

The SARIA logo is positioned in the top right corner. It consists of the word "SARIA" in a bold, white, sans-serif font, enclosed within a red rectangular border. A registered trademark symbol (®) is located at the top right of the red box. The background of the entire page is a photograph of a man carrying a child on his back, standing in a grassy field with several cows grazing. The scene is captured during the golden hour, with a warm, soft light. A large red curved shape is on the left side of the page.

**SARIA**<sup>®</sup>

# **SARIA** **Sustainability Report** 2025

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# Foreword

Dear reader,

Sustainability has long been a cornerstone of SARIA's identity. As a family-owned company, we view it as our responsibility to secure long-term economic stability while actively contributing to a livable planet for future generations. At the heart of our work lies a clear purpose: transforming organic materials into valuable resources and creating tangible impact within a truly circular economy.

Across the SARIA Group, our business units collaborate closely to ensure that materials often considered residual are recovered and repurposed. Through this integrated approach, we convert fallen animals into sustainable biofuels, transform surplus food into organic fertilizers and renewable energy, and refine animal by-products into essential inputs for the food, pharmaceutical, animal feed, pet food, and aqua feed industries.

Our progress is driven by the dedication of more than 12,500 employees worldwide and by strong partnerships throughout our value chain. In 2025, we were proud to receive the EcoVadis Gold Medal for the second consecutive year and with a further improved overall score - an achievement that reflects the continuous advancement of our sustainability strategy, including the introduction of our first Group Environmental Policy.

Even though 2025 was marked by regulatory uncertainties due to the postponement of the Corporate Sustainability Reporting Directive (CSRD), we remained fully committed to preparing for its requirements. We continued to work closely with our interdisciplinary networks within SARIA and intensified our collaboration with our sister companies REMONDIS, Rhenus and Transdev to fully leverage sustainability expertise and advance our sustainability management. This contributed to each business unit achieving significant milestones in 2025.

In the Ingredients & Energy division, the launch of the "Drive Carbon Down" project laid the strategic foundation for future emissions reductions, supported by a decarbonization roadmap and the introduction of an internal CO<sub>2</sub> price. In the Food & Pharma division, Devro successfully set SBTi-aligned CO<sub>2</sub> reduction targets, marking a significant step toward long-term climate protection.

Sustainability is deeply embedded in our company culture, strengthened by the engagement and expertise of our employees worldwide. As we look ahead, we will continue driving progress through collaboration, innovation, and responsible business practices.

We invite you to explore our latest sustainability report and gain deeper insights into the steps we are taking and the impact we are creating on our journey toward a more sustainable future.



Tim A. Schwencke



Harald van Boxtel



Egbert Bernsmeister



Lars Krause-Kjær



Nicolas Rottmann

SARIA Executive Board



# Key Facts & Figures

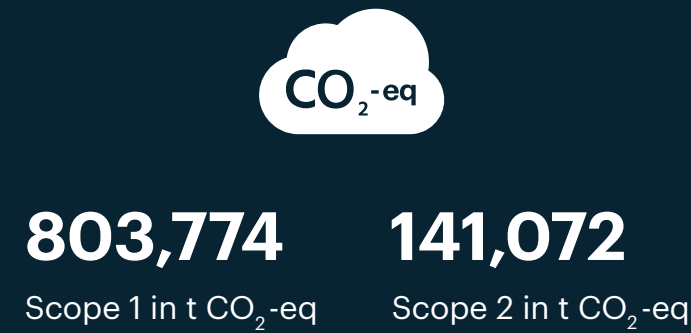
## Climate & Environment

### Total Energy Consumption

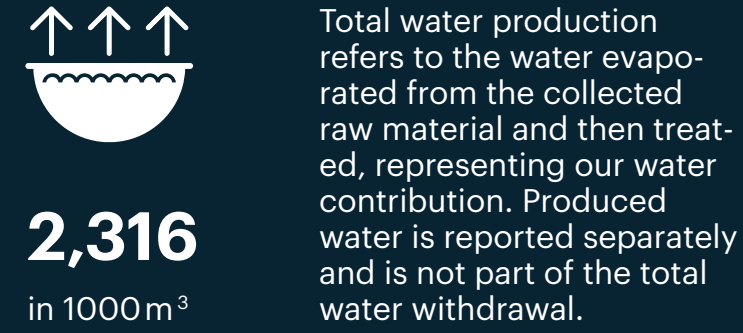


in GWh ● non-renewable ○ renewable

### Greenhouse Gas Emissions



### Total Water Production



## People Responsibility



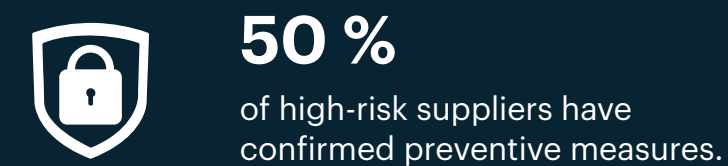
**20.0**

Lost Time Injury Frequency Rate (LTIFR)  
Number of incidents that result in an employee being unable to work the following day, per 1 million hours worked across the company.

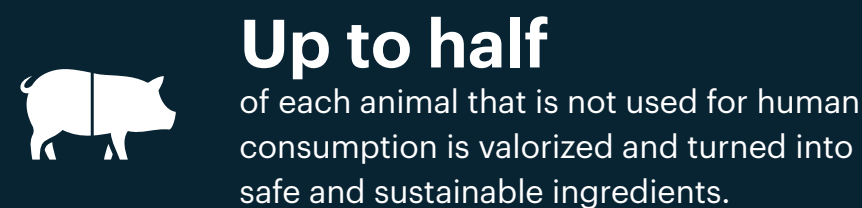
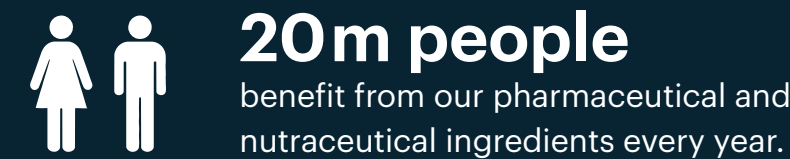
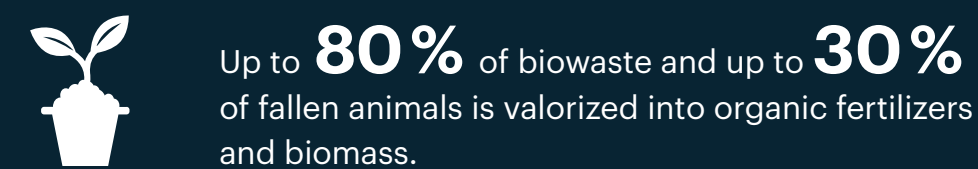
**110.9**

Lost Time Injury Severity Rate (LTISR)  
Total number of days employees are unable to work due to an incident, per 200,000 hours worked.

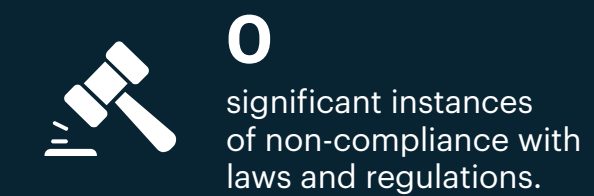
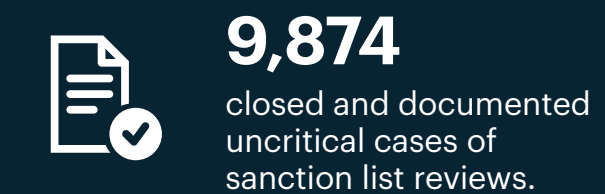
## Human Rights & Supply Chain Responsibility



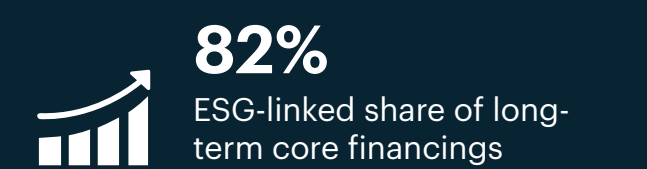
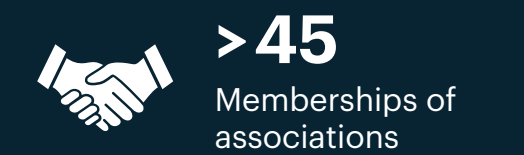
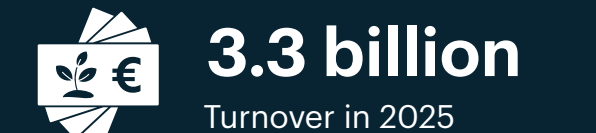
## Circular Economy

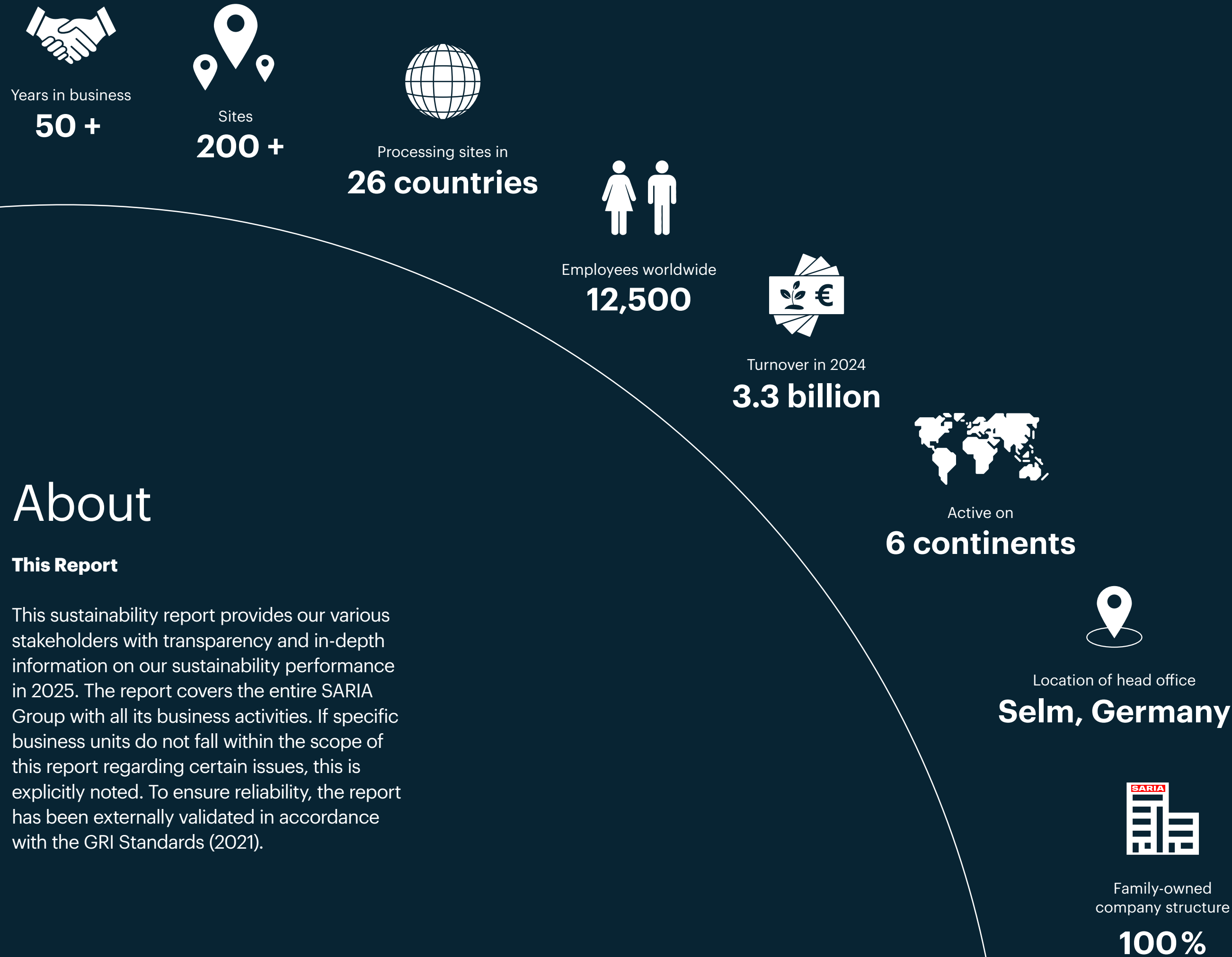


## Compliance & Integrity



## Further





# About

## This Report

This sustainability report provides our various stakeholders with transparency and in-depth information on our sustainability performance in 2025. The report covers the entire SARIA Group with all its business activities. If specific business units do not fall within the scope of this report regarding certain issues, this is explicitly noted. To ensure reliability, the report has been externally validated in accordance with the GRI Standards (2021).

## About SARIA

SARIA is a leading service provider and manufacturer of high-quality products for various industries, including agriculture, energy, animal feed and pet food, food, catering, and pharmaceuticals. Sustainability has been at the heart of our operations for over 50 years. We proudly uphold our family-owned heritage while embracing the advantages of a global presence, seamlessly blending tradition with innovation. Across the SARIA Group, we bring together 12,500 employees and manage over 200 sites in 26 countries.

Our businesses collect, process, and repurpose organic materials that would otherwise be considered residues, ensuring that valuable resources remain in circulation. In 2025, we enhanced our internal organizational structure by channeling diverse value-driven activities into two distinct divisions: Ingredients & Energy and Food & Pharma.

The Ingredients & Energy division combines the business units SecAnim, ReFood, ecoMotion, SARVAL, and Bioceval that unlock the potential of organic materials and animal by-products. The division specializes in collecting food leftovers and fallen animals, converting them into products such as green energy,

organic fertilizer, biodiesel, and, starting in 2026, sustainable aviation fuel (SAF). Meanwhile, SARVAL and Bioceval focus on converting animal by-products from the meat and fish industries into nutrient-rich proteins, fats and oils, serving the pet food, aqua- and animal feed, oleochemical, and biofuel markets.

The Food & Pharma division brings together Van Hessen, Devro, and Bioiberica, creating value from natural, animal-derived materials to support the diet and health of all living beings. Van Hessen and Devro are among the leading suppliers to the sausage industry, offering a complementary portfolio of natural and collagen-based casings. Bioiberica, as a global life science company, produces active ingredients for humans, animals, and plants. The businesses are deeply interconnected, benefiting from decades of shared expertise to drive a circular economy.

By fostering collaboration across the entire SARIA Group, we maximize synergies to deliver high-quality products and services while conserving natural resources. Every decision we make aligns with our shared purpose: Together towards a sustainable world and healthier living.



### Sustainability at SARIA

At SARIA, we pursue a holistic understanding of sustainability and are convinced that economic, social, and environmental responsibility go hand in hand – with one aspect strengthening the other. We believe it is our responsibility to pass on not only a viable business to the next generation, but also a world worth living in. Responsibility for future generations is not possible without being accountable to our internal and external stakeholders here and now. Thus, acting sustainably is an imperative from an internal perspective, and in addition an increasing requirement from various stakeholders such as customers, suppliers, employees, authorities, or financial institutions.

As a global group characterized by diversity in terms of products and services, as well as geographic locations, we take a well-balanced approach to our sustainability organization. To account for specific conditions and requirements resulting from a national and business context, we manage sustainability within our respective divisions and business units. While working hand in hand across national and divisional borders, this decen-

tralized approach allows us to engage our employees directly and incorporate specific local knowledge and business expertise into our sustainability strategies.

In addition to our decentralized strategy, our Group CFO Functions play a vital role in leveraging synergies across business units, establishing SARIA-wide standards where beneficial, and fostering strong networks. The Group Sustainability Function acts as a central point of contact and trusted advisor for both internal and external stakeholders, while reporting directly to the Group CFO and Member of the SARIA Executive Board. It further manages sustainability reporting, including maintaining relationships with rating agencies and governmental authorities.

Our networking approach, designed to connect the Holding with our divisions, is anchored by the SARIA Sustainability Group, which has been developed over recent years. This structure enables direct communication and collaboration between experts for Health and Safety, environment, as well as a broad range of other internal

and external stakeholders. Each year, our teams and international sustainability colleagues gather at the ‘Sustainability Summit’ to strengthen personal connections, share best practices, and develop joint projects and initiatives.

Alongside strengthening our internal network, we have also enhanced collaboration with our sister companies in the RETHMANN Group. In 2025, we launched a regular roundtable that brings together sustainability managers from REMONDIS, Rhenus, SARIA, and Transdev to discuss key topics such as reporting, regulatory compliance, and ratings. This initiative not only broadens our perspective but also allows us to benefit from shared experiences and insights across the Group.

Each year, SARIA undergoes a comprehensive, group-wide assessment by EcoVadis to systematically review our sustainability initiatives and transparently share our progress with business partners and all interested stakeholders.



Our sustainability reporting covers more than

**200** sites and **20** countries

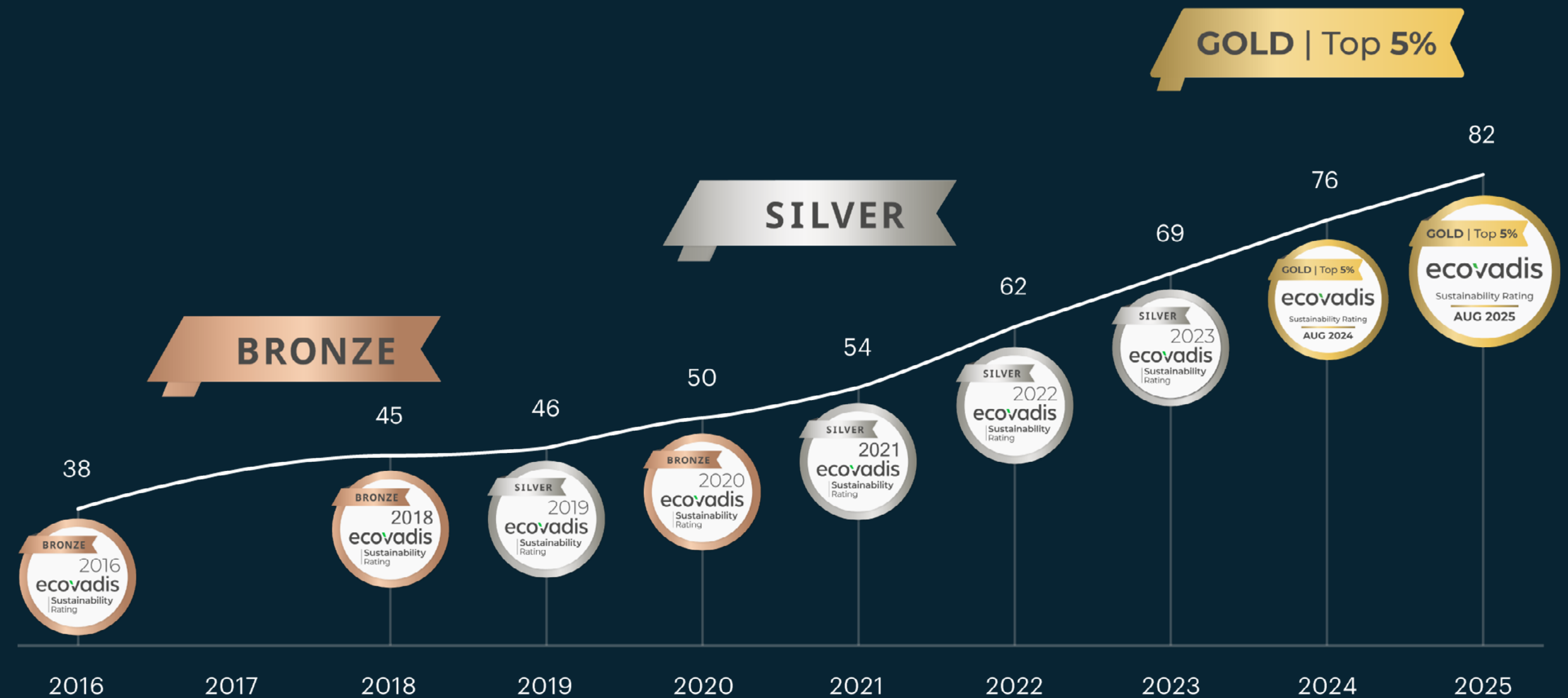
Since the start of our partnership with EcoVadis in 2016, we have continuously reflected our commitment to transparent and responsible sustainability practices. This enabled us to improve step by step until we were awarded the Gold Medal in 2024 for the first time. We did not stop at achieving this important milestone - instead, we continued to advance sustainability at SARIA and successfully raised our score, earning the Gold Medal again in 2025. This accomplishment was made possible through strong international collaboration among our network of specialist departments and sustainability managers and coordinators across the globe. A crucial factor was the establishment of the Environmental Policy in 2025, which applies group-wide aiming to support consistent environmental principles and thus improving SARIA's environmental performance.

Although earning the Gold Medal is a major achievement that we are especially proud of, we see it as just one step on our journey – not the endpoint. Looking ahead, we remain committed to continuously enhancing and broadening our sustainability efforts to help build a more sustainable future.

At present, sustainability targets within SARIA exist partially already at divisional level e.g. for carbon reduction as outlined on page 11; binding Group-wide sustainability targets

have not yet been defined for the material topics. Following the planned update of the DMA in 2026, SARIA will reassess its sustainability-related disclosures to ensure continued alignment with CSRD requirements, with a focus on faithful representation, methodological consistency, and long-term credibility. Based on this outcome SARIA expects to determine by 2027 the required scope and consolidation level for further target setting of the material topics.

In 2025, we decided to first focus on environmental sustainability and more specifically on carbon reduction. Therefore, the SARIA Sustainability Group started developing group-wide carbon targets to strengthen our strategic approach to climate action by creating a blueprint process, ensuring a consistent methodology. At the same time, our divisions independently develop their own carbon targets, allowing them to reflect the specific needs, operational realities, and stakeholder expectations of their respective businesses. This countercurrent approach ensures that group-wide alignment is achieved while maintaining the flexibility necessary to address diverse regulatory environments, customer requirements, and technological opportunities. Together, this creates a robust and future-oriented foundation for SARIA's carbon management.





# Material Topics

## Process to determine material topics

In 2023, SARIA conducted a comprehensive double materiality analysis (DMA) in the light of the upcoming CSRD. Considering the requirements further detailed in the European Sustainability Reporting Standards (ESRS), the materiality analysis was carried out by analyzing SARIA's value chain, determining stakeholders, and identifying the impacts, risks, and opportunities of sustainability topics - whether positive or negative, actual or potential. Underlying these insights, the impacts, risks, and opportunities were assessed by topical experts to identify our material topics.

The process was pre-audited by PwC auditors in 2024. Based on this feedback, the methodology and our assessment were slightly revised at the end of 2024, although with no change regarding identified material topics. In 2025, no separate reassessment of the list of material topics was conducted, as SARIA intentionally deferred further evaluation pending the planned comprehensive DMA update. Given no major changes of the core business and the organizational structure, no indications arose that would have required an interim adjustment of the material topics. Further, as the year was marked by regulatory uncertainties due to the postponement of the CSRD and the publication of the simplified ESRS proposals, the implementation roadmap has been adjusted. An update of the DMA is planned for 2026.

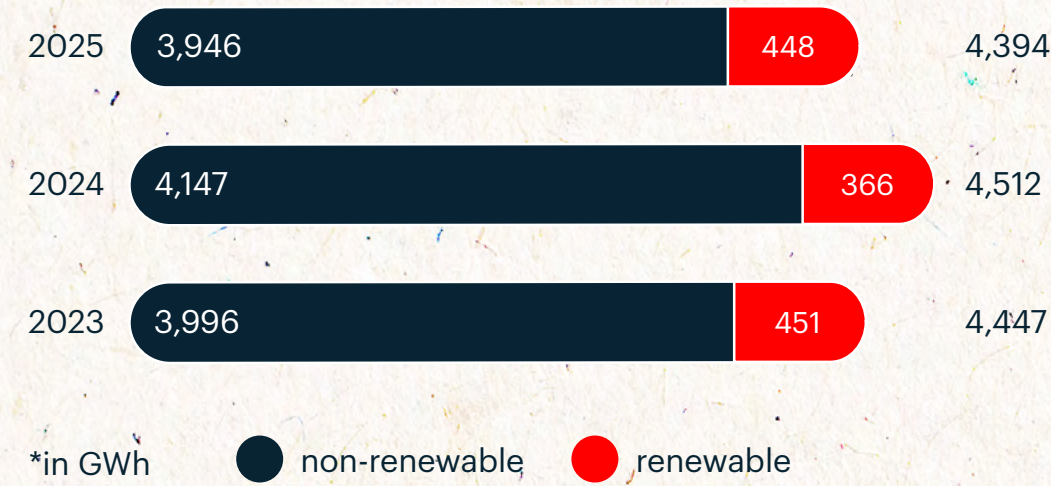
## List of material topics

- Climate & Environmental Management
- Circular Economy
- People Responsibility
- Human Rights & Supply Chain Responsibility
- Compliance & Integrity

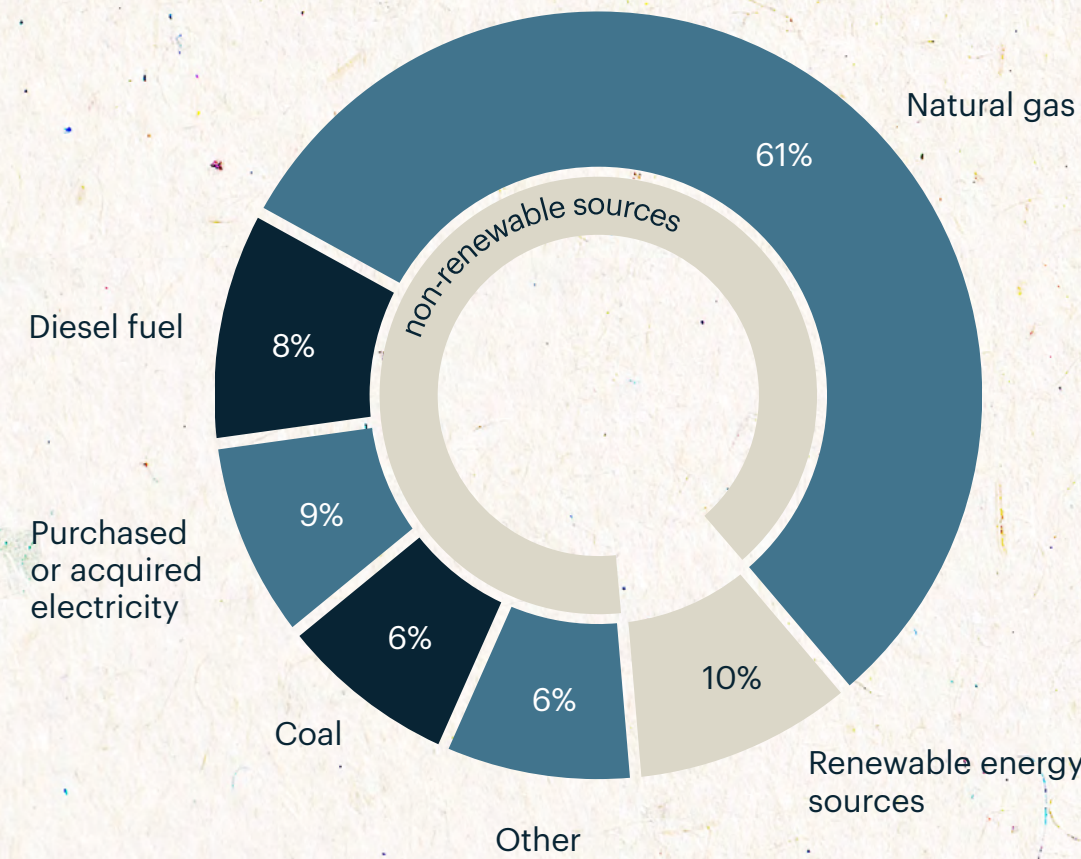


# Climate & Environmental Management

## Total Energy Consumption\*



## Energy Source Composition of SARIA's Total Energy Consumption



### Preserving the biosphere

Climate change stands as one of the most significant challenges of the 21st century, impacting everyone. Our businesses across both divisions are fundamentally based on natural, organic resources, making us both vulnerable to these changes and uniquely positioned to be part of the solution. We are committed to integrating environmental sustainability into our processes and products by continuously seeking improvements through technological and product innovations. This commitment includes enhancing the efficiency of our machinery and operations to reduce emissions, energy, and water usage, as well as investing in research to maximize the value and quality of our raw materials. By developing our products responsibly, we help prevent deforestation, promote sustainable agriculture, support biodiversity, and contribute to the creation of healthy ecosystems.

We are committed to ensuring a livable planet and preserving natural resources for future generations. That is why we recognize the environment as a key stakeholder in our business, a principle firmly embedded in our [SARIA Framework](#).

### How we manage climate and environmental protection

Although all our businesses manufacture products directly based on natural materials, or provide related services, they differ substantially regarding the materials processed, the technologies used, the logistics needed, as well as their location. Due to this opera-

tional and geographic diversity, we have traditionally taken a decentralized approach to climate and environmental management to account for differences in regulatory requirements and operational best practices.

Additionally, we strive to maintain a balance by continuing to prioritize local initiatives and solutions, while also encouraging innovation and enhanced coordination through group-wide actions. Sharing expertise and technology across our companies and divisions adds significant value. For example, our Greenhouse Gas (GHG) United Initiative is a dedicated working group that regularly meets to share best practices and enhance GHG accounting across SARIA.

On the other hand, we are also working collaboratively on environmental topics from a more general perspective through our SARIA Sustainability Group. This community consists of divisional sustainability representatives and members of the Group Sustainability team. One of the outcomes in 2025, was the issue of our first [Group Environmental Policy](#) in which we state SARIA's commitment of inter alia reducing emissions, improving resource efficiency, minimizing waste and water usage as well as promoting sustainable practices across all operations and supply chains. The policy aims to support consistent environmental principles across the entire SARIA Group, including all countries and business activities. While some of our units are already committed to specific sustainability targets, e.g., alignment with the Science Based Targets initiative (SBTi), providing group-wide guidance will give a further push for our sustainability management.

**Corporate carbon footprint**

In 2025, as part of our commitment to further advance SARIA's climate reporting, we initiated a group-wide project to holistically quantify Scope 3 emissions in alignment with the ESRS and the GHG Protocol. The overall aim is to cover all relevant categories of indirect emissions across the value chain, including upstream and downstream activities. Key steps include category screening, data collection, application of appropriate emission factors, and calculation of total Scope 3 emissions. Other than our business units Devro and Bioiberica, which had already completed their Scope 3 calculation shortly before the project started, all other business units of SARIA are within scope. Thus, after completion of the calculations in Q1 2026, we will be able to enhance transparency and provide stakeholders with a more complete picture of the Group's climate impact. In 2026, we aim to further improve reporting and to harmonize GHG accounting principles across the Group to increase the consistency and reliability of our data.

**Reducing GHG emissions and creating awareness**

Through numerous projects across SARIA, we are able to achieve a direct and tangible impact on conserving energy and reducing greenhouse gas emissions. This allows us to successfully participate in the global agenda to reduce carbon emissions to combat climate change.

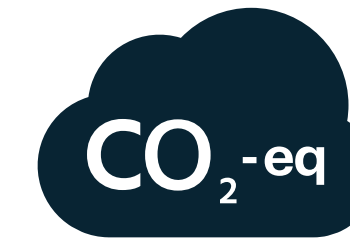
In 2025, SARIA I&E strengthened its strategic response to climate change through the launch of the "Drive Carbon Down" project, which establishes a clear and measurable objective: reducing 200,000 tons of CO<sub>2</sub> of Scope 1 & 2 emissions by 2030, representing a percentage reduction of 27%. 2024 serves as the baseline year. To support this ambition, we advanced a comprehensive program of energy-efficiency improvements and accelerated its shift toward renewable energy sources across all operations. Furthermore, the introduction of a carbon internal pricing mechanism ensures that climate considerations are systematically embedded into capital allocation and project evaluation, reinforcing our commitment to delivering sustained, transparent, and long-term emissions reductions.

Another key focus was on working on a comprehensive renewable energy master plan, with completion scheduled for Q1 2026. This plan includes the supply of renewable electricity, both through the implementation of onsite photovoltaic installations and a 100% renewable energy supply roadmap for some category 3 rendering production installations. Initially, our efforts will concentrate on sites with the greatest capacity to lower GHG Scope 2 emissions. In recent years, we have begun evaluating the environmental impacts of our product portfolio using life cycle assessments (LCA). In 2025, seven more products were thoroughly analyzed through this approach.

In 2026, we plan to create our own externally verified LCA tool, enabling us to respond

more efficiently to both internal and external requests. In this process we are committed to involve our employees, primarily with the newly founded I&E Sustainability Community. We strive to raise awareness among our workforce, encouraging them to actively identify opportunities for improvement and contribute to developing effective solutions.

Carbon management remains a central focus within our Food & Pharma division as well. In 2025, we achieved a 10,4% reduction in Scope 1 & 2 emissions compared to our 2024 performance, equating to a reduction of 12,944 t/CO<sub>2</sub>eq. We regularly monitor and maintain our equipment and processes to minimize CO<sub>2</sub> emissions, ensuring we remain on track—or even ahead—of reaching the target of minimum 42% reduction of Scope 1 & 2 emissions by 2030 across the Food & Pharma division. Within this framework, the business units have different baselines and targets. Our ongoing investments in major capital projects are guided by the integration of best available technologies at the design stage to further reduce emissions and energy consumption. Additionally, for key projects, we apply an internal carbon price of €80 per ton of CO<sub>2</sub>-equivalent across the entire Food & Pharma division, which is reviewed and updated every year. This practice enables us to quantify and account for the carbon impact, further reinforcing the consideration of environmental effects in our investment decisions.

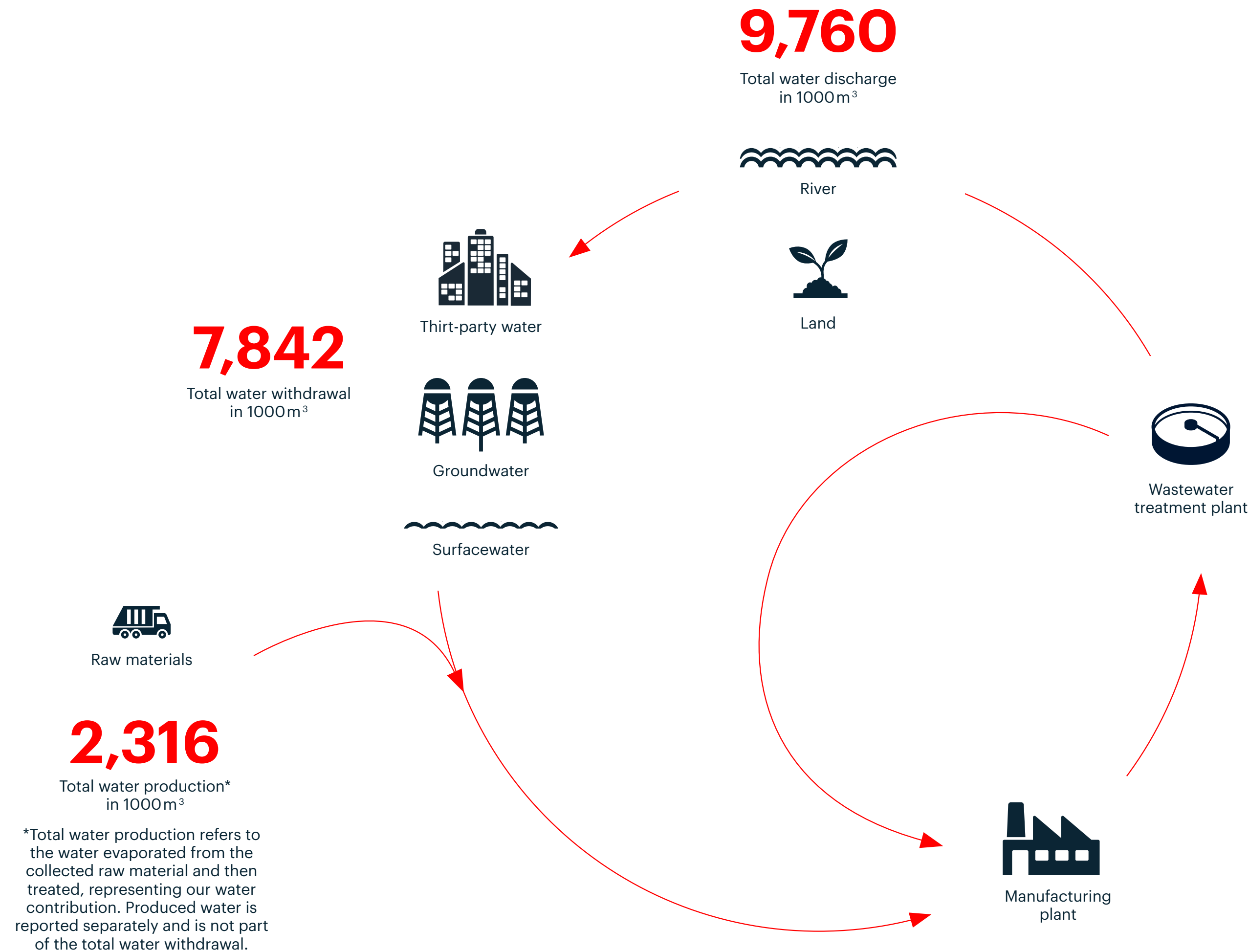


**Greenhouse Gas Emissions**

**803,774 141,072**

Scope 1  
in t CO<sub>2</sub>-eq

Scope 2  
in t CO<sub>2</sub>-eq



**Our approach to water**

Next to GHG and energy management, efficient water management is a key area of our sustainability approach. Water is vital to the operations in various ways, and we regard it as our responsibility to use and manage water sources efficiently and sustainably. Because of the nature of the Ingredients & Energy division's business model, we are uniquely positioned to return more water to the environment than we withdraw. As 69% of raw material used in rendering businesses is water, we consider ourselves to be water producers. The water contained in our raw materials is evaporated and condensed throughout our production process. It is then treated by various systems to ensure the required quality for recycling and reuse in our own facilities. It is used for steam production, cleaning, and disinfection, or returned to the environment.

Within the Food & Pharma division, water reduction continues to be a focus area for continuous improvement, through reducing withdrawal, increasing reuse, and improving discharge. Devro overachieved on their 2025 target of 20% relative reduction (per km of casing), a meaningful milestone on the journey to 20% absolute reduction by 2030 (2020 baseline).

In 2025, the Business Units within the Food & Pharma division maintained their commitment to transparency by successfully submitting their CDP disclosures, ensuring accountability to all stakeholders. On a rating scale of A to D, with A rewarding best-practice transparency and performance, Devro has achieved Climate B and Water B disclosure since 2022, Bioiberica recently secured a B Climate score in 2025. The CDP (formerly the Carbon Disclosure Project) is an international non-profit organization that helps companies, cities, states, regions, and publishing authorities to disclose their environmental impact. It aims to make environmental reporting and risk management a business norm, driving disclosure, insights, and action towards a sustainable economy.



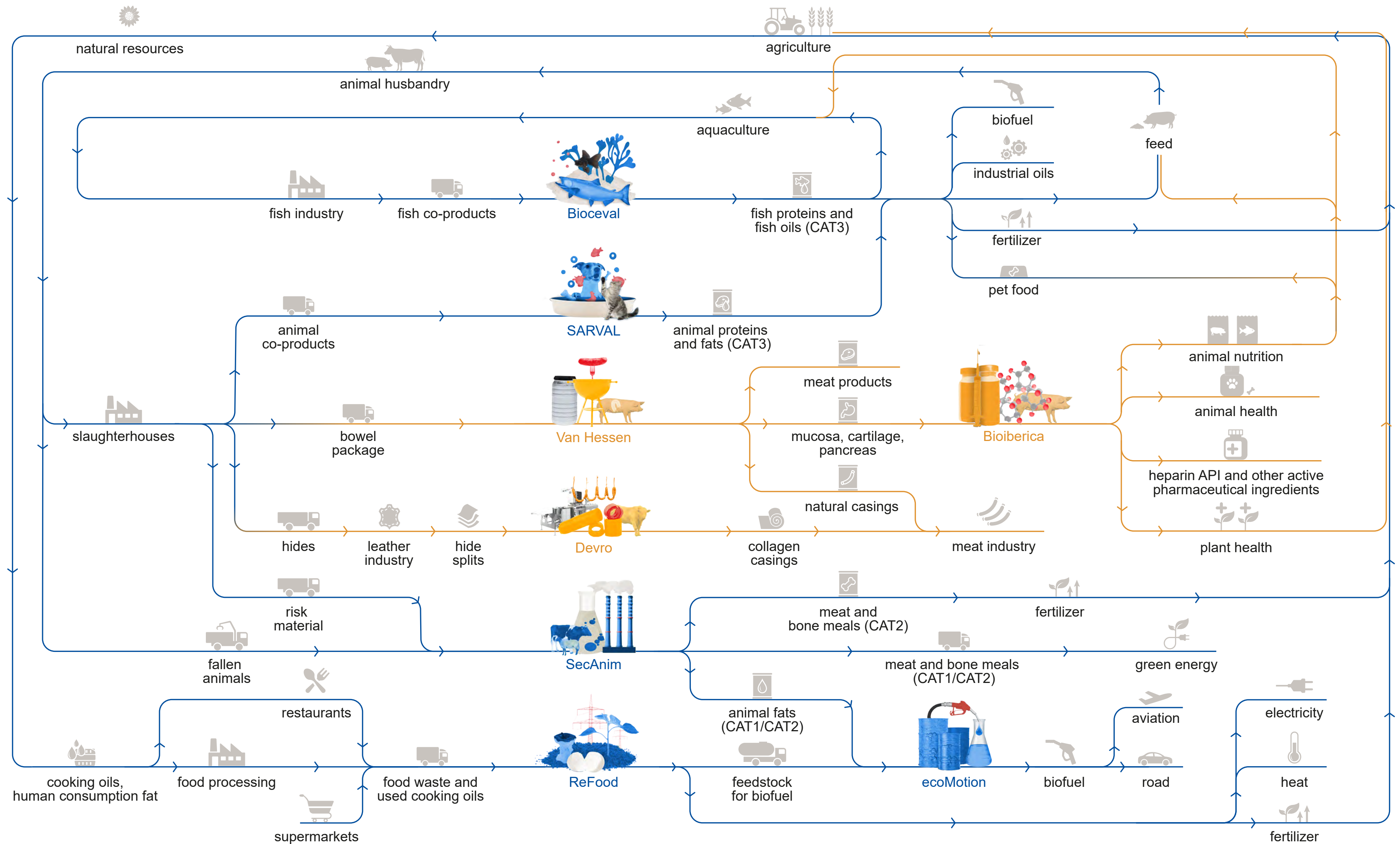
SECANIM

# Circular Economy

**Closing the loop:  
SARIA's circular business model**

At SARIA, our dedication to the circular economy is at the very core of our business model. We collect and process products of animal-origin and other organic substances that can no longer be used in their original context, converting them into valuable input materials for new applications and purposes. Because our products are based on by-products from other manufacturing processes, they help to avoid the extraction of new raw materials and thus save precious resources.

We are committed to reduce the negative impacts of our processes, and keep developing the multiple positive impacts of substituting other products. Effectively reusing what otherwise would be considered useless residues is possible because of the interconnected value chains that link the activities of all business units within the SARIA Group in a unique way to ensure everything flows in a cycle. This collaborative approach allows us to utilize synergies and provide our customers with high-quality products and services. This is how we have been bringing the idea of a circular economy to life for decades. As a family-owned business, we underscore this commitment in the purpose statement of the SARIA Framework: working together for a sustainable world and healthier living.



### Connecting the circles

With a strong commitment to the principles of the circular economy, SARIA focuses on minimizing resource consumption and keeping materials in the biological cycle instead of wasting them. By processing organic by-products into, for example, proteins and fats that are used as raw materials for a wide variety of industries, SARIA contributes to reducing the consumption of finite resources and its pressure on land use and deforestation. This approach is reflected not only in keeping organic materials in circulation and giving them new uses, but also in the networking of our divisions and business units.

One major ongoing project is paving the way for greener air travel through the partnership with TotalEnergies announced in 2022. In 2023, the two companies were able to break ground on the future biofuel production site in Grandpuits (France). The construction of the Biorefinery started in 2025, so that in Q4 2026 it is planned to start producing 230,000 tons of Sustainable Aviation Fuel (SAF) per year at this site. SAF is a low-carbon alternative to fossil fuels, which is based on renewable materials such as animal fats and used cooking oils (UCO). Our respective business units of the Ingredients & Energy division SecAnim, ReFood, ecoMotion, and SARVAL will provide the raw material for SAF production in Grandpuits and thereby significantly advance the valorization of their raw materials.

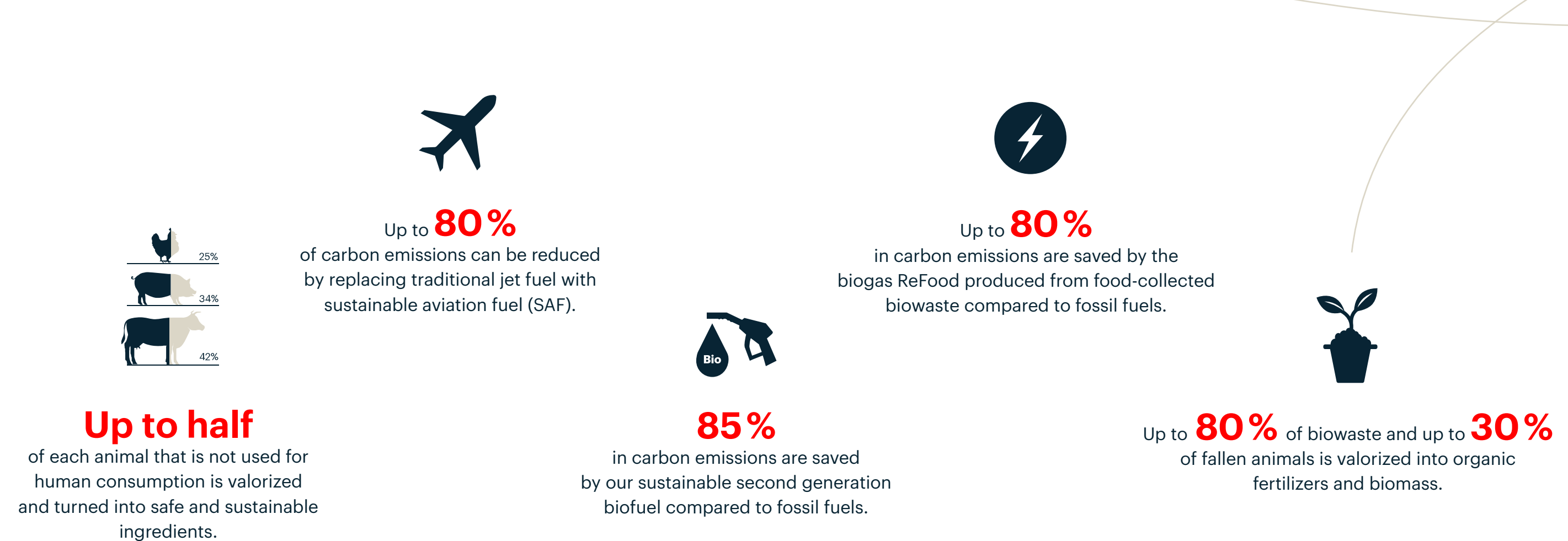
Also, in 2025, the Food & Pharma division launched CNM Ingredients, a new company focused on transforming fish byproducts into premium marine-based collagen peptides, oils, and proteins. Operating from a rebuilt

food-grade production site in Cuxhaven, the company applies fully transparent, high-integrity processes to maximize the valorization of previously underused raw materials. These marine peptides will complement the existing nutraceutical portfolio of Bioiberica, strengthening the group's integrated circular economy approach, and demonstrating the Food & Pharma philosophy of being *individually strong, even better together*. Production ramp up is ongoing, with regulatory audits planned for 2026 and first sales targeted for 2027, marking a significant step in expanding SARIA Food & Pharma's valorization footprint.

## Food & Pharma

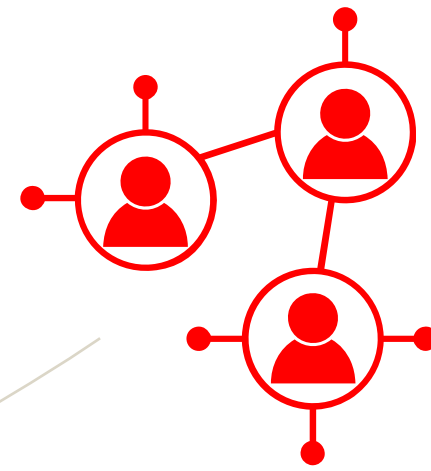


## Ingredients & Energy





# People Responsibility



## Human Resources

### Our people approach

Our Group's achievements are rooted in the dedication and passion of our employees. By providing a broad range of development opportunities, we support their individual growth - which, in turn, drives our collective success. Having the best people to provide viable and innovative solutions for our customers is one of the core principles in the [SARIA Framework](#). Being successful in the market is not possible without capable people driven by passion and entrepreneurial spirit. Besides this, treating everyone with respect and fairness is one of [our core values](#).

### How we manage human resources

When it comes to managing people and continuously developing our corporate culture, we see significant potential in boundary-spanning approaches. Across the two divisions of SARIA Ingredients & Energy and SARIA Food & Pharma, each division is supported by a central HR team, while country-level HR representatives serve the individual business units. By managing local HR matters locally, we ensure we stay closely connected to our people and their unique needs. This also helps us to take account of national initiatives and social system changes. In addition, we seek to use syner-

gies within and across our divisions and business units by developing overarching programs.

### Developing talent and culture across our divisions

As we are in a transformation process to implement the divisional target operating models, we recognize that training and development of employees is vital to the success of our organization.

During 2025, SARIA Food & Pharma focused on collaboratively reviewing and designing a unified approach to four critical areas: defining and embedding a global culture that aligns with our strategic objectives, creating a standardized global reward framework, enabling systemization of HR processes and platforms, and making further developments in succession planning and talent development.

We introduced our Culture Principles by looking at our strategy for the coming years, the principles we use within the RETHMANN Group, and the values of the SARIA Group are taken into account. We shape our cultural principles to guide the organization toward the kind of culture that ensures we remain resilient and prepared for the future. These principles are not just words; they guide day-to-day decisions, help teams collaborate effectively, and show how every role contrib-

utes to our collective success. During 2026, we will focus on integrating our culture principles into our daily work, leadership, and decision-making processes.

The introduction of a common Learning Management System (LMS) and preparations for a unified Human Capital Management System (HCM) further demonstrate our commitment to creating an exceptional employee experience, regardless of the function or location. These initiatives also enhance efficiency in HR data management and analytics, supporting better planning and decision-making.

Our Compensation and Benefits philosophy reflect our ambition to harmonize remuneration principles globally, further improving fairness and consistency. It also ensures that we recognize both: What employees achieve and how they contribute to our collective success, through stronger alignment and greater transparency between performance management and financial incentives.

Succession management and talent development are essential to ensuring our long-term organizational strength. We have standardized our approach to these topics across the Food & Pharma division and, based on our analysis, established a clear divisional action plan for the coming period. This ensures that succession and talent development remain key priorities for our leadership and support the company's future readiness.

In 2025, HR in SARIA Ingredients & Energy further strengthened its strategic role within the division by being firmly embedded in the new corporate strategy. To this end, three strategic priorities were defined: The development of our culture and leadership philosophy, the international collaboration, succession planning and talent development, and a focus on data and analytics. Initial implementation steps were successfully launched during the year.

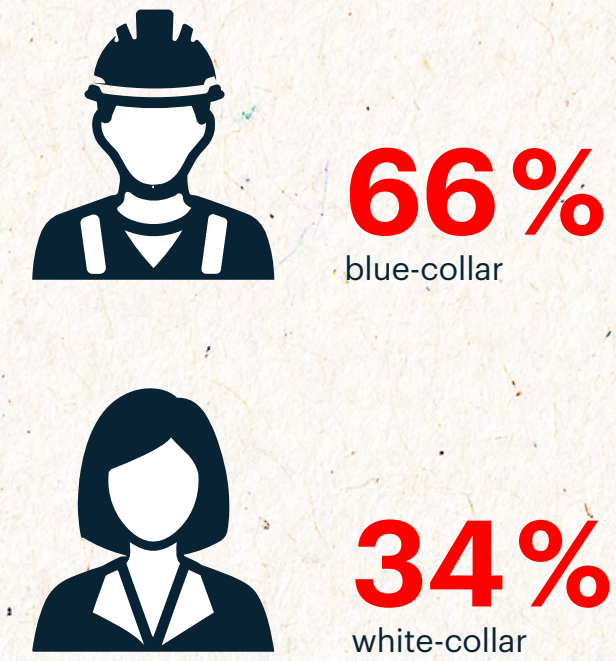
A key milestone was the further establishment of international talent programs for early-career professionals and emerging leaders – including first colleagues from Food & Pharma. Around 50 young talents are now trained annually in personal development and leadership skills, supporting sustainable succession planning and strengthening our future leadership pipeline across countries.

In parallel, HR initiated a structured process to foster the cultural development of the division of Ingredients & Energy. Through a series of cross-functional workshops, core strengths of the existing company culture were identified, as well as cultural barriers limiting further progress. These insights were systematically reflected against the new strategy to define targeted cultural development priorities that will enable its successful execution.

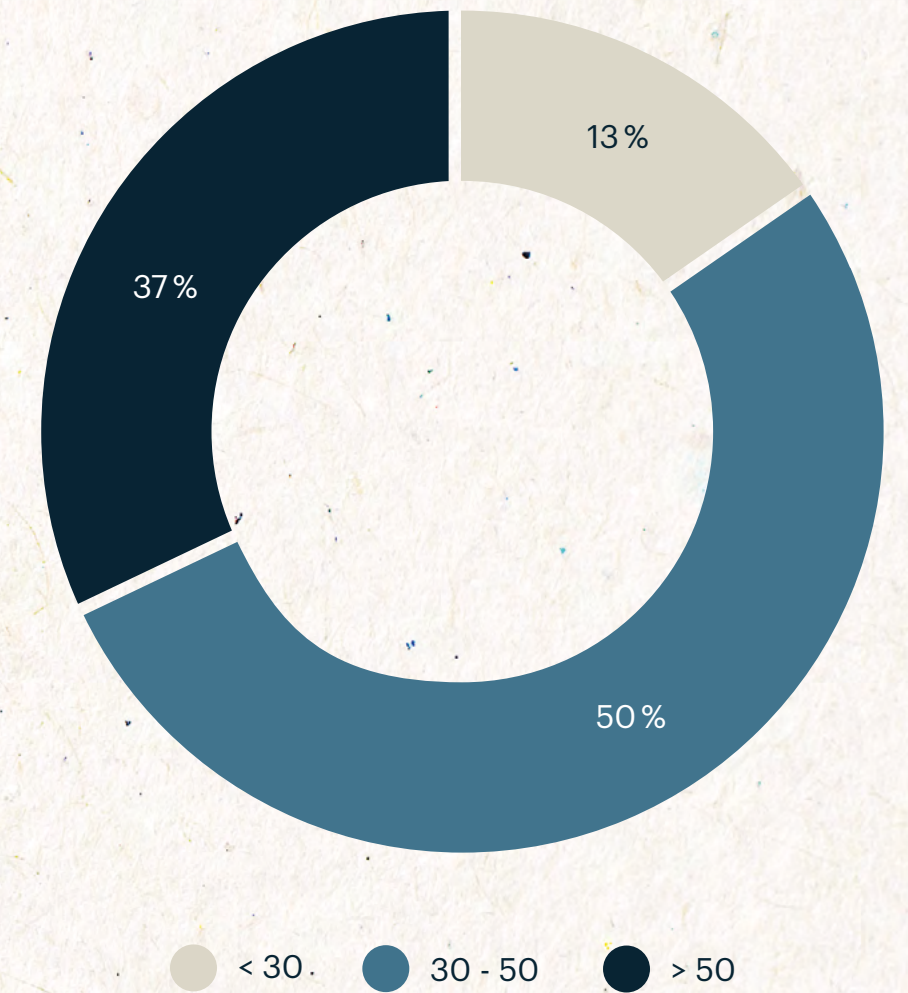
In addition, the “Rewards” project was launched, with a focus on grading and market benchmarking of compensation and benefit packages across countries. The project will be rolled out to all relevant SARIA countries over the course of 2026. This marks an important step towards increased transparency and competitiveness in remuneration.

Finally, HR actively supported the successful transition into the new matrix structure and facilitated the definition of initial cross-divisional collaboration principles, laying the foundation for effective and sustainable cooperation going forward.

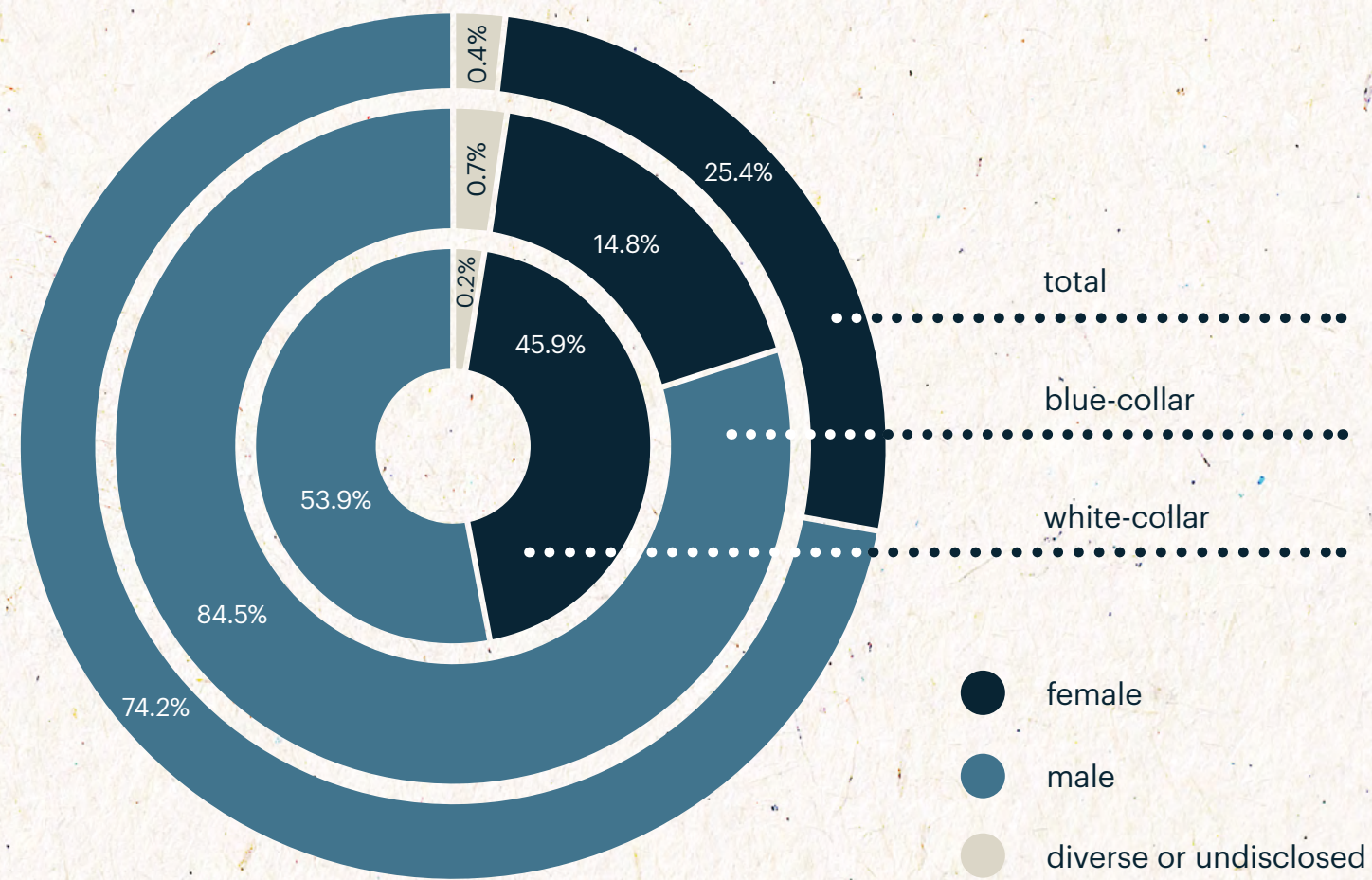
### Employee Category



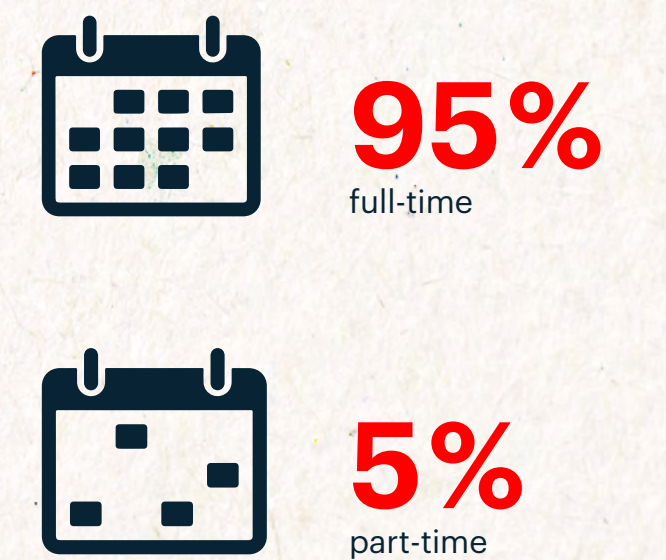
### Age Group

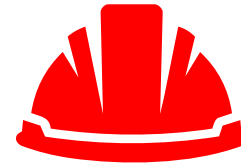


### Gender



### Employment Type





## Health & Safety

### Protecting our people

Health and Safety remain a fundamental component of our responsibility towards our people. We consider it our daily duty to ensure a safe and healthy working environment for all employees. This commitment is firmly anchored in one of our six core Business Principles: “Health and safety is non-negotiable in everything we do.” This principle is fully integrated into the values, policies, and operational practices of all our divisions.

As a manufacturing business, we adhere not only to our own internal standards, but also to all applicable local Health and Safety legislation across the regions in which we operate. Wherever practicable, we strive to exceed these minimum requirements, continuously improving our performance, and developing a proactive approach to risk prevention.

### Our approach to Health and Safety

Our Health and Safety management is built on two mutually reinforcing pillars. The first pillar is our overarching global governance framework, which ensures consistent monitoring across the group. Each year, all divisions report to the SARIA Executive Board, providing both quantitative key performance

indicators and qualitative insights into the status, progress, and challenges within the individual business units.

The second pillar is a decentralized approach in developing and implementing policies, programs, and activities. This structure enables our divisions to address the specific requirements of their industries as well as the national legislation in the countries where they operate. Within each division, dedicated Health and Safety steering committees oversee system performance, targets, and ongoing improvement initiatives. Their work ensures the continuous development and operational strengthening of our Health and Safety management systems.

In 2026, we will also launch cross-divisional knowledge sharing and begin to further align on early key Health and Safety initiatives. Across the divisions, our priorities include standardising reporting metrics, strengthening safety communication, and fostering a consistent safety culture.

### Progress at a glance

At the Ingredients & Energy division the presence of Safety Specialists was expanded, supported by centralized coordination. A program was launched to review and update all specific risk assessments for every type of operational activity. In addition, the “Safety

Moment” was introduced at the start of all meetings across the organizations, reinforcing the importance of safety in everyday operations.

Within the Food & Pharma division, reporting tools were evaluated and improved. Safety training for both employees and leadership was expanded, and emergency preparedness was strengthened through targeted drills. Additional tools to support safe manual operations were developed and implemented. The division also placed increased emphasis on mental health. Internal audits and peer-to-peer reviews were conducted to assess the maturity and effectiveness of Health and Safety management systems. Furthermore, an increasing number of sites achieved ISO 45001 certification, providing external validation of our management standards.

### Building awareness and training

Training programs are essential to ensuring that our employees are familiar with Health and Safety practices and equipped with the knowledge and capabilities to apply them effectively in their daily work. Given the diversity of our business activities - each with their own production processes and associated risks - training is organized within the individual business units to address specific hazards.

Examples include forklift training for Warehouse Operators and defensive driving programs for sales employees who regularly visit customers. In addition, targeted awareness campaigns support our broader Health and Safety management efforts.

In the area of fire safety, we cooperate closely with local fire services and regularly conduct fire drills to strengthen preparedness and emergency response capabilities across our sites.

**Key safety metrics**

At SARIA, progress in safety performance is monitored using two internationally recognized lagging indicators: The Lost Time Injury Frequency Rate (LTIFR) reflects the number of incidents that result in an employee being unable to work the following day, per 1 million hours worked across the company; this represents approximately 500 employees working for one year. The Lost Time Injury Severity Rate (LTISR) measures the total number of days employees are unable to work due to an incident, per 200,000 hours worked; this represents approximately 100 employees working for one year.

These metrics provide a consistent and comparable framework for monitoring safety performance across SARIA's diverse operations, helping to assess both the frequency and the impact of workplace incidents.

In 2025, both indicators remained stable compared to 2024.

SARIA's business units operate across different industrial sectors, and meaningful opportunities remain to further improve performance both within individual business units and through cross sector learning.

**Looking ahead**

In the coming year 2026, these programs and initiatives will be further developed. To strengthen an engaging and proactive Health and Safety culture, common Golden Safety Rules and unified safety communication will be created and rolled out across all divisions. To enhance Safety Competence, required skills will be defined and offered to leadership, management, and specialists throughout the organization.

We will also introduce Leading Indicators for preventive activities. This will further support the shift that has been started years ago – from being well prepared when incidents occur to preventing incidents from happening. This approach will support our transition toward a more proactive, prevention focused Health and Safety approach.



**20.0**

LTIFR

**0**

fatalities

**110.9**

LTISR



# Human Rights & Supply Chain Responsibility

### Our approach

At SARIA, we seek to promote integrity as well as socially and environmentally responsible behavior in our supply chains. As a globally operating Group, we procure materials and services from all over the world. Therefore, we assume responsibility that extends beyond our factory gates. To build responsible and stable supply chains, we continuously develop our supply chain organization, policies, and processes. Creating awareness among our procurement community and suppliers complements this approach.

Protecting ourselves against risks in the supply chain is also crucial for the Group's reputation and our own environmental, social, and

governance (ESG) performance, which in turn helps to increase attractiveness as a reliable and responsible supplier.

As a result of the internal risk analysis, the [SARIA Policy Statement on Human Rights Strategy](#) establishes our overall risk management strategy and was last updated in 2024. The [Supplier Code of Conduct](#) defines our expectations from suppliers with regard to adherence to human rights and labor standards, environmental protection and ethical behavior. To ensure buy-in among our people, we continuously implement the principles of our Sustainable Procurement Policy in the daily actions of the assigned procurement community. This policy is monitored regularly and was last updated in April 2025. It promotes SARIA's commitment to constantly improve environmental performance, to protect human and labor rights, and to act in accordance with legal and ethical responsibilities. The policy sets the foundation for our sustainable procurement program and provides the procurement team with clear guidelines for its daily work.

the SARIA Supply Chain Integrity Committee (SSCI Committee). The project is led by Group Compliance. Other project members come from the divisional Procurement departments, Group Sustainability, and, if required, Group Risk Management for individual aspects.

The effectiveness of the risk management measures is reviewed regularly. For this purpose, the SSCI Committee holds one meeting per quarter since 2024 in which individual measures and concepts are discussed and evaluated. This approach was maintained throughout 2025 and will be carried forward into 2026.

If we determine that a violation of a human rights-related or environmental obligation within the meaning of the SCDDA has already occurred or is imminent in our own business area or supply chain, the responsible Compliance Officer, in consultation with the locally responsible management (management of the affected company within SARIA Group), takes immediate action to prevent or end the violation or to minimize its extent.

As part of our sustainable procurement program, annual targets are defined with some buyers of the SARIA Group. The targets are aimed at both our key partners (supplier evaluation/development) and ourselves (internal capacity building). By agreeing on targets, we promote continuous improvement measures and at the same time embed sustainable procurement issues in the day-to-day work of our employees.

### How we manage human rights & supply chain responsibility

With regard to the German Supply Chain Due Diligence Act (SCDDA), which aims to prevent, detect, and mitigate human rights violations and environmental hazards related to human rights risks in the supply chain, we are consolidating the measures that are taken. At Group level, the activities are coordinated by

## Sustainability Risk Management

**3,858**

suppliers were subject to sustainability risk assessment

**171**

suppliers were identified as high-risk suppliers

**50%**

of high-risk suppliers have confirmed preventive measures



### Approaching risks in our supply chain

To carry out the risk analysis of immediate suppliers, they are analyzed based on several criteria. The assessment is made according to the specific risk in the country and sector in which the supplier operates and covers the following risk areas: environmental risks, labor & human rights risks, ethical risks, and risks related to sustainable procurement. To make this possible in terms of time, only the largest suppliers are considered in the risk analysis, which accounts for 80% of the total volume implemented in the respective unit with direct suppliers (80:20 method). The scope may be extended in the following years. In 2025, all suppliers were analyzed according to the criteria defined and high-risk suppliers were passed to the supplier portal. All suppliers that were analyzed once are also permanently monitored during the year.

In line with our efforts to target and involve our suppliers, we launched a multi-purpose supplier portal in 2023. It enables us to demand preventive measures directly from high-risk suppliers and to provide support with their implementation at the same time, e.g. through e-learning programs. The portal also allows us to make our Supplier Code of Conduct binding and have it signed digitally. To ensure that SARIA's expectations are complied with by our immediate suppliers and that they ensure compliance with these expectations along their own supply chain, we require our high-risk suppliers to sign a contractual obligation. By routing high-risk

suppliers to the supplier portal, we gain a good overview of important partners in the supply chain. The supplier risk assessments determine the preventive measures we take individually for each supplier, depending on the risks identified. Our target is to confirm preventive measures for all suppliers identified with a high risk.

Next to the sustainability risk assessments, we evaluate adherence to the Supplier Code of Conduct requirements and suppliers' sustainability performance by means of supplier assessments in part of our organization. The supplier may demonstrate sustainability efforts through online assessments or a self-assessment within the frame of our standardized supplier evaluation. The ESG criteria applied in the online assessment align with our Code of Conduct and take into account country- and industry-specific factors, as well as the size of each supplier.

Furthermore, we advise our procurement community to screen new suppliers against potential sustainability risks using the risk assessment tool. As we conduct a supplier risk assessment annually, supplier data from all SARIA countries from 2025 will be screened in the following year (considering the 80:20 method).

### Risk management in our own business

To raise awareness among employees and create a better understanding of possible risks, the e-learning course "Fair Working

Conditions - Preventing Modern Slavery in the Supply Chain" was introduced in 2023. It deals particularly with content from the areas of fair working conditions, child labor, forced labor, health hazards in workplaces, and wage dumping. All functions within the entire SARIA Group affected by the provisions of the SCDDA are required to participate in the training. The goal is that all relevant employees complete the e-learning course.

To assess material risks within our own business units, compliance officers prepared and completed an internal risk analysis in coordination with local departments in 2022 for the first time, renewed in 2023. These insights were the basis for the Supply Chain Due Diligence Program. In 2024, we revised our process according to new guidance from the competent authorities. The resulting changes and adjustments were implemented in 2025. Additional annual risk analyses will be carried out using this updated process, with completion expected in 2026. Our Legal Department continues to closely track legislative developments at both the national and EU levels to ensure our processes remain compliant. We also plan to update our internal risk analysis again in 2027.



**100%**

of operational units have been subject to human rights reviews or human rights impact assessments in 2023, the concept has been revised in 2024 and the analysis was updated in 2025.



**1,884**

employees are now trained worldwide, including 525 who received training on supply chain responsibility in 2025.



# Compliance & Integrity



0

significant instances of non-compliance with laws and regulations



100%

of employees with access to 24/7 whistleblower procedure



0

substantiated complaints concerning breaches of customer privacy and losses of customer data

### Our foundation for how we do business

Compliance and integrity are fundamental elements of our business conduct. Continuously improving SARIA's compliance and tax compliance management systems, while closely monitoring changes in the legal environment, is a key element in ensuring legally compliant behavior within the organization. Moreover, due to an overriding importance in an increasingly digital world, we have made data protection and information security a high priority and therefore established individual structures to manage these topics.

Exercising corporate responsibility is a prerequisite for building long-term business

relationships and the sustainable success of our Group along with reliable quality standards and respectful cooperation. We fulfil this responsibility by complying with legal, ethical, social, and ecological standards. SARIA and all our employees are committed to this; equally, we expect that our business partners will act in accordance with these principles.

We have clearly expressed this conviction in one of our six core Business Principles: "Integrity is indispensable: We comply with legal and ethical standards and are committed to corporate social responsibility". The SARIA Code of Conduct is another important element in our compliance management and contains norms and standards on issues that are fundamental for how we do business, such as fair competition, human and employee rights, data protection, but also environmental protection and the sustainable use of natural resources. Due to the dynamics that pertain to these issues, we constantly revise our code based on careful monitoring, with a latest update in 2024; an update of our Code of Conduct is foreseen for 2026. In addition, we continued to implement the provisions of the Data Protection & Privacy Policy in 2024. Based on the intention to create a concise and uniform approach to data protection on an international scale, the policy sets out binding obligations in relation to managing personal data as well as numerous checks and balances, including the commencement of reporting and audit procedures. Our Whistleblowing Policy entails globally applicable principles ensuring the protection of whistleblowers, especially their anonymity.

### Our compliance organization

Our compliance organization enables us to implement central governance elements in our daily business while considering differences in local regulatory requirements. Our Compliance Officers at country and business unit level work closely with the Group Chief Compliance Officer, who reports to the Executive Board and the Compliance Board. The international compliance organization meets four times a year to ensure regular exchange and facilitate Group-wide collaboration.

Aimed at establishing a coherent group structure, a data protection organization comparable to our corporate compliance structure has been set up. Lastly, an International Data Privacy Committee — established in 2023 — continues to serve as an organ of international deliberation and is composed of the locally responsible data protection managers.

### Assessing compliance risks

Better prevent than remediate – guided by this principle we consider compliance risk assessments as a crucial aspect of a well-working compliance management system. SARIA experts carry out systematic internal interviews in crucial areas such as corruption, conflict of interest, fraud, money laundering and antitrust law. This allows active risk management and control, as the underlying aim is to predict and prevent risks instead of having to take corrective action at a later stage.

After implementing a comprehensive compliance risk assessment process in 2022, SARIA developed a new concept for Compliance Risk Assessment in 2025. This updated approach is scheduled for peer review in 2026, with plans for an international rollout thereafter.

### Reporting violations – safe and sound

Our internal Group-wide policy on compliance reporting defines the content that regional compliance officers must report to the Group Chief Compliance Officer and the local management regarding their respective area of responsibility. This allows us to quantify and better evaluate the Group's overall and specific compliance performance. The ability to act or react as soon as possible at a local and group level depends on timely information. This is why our policy – in addition to an encompassing annual report – mandates quarterly reports that ensure a continuous information process, enabling us to learn from each case to implement preventive measures. In addition, a template that facilitates the submission of the necessary data for our regional compliance officers is provided. The Group Chief Compliance Officer in turn can rely on comparable and structured information, which facilitates its aggregation into our Group compliance report that is presented to the Executive and Supervisory Board of SARIA SE & Co. KG as well as SARIA Group's Compliance Board. Overall, we can safely say that the reporting process further strengthens the communication and coordination process between the

actors in our compliance organization, and ensures that each case is analyzed, documented, and reported to take possible countermeasures and to prevent further instances of non-compliance.

A vital instrument to strengthen adherence to our Code of Conduct is our whistleblowing system (“Integrity Line”) where internal and external stakeholders can report suspected violations entirely anonymously. The system is available on our website to all employees, partners, and other potential whistleblowers – hosted externally and accompanied by a FAQ section in various languages explaining how anonymity is guaranteed and how the information provided is processed. In 2024, a successful peer review of the new Whistleblowing Policy was conducted. The whistleblowing policy has been adopted by SARIA’s Executive Board and subsequently published. In 2025, we began developing and preparing a comprehensive update to the Integrity Line system. This will be completed and rolled out in 2026. Furthermore, we introduced additional guidelines concerned with procedural obligations of our compliance officers, to be applicable when conducting a compliance investigation.

**Our compliance program – building awareness and knowledge**

Fostering a culture of compliance and integrity begins with building awareness and understanding. We invest in comprehensive training for our employees, ensuring they are equipped to apply relevant rules, regulations, and available tools effectively. In 2024, we were able to further expand the scope of the e-learning operation by adding a Health and Safety course for the employees of the head-

quarters in Selm, as well as the range of language offerings, such as English and German, now also including Czech, Danish, Dutch, French, Italian, Polish, Romanian, Spanish and Swedish. In addition, and supplemental to these developments, we formalized a new e-learning guideline in 2024, which intends to introduce a mandatory framework for international compliance organizations. The framework defines the personal scope of each course and specifies training frequency, repetition models and time estimates for completion. In 2025, the E-Learning Framework has been launched and is currently being implemented across SARIA’s international organizations.

Denied Party Screening constitutes a fundamental element of the SARIA Group’s Corporate Compliance Program. The sanctions lists applied for screening purposes are based on the provisions of the United Nations and the European Union and explicitly also incorporate national sanctions regimes, such as those of the United States, as well as those of other countries relevant in this context. These lists set out specific requirements specifying with which individuals, organizations or entities no trade in goods or services, nor any business transactions, may be conducted.

With reference to the statistics attached, we confirm that SARIA manually reviewed a total of 9,874 cases, which were ultimately classified as so-called false-positive hits. In contrast, 69 of the reviewed cases constituted true hits. However, these did not result in any violations of sanctions-related restrictions or could be prevented at an early stage. Finally, the aforementioned screening procedure has to date ensured that no sanctions violations have occurred.

**Our approach to tax**

As a foundation, the importance of full tax compliance is explicitly stated in our Code of Conduct, which applies to all employees. A changing legal environment has accelerated the development of the Group’s tax strategy in September 2021, approved by the Executive Board. Against the background of global corporate tax reform and the introduction of a global minimum effective tax (“Pillar 2”), we continuously strengthen the transnational coordination of our tax strategy.

We have identified tax obligations as one of our material risk areas, as we operate globally and are subject to significantly differing tax regimes. Effective tax compliance ensures that our tax obligations are fulfilled in all jurisdictions in which SARIA operates.

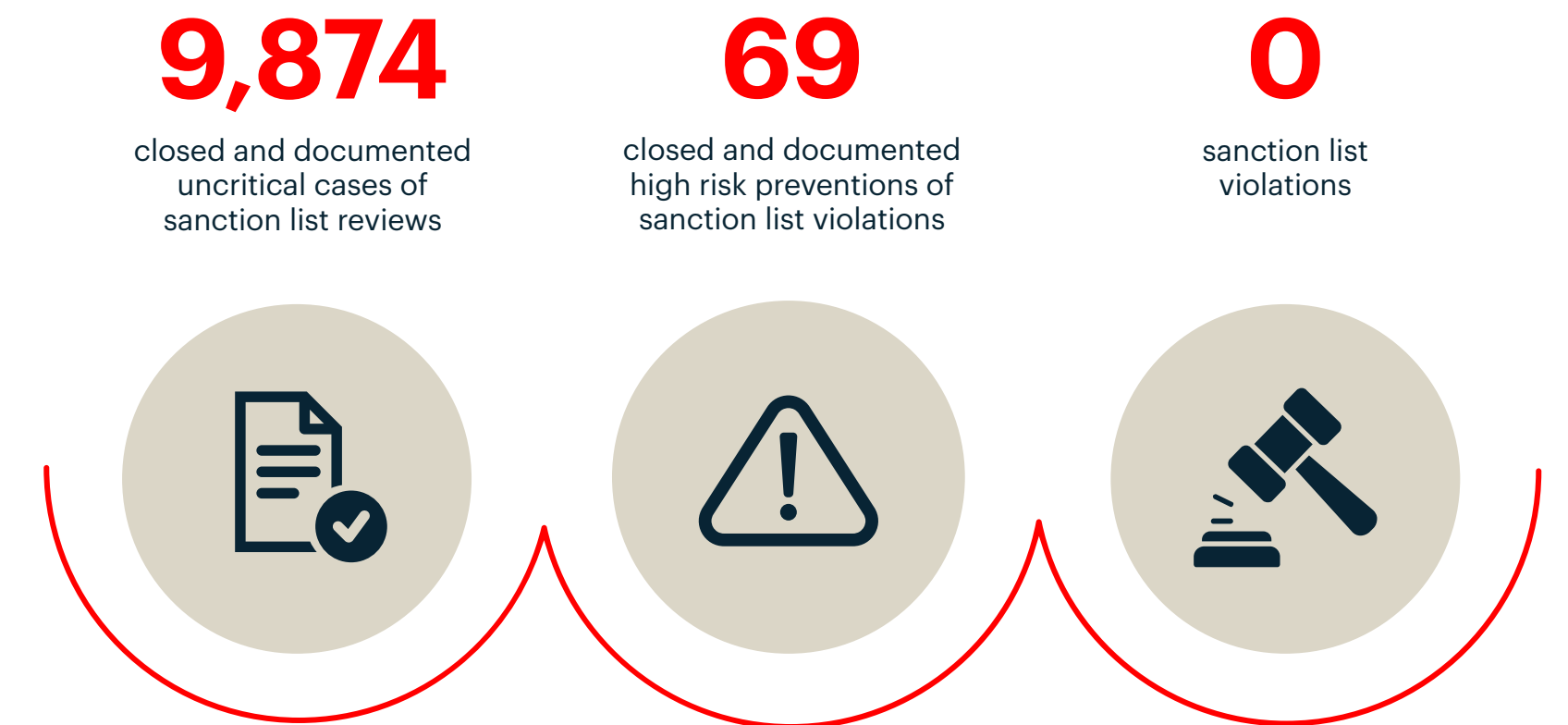
Building on the revision of our Tax Compliance Management System (Tax CMS) initiated in 2021, we continued to further develop and adapt the Tax CMS to the Group’s evolving organizational structures. Our objective is to minimize tax risks, increase transparency and consistently meet all regulatory requirements. As part of this ongoing development, we have taken additional targeted measures to implement the requirements of Pillar 2 under the OECD’s global minimum taxation framework. The introduction of Pillar 2 requires enhanced data analysis and reporting, in particular with regard to effective tax rates across the jurisdictions in which we operate.

In this context, together with the wider RETHMANN Group we are working intensively on the implementation of Pillar 2 and have also analyzed our business model from a Pillar-2 perspective. Based on this analysis, we do not

expect any material additional tax burden to arise from the minimum taxation rules. This assessment confirms that the Group does not rely on artificial structures or aggressive tax planning arrangements to illegitimately reduce its tax burden but instead aligns taxation with real economic activities and value creation.

In 2026, the implementation of Pillar 2 will continue to be a key focus area for the Group. At the same time, we will continue to optimize our tax processes and adapt them to future developments in international tax law. One of the main focus topics for 2026 is the implementation of electronic invoicing requirements across our countries of operation.

**Denied Party Screening**



# GRI Content Index

## Statement of use

SARIA has reported in accordance to the GRI Standards for the period January 1 to December 31, 2025.

GRI 1: Foundation 2021.

GRI Sector Standards have been reviewed for their applicability, but no relevant standards have been published yet.



**General Disclosures**

**GRI 2: General Disclosures 2021**

GRI Standards	Description and Content
<b>2-1</b>	<p><b>Organization details</b></p> <p>SARIA SE &amp; Co. KG [named 'SARIA'], wholly owned subsidiary of RETHMANN SE &amp; Co. KG, headquartered in Norbert-Rethmann-Platz 1, 59379 Selm, Germany. In 2023, 2024 and 2025: over 200 sites, in 26 countries and active on 6 continents.</p>
<b>2-2</b>	<p><b>Entities included in organization's sustainability reporting</b></p> <p><u>This Report</u> For the KPIs stated in this report, the entire SARIA Group with all its business units is covered (all fully consolidated subsidiaries). Only for the KPIs Scope 1 &amp; 2 emissions also not fully consolidated subsidiaries with operational control have been included, according to ESRS. For further environmental reporting, data is not always available for minor logistics or administrative sites. In view of the limited impact as they have no processing activities, these sites have been excluded.</p>
<b>2-3</b>	<p><b>Reporting period, frequency and contact point</b></p> <p>Reporting period: January 1 to December 31, 2025 (aligned with financial reporting); Reporting frequency: annual; Publication date: May 2026; Contact: SARIA Group Sustainability, <a href="mailto:sustainability@saria.com">sustainability@saria.com</a></p>
<b>2-4</b>	<p><b>Restatements of information</b></p> <p>Minor corrections were made to the energy, water and health &amp; safety key figures for 2024 to take account of subsequently identified incorrect data (&lt; 4% difference). All corrections are documented transparently in our internal sustainability reporting.</p>

<b>2-5</b>	<p><b>External assurance</b></p> <p>This GRI report has been externally verified by GUTcert (Berlin, Germany). <u>Third Party Assurance Statement</u></p>
<b>2-6</b>	<p><b>Activities, value chain and other business relationships</b></p> <p><u>About SARIA</u></p>
<b>2-7</b>	<p><b>Employees</b></p> <p>HR Reporting is based on head count, reported at the end of the reporting period. In 2025, SARIA employed 12,500 people, 95% of whom worked full-time and 5% part-time. In 2024, SARIA employs 12,500 people, 93% of whom worked full-time and 7% part-time. In 2023, SARIA employed 12,500 people, 95% of whom worked full-time and 5% part-time. ↗ p. 17-18</p>
<b>2-8</b>	<p><b>Workers who are not employees</b></p> <p>Information unavailable. SARIA conducts no reporting about workers who are not employees.</p>
<b>2-9</b>	<p><b>Governance structure and composition</b></p> <p>SARIA is a family-owned company, managed by an Executive Board, comprised of six men during the reporting period. The Executive Board reports directly to the supervisory board with the following responsibilities from September 1, 2024:</p> <p><b>Tim A. Schwencke</b> <i>co-CEO, Ingredients &amp; Energy</i> <b>Harald van Boxtel</b> <i>co-CEO, Food &amp; Pharma</i> <b>Egbert Bernsmeister</b> <i>CFO, Group CFO functions</i> <b>Lars Krause-Kjær</b> <i>Executive Board member, UK, Scandinavia, OEE</i> <b>Nicolas Rottmann</b> <i>Executive Board member, Business Unit ecoMotion &amp; TESSAF</i> <b>Franz-Bernhard Thier</b> <i>Executive Board member, Central Europe</i> Franz-Bernhard Thier has stepped down from the SARIA Executive Board on December 31, 2025.</p>

<b>2-10</b>	<p><b>Nomination and selection of the highest governance body</b></p> <p>Not applicable in light of the ownership structure and legal form. The Executive Board and its members are nominated by the supervisory board.</p>
<b>2-11</b>	<p><b>Chair of the highest governance body</b></p> <p>The Executive Board is a non-chaired body.</p>
<b>2-12</b>	<p><b>Role of the highest governance body in overseeing the management of impacts</b></p> <p>Our purpose, vision and mission are defined and approved by the Executive Board. <u>SARIA Website – "Together towards a sustainable world and healthier living."</u> <u>Sustainability at SARIA</u></p>
<b>2-13</b>	<p><b>Delegation of responsibility for managing impacts</b></p> <p>To ensure alignment with the overall Group strategy, Group Sustainability as well as further Group functions with immediate link to due diligence and management of impacts, risks and opportunities (e.g., Risk Management, Compliance) report directly to the responsible Executive Board member. For example, Group Sustainability reports at least once a month to the responsible Executive Board member. Furthermore, both divisions have dedicated organizational sustainability structures. All sustainability managers report regularly to the (senior) management, have direct contact to the operative business (e.g. commercial teams) as well as to affected support functions (e.g. health &amp; safety). Group Sustainability and the decentral sustainability managers meet on a regular basis to exchange and align major sustainability topics and projects.</p>

<b>2-14</b>	<p><b>Role of the highest governance body in sustainability reporting</b></p> <p>The Executive Board member responsible for Group Sustainability at the time was directly involved in conducting the initial RETHMANN materiality analysis in 2023. Since then, the whole process of implementing the requirements according to the CSRD is overseen and the sustainability report is reviewed and approved by the CFO, who in turn informs the Executive Board member colleagues.</p>
<b>2-15</b>	<p><b>Conflicts of interest</b></p> <p>All SARIA Executive Board members must confirm annually in a compliance letter their adherence to laws and internal rules, the separation of corporate and private interests is explicitly stated. In addition, business relationships and activities at risk for conflicts of interest are reported centrally in order to prevent and mitigate conflicts of interest.</p>
<b>2-16</b>	<p><b>Communication of critical concerns</b></p> <p>↗ p.24</p>
<b>2-17</b>	<p><b>Collective knowledge of the highest governance body</b></p> <p>The Board member responsible for Group Sustainability is regularly updated about relevant developments and (upcoming) regulatory frameworks, same for sustainability management in the divisions. Furthermore, regular measures are taken to raise awareness among the entire management team, for example a dedicated sustainability workshop was conducted at the management meeting 2023.</p>
<b>2-18</b>	<p><b>Evaluation of the performance of the highest governance body</b></p> <p>Confidentiality constraints</p>
<b>2-19</b>	<p><b>Remuneration policies</b></p> <p>Confidentiality constraints</p>

**2-20 Process to determine remuneration**

Confidentiality constraints

**2-21 Annual total compensation ratio**

Confidentiality constraints

**2-22 Statement on sustainable development strategy**

[Foreword](#)

**2-23 Policy commitments**

SARIA’s business conduct and corporate strategy are founded on our [strategic Framework](#), [Business Principles](#) and [Code of Conduct](#). Furthermore, SARIA issued a [Policy Statement on Human Rights Strategy](#), a [Whistleblowing Policy](#) and a [Data Protection & Privacy Policy](#). The [Supplier Code of Conduct](#) defines our expectations from suppliers with regard to the adherence to human rights and labor standards, environmental protection and ethical behavior. All the commitments and policies are issued at Group level and apply to SARIA with all its countries and business units. All of the above-mentioned policy commitments are communicated directly to the internal colleagues concerned, partly combined with a training, as well as externally via our website.

[SARIA Website – Corporate Compliance](#)

**2-24 Embedding policy commitments**

When national regulation and industry or customer requirements permit, we see value in establishing Group-wide standards and common policies for all our business activities, particularly in governance-related issues such as compliance, information security and data protection, or human rights issues and supply chain responsibility. Ensuring that certain standards are maintained in all parts of our Group is an essential element of our overall risk management.

For how each of the above-mentioned policies are embedded, see our statements in the ‘Material Topics’ chapters. In 2023 and 2022 100% of operational units have been subject to human right reviews or human rights impact assessment. In 2024 the concept has been revised, and the analysis was updated in 2025. Another indicator is our ESG-linked share of long-term core financing which is 82% for 2025.

**2-25 Processes to remediate negative impacts**

Our commitments to provide for or cooperate in the remediation of negative impacts are defined in our diverse policies.

General Disclosures, 2-23

Grievances can be given via our [whistleblowing system](#) (“Integrity Line”).

↗ p.24

**2-26 Mechanisms for seeking advice and raising concerns**

In 2025, 2024 and 2023 100% of our employees had access to 24/7 whistleblower procedure.

↗ p.24

**2-27 Compliance with laws and regulations**

No significant instances of non-compliance with laws and regulations were identified for this reporting period, as well as in 2024. In 2023, 4 significant instances of non-compliance with laws and regulations were identified.

↗ p.24

**2-28 Membership associations**

We consider ourselves active players in the industries we operate in and seek collaboration with our peers to achieve joint progress and to

advocate our common interests at a political and regulatory level. In this regard, trade associations offer a compliant way of sharing information and pooling knowledge within a sector. They help their members to convey their joint interests since they work at the intersection between politics, society and business. SARIA has 45 memberships of associations.

**2-29 Approach to stakeholder engagement**

For our previous materiality assessment, SARIA already conducted a stakeholder analysis as foundation for identifying stakeholder requirements and defining the risks and opportunities. Over the course of the CSRD materiality analysis carried out in 2023, this stakeholder analysis was updated. Topical experts and colleagues from overarching functions (e.g., risk management, Executive Board) have identified stakeholders affected positively or negatively, taking into account the analysis of our value chain required by the European Sustainability Reporting Standards (ESRS). Thanks to the review through our auditors in the course of a CSRD pre-audit in 2024, ‘nature’ was added as silent stakeholder.

Identified stakeholders: employees, Executive Board/ management, works council, shareholders (Rethmann), supervisory board, customers of services & products, associations and organizations, public agencies, auditors, media/press, suppliers, government, neighbors, labor unions, financial institutions/banks, insurers, (potential) job applicants, NGOs, nature (silent stakeholder).

SARIA is convinced that sustainability is an act of partnership characterized by regular and intensive dialogue with internal and external stakeholders, which is why their perspective was taken into account for the materiality analysis via the identification and assessment of impacts, risks and opportunities through applicable stakeholder representatives.

**2-30 Collective bargaining agreements**

In 2025 58% of our employees are covered by collective bargaining agreements. For employees not covered by collective bargaining agreements, the working conditions and terms of employment are market-oriented and aligned with legal standards.

In 2024 53% of our employees are covered by collective bargaining agreements.

In 2023 61% of our employees are covered by collective bargaining agreements.

**GRI 201: Economic Performance 2016**

**201-1 Direct economic value generated and distributed**

In 2025: turnover of 3.3 billion  
In 2024: turnover of 3.3 billion  
In 2023: turnover of 3.4 billion

**Material Topics**

**GRI 3: Material Topics 2021**

GRI Standards	Description and Content
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**3-1 Process to determine material topics**

[Material Topics](#)

**3-2 List of material topics**

[Material Topics](#)

**Climate & Environmental Management**

**GRI 3: Material Topics 2021**

GRI Standards	Description and Content
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**3-3 Management of material topics**

↗ p.9-12

**GRI 302: Energy 2016**

**302-1 Energy consumption within the organization**

In 2025: 6% of our energy consumption comes from coal, 9% from purchased or acquired electricity from non-renewable sources, 8% from diesel fuel and 61% from natural gas, while we had 6% other energy sources.

In 2024: 9% of our energy consumption comes from coal, 10% from purchased or acquired electricity from non-renewable sources, 8% from diesel fuel and 58% from natural gas, while we had 7% other energy sources.

In 2023: 8% of our energy consumption came from coal, 9% from purchased or acquired electricity from non-renewable sources, 11% from diesel fuel and 54% from natural gas, while we had 8% other energy sources.

In 2025, our share of renewable energy consumption was 10%. In 2024 it was 8% and in 2023 it was 10%.

↗ p. 10

**302-4 Reduction of energy consumption**

↗ p. 10

**GRI 303: Water and Effluents 2018**

**303-3 Water withdrawal**

In 2025: We had a total water withdrawal of 7,842 in 1000m<sup>3</sup>, a total water discharge of 9,760 in 1000m<sup>3</sup> and a total water production was at 2,316 in 1000 m<sup>3</sup>.

In 2024: We had a total water withdrawal of 7,947 in 1000m<sup>3</sup> and 8,809 total water discharge in 1000m<sup>3</sup>. Besides, we had a total water production of 1,875 in 1000 m<sup>3</sup>.

In 2023: We had a total water withdrawal of 7,477 in 1000 m<sup>3</sup>, a total water discharge of 7,714 in 1000m<sup>3</sup> and a total water production of 2,141 in 1000m<sup>3</sup>.

↗ p. 10

**303-4 Water discharge**

↗ p. 10

**GRI 305: Emissions 2016**

**305-1 Direct (Scope 1) GHG emissions**

The calculation methodology used is guided by the Greenhouse Gas (GHG) Protocol. For the operational boundary see General Disclosures, 2-2. We used the cross-sector tools of the GHG Protocol, DEFRA, EPA as well as IEA for the emissions factors.

In 2025: 803,774 t CO<sub>2</sub>-eq;  
In 2024: 854,146 t CO<sub>2</sub>-eq;  
in 2023: 794,321 t CO<sub>2</sub>-eq

**305-2 Energy indirect (Scope 2) GHG emissions**

For the emissions factors we used data provided by the European Environment Agency.  
GRI 305-1

In 2025: 141.072 t CO<sub>2</sub>-eq;  
In 2024: 122,183 t CO<sub>2</sub>-eq;  
in 2023: 109,033 t CO<sub>2</sub>-eq

**305-5 Reduction of GHG emissions**

2025:  
Scope 1: - 50.372 t CO<sub>2</sub>-eq  
Scope 2: + 18.889 t CO<sub>2</sub>-eq  
2024:  
Scope 1: + 30,515 t CO<sub>2</sub>-eq  
Scope 2: + 26,128 t CO<sub>2</sub>-eq  
The base year is 2022.

**Circular Economy**

**GRI 3: Material Topics 2021**

GRI Standards	Description and Content
---------------	-------------------------

**3-3 Management of material topics**

We do not report a specific indicator for circular economy as there is no suitable GRI standard indicator available that aligns with our current reporting scope.

↗ p.13-15

**People Responsibility**

**GRI 3: Material Topics 2021**

GRI Standards	Description and Content
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**3-3 Management of material topics**

↗ p.16-20

**GRI 403: Occupational Health and Safety 2018**

**403-1 Occupational health and safety management system**

In 2025, the LTIFR is 20.0, the LTISR is 110.9 and we had 0 fatalities.  
In 2024 the LTIFR is 18.0, the LTISR is 117.6 and we had 0 fatalities.

As these three indicators are disclosed for the first time for the reporting period 2024, data is not available for 2023.

↗ p. 19

**403-2 Hazard identification, risk assessment, and incident investigation**

The majority of our operational sites have programs in place to identify hazards and carry out appropriate risk assessments on them. Based on this, risk control programs are determined to reduce our risk profiles to as so far as is reasonably practicable. Incident investigations are carried out following initial reviews to ascertain appropriate resources and techniques and are shared accordingly.

**403-5 Worker training on occupational health and safety**

↗ p. 17-18

**403-9 Work-related injuries**

↗ p. 19-20

**GRI 404: Training and Education 2016**

**404-2 Programs for upgrading employee skills and transition assistance programs**

↗ p. 17-18

**GRI 405: Diversity and Equal Opportunity 2016**

**405-1 Diversity of governance bodies and employees**

Our employees in 2025: 25,4% female, 74,2% male and 0,4% diversified or undisclosed; 34% white collar and 66% blue collar; 13% < 30 years, 50% between 30-50 years and 37% > 50 years old.

Our employees in 2024: 24.5% female, 73.5% male and 2% diversified or undisclosed; 34% white collar and 66% blue collar; 13% < 30 years, 52% between 30 - 50 years and 35% > 50 years old.

Our employees in 2023: 25% female, 74% male and 1% diversified or undisclosed; 31% white collar and 69% blue collar; 13% < 30 years, 52% between 30- 50 years and 5% > 50 years old.

➤ p. 17-18

**Human Rights & Supply Chain Responsibility**

**GRI 3: Material Topics 2021**

GRI Standards	Description and Content
<b>3-3</b>	<b>Management of material topics</b>

➤ p.21-23

**GRI 308: Supplier Environmental Assessment 2016**

**308-1 New suppliers that were screened using environmental criteria**

➤ p. 22-23

**308-2 Negative environmental impacts in the supply chain and actions taken**

In 2025 3,858 suppliers were subject to a sustainability risk assessment. In 2024 the number was 3,340 and in 2023 it was 2,833.

In 2025 171 suppliers were identified as high-risk suppliers. In 2024 the number was 148 and in 2023 it was 124.

In 2025 50% of high-risk suppliers have confirmed preventive measures. In 2024 the number was 47%. The indicator is not available for 2023 as it was first disclosed for the reporting period 2024.

In 2025 525 employees, in 2024 114 and in 2023 1,245 employees received training on supply chain responsibilities.

➤ p. 22-23

**GRI 407: Freedom of Association and Collective Bargaining 2016**

**407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk**

No significant risk for labour and human rights incidents was identified, as the majority of our sites are based in Europe, where the country risk for human rights incidents is fairly low.

➤ p. 22-23

**GRI 408: Child Labor 2016**

**408-1 Operations and suppliers at significant risk for incidents of child labor**

➤ p. 22-23

**GRI 409: Forced or Compulsory Labor 2016**

**409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor**

➤ p. 22-23

**GRI 414: Supplier Social Assessment 2016**

**414-1 New suppliers that were screened using social criteria**

➤ p. 22-23

**414-2 Negative social impacts in the supply chain and actions taken**

➤ p. 22-23

**Compliance & Integrity**

**GRI 3: Material Topics 2021**

GRI Standards	Description and Content
<b>3-3</b>	<b>Management of material topics</b>

➤ p. 24-26

**GRI 207: Tax 2019**

**207-1 Approach to tax**

➤ p. 26

**207-2 Tax governance, control, and risk management**

➤ p. 26

**GGRI 418: Customer Privacy 2016**

**418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data**

In 2025: There were 0 substantiated complaints concerning breaches of customer privacy and losses of customer data.

In 2024: There were 0 substantiated complaints concerning breaches of customer privacy and losses of customer data.

In 2023, there were 1 substantiated complaint and in 2022 3 substantiated complaints concerning breaches of customer privacy and losses of customer data.

➤ p.24-26



# Certificate

## Validation Sustainability Report in accordance with GRI Standards

After remote assessment, document inspection and discussions with responsible employees, we confirm the credibility, transparency and plausibility of the information in the Sustainability Report 2025, reporting year 2025, published by



SARIA SE & Co. KG

at the location

Norbert-Rethmann-Platz 1, 59379 Selm

SARIA SE & Co. KG prepares its Sustainability Report 2025 in accordance with the GRI Standards 2021.

SARIA has made use of its right to exclude the following standard disclosures, stating an acceptable reason: GRI 2-8, 2-10, 2-18, 2-19, 2-20 and 2-21.

The focus of the audit is on the principles of corporate sustainability responsibility as well as the reliability and quality of the report content on a sample basis.

The validation of the sustainability-related disclosures presented in the report is planned and performed to enable us to express our opinion with limited assurance.

Berlin, 11<sup>th</sup> May 2026

A handwritten signature in blue ink, appearing to read "Lieback".

Prof. Dr.-Ing. Jan Uwe Lieback  
Director

No. N-26-11952



**Third Party Assurance Statement**

**to SARIA SE & Co. KG**, Norbert-Rethmann-Platz 1, 59379 Selm

We, the GUT Zertifizierungsgesellschaft für Managementsysteme mbH Umweltgutachter (GUTcert), have been engaged to perform a limited assurance engagement with reference to the AA1000 Assurance Standard (AA1000AS v3, 2020) Type 2 on the disclosures in the Sustainability Report 2025 of SARIA SE & Co. KG (within the limits disclosed in the Report) for the reporting year 2025.

**Responsibility of the legal representatives**

The top management of SARIA Group is responsible for the preparation of the Sustainability Report in terms of the reporting concepts of the Global Reporting Initiative Standards (GRI Standards): Impact, Material Topics, Due Diligence and Stakeholder. The quality of the reporting is evaluated against the reporting principles of the GRI Standards:

Accuracy	Completeness
Balance	Sustainability context
Clarity	Timeliness
Comparability	Verifiability

This responsibility includes the selection and application of appropriate methods to prepare the above-mentioned report, making assumptions and estimates about individual disclosures that are reasonable in the circumstances. Furthermore, the Board of Directors is responsible for designing, implementing and maintaining systems and processes relevant to the preparation of the Report.

**Responsibility of the auditors**

Our responsibility is to ensure an independent and qualified validation. We express a conclusion based on our work performed as to whether any matters have come to our attention that cause us to believe that the sustainability disclosures presented in the Sustainability report for the period 01.01.2025 to 31.12.2025 not been prepared, in all material respects, in accordance with the GRI Standards. In addition, we have been engaged to make recommendations for the further development of sustainability management and reporting based on the results of the validation.

The validation is carried out with reference to the TYPE 2 assurance level of the AA1000AS. The focus of the validation is on the concepts and principles of corporate sustainability responsibility as well as the reliability and quality of the report content on a sample basis.

The validation of the sustainability-related disclosures presented in the report has been planned and performed to enable us to express our opinion with limited assurance. SARIA has made use of its right to exclude the following standard disclosures, stating an acceptable reason: GRI 2-8, 2-10, 2-18, 2-19, 2-20 and 2-21.

This limited assurance relates only to evidence from internal sources and groups; obtaining this evidence is limited to the company or management level of the SARIA Group.

Systems and processes that determine the report content were audited, applying the materiality principle or the stakeholder engagement process. Specific sustainability performance was checked on a sample basis.



The planning of validation procedures was at the auditors' discretion and was implemented through the following activities, among others:

- Inspection of the documents on strategy, the 'SARIA Framework', corporate organisation, materiality analysis and stakeholder dialogue
- Inspection of the tool and documentation of the systems and processes for collecting, analysing and aggregating data relating to sustainability performance
- Personal interviews with:
  - SARIA Group CFO; Director Group Sustainability; Sustainability Project Manager responsible for sustainability reporting; Sustainability Manager Ingredients & Energy; Sustainability Director Food & Pharma; Global Health & Safety Manager Food & Pharma; Health & Safety Manager Ingredients & Energy; Director HR Ingredients & Energy; HR Systems and Analytics Manager Food & Pharma; Head of Energy Solutions and Sustainable Procurement Ingredients & Energy; Head of Legal, Compliance and Insurance Germany; Compliance Officer Group Functions
- Analysing feedback from management and input from other specialist departments such as HR and Data Protection
- Analytical assessment of communicated key figures for the 2025 reporting period
- Obtaining evidence for individual disclosures on a sample basis, including by inspecting internal management documentation and statements and by analysing data records generated as reports from the internal data system

**Verdict**

Based on our limited assurance engagement, nothing has come to our attention that causes us to believe that the sustainability disclosures in the Sustainability Report 2025 of SARIA SE & Co. KG in all material respects do not comply with the concepts and principles of the GRI Standards.

The reporting was performed in accordance with the GRI Standards 2021.

**Supplementary notes - Recommendations**

Without qualifying the above result, we make the following recommendations for the further development of sustainability management and reporting:

- ▶ During the report period SARIA introduced its first Group Environmental Policy. Both divisions now have clear carbon reduction targets and action plans in place. There is still no group-wide policy covering all pillars of sustainability.
- ▶ Even though the deadline for compliance with the CSRD has been postponed, SARIA should continue to press ahead with the development of a group-wide sustainability strategy and a comprehensive sustainability programme based on it.
- ▶ SARIA Group combines various business divisions and subsidiaries in over 20 countries. Sustainability efforts in all areas of sustainable development and reporting approaches should be further harmonized. The broad roadmaps in the individual divisions should set out clear targets derived from the overarching policy.
- ▶ A group-wide performance metrics tool is currently in use. This is managed centrally. A large amount of data is entered locally. In future, this data should also be stored together with the relevant supporting documents.

Berlin, 11<sup>th</sup> May 2026  
 GUT Zertifizierungsgesellschaft für  
 Managementsysteme mbH  
 Umweltgutachter

Susanne Moosmann



## Imprint

SARIA SE & Co. KG

Norbert-Rethmann-Platz 1  
59379 Selm, Germany  
+49 2592 210-0  
[www.saria.com](http://www.saria.com)

SARIA Group Sustainability  
[sustainability@saria.com](mailto:sustainability@saria.com)

May 2026

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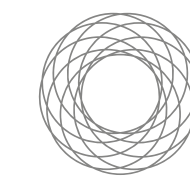
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