot
Environment, Safety and Health Manager at Röhm

OUR SAFETY RULES AT A GLANCE



Golden Principle

Golden Principle
Employees are empowered to stop unsafe activities.

Life Saving Rules

Work Permits	Energy Isolation	Line Breaking	Unauthorized Bypass or Disabling of Safety Equipment	Fall Protection	Working Overhead	Confined Space	Vehicle & Pedestrian Safety
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Basic Safety Rules

Use Correct Tool for the Job	Ensure Proper House-keeping	Report Incidents and Near Misses	Obey Warning Signs	Use Handrail	Never Place Yourself in the Line of Fire	Wear Proper Personal Protective Equipment	Ban on Alcohol and Drugs. No Smoking* Outside Designated Areas
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*Includes tobacco or vaping

ESRS S3

AFFECTED COMMUNITIES

S3-1 Policies related to affected communities

■ Our policies to manage material impacts, risks and opportunities related to affected communities

COMMUNITY ENGAGEMENT

Röhm demonstrates a robust commitment to community engagement and transparency across its global operational sites. The company’s dedication is formally articulated in its Code of Conduct, which emphasizes an active and transparent approach to communication with local stakeholders, including community members and regional authorities. By prioritizing transparent dialogue and active involvement, Röhm seeks to foster positive relationships and demonstrate social responsibility in the communities where it operates.

S3-4 Actions and resources related to affected communities

■ Our action plans and resources to manage material impacts, risks and opportunities related to affected communities

COMMUNITY ENGAGEMENT

Röhm prioritizes community safety and transparency by collaborating with local authorities to disseminate crucial information. We proactively communicate our safety standards and provide details about hazardous substances used in our operations, as classified under the Hazardous Incident Ordinance, to all neighboring households. This essential safety information, including emergency contact numbers, is not only distributed directly to local residents but is also readily accessible on our company website, ensuring widespread availability of critical safety resources.

We support and remain actively involved within the communities in which we operate. In 2024, Röhm actively supported engagement at its locations with a focus on culture, education and sports. As the largest employer in the region, we have supported the Nibelungen-Festival in Worms for years, participated in the city festival in Wesseling and introduced young people to sustainability topics at the SV Darmstadt environmental days. We are represented at training fairs and cooperate with schools and other educational and research institutions.

S3-5 Targets related to affected communities

■ Our targets set to manage material impacts, risks and opportunities related to affected communities

Our commitment to community safety and transparency is ongoing and a rolling target. However, we have not adopted KPIs to track effectiveness. For our corporate citizenship activities, we have not adopted specific targets.

CONSUMER AND END-USERS

S4-1 Policies related to consumers and end-users

■ Policies to manage material impacts, risks and opportunities

CUSTOMER FEEDBACK ON PRODUCTS

Sales and distribution employees as well as application engineers, researchers and developers are in close contact with customers to identify and meet their requirements and needs in good time and to find innovations and solutions for reducing CO₂ emissions, the circular economy and other sustainability-related challenges in joint projects. All divisions carry out qualified customer surveys every year.

PRODUCT STEWARDSHIP

At Röhm, product safety is a core priority and a key component of our corporate responsibility to prevent incidents in handling chemicals. The product stewardship policies ensure compliance with relevant chemical regulations, a mandatory requirement for product sales. Our product stewardship ensures the development and marketing of products that are safe for both people and the environment, supporting our commitment to responsible product management throughout our life cycle on top of legal requirements.

We have also committed to the following:

- International Cyanide Management Code (ICMC) for the Manufacture (certified on voluntary basis), Transport, and Use of Cyanide in the Production of Gold
- Responsible Care Global Charter of the United Nations

- Responsible Care Guidelines of the German Chemical Industry Association
- ESHQ R001 Policy – ACH, HCN, Cyanide
- ISO 9001/14001 certification

The aim is to identify, control and reduce potential risks for the health and safety of humans and the environment from products throughout their entire life cycle. Communication of the relevant information on hazardous properties and associated risks is provided in our safety data sheets in line with our internal policies and regulatory requirements.

We ensure that all substances, products and wastes that the Röhm Group manufactures, stores, markets and disposes of are in compliance with the applicable regulations.

General targets of product stewardship

- No violations of compliance with chemical and application law
- Fulfilment of the company's specific voluntary commitments as a contribution to sustainability
- All legally required processes are handled in accordance with priority agreements with the business units

IT SECURITY AND DATA PROTECTION

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

■ Relevant human rights policy commitments

Röhm is committed to the UN Guiding Principles on Business and Human Rights. Furthermore, we prioritize comprehensive product safety throughout our value chain, from raw material sourcing to customer delivery. We rigorously ensure all substances, products, waste and packaging comply with applicable regulations, and aim to identify, control and reduce potential health and environmental risks, while also supporting voluntary sustainability commitments that go beyond regulatory requirements.

To remedy human rights impacts, we maintain our whistleblower system, through which reports can be submitted anonymously.

■ General approach in relation to respect for human rights of consumers and end-users

Röhm ensures strict compliance with legal requirements. Our global network of experts ensures declaration and registration of all substances and products in accordance with legal requirements. If required, these specialists monitor, review and evaluate toxicological, ecotoxicological and physicochemical studies to gather additional data, maintaining our commitment to product safety and regulatory

adherence. We also follow all requirements for the registration of chemicals enacted in non-EU countries. In 2024, we submitted the necessary registrations and notifications in the UK to benefit from the competitive advantage in this market. In South Korea and the Taiwan region, new importers (customers) were notified under Röhm's registrations. Changes to existing and new legislation were monitored for Turkey, Thailand and Ukraine and appropriate compliance measures were implemented.

We provide up-to-date information on hazardous mixtures to the European poison control centers to enable them to provide prompt and reliable assistance and advice. This data is submitted through an efficient electronic channel and includes a unique formula identifier (UFI) on all relevant product labels. This 16-character alphanumeric code allows poison centers to swiftly identify the specific mixture composition in case of an emergency, enhancing the effectiveness of their assistance.

■ **General approach in relation to engagement with consumers and/or end-users**

We engage with our consumers and/or end-users through the following channels:

- Regular customer dialogues according to service levels
- Participation in trade fairs. Röhm participated in four trade fairs in 2024
- Annual customer surveys
- Participation in industry-specific associations

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

■ **Policies aligned with relevant internationally recognized instruments**

Röhm has implemented a Compliance Management System and a code of conduct to ensure strict compliance with such international principles and regulations, and national law.

S4-2 Process: Consumer engagement

■ **Inclusion of perspectives of consumers and end-users in decisions or activities aimed at managing actual and potential impacts**

We can only achieve our sustainability goals through strong partnerships and collaborations. This is why we are in close contact and exchange ideas with our customers, in direct discussions, for example at trade fairs and events, as well as through regular surveys or in pilot projects to promote the circular economy. As a member of various interest groups and organizations, we are actively involved in overcoming the challenges facing the chemical industry. We seek dialogue with representatives from business, politics and the authorities, thereby fulfilling our responsibility as a commercial enterprise and employer.

■ **Operational responsibility for ensuring our engagement**

Our organizational approach places primary responsibility for consumer engagement and strategic integration directly with senior management.

S4-3 Process: Remediate impacts

■ **Specific channels in place for consumers and end-users to raise concerns**

Röhm's robust whistleblower system is also open to our customers to report any issues they may have. We significantly upgraded our whistleblower system in 2023 to align with the EU Whistleblower Protection Directive. The system is available to both our internal and external stakeholders to report concerns or complaints (either openly or anonymously), such as security breaches or anything that is unacceptable from a legal and integrity point of view.

■ **Processes through which undertaking supports or requires availability of channels**

The system is open to external users via our online interface on our website, via an email address (compliance@roehm.com) or via our regional compliance hotlines.

■ **How issues raised and addressed are tracked and monitored**

Consumer concerns receive the same careful, confidential treatment as internal issues. We approach every customer's feedback with equal diligence, professionalism and, when necessary, a commitment to maintaining anonymity, ensuring a respectful and thorough resolution process.

■ **Awareness and trust regarding structures and processes**

There are passages in the Directive "Rules of procedure for the Whistleblower system", that ensure that the whistleblower is protected from negative consequences of legitimate information.

For whistleblowers employed by Röhm, this includes protection against dismissal, demotion, suspension, threats, harassment or other discrimination in the workplace. For the benefit of whistleblowers employed by business partners, Röhm cooperates with business partners to ensure that whistleblowers enjoy a comparable level of protection. To protect against reprisals, the case handlers try to maintain contact with whistleblowers beyond the conclusion of the proceedings.

S4-4 Actions and resources related to consumers and end-users

■ **Action plans and resources to manage material impacts, risks and opportunities**

CUSTOMER FEEDBACK ON PRODUCTS

Top quality, product and data security and reliability are key characteristics of a long-term customer relationship based on customer satisfaction and success. All divisions collect information on the value and quality of the customer relationship – including in comparison to the competition, the potential for improvement and the need for sustainable products and joint development projects. For example, they do so once a year as part of a digital customer survey (Net Promoter Score). Trade fairs, seminars and training courses also serve to inform and improve the safety of everyone in Röhm's value and supply chain.

PRODUCT STEWARDSHIP

Röhm ensures comprehensive communication on hazardous properties and how to deal with them through:

- Compliant safety data sheets in accordance with the Globally Harmonized System of Classification and Labeling of Chemicals (GHS)
- Visible and clear labelling of products regarding potential health or environmental hazards
- Handling information for certain products
- Detailed technical data sheets and a database system for creating and sending these documents
- An in-place, specific, responsible care program for customers of certain products
- Provision of training for our customers in the proper storage, handling and use, transportation and disposal of our products, especially in relation to sensitive applications (e.g., CyPlus® business unit)
- Regular customer visits: audit of all parties involved (transport companies, shipping companies, ports)
- Selected ADR-approved transport companies with trained drivers, safety papers and equipment
- Route analyses for overnight transports in Europe (identification of accident black spots and measures)

HANDLING DANGEROUS GOODS

At Röhm, we are aware of and actively manage the responsibility that comes with handling and moving dangerous goods. The entire dangerous goods process worldwide is carried out in accordance

with international regulations for the transport of dangerous goods (UN Model Regulation on the Transport of Dangerous Goods). This includes the classification/identification of products, selection of containment, marking of containment, documentation, inspection of vehicles, loading, transportation and receipt. The international dangerous goods regulations for road transport (ADR), for rail transport (RID), for inland waterway transport (ADN), for maritime transport (IMDG Code) and for air transport (ICAO-TI) are implemented without compromise, including the national regulations GGVSEB (Gefahrgutverordnung Straße, Eisenbahn und Binnenschifffahrt) and GGV-See (Verordnung über die Beförderung gefährlicher Güter mit Seeschiffen).

The people involved in the dangerous goods process are regularly trained both internally and externally regarding their activities in accordance with the dangerous goods regulations. Authorized persons receive delegation letters that clearly state their duties under dangerous goods law and the resulting tasks. The relevant changes to the dangerous goods regulations are reviewed and implemented regularly.

IT SECURITY AND DATA PRIVACY

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

Röhm provides mandatory training in IT security and data privacy for all employees handling personal data and customer data.

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

Customer data is collected, processed and retained with utmost care, and is promptly deleted once its intended purpose is complete.

Our commitment to data privacy was demonstrated by a flawless record in 2024: zero customer data breaches, no reported leaks, thefts or losses of customer data and no privacy-related complaints from external parties or regulatory agencies.

■ **Additional initiatives or processes with primary purpose of delivering positive impacts for consumers and end-users**

Röhm produces reactive resins with high thermal stability by IP-protected processes to improve storage stability of resins and formulations thereof.

We also have a program in place to substitute hazardous material DMPT (CMR substance) in reactive resins in consultation with customers.

Business Unit Molding Compounds actively supports customers by developing closed loop post-consumer recycling projects to ensure that PMMA stays in the loop as long as possible. All business units offer *proTerra* products with a reduced product carbon footprint.

S4-5 Targets related to consumers and end-users

■ **Targets set to manage material impacts, risks and opportunities related to consumers and end-users**

CUSTOMER FEEDBACK ON PRODUCTS

All divisions carry out qualified customer surveys every year.

PRODUCT STEWARDSHIP

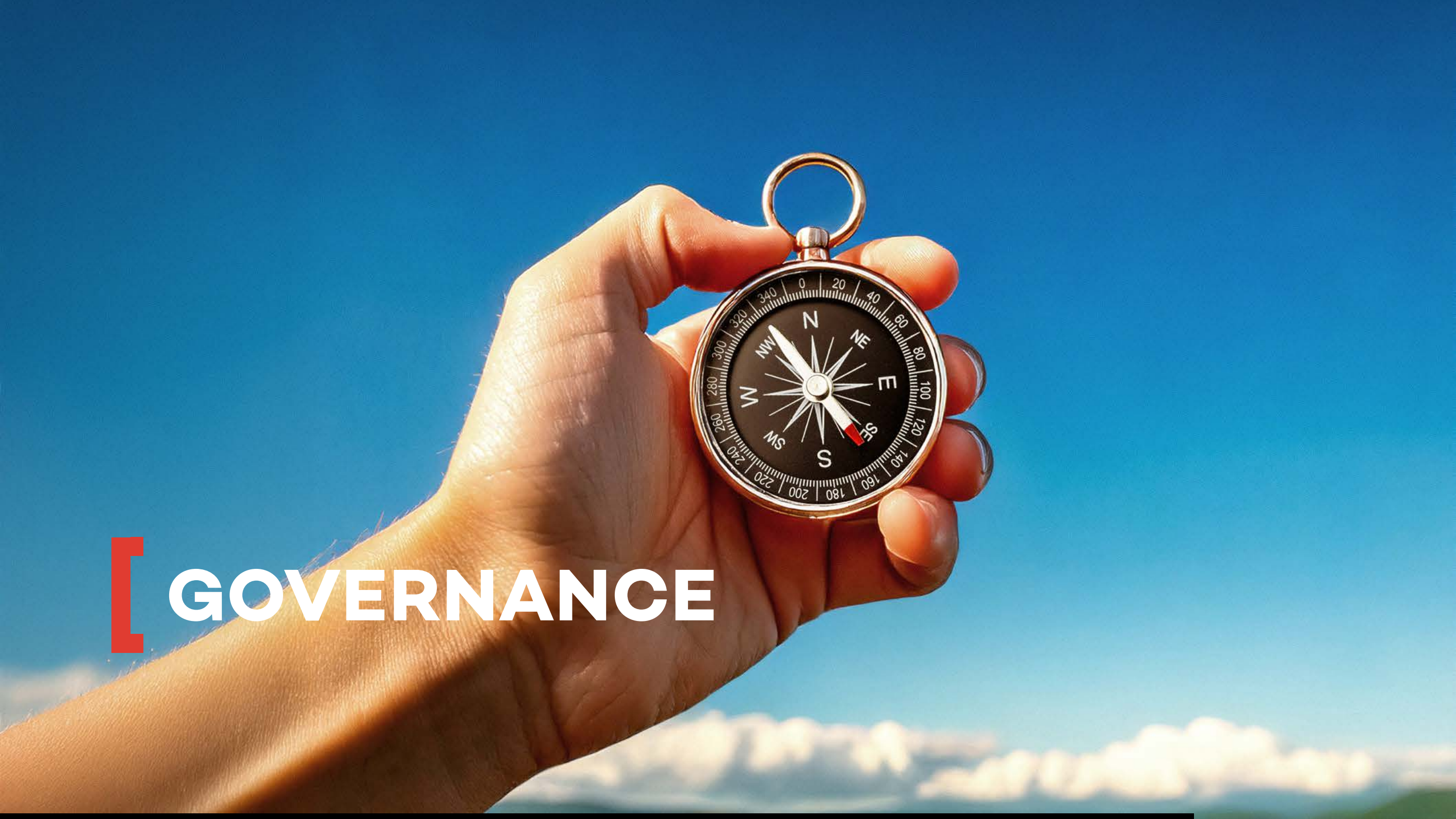
We take all reasonable steps to ensure that our products are handled safely and that comprehensive information on potential risks is always actively communicated and transparent. Product safety is our priority.

This is achieved by:

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

IT SECURITY AND DATA PROTECTION

We take all necessary measures to prevent IT security incidents, and any data or financial damage connected to them. Our target is to have zero incidents.



[GOVERNANCE

CONTENTS

GOVERNANCE

G1 Business Conduct 93

G1-1 Business conduct policies and corporate culture 93

G1-3 Prevention and detection of corruption and bribery 94

G1-4 Incidents of corruption and bribery 94

FOCUS TOPIC Governance 95

ESRS G1

BUSINESS CONDUCT

G1-1 Business conduct policies and corporate culture

■ Policies in place to manage material impacts, risks and opportunities related to business conduct and corporate culture

At Röhm, we strive to create a strong, positive corporate culture that aligns with our goals, engages employees and drives organizational success. We uphold strong corporate governance by adhering to all legal requirements and maintaining effective control systems. We have several governance tools in place to align with our aims.

CORPORATE CULTURE

- Röhm’s Code of Conduct (for employees and suppliers): Our comprehensive Code of Conduct, available in German, English, Mandarin, and Spanish, outlines our core operational principles and is aligned with the UN Global Compact principles. In June 2024, Röhm renewed our commitment to the ten principles of UN Global Compact and submitted our status and progress report, which is available publicly on their website. Approved by the Board of Directors, these commitments are transparently communicated to all stakeholders, reinforcing our dedication to ethical business practices.
- The Röhm Way Initiative, comprised of Röhm employees from all regions and business units and with a wide range of training and positions within the company, was set up in the summer of 2023. The initiative was set up in coordination with the Global Leadership Team. The aim of the initiative is to shape change and improve collaboration within the company through a new understanding of leadership and work. Since the initiative’s launch, the project team has developed various formats to make changes visible and tangible and encourage open and transparent discussions.

WHISTLEBLOWER PROTECTION

Our whistleblower system has been in place since 2020. The system is open to both our internal and external stakeholders to report concerns or complaints (either openly or anonymously) such as cases of corruptive behavior, workplace harassment, shortcomings at suppliers, security breaches or anything that is unacceptable from a legal and integrity point of view. We significantly upgraded our reporting system in 2023 to align with both the German Supply Chain Due Diligence Act and the EU Whistleblower Protection Directive. This enhanced system provides robust protection for individuals who report potential legal violations or issues that may result in liability claims or reputational harm. By implementing this comprehensive reporting mechanism, Röhm demonstrates its commitment to responsible business practices and ethical governance. The new system ensures confidentiality and safeguards for whistleblowers, encouraging a culture of transparency and accountability within the organization.

Besides the whistleblower system, employees are also encouraged to give regular feedback during internal performance reviews, through our annual pulse checks which are anonymous, 360-degree feedback process and through the works council.

HOW TO REPORT

There are three ways to report misconduct at Röhm through the whistleblower system:

- Via the **online interface** on our intranet and our website
- Via the **email address** compliance@roehm.com
- Via our regional compliance **hotlines**:
 - Region Americas: +1 973 526 8758 (Regional Compliance Officer)
 - Region Asia: +86 021 6759 1069 (Regional Compliance Officer)
 - Region Europe and rest of world: +49 6151 863 7444 (Chief Compliance Officer)

ANTI-CORRUPTION & ANTI-BRIBERY

Röhm prioritizes anti-corruption, ethical conduct, and compliance as fundamental to our business operations. Our international Compliance Committee coordinates efforts across the organization, facilitating information exchange between segment compliance officers, the chief compliance officer, and internal audit. The Committee reports to the Board of Directors semi-annually and maintains an intranet-based compliance information system for easy access to resources. This structure ensures effective oversight and implementation of our anti-bribery and corruption compliance program.

■ Information about policy for training within organization on business conduct

To ensure ethical business practices and compliance across our operations, we offer training programs and guidelines globally, some of which are mandatory for all employees and some of which target employees that could be considered more vulnerable to potential risks of corruption and bribery, for example employees in sales and procurement.

G1-3 Prevention and detection of corruption and bribery

■ Procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery

Our governance tools in place, such as our Code of Conduct, compliance management, risk management system, and feedback mechanisms assist us in preventing, detecting and handling any corruption or bribery incidents. We constantly monitor developments in legislation worldwide, adapting our policies accordingly with adherence to the strictest standards.

■ Segment compliance officers involved in prevention and detection of corruption or bribery

Our segment compliance officers are independent of the chain of management involved in the prevention and detection of corruption and bribery but provide regular updates to the Board of Directors semi-annually.

■ How policies are communicated to those for whom they are relevant

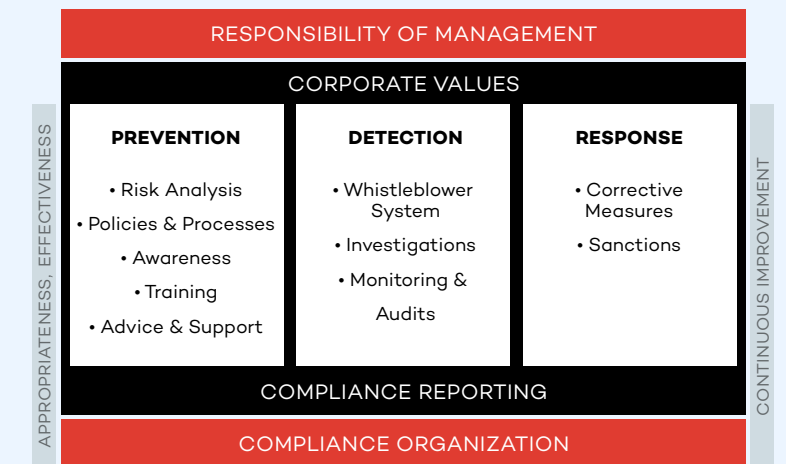
Röhm provides mandatory and employee-specific training and guidelines to ensure ethical business practices and prevent corruption or bribery across our operations:

- Code of Conduct: mandatory training for all employees
- Specialized training on anti-corruption and anti-trust laws: targeted for managers, and employees that could be considered more vulnerable to potential risks of corruption and bribery, for example employees in sales and procurement
- Global Gifts and Hospitality Policy: provides clear guidelines on acceptable practices, reporting requirements for gifts and hospitality, and local adaptations to respect regional laws and customs

Donation Policy: stipulates that donations must always be approved by managing directors, and that there can be no support for specific political parties and no political donations.

■ Anti-corruption or anti-bribery training programs offered or required

The prevention of corruption and bribery was addressed as part of comprehensive compliance trainings.



Röhm follows a "prevention-detection-response approach", which is regularly applied to the company's activities and processes.

G1-4 Incidents of corruption and bribery

■ Action plans and resources to manage material impacts, risks and opportunities related to corruption and bribery

In 2024, there were no cases of non-compliance with laws and regulations. We view this as a positive indication that our prevention measures and training are effective. However, we will continue to enhance awareness of this critical issue through annually recurring communication and training measures. Additionally, we are prepared to take disciplinary actions, including contract termination and potential criminal proceedings, if violations occur.



“We at Röhm support fair and sustainability standards in our global supply chain. Proven processes are key.”

Heinz Gehri

Responsible for compliance in purchasing at Röhm

FOCUS TOPIC GOVERNANCE

OUR RESPONSIBILITY FOR THE GLOBAL SUPPLY CHAIN

With the Supply Chain Due Diligence Act, companies are responsible for ensuring fair and sustainable standards in their global supply chains. For this, Röhm can rely on existing structures and processes. At the same time, the company wants to further intensify its efforts for responsible sourcing.

Since January 2024, the German Supply Chain Due Diligence Act (LkSG) also applies to Röhm. It requires companies to live up to their responsibility for environmental and social standards in global supply chains. This is not a completely new task for Röhm, as Heinz Gehri, responsible for compliance in purchasing at Röhm, explains: “We have to comply with the new law, but we can use processes we already had in place to reduce risks with our suppliers.”

Among other things, Röhm relies on a special pre-qualification process for new suppliers, in which the audited suppliers have to provide extensive information about themselves. Potential risks in the areas of corruption, environment, human and labor rights, occupational safety and other aspects of social responsibility along the value chain are checked. Only suppliers who meet

the LkSG criteria and endorse the Code of Conduct for Suppliers and Röhm’s General Terms and Conditions are considered for cooperation. At the same time, the company also regularly audits existing suppliers.

Internally, the company can also make use of existing tools, for example for reporting occupational incidents. “We work continuously on active risk management, especially for our processes and facilities. That’s why we welcome the new law”, emphasizes Steffen Piechot, Environment, Safety and Health Manager at Röhm.

Strict regulations in the chemical industry

The fact that the LkSG is not new territory for Röhm is also due to the industry: As part of the chemical industry, the company had already implemented strict environmental protection regulations along the entire value chain before the law came into force. At the same time, Röhm does not see itself exposed to the same dangers as other industries. “Unlike the clothing or electronics industries, for example, we are hardly affected by the full range of risks associated with child labor and human rights violations,” emphasizes Heinz Gehri. “This is also due to the fact that we only produce in countries that deal with these issues transparently.”

Nevertheless, there are areas where Röhm has to be careful, such as logistics. When logistics companies commissioned by Röhm pass on orders to subcontractors, social standards must also be met. “Here, we have to rely to a certain extent on the information provided by our suppliers and that they fulfill their obligations. At the same time, we conduct checks and audits to minimize the risks,” says Heinz Gehri.

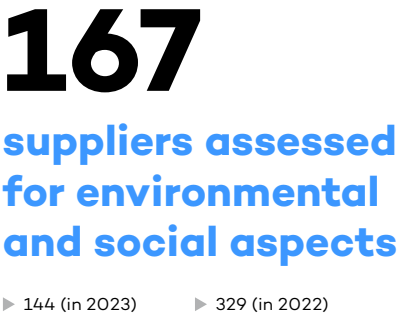
Continuous review and awareness-raising

Röhm has already audited several important suppliers. But the company wants to expand its efforts even further. In particular, the involvement of so-called category managers in supplier auditing and development will play an important role in the future.

“We will continue to train our category managers and buyers. Through specialized preparation, we will enable them to ask the right questions and openly address safety issues,” explains Heinz Gehri. “Of course, this means a certain amount of extra work. But we are happy to do it. Because in this way we can identify risks in our supply chain even faster and act accordingly.”

“We will continue to train our category managers and buyers. Through specialized preparation, we will enable them to ask the right questions and openly address safety issues.”

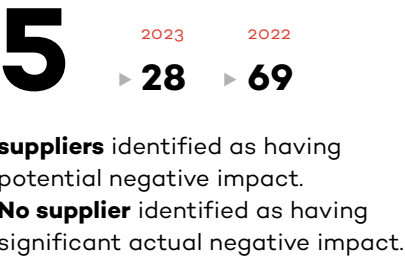
Heinz Gehri
responsible for compliance in purchasing at Röhm



ENVIRONMENTAL ASSESSMENT



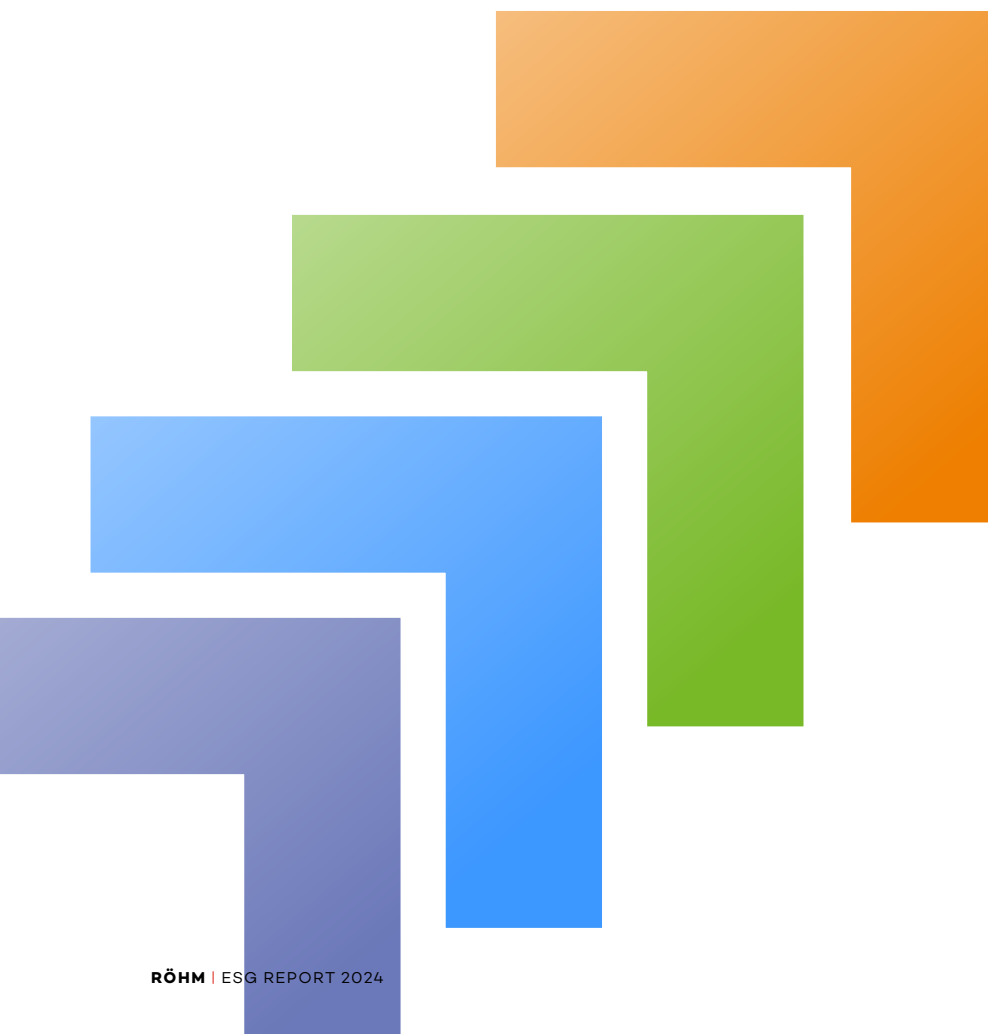
SOCIAL ASSESSMENT





- 99** People & Empowerment
- 103** Environment & Resources
- 109** Energy
- 110** Governance
- 110** Safety
- 111** Certificates 2024
- 112** UN Sustainability Targets applicable to Röhme

[FACTS AND FIGURES



Sustainability is an integral part of Röhm's business activities. Our goals and measures in the areas of environment, social and governance are ambitious, and we attach great importance to maximum transparency in reporting our progress, including facts and figures to back it up. We therefore assume responsibility towards all our stakeholders and invite them to engage in a dialogue.

Röhm has decided to report based on the Corporate Sustainability Reporting Directive (CSRD) in 2024 and to apply the requirements of the European Sustainability Reporting Standards (ESRS). We have thus laid the foundation for continuous and consistent preparation for additional reporting requirements. The prerequisite for this forward-looking step was the implementation of double materiality analysis. The results of this in-depth review and analysis of the impacts, opportunities and risks of our business activities, as well as the political, environmental and economic influences on them, form the basis of our ESG Report 2024.

The ESG Report 2024 thus offers all our stakeholders a complete overview of our sustainability commitment. Our goal is and remains to further increase the transparency of our sustainability reporting and improve comparability. We are convinced that valid data management is the basis for managing risks responsibly and making the most out of promising business opportunities – in short, for making forward-looking decisions.

Beyond the reporting requirements as laid down in its current version of the CSRD we are voluntarily extending the reporting to achieve an even higher transparency on our sustainability strategy and actions as we firmly believe that transparency is important and will significantly add value to the sustainability reporting.

On May 1, 2024, the Acrylic Products division was spun off from the Röhm Group and has since been operating on the market as an independent company under the name POLYVANTIS. Like the ESRS section, the extended part of the ESG Report 2024 therefore no longer contains any business activities relating to this division.

PEOPLE & EMPOWERMENT*

■ Permanent employees, and a breakdown by gender and region

	2022			2023			2024		
REGION	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
America	105	337	442	108	329	437	84	278	362
Asia-Pacific	65	234	299	60	237	297	59	233	292
Germany	453	2,134	2,587	454	2,122	2,576	386	1,653	2,039
Rest of World	19	46	65	22	46	68	11	24	35
Total	642	2,751	3,393	644	2,734	3,378	540	2,188	2,728

■ Fixed-term employees, and a breakdown by gender and region

	2022			2023			2024		
REGION	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
America	—	1	1	—	2	2	—	1	1
Asia-Pacific	27	73	100	30	71	101	33	79	112
Germany	24	66	90	19	61	80	12	30	42
Rest of World	2	2	4	1	1	2	1	1	2
Total	53	142	195	50	135	185	46	111	157

■ Full-time employees, and a breakdown by gender and by region

	2022			2023			2024		
REGION	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
America	105	338	443	108	331	439	84	279	363
Asia-Pacific	92	307	399	90	308	398	92	312	404
Germany	354	2,144	2,498	336	2,119	2,455	283	1,625	1,908
Rest of World	21	45	66	22	45	67	11	23	34
Total	572	2,834	3,406	556	2,803	3,359	470	2,239	2,709

* People & Empowerment data 2022 and 2023 include Acrylic Products Business Unit

■ Part-time employees, and a breakdown by gender and by region

REGION	2022			2023			2024		
	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
Germany	123	56	179	137	64	201	115	58	173
Rest of World	—	3	3	1	2	3	1	2	3
Total	123	59	182	138	66	204	116	60	176

■ Number and rate of new employee hires during the reporting period, by age group, gender and region

	2022	2023	2024
AGE	NEW HIRES	NEW HIRES	NEW HIRES
under 30 years	172	145	123
30–50 years	213	147	134
over 50 years	50	26	24
GENDER	NEW HIRES	NEW HIRES	NEW HIRES
Female	90	70	59
Male	345	248	222
REGION	NEW HIRES	NEW HIRES	NEW HIRES
America	93	74	94
Asia-Pacific	60	38	27
Germany	279	203	160
Rest of World	3	3	—
Total new hires	435	318	281
Total headcount	3,588	3,563	2,885
Share of new hires	12%	9%	10%

■ Number and rate of new employees leaving the company during the reporting period, by age group, gender and region

	2022	2023	2024
AGE	EMPLOYEES LEAVING THE COMPANY*	EMPLOYEES LEAVING THE COMPANY*	EMPLOYEES LEAVING THE COMPANY*
under 30 years	53	65	62
30–50 years	188	129	106
over 50 years	59	43	48
GENDER	EMPLOYEES LEAVING THE COMPANY*	EMPLOYEES LEAVING THE COMPANY*	EMPLOYEES LEAVING THE COMPANY*
Female	70	58	49
Male	230	179	167
REGION	EMPLOYEES LEAVING THE COMPANY*	EMPLOYEES LEAVING THE COMPANY*	EMPLOYEES LEAVING THE COMPANY*
America	64	66	56
Asia-Pacific	68	36	17
Germany	152	132	143
Rest of World	16	3	—
Total employees leaving the company	300	237	216
Total headcount	3,588	3,563	2,885
Share of employees leaving the company	8%	7%	7%

*without death & retirement

■ Total number of workers who are contingent workers and whose work is controlled by the organization

	2022	2023	2024
REGION	TOTAL	TOTAL	TOTAL
America	3	5	7
Asia-Pacific	5	5	4
Germany	33	18	12
Total	41	28	23

■ Total number of employees that took parental leave, by gender and relevant country

	2022			2023			2024		
REGION	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
Germany	44	21	65	49	22	71	38	33	71
South Africa	2	—	2	1	—	1	—	—	—
Rest of World	1	—	1	—	—	—	—	—	—
Total	47	21	68	50	22	72	38	33	71

■ Total number of employees that returned to work in the reporting period after parental leave ended, by gender

	2022			2023			2024		
REGION	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
Germany	14	17	31	17	18	35	15	29	44
South Africa	1	—	1	1	—	1	—	—	—
Rest of World	1	—	1	—	—	—	—	—	—
Total	16	17	33	18	18	36	15	29	44

■ Number of employees per employee category by gender

	2022			2023			2024		
EMPLOYEE CATEGORY	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
Apprentices	33	144	177	34	145	179	38	124	162
Executives	6	54	60	5	58	63	5	48	53
Management Leadership Circle	1	22	23	2	22	24	2	20	22
Manager	137	462	599	142	429	571	115	344	459
Non-Manager	479	1,859	2,338	487	1,871	2,358	405	1,441	1,846
Worker	39	352	391	24	344	368	21	322	343
Total	695	2,893	3,588	694	2,869	3,563	586	2,299	2,885

■ Number of employees per employee category by age group

	2022				2023				2024			
EMPLOYEE CATEGORY	UNDER 30 YEARS	30-50 YEARS	OVER 50 YEARS	TOTAL	UNDER 30 YEARS	30-50 YEARS	OVER 50 YEARS	TOTAL	UNDER 30 YEARS	30-50 YEARS	OVER 50 YEARS	TOTAL
Apprentices	173	4	0	177	171	8	0	179	156	6	0	162
Executives	0	9	51	60	0	5	58	63	0	4	49	53
Management Leadership Circle	0	2	21	23	0	3	21	24	0	3	19	22
Manager	10	325	264	599	7	318	246	571	2	261	196	459
Non-Manager	425	1,115	798	2,338	432	1,148	778	2,358	358	970	518	1,846
Worker	66	193	132	391	68	190	110	368	69	195	79	343
Total	674	1,648	1,266	3,588	678	1,672	1,213	3,563	585	1,439	861	2,885

■ Percentage of employees from a minority and/or vulnerable group in the whole organization

MINORITY AND/OR VULNERABLE GROUP	2022	2023	2024
Total	6.6%	6.6%	6.6%

ENVIRONMENT & RESOURCES

■ Corporate Carbon Footprint 2020–2024 [kt CO₂eq]

	2020 (BASE YEAR)	2022	2023	2024
SCOPE 1	674	552	511	578
SCOPE 2				
Gross location-based Scope 2 GHG emissions	204	173	156	241
Gross market-based Scope 2 GHG emissions	194	109	120	170
SCOPE 3				
3.1 Purchased raw materials and packaging materials	1,539	1,325	1,144	1,325
3.2 Capital goods	22	183	125	183
3.3 Location-based Energy-related activities (not included in Scope 1 or 2)	97	111	85	111
3.3 Market-based Energy-related activities (not included in Scope 1 or 2)	95	103	81	103
3.5 Disposal of production waste	2	2	24	20
3.6 Employee business travel	1	2	2	2
3.8 Leased assets (upstream)	1	1	1	1
3.9 Product transport (downstream)	56	49	46	49
Total (1) location-based	2,596	2,398	2,094	2,510
Total (1) market-based	2,584	2,326	2,054	2,431
Carbon Intensity Ratio (1) Scopes 1, 2, location-based	1.2	1.3	1.2	1.4
Carbon Intensity Ratio (1) Scopes 1, 2, market-based	1.2	1.2	1.1	1.3
Carbon Intensity Ratio (1) Scopes 1, 2 and 3, location-based	3.6	4.2	3.8	4.3
Carbon Intensity Ratio (1) Scopes 1, 2 and 3, market-based	3.6	4.1	3.7	4.2
3.4 Transport Upstream	11	9	9	10
3.7 Employee commuting	4	4	4	6
3.11 Use of sold products	4	3	3	4
3.12 End-of-life treatment of sold products	748	651	569	651
Total (2) location-based	3,363	3,065	2,679	3,181
Total (2) market-based	3,351	2,993	2,639	3,102
Carbon Intensity Ratio (2) Scope 1, 2, 3, location-based	4.7	5.3	4.9	5.5
Carbon Intensity Ratio (2) Scope 1, 2, 3, market-based	4.6	5.2	4.8	5.3
Products sold in kta	721	574	550	581

The calculation of Röhm's Corporate Carbon Footprint (CCF) is based on and monitored according to the principles of the GHG Protocol and the Corporate Value Chain Accounting and Reporting Standard. Röhm's corporate carbon footprint was calculated for continued activities using the full consolidation method, which was chosen for consistency with Röhm's financial reporting. We are aware that this approach can lead to a double counting of greenhouse gas emissions. However, we set distinct boundaries for legal units and operations to allocate GHG emissions adequately and selectively. Emissions that originated from discontinued activities have not been included. The calculation of the CCF includes all greenhouse gases as defined in the Kyoto Protocol and GHG Protocol. Greenhouse gases other than CO₂, such as methane and perfluorocarbons, are measured, controlled and accounted for in the CCF balance with their respective CO₂ equivalents.

Röhm has full operational and financial control over all its entities. The CCF is determined for all geographical regions, all business units, all manufacturing sites, as well as all international sales offices. In 2019, Röhm was established as a new legal entity with the carve-out of the methacrylate and cyanide business activities of Evonik Industries AG. 2020 was therefore our first full year as an independent company, which is why we decided to choose 2020 as the set point for GHG reporting.

We determined the Corporate Carbon Footprint 2024 for all scopes and have amended the scope of our reporting to additional important Scope 3 categories for Röhm as outlined in the GHG Protocol Corporate Accounting and Reporting Standard.

Scope 1 covers Röhm's direct energy and process-related emissions, while indirect emissions from purchased electricity and thermal energy (e.g. steam) are reported in Scope 2. Scope 3 summarizes all additional CO₂eq emissions occurring throughout the value chain, including those associated with suppliers, product usage, disposal, and transportation. These emissions are categorized into 15 distinct groups. Our list of Scope 3 emissions is based on the GHG Protocol Scope 3 Standard (Corporate Value Chain Accounting and Reporting Standard); of particularly high relevance for us are Scope 3 upstream emissions as well as the footprint of our feedstocks and raw materials.

Here, we have control and can influence our carbon footprint by choosing sustainable raw materials. We have checked all 15 categories in this standard for relevance. Category 3.10 "Processing of Sold products" is not calculated for a chemical company according to the recommendations GHG Protocol and World Business Council for Sustainable Development (WBCSD). We have screened applicability and relevance of category 3.14 (Franchises) for the reporting of our CCF. Although we are a licensee of technologies from third parties, our CCF accounts already for these emissions in our reporting of Scopes 1, 2 and 3. Category 3.15 "Investments" is considered not to be applicable for Röhm.

Originally, Röhm sets its CO₂eq reduction target based on the Corporate Carbon Footprint (CCF) in 2020 with approximately 2.600 kta CO₂eq. Hereby, the scopes 3.4, 3.7, 3.11 and 3.12 were not considered first due to the lack of data and were incorporated in 2023.

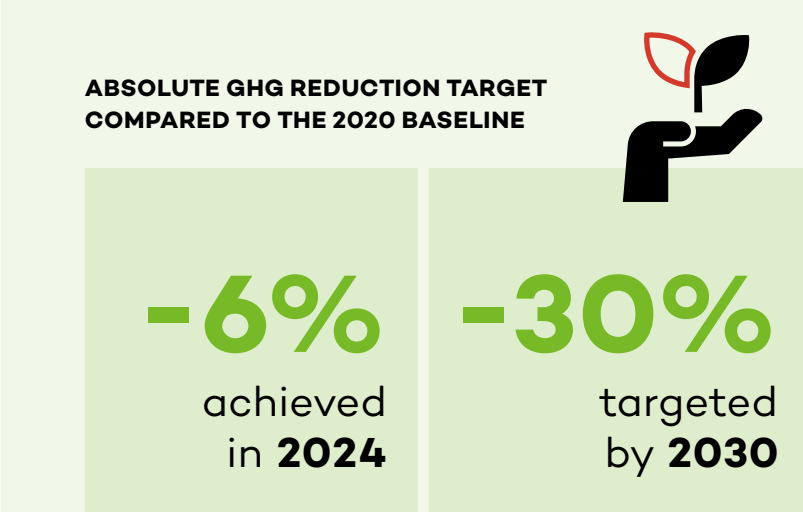
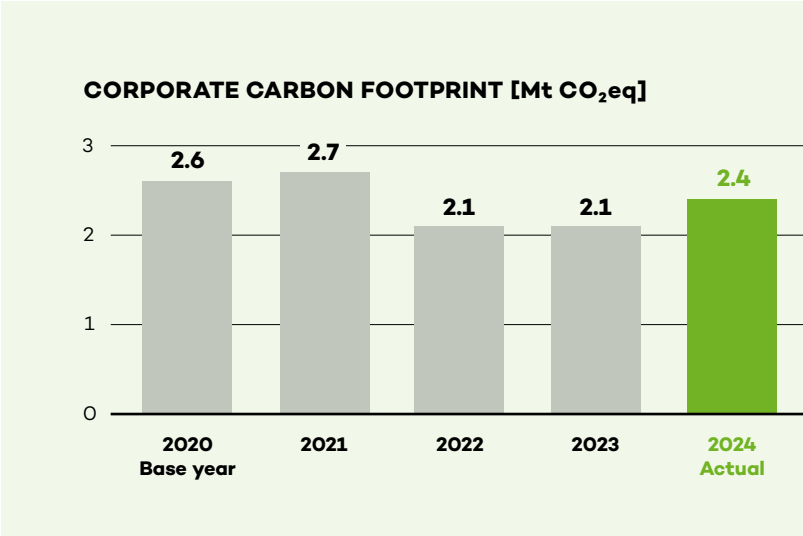
In order to achieve the related targets defined in our TRACK2030 strategy, we made substantial efforts to further define metrics and key performance indicators in 2024. This allows us to create transparency on the historical development, status and evolution of our GHG emissions, by using 2020 as the base year, and setting a clear 2030 target to track and measure progress in reducing our GHG emissions.

Reduction of the GHG Emissions – overview

In general, Röhm is on track to meet its 2030 GHG reduction targets, with a 6% decrease achieved in 2024 compared to the 2020 baseline. However, the 2024 CCF was impacted by special factors, resulting in an 18% increase compared to the previous year, mainly driven by:

- Oil & Gas update
- Higher production volumes vs. 2023
- Production shift from Europe to Asia
- Incident at our largest site in Worms.

According to our Life-cycle-assessment (LCA) and CCF analysis, with the accuracy of methodology being certified by TÜV Rheinland, Röhm did not have any significant biogenic CO₂ emissions for Scopes 1, 2 and 3 for the investigated time period from 2020 to 2024.



Verification of the Corporate Carbon Footprint 2023

The Corporate Carbon Footprint 2023 was verified by TÜV Rheinland on a limited assurance basis. The external verification was conducted after the publication of the ESG-report 2024. Thereby, the verified numbers differ by 3% from the already published CCFs, in particular Scope 2 (now including Transmit & Distribution losses of purchased electricity) and in the transport scopes (3.4 and 3.9). However, the difference is under the materiality threshold of 5% and meet common reporting standards. The verification of CCF 2024 is still ongoing and all corrected figures will be published in the ESG-Report 2025, accordingly. With the verification in place, Röhm improves not only the quality of the CCF results but also has shown the reasonability of its CCF calculation method in the past.

The Corporate Carbon Footprint for 2023 for Röhm GmbH is certified by TÜV Rheinland. It confirms that greenhouse gas emissions have been determined and documented in accordance with the Greenhouse Gas Protocol (GHG Protocol), the Corporate Accounting and Reporting Standard (2004), and the GHG Protocol Value Chain (Scope 3) Standard (2011). This certificate is based on the results of Röhm GmbH's own Corporate Carbon Footprint calculation. Specifications and footprint limits can be found in the Corporate Carbon Footprint report. Validity can be verified using ID 88749 at www.certipedia.com.



Carbon capture projects

Our raw materials industry is implementing projects for carbon capture and storage (CCS), and carbon capture and utilization (CCU), using CO₂ emissions for the chemical production of methanol, ammonia, and common C2 and C3 raw materials. In cooperation with our suppliers we are evaluating CCS/CCU options for the supply of sustainable raw materials for our sites in Europe and the in USA. First plants have been commissioned and Röhm has access to low-emission versions of key raw materials like methanol or ammonia in commercial volumes.

CO₂ pricing and abatement cost

Röhm applies CO₂ shadow prices to assess and develop its project portfolio pipeline for reducing the Corporate Carbon Footprint. We therefore generate global CO₂ abatement costs derived from a series of freely available sources and data sourcing from technical studies and include the results into project assessments as well as into our R&D project evaluation.

One aspect of the planning assumptions in Röhm's annual mid-term planning process is the development of the costs for EU CO₂ certificates, according to the European Trading system (EU-ETS), and the China Certified Emission Reduction (CCER) program. These planning assumptions on carbon credits pricing cover a five-year period and also take into account the number of free certificates received. It is updated on an annual basis with input from Energy Management. In our current midterm planning we use 75–100 €/t CO₂ as the cost for the EUA (EU-Allowance).

For capital expenditures that have an impact on the number of CO₂ certificates to be bought on the market, the additional or reduced number of certificates will be considered in the economic evaluation (standardized calculation sheet over a ten-year period).

Engagement and selection of suppliers based on GHG emissions and/or GHG reduction efforts

Röhm's TRACK2030 program aims to reduce CO₂eq emissions by 800 kt/a by 2030 vs. the reference year 2020, with a focus on decreasing Scope 3 emissions from raw materials like methanol, ethylene, and ammonia. The company is working closely with suppliers and customers to source sustainable raw material alternatives. Despite challenges, Röhm is engaged in dialogues with suppliers to intensify efforts in reducing Scope 3 emissions, exploring opportunities in green raw materials and technologies like carbon capture and recycling PMMA products.

In order to pursue the reduction of the CO₂eq (Scope 3.1) emissions arising from purchased raw materials we held our annual supplier summit in 2024 to address our expectations with regards to the provision of Life-cycle-assessment (LCA) data and made this a requirement for suppliers who supply raw materials in large quantities. With that initiative we were able to increase the percentage of primary product carbon footprint data for raw materials to 31% by purchased volumes.

For the possible adoption of sustainable feedstocks, Röhm achieved ISCC PLUS certifications for its sites in Worms and Wesseling, Germany, as well as in Shanghai, China. This will provide the possibility to implement the utilization of certified sustainable raw materials.

Environmental Services and Advocacy

Röhm has allocated dedicated resources to address Environmental Service and Advocacy. Life cycle assessments (LCAs) are a way of calculating the environmental impact of products. As an important milestone, we recently renewed our LCA method certification in conjunction with the technical inspection association TÜV Rheinland. TÜV Rheinland certifies that the LCA method used at Röhm is carried out in accordance with ISO 14040/14044 and uses the state-of-the-art methods. This incorporates as part of the Environmental Product Declaration (EPD) information about acidification, eutrophication, blue water consumption, abiotic depletion, primary energy demand and ozone depletion to name a few.

Using this LCA method allows for the disclosure of the environmental impact of conventionally manufactured products as well as sustainable products from the proTerra product family in a well-founded and transparent manner. By providing this data on a cradle-to-gate basis, we empower our customers to carry out their own LCA and EPD calculations.



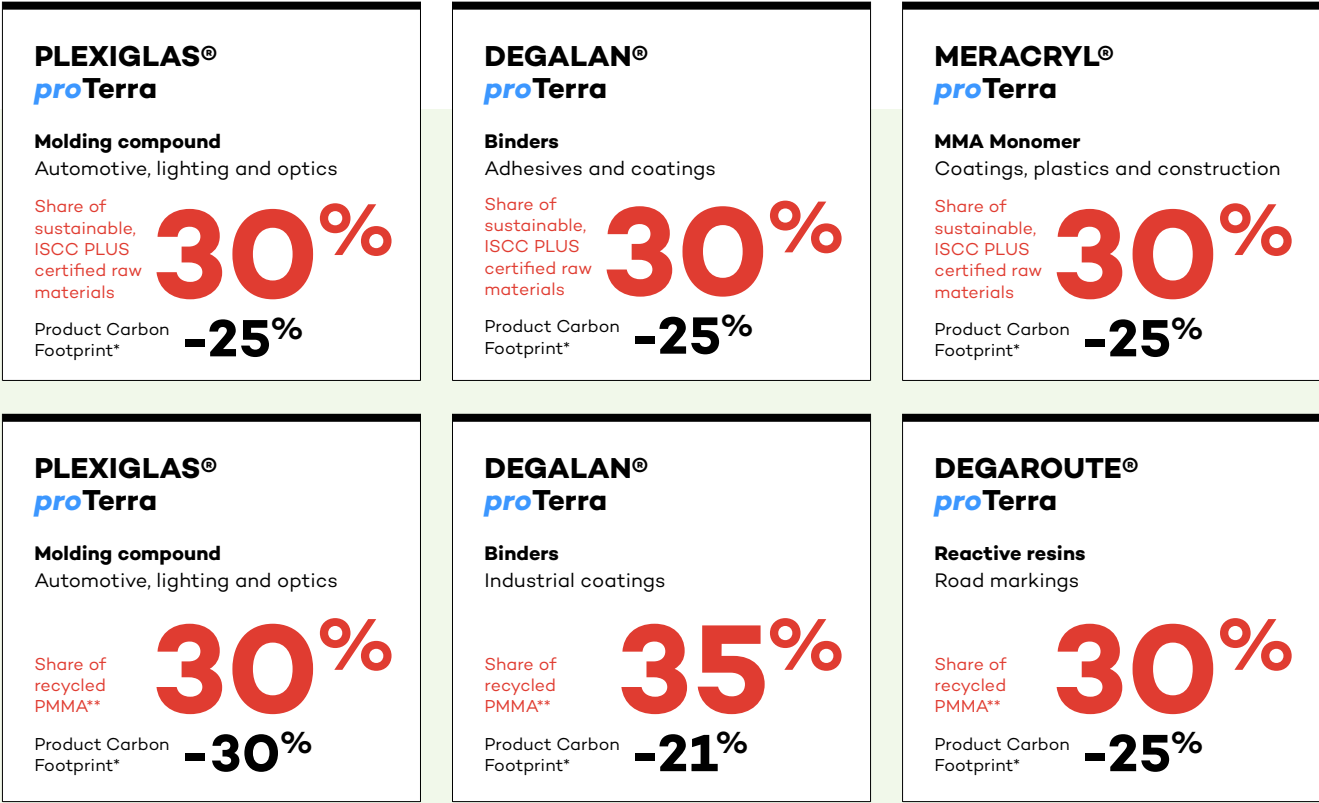
In 2024 we were able to make available PCF calculations for 98% by volume of our products globally.

Circular Economy

Röhm's proTerra products offer a combination of both a reduced PCF and a certified share of recycled raw materials. Mass-balancing according to international and widely-accepted ISO or ISCC PLUS standards allows customers to obtain certified sustainable products with identical product properties and performance that can be used as drop-in solutions without requiring requalification processes. The most recent products launched in 2024 are the DEGALAN® proTerra binders for adhesives and coating applications.

The company is committed to implementing the principles of “Reduce, Reuse, Recycle” by minimizing the consumption of raw materials, extending product life cycles, and reintegrating end-of-life materials into production processes.

Our proTerra product portfolio



* vs. fossil standard products, PCFs are calculated with a TÜV Rheinland certified method

** recycled polymethyl methacrylate (PMMA) are from post-industrial sources and recycled materials according to ISO 14021

Other Emissions

■ Significant^{1,2} emissions to air include

EMISSIONS ³	2020 ⁴	2022	2023	2024
SO ₂ (mt)	558	343	328	345
NO _x (mt) ⁵	158	316	279	225
VOC (mt)	117	121 ⁶	116	102

mt = metric tons

- 1 None-significant emissions to air include hazardous air pollutants and particulate matter, which are regulated under the applicable emission permits.
- 2 According to the List of Persistent Organic Pollutants (POPs) issued by the UK Government (<https://www.gov.uk/guidance/using-persistent-organic-pollutants-pops#list-of-pops>) Röhm does not produce or use any POPs. Röhm does not produce, import or export any ozone depleting substances (ODS).
- 3 The reported VOC, NO_x, SO₂ and dust emissions are production-related emissions that are a result of energy generation. In Germany, for example, there are legal requirements for the measurement frequency for every company. This also depends on aspects of the operating time, etc. The values are partly determined on the basis of measurements, and partly by calculations or estimates. Only for some of our operations are we obliged to measure the individual parameters. In the acid cracking plants there are for instance continuous measurements for SO₂ and NO_x at the chimneys as permanent outlets of emissions. With these actual measurements, extrapolations are then made and forwarded to the emission protection officer (in Germany), who then determines the emission factors.
- 4 Base year
- 5 Higher figure due to improved data quality
- 6 Figures for Fortier/USA 2022 were extrapolated

Waste

In 2024 significantly increased the quality of our waste management reporting according to the GRI Standard 306 for all sites globally.

■ Waste in metric tons

	2020 ¹	2022	2023	2024
Hazardous waste ²	58,967	88,191	43,740	162,771
Non-hazardous waste	3,046	16,550	19,572	10,249
Total waste	62,014	104,741	63,312	173,020

- 1 Base year
- 2 In 2024 we saw a very strong increase of hazardous waste volumes caused by the non-availability of the sulfuric acid recovery plant of the site partner Cornerstone at the Westwego/Louisiana site in the US. As a consequence, the respective volumes could not be recovered but have been disposed. The Röhm activities of that site will be ceased in 2025 eliminating the hazardous waste generation of the site partly in 2025 and completely as of 2026.

■ Waste diverted from disposal

HAZARDOUS WASTE	2023	2024
Preparation for reuse (metric tons)	118	349
Recycling (metric tons)	367	774
Other recovery operations (metric tons)	133	37
Total hazardous waste diverted from disposal (metric tons)	619	1,161
NON-HAZARDOUS WASTE	2023	2024
Preparation for reuse (metric tons)	847	836
Recycling (metric tons)	4,067	1,382
Other recovery operations (metric tons)	733	1,427
Total non-hazardous waste diverted from disposal (metric tons)	5,646	3,645

■ Waste directed to disposal

HAZARDOUS WASTE	2023	2024
Incineration (with energy recovery) (metric tons)	6,408	7,161
Incineration (without recovery) (metric tons)	410	479
Landfilling (metric tons)	1,610	714
Other disposal operations (metric tons)	34,693	153,474
Total hazardous waste directed to disposal (metric tons)	43,121	161,828
NON-HAZARDOUS WASTE	2023	2024
Incineration (with energy recovery) (metric tons)	3,629	2,656
Incineration (without recovery) (metric tons)	17	598
Landfilling (metric tons)	1,131	2,484
Other disposal operations (metric tons)	9,149	867
Total non-hazardous waste directed to disposal (metric tons)	13,927	6,605
Total waste directed to disposal (metric tons)	57,047	168,432

Water

■ Freshwater withdrawal [mio m³]¹

	2020 ²	2022	2023	2024
Amount of water withdrawn	33.92	30.77	25.1	29.45
thereof withdrawal in water stress sites	0.43	0.43	0.52	0.54
in %	1.3%	1.4%	2.1%	1.8%
Surface water ³	28.14	24.99	20.46	24.19
Ground water	3.97	3.49	3.25	3.68
Public water ⁴	0.93	0.93	0.71	0.69
Produced water	0.88	1.36	0.68	0.88
Seawater	0	0	0	0

■ Water discharge [mio m³]¹

	2020 ²	2022	2023	2024
Amount of water discharged	31.37	28.08	23.04	27.31
Surface water	29.41	26.16	21.61	25.59
Ground water	1.02	0.76	0.71	0.85
External treatment ⁵	0.94	1.16	0.72	0.87
Seawater	0	0	0	0
Water consumption ⁶	2.69	3.57	2.86	3.99
in %	7.9%	11.6%	11.4%	13.5%

■ Water usage [mio m³]¹

	2020 ²	2022	2023	2024
Cooling water	158.6	133.8	145.4	163.9
in %	98%	98%	98%	98%
Share closed-circuit cooling at cooling in %	91%	83%	84%	90%
Share closed-circuit cooling in water stress areas in %	100%	100%	100%	100%
Closed-circuit cooling ⁷	144.8	111.03	122.6	147.6
Once-through cooling	13.8	22.76	22.78	16.3
Process water ⁸	2.9	3.25	2.32	2.8

- 1 Rounding deviations have been considered
- 2 Base year
- 3 Includes numbers for rainwater if collected separately on site
- 4 Public water supply primarily from surface water
- 5 External treatment in compliance with local standards
- 6 Includes water consumption for water-refill of closed-circuit cooling at 3rd party, water loss mainly attributed by water evaporation in cooling towers
- 7 Closed-circuit cooling partially provided by 3rd party partners
- 8 Process water including water for reaction, demineralized water, steam generation, and sanitation purposes

OUR EFFORTS TO MANAGE THE VALUABLE RESOURCE WATER AND INCREASE TRANSPARENCY IN WATER MANAGEMENT WAS RECOGNIZED BY CDP WITH GRANTING AN A-LEADERSHIP LEVEL IN THE WATER SECURITY ASSESSMENT 2024.

Beyond the elevated number of water used in closed circuits we implemented in 2024 the recycling of steam condensate at our Worms/Germany plant. The so recycled water is reused in our production process and thus reduced the water consumption further.

The steady process and efficiency improvements at our Worms (Germany) site resulted in a reduction of groundwater consumption from 5 million cubic meters (consumption in 2000) to 2.8 million cubic meters in 2024.

We established rain water collection points (e.g. in our Shanghai plant) where we retain rainwater and control its quality before releasing it to municipal treatment plants.

We constantly monitor and report nitrogen, phosphorous, heavy metals and COD freights to the Pollutant Release and Transfer Register (PRTR) if relevant volumes are exceeded. Our water-related KPIs for pollutants are in compliance with local and regional regulations and are strictly below the permit levels. The PRTR informs online at a European level, for example, about pollutants released by large industrial plants in a certain region.

ENERGY

Energy consumption

■ Energy consumption and energy mix

	2020 (BASE YEAR)	2022	2023	2024
Fuel consumption from coal and coal products (MWh)	0	0	0	0
Fuel consumption from crude oil and petroleum products (MWh)	102,148	138,308	90,190	2,472
Fuel consumption from natural gas (MWh)	1,550,517	1,080,497	1,069,389	1,228,707
Fuel consumption from other fossil sources (MWh)	747,609	556,974	523,916	690,791
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources (MWh)	759,785	568,779	756,725	611,306
Total energy consumption from fossil sources (MWh)	3,160,060	2,344,558	2,440,220	2,533,275
Share of fossil sources in total energy consumption (%)	97%	93%	94%	95%
Total energy consumption from nuclear sources (MWh)	11,620	3,528	11,356	9,827
Percentage of energy consumption from nuclear sources in total energy consumption (%)	0%	0%	0%	0%
Fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources (MWh)	0	0	0	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	95,764	171,928	147,928	130,583
Consumption of self-generated non-fuel renewable energy (MWh)	0	0	0	0
Total energy consumption from renewable sources (MWh)	95,764	171,928	147,928	130,583
Share of renewable sources in total energy consumption (%)	3%	7%	6%	5%
Total energy consumption related to own operations (MWh)	3,267,444	2,520,014	2,599,504	2,673,685

In 2024 we stopped the use of heavy oil and switched entirely to the use of natural gas for our sulfuric acid recovery plant.

Renewable Energy

Switching to Green Energy Sourcing is addressing Scope 2 emissions as part of our transformation program.

In a first step, our German Wesseling site used 100 % green power in 2024, and we inaugurated several photovoltaic plants at our Worms site, Germany, in early 2025.

Additionally we are working on a detailed concept for green electricity sourcing for all our major production sites globally.

Furthermore, we are in discussions with suppliers of biomethane to substitute fossil natural gas at our US and German plants.

■ Energy savings [MWh]

ENERGY SOURCES	2020 ¹	2022	2023	2024 ²
Steam	29	2,000	1,381	2,190
Electricity	1,741	2,056	1,522	51
Natural gas	183	6,588	15,850	3,165
Others	10,223	3,203	3,067	—
Total	12,176	13,847	21,820	5,406

1 Base year

2 Preliminary results

GOVERNANCE

■ Governance & Compliance

TRAININGS	2022		2023		2024	
	NUMBER ¹	QUOTA ²	NUMBER ¹	QUOTA ²	NUMBER ¹	QUOTA ²
Antitrust (China/RAS)	—	—	—	—	85	100%
Data Protection Basics	—	—	2,622	95%	—	—
Data Protection Processing	376	87%	—	—	612	97%
Fighting Corruption	78	100%	—	—	5	100%
Harassment Prevention (America/RAM)	—	—	303	99%	50	89%
Phishing	1,988	89%	2,506	91%	2,727	95%
Security Awareness	2,166	88%	2,570	90%	2,604	93%
Trade Compliance	42	98%	50	98%	44	95%

- 1 NUMBER: Number of employees trained as of December 31 each year.
- 2 QUOTA: The quota is defined as the number of employees trained relative to the number of employees the training has been obligatory for as of December 31 each year.

Specific Approval Procedure for sensitive transactions

Röhm has implemented a global Gifts and Hospitality Policy, supplemented by local guidelines to observe applicable laws and customs in the countries where we are present. The policy clearly defines up to which extent and under which circumstances giving or accepting gifts or hospitality is permissible, and if and when it must be reported to the responsible compliance officer or manager. Donations must always be approved by the responsible managing director. Also, Röhm as a company does not support any specific political party and does not provide any donations in political contexts.

SAFETY

The Röhm policy on Environmental, Safety, Health, Quality, and Energy addresses basic principles to avoid incidents and emergency situations. Beside this, Röhm has established processes on risk assessment & management, including the management of emergency situations for each asset and site. This is part of our authority approvals and operation permits. We have an extensive listing for emergency procedures and mitigation measures for all sites world-wide. We track and report near-misses on site level as well.

■ Röhm KPIs

KPIs	UNIT	2022	2023	2024
RI	number	14	15	24
TRIR	rate	0.47	0.50	0.79
RTRIR	rate	0.83	0.80	1.42
LTI	number	11	9	13
LTIR	rate	1.83	1.50	2.15
PSI	number	6	8	15
PSIR	rate	0.80	1.07	2.02
RPSI	number	3	2	0
RPSIR	rate	0.40	1.20	0.00

- RI = Recordable Incident
- TRIR = Total Recordable Incident Rate
- RTRIR = Röhm Total Recordable Incident Rate
- LTI = Lost Time Incident
- LTIR = Lost Time Incident Rate
- PSI = Process Safety Incident
- PSIR = Process Safety Incident Rate
- RPSI = Röhm Process Safety Incidents
- RPSIR = Röhm Process Safety Incident Rate

CERTIFICATES 2024

	ISO 9001:2015	ISO 14001:2015	ISO 50001:2018	ISO 45001:2018	IATF 16949:2016	ICMC	ISCC PLUS	OCS
AMERICAS								
Coatzacoalcos, MX	X	X	—	—	—	X	—	—
Osceola, AR, US	X	X	—	—	X	—	—	—
Parsippany, NJ, US	X	X	—	—	X	—	—	—
Wallingford, CT, US	X	X	—	—	—	—	—	—
Westwego LA, US	X	X	—	—	—	—	—	—
ASIA								
Shanghai MUSC, CN	X	X	—	X	X	—	X	—
Shanghai Westlink, CN	X	X	—	X	X	—	—	—
EUROPE								
Darmstadt, DE	X	X	X	—	X	—	—	—
Hanau, DE	X	X	X	—	—	—	—	—
Wesseling, DE	X	X	X	—	—	X	X	—
Worms, DE	X	X	X	—	X	—	X	X

UN SUSTAINABILITY TARGETS APPLICABLE TO RÖHM



5.1 End all forms of discrimination against all women and girls everywhere

5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life



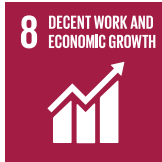
6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater

and substantially increasing recycling and safe reuse globally

6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate



7.3 By 2030, double the global rate of improvement in energy efficiency



8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training

8.7 Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms

8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment



9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities



12.2 By 2030, achieve the sustainable management and efficient use of natural resources

12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle



13.2 Integrate climate change measures into national policies, strategies and planning



14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution



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