

Barentz.



Together.

Corporate Sustainability Report 2025

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Together

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A message from the CEO.

At Barentz, sustainability remains a core value that drives both our daily operations and long-term vision. In 2025, we continued to embed environmental and social responsibility into our business.

This report showcases the meaningful progress we've made, the challenges we've addressed, and the forward-thinking solutions we've adopted to minimise our environmental impact and strengthen our contributions to the communities we serve. Together, we're advancing a more sustainable future and redefining what it means to lead through a high-impact ESG program.

I'm proud to introduce this year's Sustainability Report, which reflects the incredible dedication and progress our team has made toward our environmental, social, and governance goals. At Barentz, sustainability isn't just a responsibility – it's part of who we are and our core strategy.

Over the past year, we've taken meaningful steps to reduce our environmental footprint, deepen our community impact, and build a more resilient, responsible supply chain. These achievements are a direct result of the passion and commitment of our people, and I'm confident that together, we will continue to lead our industry toward a more sustainable future.



Our actions.

In 2025, we continued to drive innovation in sustainable products while enhancing the efficiency and responsibility of our global operations.

We are proud of the environmentally preferable products we introduced this year, including a new line of up-cycled food ingredients. These products take agricultural by-products, and through a cutting-edge fermentation process, convert them into advanced nutritional additives which can be used to reduce sodium and sweeteners in foods.

By introducing these innovative products, we're actively addressing growing concerns around food waste, aligning our innovation pipeline with both environmental and consumer health priorities. In addition to the up-cycled food ingredients, we also hosted our second annual lab innovation challenge. This challenge seeks to push the limits of formulation in terms of new technologies, sensory and of course environmental impact while targeting a Natural Origin Index as close to 100% as possible.

Many of the formulas developed in this year's challenge are waterless, reducing transportation emissions and water consumption. It's through challenges like this that we can highlight our commitment to delivering sustainable and innovative products to our customers.





Regulatory compliance remains a key focus in our program. In 2025, we confirmed our alignment with the EU Deforestation Regulation (EUDR), building on the groundwork laid in previous years and advancing our roadmap for risk management, traceability, and transparent reporting. We are also actively monitoring evolving global regulations to stay ahead of compliance requirements.

This year also marked a major milestone in our global advocacy and engagement efforts. We hosted our largest-ever Global Day of Action, uniting teams, partners, and communities across all regions in shared sustainability efforts and environmental stewardship.

Finally, we made measurable progress toward our long-term emission reduction targets. We are working to install solar panels at our Honduras facility, and we are proud to be tracking toward our commitment of reducing our Scope 1 & 2 emissions by 35% by 2030.

As we expand our global reach, we were excited to integrate our Indian businesses into our data collection efforts in 2025. This expansion not only strengthens our global reporting framework but ensures our sustainability practices are inclusive and comprehensive across all regions in which we operate.

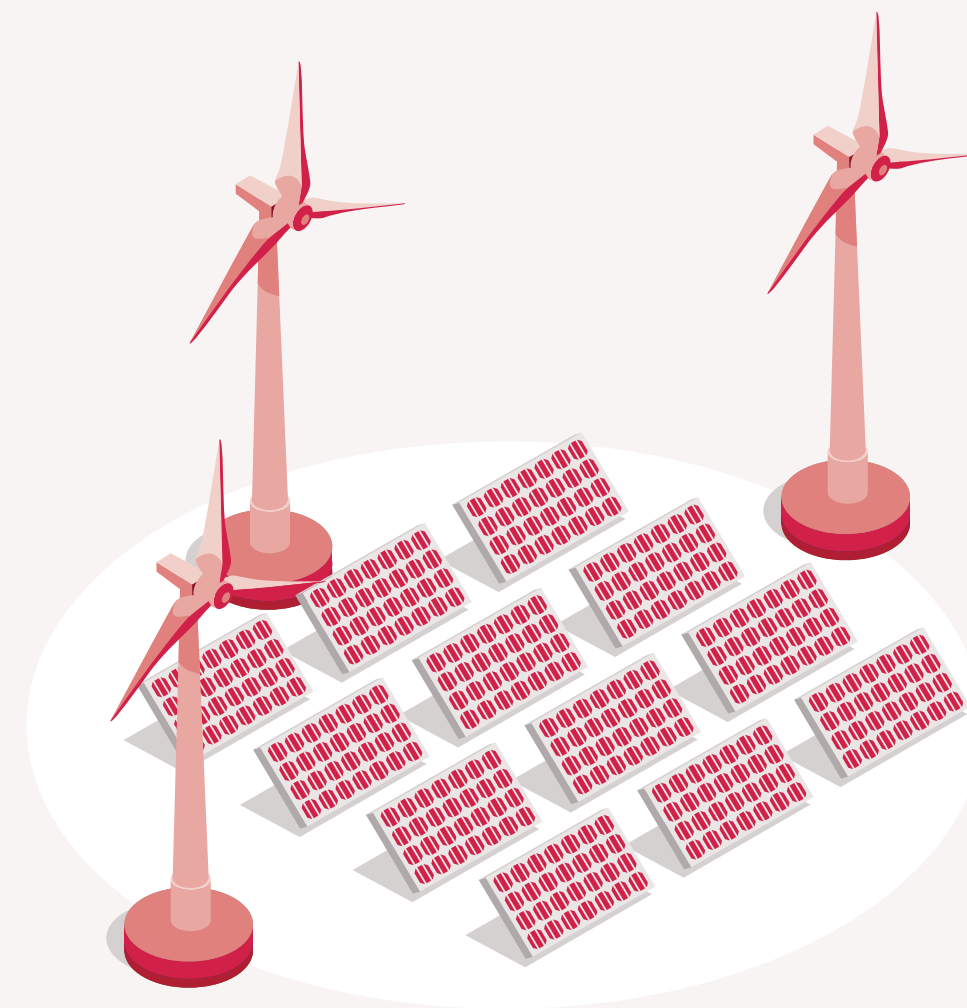
Together with our partners, customers, and communities we remain committed to making a meaningful impact. The progress made in 2025 sets a strong foundation for continued leadership in sustainable innovation and responsible growth.

Our commitments & aspirations.

We recognise we must go beyond words and commit to action if we are to make a measurable impact to our performance. We are focused on three areas to ensure our actions are aligned with our values.

We are pleased to announce we are making meaningful progress achieving these commitments. From 2022 to 2025 we achieved a reduction of our Scope 1 & 2 emissions of 33%. This reduction was largely achieved through operational efficiencies, installation of renewable energy generating equipment, and renewable energy credits used to address electricity-related emissions.

The amount of positions that we track as part of our senior management definitions has been updated to reflect our current organisational structure. We also completed our commitment to review the ESG positions of our suppliers. The data we gained from this review will be used to guide future actions and commitments.



To reduce our Scope 1 & 2 emissions by 35% by 2030, in line with the requirements of the Paris Agreement.

Our commitments



To increase the proportion of women among our senior managers to 30% by 2030



Review data collected as part of our completed supplier assessment and establish a new target for improvement.

Our profile.

Who we are

The Global Speciality Ingredients Solution Provider.

We are a global speciality ingredients solution provider specialising in Human Nutrition, Pharmaceuticals, Personal Care, Performance Materials, and Animal Nutrition, creating unique synergies across all fields of expertise.

What we do

Thousands of customers worldwide rely on our world-class principal ingredients and their brands. We provide access to the best ingredient solutions available, adding value at every step. As ambassadors, technical experts, networkers, and a dynamic business platform, we connect ingredient manufacturers and users across industries. We also source complementary ingredients, formulate custom products, and apply our market and technical knowledge to deliver better ingredient solutions for our customers, consumers, and the planet.

We offer principal-based ingredients distribution, formulated solutions, and customised sourcing, with all corresponding services.

Barentz. Always a better solution.

Our purpose

Finding better ingredient solutions together.

Our DNA

Barentz is many things, but at our core, we are knowledge-driven specialists, entrepreneurial formulators, and collaborators continuously seeking meaningful partnerships.

We strive to find better ways to create value for our customers, delivering better ingredient solutions and contributing to a better planet. Better is in our DNA – it challenges us, drives us, and shapes our future. This mindset, instilled by our founder Herman Barentz, inspires us to never stop learning, questioning, and innovating, formulating the foundation of our renowned technical and market expertise.



Our values.



We are one team

Operating as one team makes us stronger, smarter, and better. We embrace teamwork and partnership with our customers, suppliers, and colleagues.



We are knowledge driven

Knowledge is at the core of who we are. We are a global team of local experts and formulators with a deep understanding of industry trends and challenges.



We are strong partners

We value and nourish our partnership with principals, customers, suppliers, and other partners, supporting them in their long-term success.



We are entrepreneurial

We are proactive, practical, and seek opportunities for continuous growth.



We embrace change

We are flexible, responsive, and adapt easily to change. We are always looking for a better solution.



We live by integrity

We live by the strong principles of honesty and integrity. It is an integral part of Barentz DNA and guides us in everything we do.



Key figures.

Founded in
1953

Present in
70+
countries



Organised
in 4 regions

EMEA

North &
Central America

South America

Asia Pacific

Dedicated to
34,000+
customers

5 operating
divisions

Human
Nutrition

Pharmaceuticals
and Nutraceuticals

Personal &
Home Care

Performance
Materials

Animal Nutrition



Revenue in 2025
€2.28
billion

Formulation
laboratories
in all regions
41

A global team of
2,900+
employees

Gender diversity
50% female,
50% male



Principal based
distribution
>87%
of
revenue



Better delivers results.



Completed 80% supplier assessment commitment



Further reduced Scope 1 and Scope 2 emissions



Better aligned the gender diversity of senior management with the proportion of our company overall



Achieved EcoVadis Gold status



Improved our sustainable product offerings



Once again issued a third-party assured sustainability report

ESG key figures 2025.

Eco footprints

Scope 1 and 2 emissions
9,405.601 tCO₂eq ✓

Scope 3 emissions
1,990.219 ktCO₂ ✓

Waste generation
4.403,84t ✓

Water consumption
27.5m gallons ✓

Workplace

Work related incidents
13 ✓

Hazardous waste disposed
171.22t ✓

Women in senior management
23% ✓

Transparency

Whistleblower allegations received
20 ✓

Reportable whistleblower allegations
3 ✓



Barentz.

*Approach to
sustainability.*



Better message is a united mission.

Aligning to six SDGs

We have chosen to align our company values and collective interests with the United Nations Sustainable Development Goals.

We've selected several of the UN Sustainable Development Goals, which most align with our operations and passions, to guide our program.



Watch

Discover STEM careers you might not know about at Barentz, and the amazing women doing them, by scanning the QR code, or [clicking here](#).

The UN Goals we've aligned our program around are...

Good health & wellbeing

Ensure healthy lives and promote wellbeing for all at all ages.

The goal for worldwide good health promotes healthy lifestyles, preventive measures, and modern, efficient healthcare for everyone.

Gender equality

Achieve gender equality and empower all women and girls.

Political, economic, and social equality for women will benefit all the world's citizens. Together we can eradicate prejudice and work for equal rights and respect for all.

Decent work & economic work

Promote sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all.

Economic growth should be a positive force for the whole planet.

Industry innovation & infrastructure

Build resilient infrastructure, promote inclusive and sustainable industrialisation, and foster innovation.

A functioning and resilient infrastructure is the foundation of every successful community.

Climate action

Take urgent action to combat climate change and its impacts.

Through education, innovation, and adherence to our climate commitments, we can make the necessary changes to protect the planet.

Partnerships for the goals

Strengthen the means of implementation and revitalise the global partnership for sustainable development.

To build a better world, we need to be supportive, empathetic, inventive, passionate, and above all, cooperative.

Our ESG leadership in 2025.

Our ESG strategy continues to be a driving force in how we operate and grow. The program is led by our Global Director of ESG, with direct oversight from our ESG steering committee. Together with our CEO and management board, our ESG steering committee sets the strategic objectives for our sustainability program, ensuring that ESG remains embedded at the heart of our global vision.

This leadership structure ensures clear accountability while fostering strong alignment between our commercial goals and our sustainability commitments. Our Global Director of ESG is supported by a dynamic team that includes regional managers, data specialists, and experts dedicated to advancing our initiatives. Their work ensures our data is reliable, actionable, and aligned with our global ESG priorities.

But sustainability at Barentz is more than just a central team, it's a collective commitment. In 2025, we continued to strengthen decentralised ownership of our ESG objectives through a global network of ESG Champions in every region where we operate. These Champions play a pivotal role in translating our goals into local action, making sustainability tangible and impactful across our business.

We are equally proud of our ESG Ambassador program, which empowers employees everywhere to lead grassroots initiatives that matter to them. In 2025, our Ambassadors organised impactful volunteer projects and championed sustainable practices in their local facilities. Building on this momentum, 2025 marks the expansion of the program, giving even more colleagues opportunities to drive positive change.

One of our proudest milestones remains our Annual Barentz Day of Global Action, which brings together teams worldwide in a shared effort to give back to our communities and our planet. In 2025, we scaled this tradition even further by hosting our largest ever Day of Action.



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We are incredibly proud of the progress and resilience of our ESG program. This year, we strengthened our commitment to responsible growth, deepened our focus on environmental stewardship, advanced meaningful social impact across our organisation and communities, and reinforced the strong governance practices that guide everything we do. These accomplishments are the result of collective dedication, collaboration, and a shared belief that sustainability is a driver of long-term value for our business and our partners.

Scott Simmons
Global Director of Environmental,
Social & Governance (ESG)

ESG workplan.

Our ESG vision for 2025 is anchored in a dynamic annual work plan designed to turn ambition into measurable impact. This plan is built on five interconnected pillars that shape how we create value responsibly: Environment, Labour & Human Rights, Ethics, Sustainable Procurement, and Community Partnerships.

To ensure transparency and accountability, we align our reporting with the Global Reporting Initiative (GRI) Sustainability Standards, complemented by additional criteria detailed in the report's glossary. This framework helps us not only track progress but also continuously raise the bar on responsible business practices.





Preparation of the sustainability statement.

This sustainability report has been prepared on a consolidated basis. The scope of this report is aligned with the scope of our annual financial reporting.

It covers all Barentz global operations and businesses, and also includes upstream and downstream activities via our Scope 3 data. Specifically, we include in this report the emissions associated with the production of our purchased goods, the emissions associated with the transportation of those goods from our suppliers and to our customers, and the emissions associated with our purchased services.

We have not omitted any information due to intellectual property or trade secrets. While we are working to develop a report which complies with the Corporate Sustainability Reporting Directive (CSRD), this report does not yet fully satisfy these requirements. Also, we report some sustainability information in accordance with our own criteria.

The data reported is based on actual data derived from our internal financial records or from outside service providers, such as our utilities. In some situations, estimated data may be used if actual data is provided on a non-standard reporting cycle, such as quarterly utility bills. In addition, data regarding our employees represents a “snapshot in time” when the data was recorded. The current data may vary slightly to the reported data as a result of this time delay.

Market position, strategy, business model, and value chain – Barentz in 2025.

Barentz stands as a global connector in life sciences and speciality performance ingredients, shaping solutions that touch every part of daily life, from human nutrition and pharmaceuticals to personal care, performance materials, and animal nutrition.

Our strength lies not only in the markets we serve but in the way we work, we actively share expertise across divisions, unlocking cross-industry synergies and seizing growth opportunities that benefit our 25,000+ customers worldwide. With the backing of over 1,000 trusted principals, our customers gain access to cutting-edge formulations, tailor-made sourcing solutions, and a network designed to create meaningful value at scale.

Barentz is proudly free from material revenue tied to fossil fuel exploration, chemical synthesis, weapons, or tobacco. Our purpose is rooted in creating sustainable growth, built on science, responsibility, and innovation. While our portfolio and markets remain consistent with previous years, our Double Materiality Assessment (DMA) offers a clear overview of our value chain and ensures we stay aligned with evolving sustainability priorities. No additional ESRS sectors beyond those outlined in this report generate material revenue for Barentz.





Stakeholder engagement, partnership at the core.

At Barentz, we believe progress happens through partnership. Our global role as a distributor places us at the centre of a diverse value chain, where building transparent, trust-based relationships with stakeholders is essential to creating long-term sustainable value.

Stakeholder engagement is not a one-off, it's a continuous dialogue. We actively gather insights from customers, principals, trade associations, sustainability rating agencies (like EcoVadis), auditors, certification bodies, public authorities, and our employees. This collective input, combined with our own forward-looking ambitions, shapes the foundation of our ESG work plan and guides our goals.

We also recognise that the products we distribute carry both opportunities and responsibilities. To ensure responsible use, we work hand in hand with suppliers and customers, providing comprehensive safety data sheets with every product. Each sheet includes a 24/7 monitored hotline, offering immediate support and reinforcing our commitment to safe handling. Beyond this, we collaborate with trade associations worldwide to champion the safe and responsible application of our products.

Equally important, we engage closely with our employees, ensuring our culture, programs, and benefits evolve with their needs. Their perspectives, along with those of our wider stakeholders, were pivotal in shaping our Double Materiality Assessment (DMA), a cornerstone of our evolving sustainability strategy.

Barentz's value chain map and sources covered in the DMA.

UPSTREAM

A. Investors, lenders and insurers

INTERVIEWS

- Insurers
- Lenders and private debt investors
- Shareholders

B. Regulatory bodies and auditors

PROXY

- External auditor
- Governments, local and national authorities
- Policy makers and regulatory

C. Suppliers

INTERVIEWS

Tier 1

- Principals
- Logistics and transportation
- Warehousing and distribution
- Corporate
- Services (e.g. consulting and law firms)
- Energy
- Technology
- Facilities

Tier 2+

- Raw materials
- Energy
- Technology
- Facilities

D. Industry actors

- Industry associations

E. Labour and trade

- Labour unions and trade

OPERATIONS

A. Corporate governance

INTERVIEWS, WORKSHOP & SURVEY

- Barentz supervisory board
- Barentz management board
- CEO & CFO
- Global sustainability governance council

B. Functions

INTERVIEWS, WORKSHOP & SURVEY

Corporate functions

- ESG/Corporate Sustainability
- Finance
- Human Resources
- Risk & Internal Control
- IT
- Legal
- Marketing & Communications
- Mergers & Acquisitions
- Quality & Regulatory Affairs

Operation divisions

- Animal nutrition
- Human nutrition
- Pharmaceuticals
- Performance materials
- Personal care
- Nutraceuticals
- Blending and manufacturing

Departments within divisions

- Procurement
- Sales
- Customer services
- Warehouse and logistics

C. Workforce

INTERVIEWS & SURVEY

- Barentz' employees
- Barentz' contractors
- Prospective employees

D. Assets

INTERVIEWS & SURVEY

- Distribution centres
- Laboratories
- Intangible assets (i.e. Barentz' label brands)
- Offices and buildings
- Production facilities
- IT equipment
- Fleet vehicles

E. Products

- Animal nutrition ingredients
- Human nutrition ingredients
- Personal care ingredients
- Performance materials
- Pharmaceuticals ingredients
- Packaging

F. Services

INTERVIEWS & SURVEY

- Warehousing and distribution
- Premixing and blending
- Lab and formulation support
- Technical expertise
- R&D support
- Contractors' manufacturers

G. Acquisitions

INTERVIEWS & SURVEY

H. Joint ventures

INTERVIEWS

DOWNSTREAM

A. Customers

INTERVIEWS

- Animal nutrition companies
- Human nutrition companies
- Ingredients manufacturers
- Ingredients users
- Performance materials companies
- Personal care companies
- Pet food manufacturers
- Pharmaceuticals companies
- Nutraceuticals

B. ESG Rating and ranking agencies/quality assurance organisations

PROXY

- ESG rater and rankers
- Credit ratings
- Quality assurance organisations
- Auditing and certification

C. Communities and civil society

PROXY

- Local communities (e.g. grower communities)
- NGOs
- Local charities
- International organisations

D. Customers' consumers

PROXY

- Consumers

E. Government partners/customers

F. Universities partners/customers

Double Materiality Assessment (DMA).

In 2025, Barentz completed a CSRD-aligned refresh of its enterprise-wide double materiality assessment (DMA), building on the foundational assessment conducted in 2023.

The refresh was undertaken to reflect changes in Barentz's internal and external operating context, including continued geographic and product expansion, evolving stakeholder expectations, and developments in EU sustainability regulation and ESRS guidance.

The DMA identifies and prioritises impacts, risks and opportunities (IROs) across Barentz's value chain from both an impact materiality perspective (Barentz's positive and negative impacts on people and the environment) and a financial materiality perspective (sustainability-related risks and opportunities affecting Barentz's financial performance, position and future prospects). The assessment has been conducted in line with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).

Key outcomes of the 2025 DMA refresh

The 2025 refresh resulted in a more focused and decision-useful materiality profile, aligned with evolving ESRS guidance and peer practices:

- The total number of IROs assessed was reduced from 170 in 2023 to 93 in 2025, reflecting consolidation, refinement, and removal of duplicative or no-longer-relevant IROs.
- 44 IROs were identified as material in 2025, broadly consistent with the 47 material IROs identified in 2023.
- Eleven ESG topics are identified as material in 2025, compared to fourteen in 2023.
- The topics circular economy & waste and biodiversity & ecosystems are no longer considered material from either an impact or financial perspective, reflecting updated stakeholder input.
- Human rights has been consolidated into labour practices & working conditions, aligning with regulatory expectations and peer disclosures.
- Increased emphasis was identified for labour practices & working conditions, workforce health & safety, sustainable procurement, business conduct, and management of legal & regulatory affairs, reflecting regulatory developments, supply-chain complexity and workforce considerations.

The DMA confirms climate change, talent attraction, retention & development, sustainable & innovative products, and sustainable procurement as core material topics for Barentz, from both an impact and financial perspective.

Material topics (2025)

Based on the 2025 DMA refresh, Barentz's material ESG topics are:

- Climate change
- Talent attraction, retention & development
- Workforce health & safety
- Labour practices & working conditions
- Sustainable & innovative products
- Sustainable procurement
- Business conduct
- Management of legal & regulatory affairs
- Data privacy & security
- Diversity, equity & inclusion
- Pollution

These topics determine the ESRS topical standards that Barentz is required to report on, in addition to the mandatory cross-cutting disclosures under ESRS 1 and ESRS 2.

Methodology

The 2025 DMA refresh followed a four-phase, CSRD-aligned process, supported by an external consulting partner:

1. Current state assessment

A review of Barentz's updated business strategy, operating context, peer disclosures, regulatory developments, and emerging sustainability trends.

2. IRO register review

The 2023 IRO register was systematically reviewed to identify IROs to be added, amended, consolidated or removed. This resulted in a refined list of 93 IROs across 16 ESG topics.

3. IRO scoring

IROs were scored by subject-matter experts using ESRS-aligned criteria, assessing:

- Severity, scope, irremediability and likelihood for impacts; and
- Size of potential financial effect and likelihood for risks and opportunities.

4. Validation

The results were validated through structured workshops with internal senior stakeholders, ensuring alignment with Barentz's operational realities, risk profile and strategic priorities.

Inputs to the DMA refresh included internal and external stakeholder interviews, peer benchmarking, business and trends analysis, and expert validation. The assessment considered IROs across Barentz's upstream, own operations and downstream value chain. Integration with risk management and governance.

Barentz integrates the outcomes of the DMA into its broader enterprise risk management and internal control framework. Sustainability-related risks and opportunities identified through the DMA are increasingly incorporated into Barentz's risk identification, prioritisation and monitoring processes.

Responsibility for risk management is embedded throughout the organisation using both bottom-up (local and regional management) and top-down (executive management and Board oversight) approaches. The Global Internal Controls function, led by the Global Internal Controls Leader and reporting directly to the CFO, coordinates risk management activities globally, working closely with regional teams and the ESG function.

The Barentz Board retains overall responsibility for risk oversight. As Barentz continues to mature its CSRD implementation, further integration of DMA-identified IROs into governance, risk and compliance systems is planned.

KPIs, metrics and targets

Barentz is continuing to align KPIs, metrics and targets with the material IROs identified in the 2025 DMA refresh. Some KPIs presented in this report reflect historical materiality assessments and transitional reporting practices. Future sustainability reporting will increasingly align with the refreshed DMA outcomes, with metrics and targets under development for material topics where they are not yet fully defined.

Limitations and future development

The 2025 DMA refresh has not yet been externally assured. As Barentz's business, regulatory environment and stakeholder expectations continue to evolve, material topics and IROs may change over time. Barentz intends to periodically review and update its materiality assessment to ensure continued relevance, robustness and alignment with CSRD and ESRS requirements.





Barentz.

From product to purpose.

**Innovation and human rights embedded
in a sustainable value chain.**

Innovating sustainably, together.

At Barentz, we believe our greatest positive impact comes from championing products that are good for both people and the planet. That's why sustainability and innovation are at the heart of everything we do. By focusing on environmentally smart and health-forward solutions, we're not only meeting customer demand, we're helping shape a better future.

From safer, more efficient ingredients to healthier product options, our role as a global speciality ingredients supplier gives us a unique advantage. Acting as a connector between suppliers and customers, our experts develop formulations that make products more sustainable and everyday lives healthier.

We are proud of the new sustainable products we sourced and developed. In 2025 we introduced a new line of up-cycled food ingredients. These products take agricultural by-products, and through a cutting-edge fermentation process, convert them into advanced nutritional additives which can be used to reduce sodium and sweeteners in foods.

By introducing these innovative products, we're actively addressing growing concerns around food waste, aligning our innovation pipeline with both environmental and consumer health priorities. In addition to the up-cycled food ingredients, we also hosted our second annual lab innovation challenge. This challenge seeks to push the limits of formulation in terms of new technologies, sensory and of course environmental impact while targeting a Natural Origin Index as close to 100% as possible. Many formulas of the formulas developed in this year's challenge are waterless, reducing transportation emissions and water consumption. It is through challenges like this that Barentz can highlight our commitment to delivering sustainable and innovative products to our customers.

While we are doing our part to develop innovative products, collaboration is key. At our Barentz University sessions, we team up with customers in advanced formulation labs to co-create sustainable solutions. We also ensure our sourcing practices reflect our values. Our Sustainable Procurement Policy, applied worldwide across all Barentz employees, contractors, and facilities, sets clear expectations for ethical conduct, human rights, and product performance. Overseen by our ESG Director and management board, this policy is fully transparent and available on our website.

Our vast global network of suppliers, combined with technical labs across multiple regions, fuels innovation. Dedicated principal managers strengthen supplier relationships and make sure customer feedback translates into real-world solutions. This close collaboration drives breakthroughs that meet regulatory challenges, improve efficiency, and accelerate time-to-market – while ensuring none of our products are restricted or unsafe when used as intended.

Innovation isn't just about new products, it's about smarter systems. From logistics hubs that cut shipping times to custom formulations addressing environmental concerns, we continue to expand our portfolio and deliver meaningful progress.



“

We make meaningful progress when we innovate together. By bringing forward knowledge and expertise, the latest in ingredient technologies, and an unwavering commitment to meeting the challenges of today and tomorrow, we strengthen our industry, support our communities, and ensure the solutions we deliver contribute to a more responsible and resilient future. Together, with our teammates, our clients, and our principals, we are proving that better nutrition and better sustainability truly can go hand-in-hand.

Andrea Carlson
President, Human Nutrition North America

How our Global Hub benefits our customers.

Reduced risk across the supply chain

We can provide reliable supply even when manufacturers face shortages due to market disruptions because of our approach to logistics.

Efficient consolidation & customisation

We can help customers reduce complexity in their own supply chains, based on services like custom pack sizes and premix & ingredient reformulation services

Enhanced product quality & compliance

Our logistics hubs can ensure consistent quality across batches and full regulatory compliance thanks to the ability to offer controlled temperature & humidity, as well as lot traceability and batch documentation among other processes.

Ensuring availability & continuity of supply

Our logistics hubs allows the business to hold strategic inventory, reducing backorders and ensuring customers can keep their own production lines running without interruption.

Speeding up delivery

Fast delivery extremely important for manufacturers working on tight production schedules. Our setup allows us to offer shorter lead times, quicker dispatch, and reduce reliance on international shipping timelines.

Improved sustainability & cost efficiency

Our logistics hubs allow us to support greener distribution routes, minimise waste and rejections, and consolidated shipments from multiple manufacturers.



Co-creating the future of sustainable innovation.

At Barentz, collaboration isn't just a buzzword, it's imperative to how we operate and succeed. Through Barentz University, we invite customers into our state-of-the-art technical labs to work side by side with our expert teams. Together, we co-create sustainable solutions tailored to specific needs, from designing eco-friendly ingredients to testing and refining breakthrough formulas. This hands-on approach gives our partners direct involvement in every stage of development, turning ideas into market-ready products that deliver both impact and performance.

Innovation also means never standing still. We're constantly evaluating our portfolio and engaging with stakeholders to make each new formulation safer, greener, more effective, and more efficient than the last. Take our waterless hair conditioner as an example: packaged in a small recyclable pouch instead of a bulky plastic bottle, it slashes packaging waste and lowers CO₂ emissions during transport, all while delivering high-quality results for consumers.

This blend of technical expertise, creativity, and continuous improvement defines Barentz. By rethinking the way products are made, shipped, and used, we're helping our customers meet their sustainability goals and tackling some of the world's biggest challenges along the way.



Human rights: Guided by our past, committed to every future.

The story of Barentz begins with a deep respect for human dignity. During World War II, our founder, Herman Barentz, was forced into hiding to survive. While in isolation, he turned to books and learning, shaping his lifelong belief in the transformative power of knowledge and reinforcing the fundamental importance of human rights and the value of every human life.

This legacy continues to guide us today. At Barentz, we are committed to ensuring that every individual connected to our business is treated with respect, fairness, and care. We strive to create and maintain safe, inclusive, and ethical workplaces, not only within our own operations but throughout our global supply chain.

To protect human rights in practice, we have implemented a rigorous process to prevent any involvement with child labour or forced labour:

- All suppliers are required to sign our Supplier Code of Conduct, affirming their commitment to ethical practices.
- A thorough supplier onboarding review helps identify and resolve any potential concerns before formal partnerships begin.
- We also conduct on-site audits to verify that supplier practices match their commitments and that their information remains current and reliable.

Our ultimate goal is clear. We maintain zero tolerance for child or forced labour anywhere in our supply chain. As of this report, we are not aware of any incidents or allegations related to such practices.

Oversight of our human rights efforts is shared by our Global Director of ESG, General Counsel, and Global Director of Quality & Regulatory, who work together to monitor and continuously strengthen our approach.

At Barentz, our respect for human rights is not just a policy. It is a principle rooted in our very foundation.

- Supplier audits completed:
2024: 221 | 2025: 225
- Documented incidents of child labour within our supply chain: 2024: 0 | 2025: 0
- Documented incidents of forced labour within our supply chain: 2024: 0 | 2025: 0



Purchasing with purpose.

At Barentz, sustainability starts with the partners we choose. As a global distributor of life science ingredients, our impact is deeply tied to the environmental and social practices of our suppliers. That's why sustainable procurement is a cornerstone of our ESG strategy.

Through our global network of technical experts, we serve as a vital link between customers and manufacturers, sharing feedback, inspiring innovation, and championing more sustainable product development across our supply chain.

While not yet mandated by regulation, we actively encourage our suppliers to reduce emissions associated with their manufacturing processes. Our expectation is clear: progress on climate action must be a shared responsibility. With this in mind, we are excited to celebrate a new partnership in 2025 promoting up-cycled ingredients. In 2025 we partnered with a cutting-edge manufacturer of food ingredients. This manufacturer has developed a unique process that is able to turn agricultural residuals into bioactive food ingredients. These ingredients address consumer demand for up-cycled, sustainable foods while lowering sodium and sugar simultaneously in a wide variety of food formulations, including sauce and savoury applications. This is a perfect example of Barentz' ability to deliver sustainable ingredients through strong partnerships.

How we evaluate supplier sustainability

We take a proactive, hands-on approach to supplier engagement and evaluation. Our sustainability assessments include:

- On-site evaluations by Barentz technical teams
- Principal audits and regular performance reviews
- Corrective and preventive action plans where needed

Our Supplier Code of Conduct outlines the ethical, environmental, and social standards we expect. It is publicly available on our website and has been distributed to all suppliers. By the end of 2025, virtually all of our suppliers had formally acknowledged the Code.

If a supplier or third-party violates the Code, we initiate a clear escalation process: a formal warning, followed by a corrective action plan. Continued non-compliance may result in discontinuing the partnership. In 2025, no suppliers were terminated due to environmental issues, but our expectations remain firm.



Progress on ESG assessments

In 2023, we committed to evaluating the ESG performance of suppliers representing 80% of our revenue by 2025.

We are proud to report that this milestone has been achieved. The insights from these assessments are now feeding directly into our ESG workplan and guiding our future sustainability goals, including the development of science-based targets (SBTi).



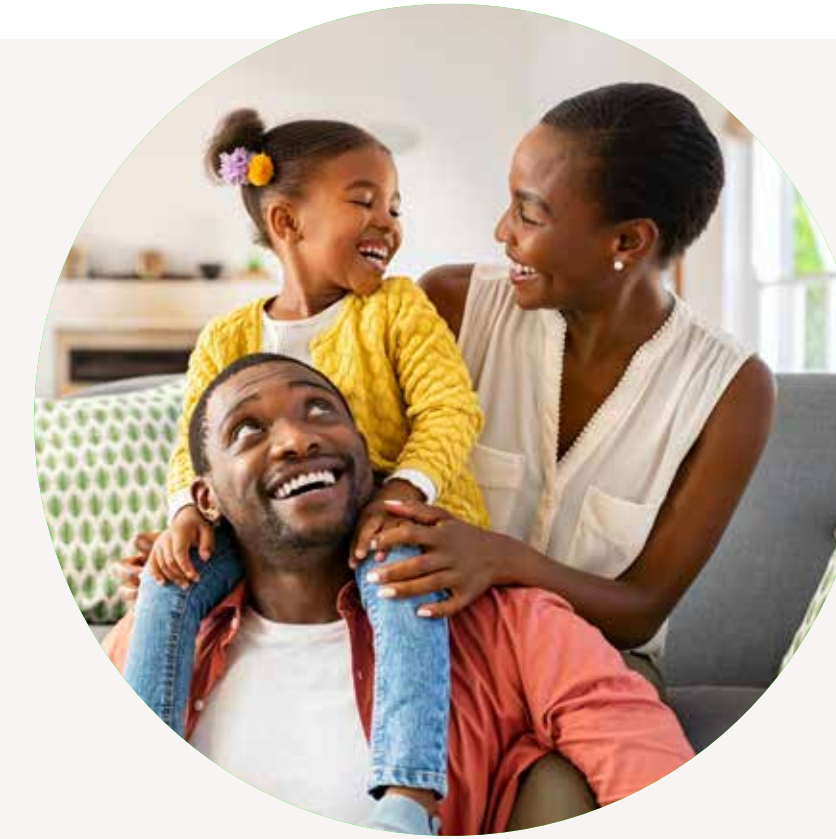
Prioritising sustainable ingredients

Sustainable formulations begin with responsible sourcing. Barentz actively seeks out suppliers that produce raw materials with minimal environmental impact.

Many of the products we source carry respected eco-certifications such as:

- COSMOS
- Fair Trade
- RSPO
- Leaping Bunny, and others
- Ecocert

These labels reflect our ongoing commitment to transparency, traceability, and trust in our ingredient sourcing.



Product safety & transparency

In 2025 Barentz successfully provided a Safety Data Sheet (SDS) for 100% of hazardous shipments.

No allegations of adverse effects were received in relation to the use of our products. We continue to rely on timely and transparent reporting from stakeholders to uphold this high standard.

Stewardship lead, committed to safety.

At Barentz, safety isn't just a standard, it's a mindset built into everything we do. As a trusted global supplier of life science and speciality ingredients, we've developed rigorous systems to ensure that anyone who handles our products does so with confidence and care.

Our Product Stewardship Program is the backbone of this commitment. Governed by comprehensive quality manuals and validated through independent audits, our processes meet and exceed international standards, including ISO 9001 and Responsible Distribution.

It all starts with a "Know Your Customer" process. This first step ensures that those who use our products not only have a legitimate purpose but also the capability to handle them responsibly. Once approved, we provide a Safety Data Sheet (SDS) for each relevant product, detailing safe use, transportation, and disposal guidelines.

Every SDS includes a 24/7 emergency contact number, monitored by trained first responders who are ready to provide expert assistance at any time, because emergencies don't clock out.

We stand behind the quality and integrity of every product we supply. In cases where a product is damaged or doesn't meet specifications, we follow a documented return and evaluation process to ensure accountability and continuous improvement.

As a key partner to the food, pharmaceutical, and speciality ingredients industries, product quality is non-negotiable. That's why we actively participate in globally recognised quality assurance programs. These include:

- ISO 9001 and Responsible Distribution for general quality assurance
- Safe Quality Food (SQF) and BRCGS for food safety
- HACCP and GMP standards for pharmaceutical-grade products

Our ongoing third-party certifications underscore our unwavering commitment to product integrity and safety. In 2025 and beyond, Barentz remains dedicated to ensuring that the products we supply are not only effective but safe, secure, and responsibly managed from start to finish.



“

At Barentz, stewardship means accountability. Accountable to our customers, to our partners, and to the communities we serve. As Global Director of Quality & Regulatory Affairs, my commitment is simple but unwavering, every product we touch must be handled with the highest standards of safety, integrity, and care. Through rigorous quality systems, responsible product stewardship, and a culture that prioritises doing the right thing, we ensure that what we deliver is not only effective, but also safe for people and respectful of the planet.

Henk-Jan Schuurings
Global Director of Quality & Regulatory Affairs

Barentz.

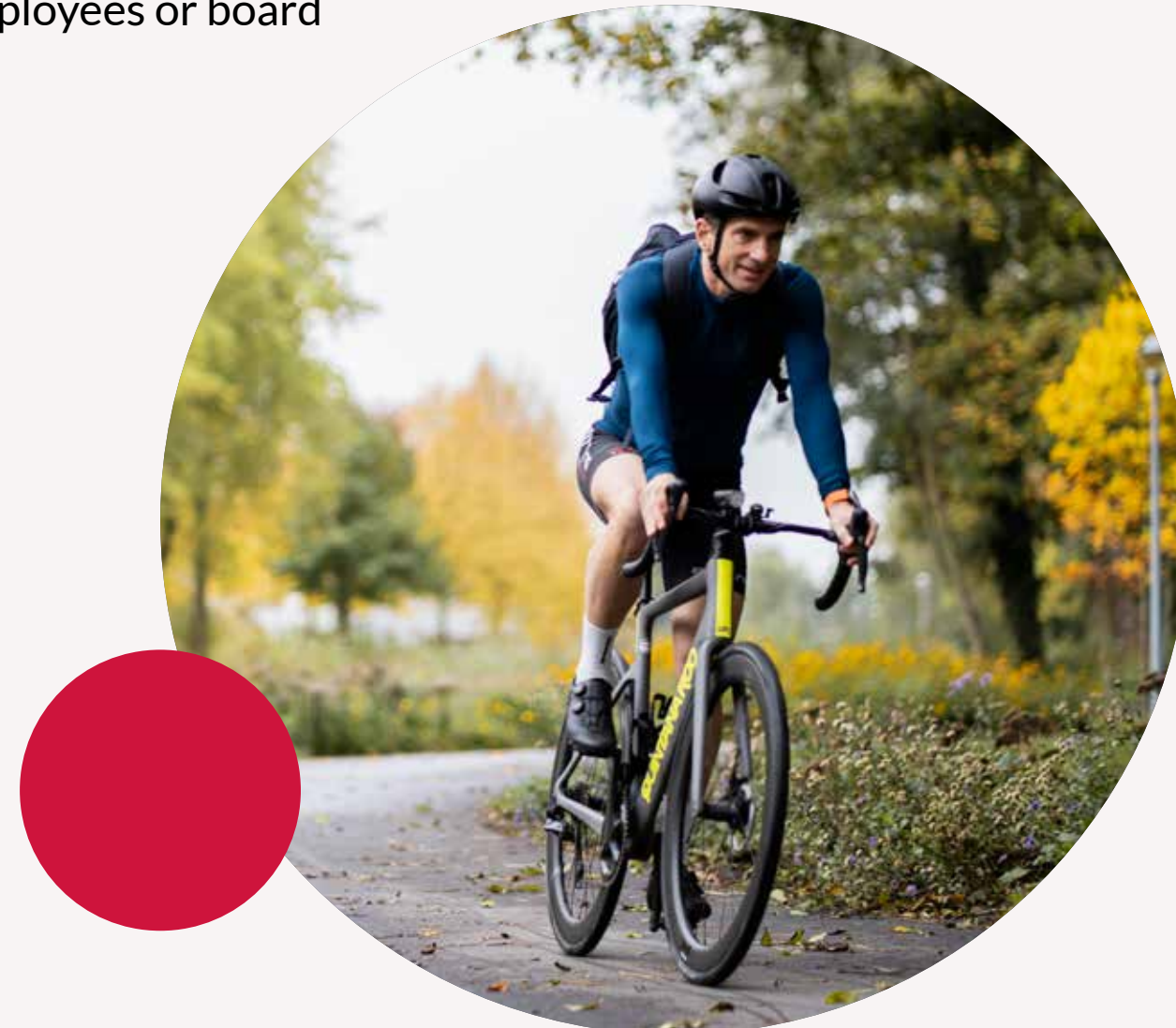


Environment.

Always a Better Solution, with the environment in mind.

As part of our commitment to doing better across every aspect of our business, we apply our “Always a Better Solution” mindset to environmental responsibility.

We take our climate impact seriously and are deeply committed to tracking our greenhouse gas emissions and energy use, while continuing to develop innovative products. Reducing the environmental impact of our operations, and our value chain, remains a constant priority. We are actively tracking and monitoring emissions from our operating facilities and are committed to lowering them. Currently, climate change and environmental performance are not integrated into the remuneration framework for any employees or board members at Barentz.



Our commitment in writing.

Our Environmental Policy reinforces our commitment to protecting the environment. It outlines our efforts to reduce energy use, track Scope 1, 2, and 3 emissions across all our operating facilities, and develop new technologies to lower the emissions linked to our products.

It also outlines the conditions our facilities must adhere to and requires them to minimise any air emissions while complying with all applicable local regulations. This policy applies globally to all Barentz employees, contractors, and facilities. It is also available to all employees through our internal platform, the B.Hub. More details are provided in the pollution chapter.

Our Sustainable Sourcing Policy sets clear expectations for our suppliers to limit environmental harm and help build a more sustainable supply chain. It should be read alongside our Supplier Code of Conduct, which outlines how we expect suppliers to reduce their environmental impact, including their use of natural resources, sourcing of materials, waste production, wastewater discharges, and air emissions. The Supplier Code of Conduct applies to all suppliers providing goods to Barentz. Both the Sustainable Sourcing Policy and the Supplier Code of Conduct are available on our website for all stakeholders.

Our Director of ESG and our management board are responsible for the implementation and oversight of these policies. These policies were not based on any external standards.





Climate risks to businesses are a pressing matter and Barentz is committed to taking action to unlock opportunities for innovation and build long-term stability while creating value for our environment, communities, and partners.

Nilly Razavian
Global ESG Data Specialist

Climate solutions.

As part of our ongoing commitment to climate action, we have made targeted investments over the past few years to reduce greenhouse gas emissions across our operations.

Our facility in Honduras is working on installing solar panels to generate renewable electricity. This is an addition to three of our other global facilities that have solar panels installed. At one of our sites in Brazil, we have also added an electric vehicle for local deliveries. This helps us maintain a high level of service for our customers while cutting emissions compared to traditional internal combustion engine (ICE) delivery vehicles. Transport-related air pollution is discussed further in the pollution chapter.

We have also invested in information technology (IT) systems that enable remote management of our operations to ensure business continuity during office closures caused by extreme weather and climate-related disruptions.

Barentz is also working to support emissions reductions across our supply chain and drive innovation in our products. In 2024, we fulfilled our commitment to audit 80% of our suppliers by revenue. These audits helped us identify which suppliers have made ESG a central part of their strategy and which have made formal commitments to lowering emissions.

We have explored the possibility of establishing an SBTi emission reduction target and will continue to follow industry guidance and best practices as we work toward establishing a target.

Our environmental emissions

At Barentz, we are continually working to reduce our environmental footprint. This commitment is reflected in our target to reduce Scope 1 and 2 emissions by 35% by 2030, using 2022 as the baseline year.

As of now, we have achieved a reduction of 33% (market-based) since 2022. These reductions have been driven by actions such as sourcing renewable electricity for all our operating facilities in Europe, less space heating, and using renewable energy credits to address part of our electricity emissions in select regions. Our emissions data, metrics, and targets, presented in the table on the following page, have been audited with limited assurance by our external auditors since 2023.

Logistics is core to our business as a distributor. Emissions related to the transportation of our products are tracked and reported under our Scope 3 emissions. While we have not yet established a Scope 3 emissions reduction target, due to our role as a distributor of products made by other companies, we remain committed to exploring opportunities to establish such targets in the future.



Energy consumption and mix

Total electricity consumption (kwh)	12,638,573.7	✓
- % renewable (market-based)	79.0	
Natural gas consumption (m ³)	2,562,392.31	✓
Diesel (litres)	240.0	
Heating oil (gallons)	8,219.4	
LPG (kg (gaseous))	1,945.0	
LPG (gallons)	1,756.2	

The assessment of our Scope 3 GHG emissions included the following Scope 3 categories: Category 1 (Purchased Goods and Services), Category 4 (Upstream and Transportation and Distribution) and Category 9 (Downstream Transportation and Distribution).

These Scope 3 categories were identified as material in our GHG emissions assessment.

Scope 1 and 2				
	2023	2024	2025	Unit
Scope 1	5,193.40	4,805.82	5,063.39 ✓	tCO ₂ eq
Scope 2 – market based	2,723.00	2,273.65	925.61 ✓	tCO ₂ eq
Scope 2 – location based	4,170.00	3,383.39	3,416.59 ✓	tCO ₂ eq
GHG emission intensity	0.0008	0.0014	0.00079	tCO ₂ eq./eur

Scope 3				
	2023	2024	2025	Unit
Scope 3	2,229.91	2,242.413	1,990.219 ✓	ktCO ₂

*Scope 3 emission is calculated using data from previous reporting year.

Data recalculations and restatements

Previously reported 2024 Scope 1 & 2, and Scope 3 emissions figures have been updated in this report to ensure comparability with 2025 results.

Scope 1 and Scope 2: FY2024 emissions have been recalculated to address an understatement in emissions at certain sites and more accurately reflect the allocation of emissions reductions associated with energy provided from renewable sources at relevant locations.

Scope 3: FY2023 emissions have been recalculated and restated to address an overstatement in emissions and reflect improvements which were identified in the emissions factors used in the calculation for specific product categories.

Emissions reduction from 2024 to 2025



Emissions reduction from base year 2022 to 2025



*calculated using market-based Scope 2 emissions





Managing pollution, protecting every breath.

Logistics plays a central role in our operations as a distributor of life science ingredients.

Meeting global market demand requires transporting our products via road, sea, and air, which can lead to air particulate emissions from automotive, marine, and aviation engines.

These emissions are addressed through our Environmental Policy, which is described in more detail later in this section. Barentz's facility operations are considered "asset light" and do not generate material air pollution emissions, including material VOCs, NOx, or Sox.

Responsible waste management

Responsible waste management is an important part of our approach to sustainable operations.

Some of our products are packaged in single use plastics for sterilisation purposes, which can generate pollution if not disposed of properly. Since majority of our products are packaged by the manufacturer and unpackaged by our customers, our ability to influence packaging choices and end-of-life disposal is limited. Our internal non-hazardous waste mainly comes from our offices, warehouses, and a small number of operating sites. Most of the waste generated through our warehousing activities is non-hazardous.

Barentz is a distributor of life science ingredients and does not manufacture the products it supplies. Barentz is currently determining the substances of very high concern and substances of concern that may be placed into commerce through our distribution activities.

Our written commitments

Our Environmental Policy includes provisions on air emissions, particularly those associated with the transportation of our products.

This includes optimising shipping routes to reduce travel time and distance, as well using route management software to help lower transport-related emissions. The policy also outlines plans to engage relevant stakeholders in our efforts. Additionally, it affirms our commitment to optimising resource consumption and adopting new technologies throughout the product life cycle to minimise waste generation. Our Environmental Policy applies globally to all Barentz employees, contractors, and facilities. It is also available to all Barentz global employees via our internal intranet, the B.Hub.

Our Sustainable Sourcing Policy outlines the general principles we adhere to when doing business with suppliers. It reiterates our aim to have a positive and sustainable impact on the environment and is intended to be read our Supplier Code of Conduct. This code outlines our requirements from suppliers to reduce the environmental impact of their operations, including air emissions. This policy is available on our website for all stakeholders.

Both the Sustainable Sourcing Policy and Environmental Policy apply globally to all Barentz employees, contractors and facilities. Our Director of ESG and our management board are responsible for the implementation and oversight of these policies. These policies were not developed using any third-party standard as a guide.

Distribute with care

The transport of our products by road, sea, and air can result in air particulate emissions from automotive, marine, and aviation engines.

As such, we continue to identify ways to minimise the impacts associated with the transportation of our products. We have partnered with a third-party expert to improve the efficiency of our trucking routes, helping to reduce emissions by minimising travel time and fuel use. We have also introduced policies to reduce vehicle runtime, for example, loading delivery vehicles in the order of stops to optimise routes and fuel efficiency, and instructing drivers to turn off engines while waiting to load or unload. In collaboration with our strategic partner, we have established a logistics hub. This hub allows us to import consolidated shipments into a central location, rather than sending multiple smaller loads. By reducing the number of separate shipments, we cut down on total transportation emissions and limit pollution from fuel combustion.

Our offices, warehouses, and limited production sites are the main internal sources of waste. Our warehousing activities primarily generate non-hazardous waste. All waste generated by our activities is transferred to third parties for treatment. Local safety and compliance managers are responsible for ensuring all waste handling

and disposal complies with local regulations. Responsible disposal of waste and prevention of incidental releases are also areas of focus as we continue to pursue opportunities to reduce our impact on the environment. Our preventative measures include:

- Emergency response procedures
- Spill kits
- Building design for spill prevention and pollution
- 3rd party cleanup and disposal.

As a distributor of ingredients, we take seriously our responsibility to ensure the safe handling, use, and disposal of our products throughout their lifecycle. We provide a Safety Data Sheet (SDS) for every product to help customers understand proper handling and disposal practices after unpackaging. We aim to identify additional opportunities to reduce pollution in the coming years.

Waste generation

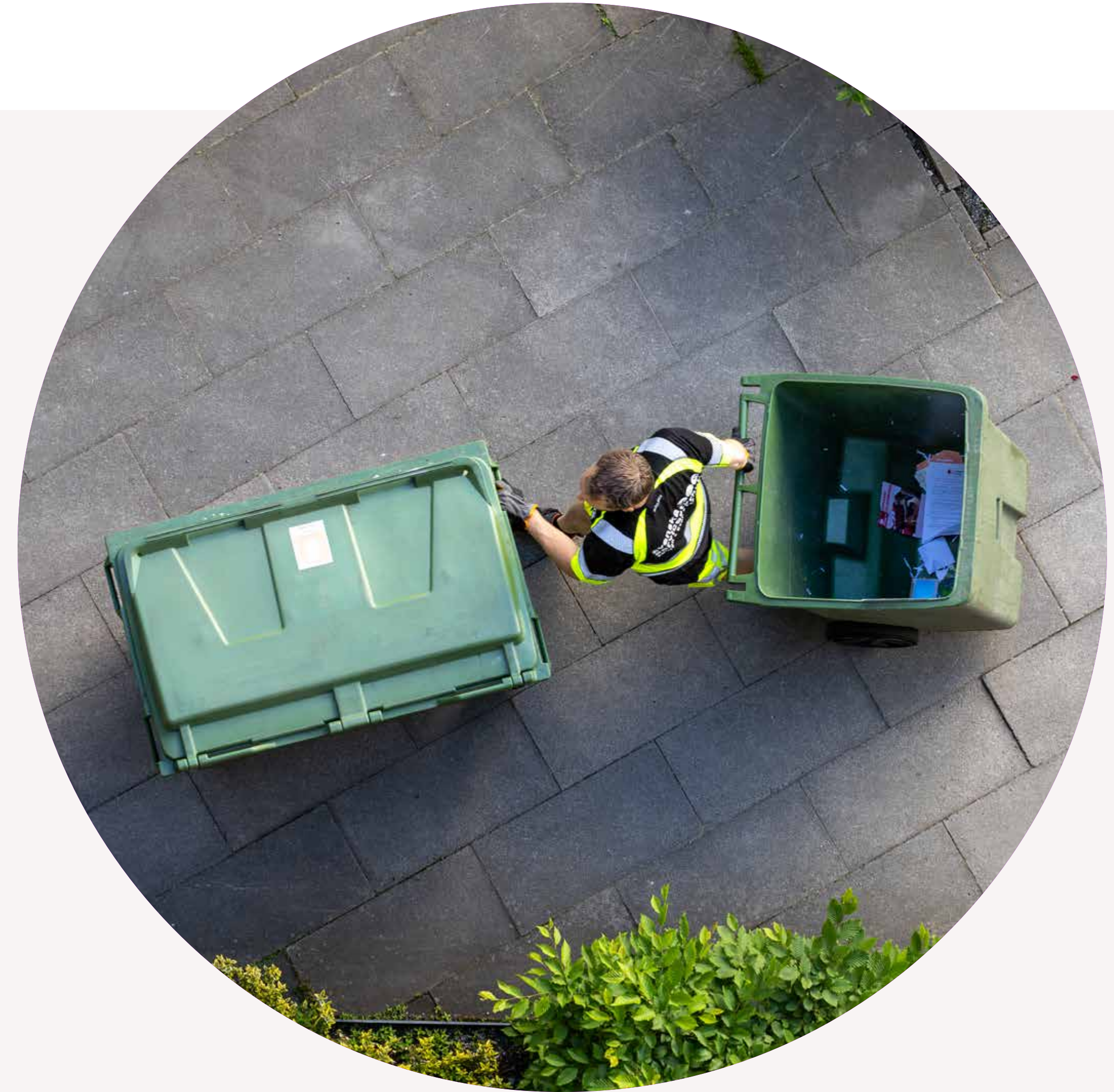
We have developed key performance indicators (KPIs) related to pollution.

One of our primary KPIs tracks non-hazardous waste generated across all our operating facilities worldwide. To collect this data, we monitor the amount of waste removed by our third-party waste management providers. This data is then consolidated and reported at a global level.

KPI

Non-hazardous waste generation

2022	2,183.9 tons
2023	3,313.2 tons
2024	4,078.35 tons
2025	4,403.84 tons ✓



Circular economy and waste.

Through careful review, we recognise that circular economy and waste management are important focus areas for Barentz.

In this spirit, we are working to reduce, reuse, and recycle packaging wherever possible. At the same time, we acknowledge challenges like non-recyclable packaging and exploring ways to optimise packaging resources to support a more sustainable future.

Dispose better

We prioritise proper waste handling as part of our sustainable business practices. Barentz is committed to meeting all relevant requirements set by local laws and regulations as well as the requirements agreed with customers and suppliers regarding waste treatment and disposal. Local safety and compliance managers are responsible for ensuring that hazardous waste treatment and disposals are conducted in compliance with local laws and regulations by accredited disposal companies.

Packaging

Barentz distributes products purchased from suppliers but does not handle packaging or unpacking. Our principal suppliers package the products during manufacturing, and our customers remove the packaging after purchase. Many of the products we supply must be shipped in safe and sterile packaging. While this packaging ensures the product is safe for its intended use, it can make reducing our reliance on packaging difficult.

Our written commitments

Circular economy and waste is managed via our Environmental Policy. Our Environmental Policy outlines the conditions our facilities must adhere to and require them to minimise waste generation and recycle as much of our waste and packaging as possible

Our Sustainable Sourcing Policy has been adopted to manage packaging at its source. The Sustainable Procurement Policy seeks for suppliers doing business with Barentz to utilise recycled or recyclable packaging when possible.

Our Sustainable Sourcing Policy and Environmental Policy apply globally to all Barentz employees, contractors and facilities. Our Director of ESG and our management board are responsible for the implementation and oversight of these policies. These policies were not developed using any third-party standard as a guide.

Pathways to progress

Throughout the year, Barentz focused on recycling as much of our waste as possible.

In our offices, we encourage recycling used materials and reducing paper use. About 10% of non-hazardous waste was diverted from disposal, including through material recycling activities. These efforts include reusing cardboard and dunnage, providing recycling bins for office paper, recycling cardboard and aluminium cans, collecting used printer cartridges, and properly disposing of batteries and light bulbs. We also plan to improve the recyclability of more of our product packaging in the coming years through partnership with our suppliers. To support this, we will look for ways to track how much of the product we source is made from recycled materials, although this information is not currently available.

We do not pack or unpack the distributed products we supply to our customers, but it remains our goal to find ways to reduce and recycle more of the product packaging in the coming years. To achieve this, Barentz will need to work closely with key stakeholders, including our suppliers and customers, to develop a coordinated plan for improving packaging and cutting waste. As a part of our completed supplier audit commitment, we are identifying opportunities to reduce our waste and, just as importantly, improve our product packaging, recycling, and take-back programs.

Barentz is also committed to tracking and safely disposing of all our hazardous waste. Hazardous waste is disposed of by licensed and certified disposal companies.





Hazardous waste generation

We have developed KPIs related to Resource Use and the Circular Economy.

Our hazardous waste KPI covers not only operating facilities but all the regions where we work. We track our global hazardous waste generation by collecting waste manifests from certified disposal companies and recording the amounts disposed. This data is then verified by our assurance provider. We have not yet established a formal target for reducing our waste or increasing circular use rate, but we continue to explore this opportunity. Barentz does not generate hazardous waste as part of any manufacturing or routines business process. All hazardous waste is generated through the disposal of out of specification or expired inventory that is stored in our warehouses that can no longer be used in a safe or compliant way.

KPI	Hazardous waste disposed
2022	Not reported
2023	5.36 tons
2024	29.08 tons
2025	171.22 tons 

Understanding and growing our impact

We understand the significance of biodiversity at Barentz and have confirmed that we do not operate, own or lease any facilities designated protected or high biodiversity areas.

Our facilities are primarily offices located in city centres. Further, our operations are not known to have an impact on any species identified by the International Union for Conservation of Nature Red List of Threatened Species.

Our Supplier Code of Conduct, Sustainable Sourcing, and Environmental Policy address how we manage our impacts on biodiversity and ecosystems.

We continue to invest in this area and work to manage our impact. Recently, we partnered with a consulting firm to conduct a biodiversity impact assessment to better understand how our operations and products may affect wildlife diversity.

In 2025, we sourced thousands of tonnes of products from various sources, including petroleum, plant-based materials, and minerals. Given the nature of our business as a distributor, all these materials were sourced externally.



Our resources, our responsibility

Barentz does not significantly source water from oceans or groundwater, but we still recognise the importance of this topic.

We manage our water and marine resource impacts through our supplier code of conduct, sustainable sourcing, and environmental policies.

Our Environmental Policy includes commitments to setting water reduction targets, conserving water quality, and collaborating with stakeholders to reduce the environmental impact of our formulas.

Barentz primarily utilises water in our offices and warehouses for drinking and sanitation. Water is mainly used in our offices and warehouses for drinking and sanitation. Any water used is either consumed, incorporated into products, or discharged to licensed treatment plants following local rules.

Water is sourced from public, third-party providers, primarily water utilities. We also continue developing products that help customers and consumers reduce water use in their operations or daily lives.


We developed an innovative eco-design technology that encapsulates aqueous particles, allowing us to suspend hydrophilic actives in an oil gel matrix. This technology reduces water usage and boosts formula effectiveness. It is 99.98% natural and uses a cold process that lowers CO₂ emissions by requiring less energy during manufacturing.

Global water consumption

We have implemented a global process to track water use across all our operating facilities.

This will help us optimise water consumption and set reduction targets in the future. Currently, no specific targets are in place.

KPI

	Water consumption	Water intensity
2022	17.47 MM gal	0.0087 gal/€
2023	21.033 MM gal	0.01 gal/€
2024	24.3 MM gal	0.01 gal/€
2025	27.54 MM gal 	0.012 gal/€



Our people power.

Prioritising workforce health & safety at Barentz

At Barentz, safety isn't just a policy, it's a core value. Our vision is clear: zero accidents, zero incidents.

Every day, we strive to ensure that each employee returns home in the same condition they arrived, by fostering a strong, proactive safety culture across all our global operations.

Our Health and Safety Policy is the foundation of our approach, applying to every employee, facility guest, customer, stakeholder, and community we impact worldwide. This policy is overseen by our Director of ESG and the management board, ensuring accountability at the highest level.

A culture-driven, risk-based approach

Our health and safety program is both culture-based and risk-focused.

We conduct regular safety meetings at all operational sites and provide multiple channels for employee feedback. While we don't have a global health and safety council, many of our facilities maintain localised committees to promote best practices.

We use a behavioural safety model supported by risk assessments conducted by our experienced EHS (Environmental, Health & Safety) professionals. These assessments help identify potential hazards and guide mitigation strategies.



Training, communication & continuous improvement

From onboarding to annual refreshers, all employees receive consistent safety training managed through a cloud-based learning management system, allowing us to track and deliver education efficiently across the organisation.

To keep safety front of mind:

- We send out monthly safety communications
- Install high-visibility warnings in high-risk areas
- Provide defensive driving training for our sales teams
- Support remote employees with appropriate safety tools and guidance

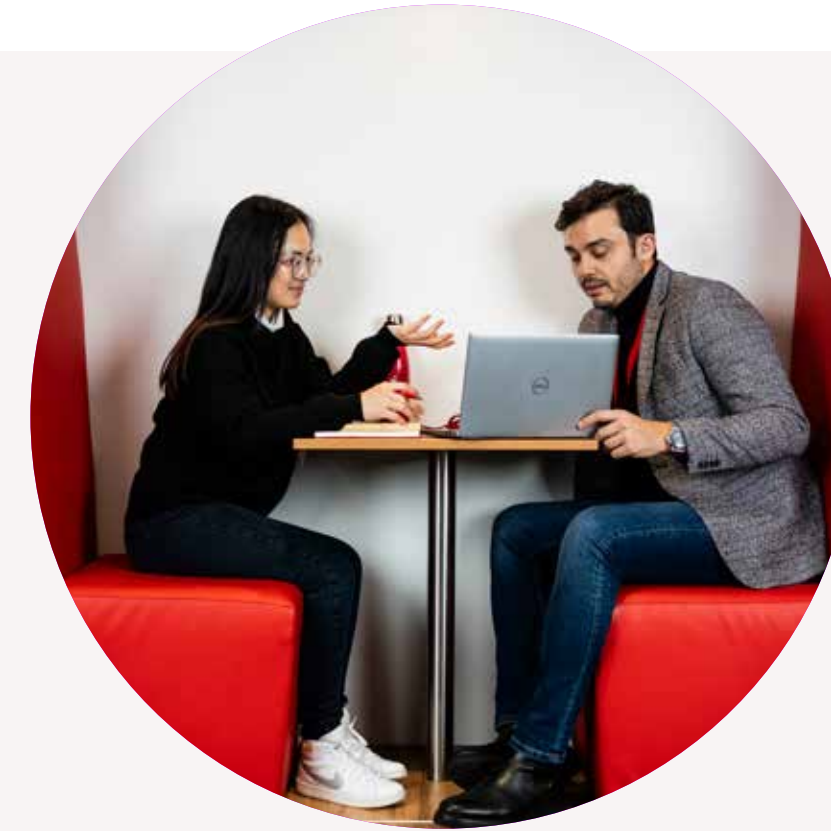


Industry collaboration & compliance

Our health and safety system aligns with international standards such as ISO 9001 and Responsible Distribution, and we remain at the forefront of industry best practices through active participation in organisations like:

- Association for the Food Processing Industry
- Chemical Pharmaceutical Association
- National Association of Chemical Distributors

Regular internal audits and third-party verifications ensure compliance and continuous improvement.



Monitoring & accountability

Each month, we report all incidents and accidents to executive leadership. In 2025, we recorded a total of 13 safety incidents, involving slips, trips, falls, cuts, and muscle strains. Thankfully, no fatalities or long-term disabilities (exceeding six months) occurred.

Although there was a rise in incidents last year, no single cause was identified. However, we thoroughly investigated each case, determined root causes, and applied corrective actions to prevent recurrence.

We believe that the safest workplaces are those with a strong safety culture and we are committed to building that culture every day.

KPI

	Work related incidents	Work related ill health incidents	Work related incidents per man hour
2022	7	0	1.92x10 ⁻⁶
2023	9	0	1.6x10 ⁻⁶
2024	17	0	3.02x10 ⁻⁶
2025	13 ✓	0 ✓	2.20 x 10 ⁻⁶ ✓

Proactive incident resolution & a culture of continuous improvement

At the heart of our safety commitment is a proactive approach to incident resolution and continuous improvement.

When an incident occurs, our dedicated health and safety team conducts a thorough root cause analysis to identify not just what happened, but why it happened. Armed with these insights, we implement targeted changes to prevent similar incidents in the future.

This process reflects our broader commitment to creating a safer workplace every day. We continuously monitor the effectiveness of our safety program by tracking incident rates. If we see those numbers trending upward, it's a clear call to reassess and enhance our safety strategies.

We also rely on our team members to be active participants in workplace safety. Employees are expected, and empowered, to speak up about unsafe behaviours or equipment and to step away from any situation they believe poses a risk. Concerns can be reported directly to supervisors or submitted through our official safety reporting form.

Importantly, our Health and Safety Policy strictly prohibits any form of retaliation against employees who report a concern or remove themselves from unsafe conditions. For those who prefer to remain anonymous, our whistleblowing system is always available through our website, offering a secure and confidential way to raise safety issues.

Together, these measures help us build a safety-first culture, one where every voice matters and every incident becomes an opportunity to improve.



Creating a workplace people choose, and choose to stay

At Barentz, we're committed to being more than just a place to work, we strive to be an employer of choice across all the regions where we operate. That means creating a safe, respectful, and fair working environment where people feel valued, supported, and empowered to grow.

To uphold this commitment, we align our labour practices and working conditions with internationally recognised standards, including the OECD Guidelines for Multinational Enterprises and the International Labour Organisation (ILO) principles. These values are embedded into both our Employee Code of Conduct and our Supplier Code of Conduct, reinforcing high expectations for workplace integrity throughout our global operations and value chain.

We take a clear and uncompromising stance on labour rights. Our policies to prevent child labour, forced labour, and any form of exploitation are outlined in the Human Rights section of this report, reflecting our responsibility to protect the dignity and wellbeing of all individuals connected to our business.

Creating a culture where people thrive isn't just the right thing to do, it's essential to who we are as a company.

Work-life balance that works

At Barentz, strong relationships are the heart of our business. Whether it's with our principal suppliers, our customers, or each other, we know that people make all the difference. That's why taking care of our employees isn't just the right thing to do, it's also essential to our long-term success.

We believe that when our people feel supported, healthy, and balanced, they can bring their best to everything they do. To reduce turnover and protect the valuable relationships that set Barentz apart, we've built a workplace that prioritises health, wellbeing, and real work-life balance.

Every employee at Barentz has access to competitive benefits designed to support both personal and professional wellbeing. These include comprehensive health insurance, access to employee resource programs, medical leave, and more.

We also provide paid national and religious holidays, annual paid vacation, and flexible work conditions that respect life outside of work.

But great work-life balance goes beyond hours on a clock. We want our people to thrive, not just get through the day. That's why host regular wellness focused events that. Past favorites include healthy cooking classes and a zombie-themed step challenge that got everyone moving.



Our goal

To create a workplace where wellbeing is built in, not an afterthought. When our employees feel good, we all grow stronger together.

Respect and opportunity for all

At Barentz, our greatest strength lies in our people. Our global success is rooted in the talent, dedication, and unique perspectives of thousands of professionals who bring their authentic selves to work each day.

We are more than just a team; we are a vibrant, inclusive community where variety of background, thought, and experience fuels innovation and delivers real value to our customers, principals, and partners.

When individuals with different experiences come together, they bring fresh ideas, challenge the status quo, and uncover better solutions. That is why we are committed to building a workplace where inclusion is not just a policy but a core part of how we operate.

In 2025, we made significant progress in advancing our goals:

- We recorded zero incidents of discrimination, a reflection of our commitment to fairness and respect.
- We increased the public posting of all job openings, creating more transparency and broader access.
- We continued to advance our long-term goal of having 30% of our senior leadership team be women by 2030, with clear tracking in place to monitor progress.

Barentz is an equal opportunity employer. We are dedicated to making employment decisions based solely on merit, qualifications, and job-related factors. We do not discriminate based on race, colour, religion, sex, national origin, age, disability, veteran status, or any other characteristic protected by applicable laws and regulations.

Looking ahead, we are introducing annual employee engagement surveys to better understand the needs of our teams. The insights we gather will shape future initiatives and help us build an even more inclusive and empowering workplace where everyone has a voice and the opportunity to grow.

When people feel they belong, they do their best work. At Barentz, we are committed to creating that environment for every employee, everywhere.



Our goal

To have 0 incidents of discrimination each year, and ensure our workforce represents the diverse regions we operate in.



Growing with the best: Attracting and retraining the best talent

At Barentz, we're on an exciting growth journey, and it's powered by our people. As we expand across the globe, one thing remains crystal clear: our success starts and grows with the incredible talent we attract, develop, and retain.

We're proud to say that our team is made up of some of the brightest minds in the life science ingredients industry. In fact, our most recent Double Materiality Assessment confirmed it. Talent is our top priority, and for good reason. As our ambitions grow, so does the need for exceptional people to help bring them to life.

To keep pace, we've built a smarter, sharper talent strategy. From a streamlined hiring process and clear role definitions to structured interviews and onboarding that actually sets people up for success, we've made sure every touchpoint counts. The result is a team that is ready for anything.

We also believe opportunity should be open to everyone. That's why we list all our job openings on our website and ensure our recruitment process is fair, transparent, and bias-free. Discrimination, whether based on race, religion, gender, or any other factor, has no place at Barentz.

Our people are the cornerstone of everything we do. By investing in them today, we're building a future that is not only more sustainable but also more human.

Growing careers, not just job titles

At Barentz, we know that meaningful work goes beyond a paycheck. It's about growth, opportunity, and the chance to shape your future.

That's why in 2025, we've continued to invest heavily in career development and internal mobility. Through our global talent platform, Cornerstone. Employees can now actively shape their career paths by sharing their aspirations, interests, and goals directly within the system. This visibility gives senior leaders across Barentz the insight they need to identify potential, create opportunities, and build personalised development plans.

Career conversations are no longer optional, they're essential. Every year, during performance reviews, managers and employees collaborate on development goals and career road maps, turning ambitions into action. The result? A workplace where growth isn't just possible, it's expected.

KPI

	2024	2025
Percentage of employees receiving annual performance review	91%	69%

Succession planning: Future-ready, today

The future doesn't wait, and neither do we. At Barentz, our approach to succession planning is proactive, intentional, and fully aligned with our mission of sustainable growth.

We're cultivating a strong, diverse pipeline of future leaders, individuals who not only bring critical skills to the table but also embody our values, including a shared commitment to Environmental, Social, and Governance (ESG) priorities.

Employees in many regions can now record their career ambitions directly into our talent system. This unlocks new possibilities for internal advancement and enables leaders to identify rising talent across departments, regions, and disciplines.

By identifying and nurturing high-potential talent from within, we strengthen organisational continuity, promote diversity in leadership, and build resilience for the challenges ahead. It's about preparing the next generation of leaders, so Barentz continues to thrive tomorrow.

Growing careers with Cornerstone

With the launch of our Cornerstone Learning Management System, we have opened new doors for career growth and continuous learning across our global team. This platform has become a key tool in supporting the development of our people, wherever they are in the world.

Many of our team members bring deep expertise in speciality chemicals, food ingredients, sales, product management, or technical development. Cornerstone helps us build on that strong foundation by offering a wide range of training resources that are available anytime, anywhere. From technical skills to leadership development, employees can take charge of their learning journey at their own pace.

Cornerstone also plays a central role in supporting career mobility and succession planning. Employees can now share their career aspirations directly within the platform, making their goals visible to leadership and opening the door to future opportunities. This not only helps us plan for long-term growth, but also empowers our people to shape their own career paths.

All employees within the system also take part in annual performance reviews, which help align individual progress with broader team and company objectives. These conversations are key to building a high-performing and future-ready workforce.

At Barentz, we see learning as a continuous journey. With Cornerstone, we are investing in that journey and making it easier than ever for employees to grow, thrive, and take the next step in their careers.



Compensation & benefits that go beyond basics

At Barentz, we believe that fair work deserves fair pay, everywhere, every time. Compensation isn't just a number on a paycheck; it's a reflection of how we value the people who power our success.

We're committed to ensuring that all employees are compensated equitably for their contributions. That means regularly assessing wages to stay aligned with industry standards, locally, regionally, and globally. In fact, we've already conducted region-specific compensation reviews to make sure our pay is competitive and fair.

And we're not stopping there. In 2025, we launched a global wage equity analysis to double down on our promise: every Barentz employee, regardless of location, receives a fair, livable wage.



At Barentz, our people are our greatest asset. We offer competitive compensation packages and a benefits structure that's built to support, protect, and empower.

We've developed clear job descriptions across the board and mapped them to industry-aligned pay categories. These benchmarks are regularly updated to ensure that our remuneration practices are fair, transparent, and free from discrimination.

This structured approach doesn't just ensure compliance, it fosters equity, motivates performance, and reflects our respect for every role in the organisation.

Barentz provides a robust selection of benefits that support both the personal and professional well-being of our employees. Depending on regional availability, these include:

- Health insurance
- Life insurance
- Vision & dental care
- Legal service insurance

While we don't currently offer a defined retirement benefit plan, we strongly believe in helping employees prepare for their futures. Barentz does offer company supported retirement programs such as 401(k) plans to support long-term financial security, and we continue to explore retirement solutions that fit the needs of our global workforce.



Supporting smooth transitions

Barentz is a dynamic and opportunity-rich workplace where careers can grow and thrive. While we strive to create an environment where employees feel empowered to stay and develop, we recognise that there are times when individuals may move on to explore new paths.

When that time comes, we are committed to making the transition a respectful and supportive experience. Our approach focuses on treating every individual with dignity and care, while providing the tools and guidance needed to help them succeed in the next chapter of their career.

Whether an employee is pursuing a new opportunity, making a life change, or simply ready for something different, we aim to ensure that their time with Barentz ends on a positive and professional note.

Working with professional partners & contractors

At Barentz, we prioritise building a strong, committed internal team. As a result, we do not rely on contractors as part of our routine workforce.

When needed, we engage specialised professional service providers to support our operations. These partners may visit our sites for scheduled maintenance or to deliver expert services that complement our in-house capabilities. While they play an important role in supporting our business, these professionals are not employed by Barentz.

This approach allows us to maintain high standards of quality, safety, and accountability across all areas of our business while fostering long-term partnerships built on trust and expertise.

Respecting the right to be heard – collective bargaining

At Barentz, we believe every employee should have a voice. We fully respect the right of our people to organise, to join trade unions, and to participate in representative bodies such as works councils, health, safety, and environment committees.

If employees feel that their concerns are not being heard through existing channels, they have the right to engage in collective bargaining and to join a union to advocate for their interests. Barentz is committed to protecting this right and to fostering open, constructive dialogue with any union that is formed. Our goal is to ensure that every employee feels supported, respected, and empowered to contribute to a positive and inclusive workplace culture.



Responsible business behaviour

Guided by principles

At Barentz, integrity is not just a value, it is the foundation of how we do business. Upholding high ethical standards is central to our culture and essential to building lasting relationships based on trust, transparency, and respect.

We are committed to conducting our business with honesty and accountability at every level. Our global Code of Conduct, along with our Anti-Money Laundering, Anti-Bribery, and Anti-Corruption policies, set clear expectations for ethical behaviour. These guidelines also address potential conflicts of interest, anti-competitive practices, and provide specific instructions on areas such as gifts, hospitality, donations, and political involvement.

These policies are not just words on paper. They are actively communicated to every Barentz employee around the world. In 2025, all full-time team members received training and confirmed their compliance through our Cornerstone learning management system. At the time of reporting, nearly all global employees had formally acknowledged receipt of our Anti-Bribery and Corruption Policy.

Our commitment to ethical business practices is not a one-time action, but an ongoing priority. By continuing to invest in awareness and education, we ensure that our values are consistently reflected in the decisions we make and the way we work.



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South America is a region of opportunity, and with that opportunity comes responsibility.

At Barentz, we are committed to leading with responsible practices, advancing sustainable innovation, and continuously improving how we operate.

By aligning our actions with strong governance, rigorous standards, and meaningful environmental and social progress, we demonstrate that sustainable performance and business success go hand in hand.

Gustavo Levy
CEO, South America



Speaking up: Our whistleblower program

Creating a respectful and ethical workplace means ensuring everyone feels safe to speak up. At Barentz, we take all allegations of wrongdoing seriously. While our open-door policy encourages employees to raise concerns directly, we also offer a confidential, externally managed whistleblower hotline.

This hotline is accessible to anyone, employees, partners, or members of the public, and can be easily found on our website under the Environmental, Social & Governance (ESG) section.

All reports received through the hotline or internal channels are reviewed by our dedicated whistleblower committee. This committee includes representatives from ESG, Legal, and Human Resources to ensure a thorough and impartial process. Every report is logged, investigated, followed up on, and formally closed, with confidentiality and fairness at the forefront of every case.

To support awareness and understanding of our ethical standards, employees have access to the latest versions of our relevant policies through both our Cornerstone learning platform and the ESG section of our company intranet.

We also collaborate with external partners to stay informed of emerging best practices in business ethics. This commitment helps us strengthen our culture of integrity and ensures our policies evolve with the expectations of our people, partners, and communities.

Strengthening trust through training

We are committed to fostering a culture of integrity across our global workforce. To support this, all new employees complete mandatory anti-bribery and corruption training through our Cornerstone platform as part of their onboarding experience.

Each year, employees also participate in refresher courses covering key areas such as fraud prevention, money laundering, bribery, anti-competitive behaviour, conflicts of interest, and corruption. These sessions are designed to reinforce expectations, share real-world examples of misconduct, and clearly outline the steps to take if unethical behaviour is observed.

Our annual awareness training ensures that all employees, including members of the management board, have a strong understanding of what constitutes bribery and corruption. Through Cornerstone, we continue to build knowledge, promote accountability, and strengthen our global compliance culture.

Anti-retaliation policy and allegations

At Barentz, integrity thrives when employees and partners feel safe to speak up. We actively encourage our teams to ask questions and report any behaviour that conflicts with our Code of Conduct or feels ethically questionable in any way.

To protect those who raise concerns, we enforce a strict anti-retaliation policy. This policy, along with our Code of Conduct and reporting procedures, is accessible to all employees through our global employee policy manual.

We also recognise that anonymity can be crucial when reporting sensitive matters. That is why we have partnered with an independent third party to manage our whistleblower hotline. This secure channel is available 24/7 on our public website, offering a safe space for employees, partners, and external stakeholders to report allegations of misconduct without fear of reprisal.

Each report is treated with the utmost seriousness. Allegations are reviewed and investigated by a diverse team of senior leaders, and the findings are shared with our Supervisory Board. Transparency remains central to our approach, and outcomes are disclosed annually through our sustainability report.

KPI

	2023	2024	2025
Whistleblower allegations received	2	29	20 
Reportable whistleblower allegations	1	0	3 

Staying vigilant: Managing corruption and competition risks

At Barentz, we take a proactive approach to identifying and managing risks related to corruption and anti-competitive behaviour. As part of this commitment, we have implemented a comprehensive due diligence program designed to assess the integrity of the third parties we engage with.

Before any financial transactions can take place, potential vendors and partners are required to complete a detailed due diligence questionnaire. Each submission is carefully reviewed, and approval must be granted before moving forward. This process is regularly audited as part of our broader quality assurance efforts, ensuring consistency and accountability across our operations.

We apply the same level of scrutiny to our charitable giving. All donations must align with our Delegation of Authority policy, which defines clear approval thresholds. Any request to donate a significant amount must receive formal approval from the management team. In addition, all charitable contributions are processed through our financial expense system and are reviewed by an independent third party to confirm compliance and transparency.

These controls help us uphold the highest standards of ethical conduct in every area of our business, from supply chain partnerships to social impact initiatives.

KPI

	2023	2024	2025
Confirmed incidents of corruption	0	0	0
Code of conduct training received and acknowledged by employees	80%	91%	90%
Internal audits completed	104	106	93
Monetary political contributions (\$)	0	0	0

Interactions with governments

In 2025, Barentz remained fully independent in its operations. We did not receive any material or unusual support from governments, nor did we make any political donations.

Our focus continues to be on transparent, accountable business practices that reflect our values and long-term commitments.



Protecting information in a digital world

As the distribution industry rapidly evolves, one of the most significant developments is the move toward digitisation. From electronic ordering systems to data-driven customer service tools, digital innovation is reshaping how we operate.

With our broad product portfolio, which includes materials used in highly sensitive applications such as pharmaceuticals, we recognise the critical importance of protecting both customer and employee data.

We treat data privacy and cybersecurity as fundamental responsibilities. Safeguarding digital information, ensuring secure transactions, and maintaining the trust of our partners are key priorities as we continue to expand our digital capabilities.

In 2025, we continued to strengthen our Information Security by implementing a new Information Security Awareness tool, HoxHunt. This tool replaces our legacy InfoSec awareness tool and provides additional capabilities to our organisation. It requires users to receive training regarding potential phishing attacks and distributes regular simulated phishing attacks to ensure our users remain vigilant in spotting these types of messages. This proactive approach has significantly raised awareness and vigilance across the organisation.

But awareness alone is not enough. To create a stronger second line of defence, we have invested in cloud-based systems, two-factor authentication, and layered security protocols designed to limit the impact of any potential cyberattacks. These technical safeguards help ensure that even if a threat occurs, our broader systems and sensitive data remain protected.

We also apply rigorous security standards to third-party vendors. As part of our onboarding process, each new vendor undergoes a security risk assessment:

- Our security team sends an online vendor security questionnaire to the internal Barentz sponsor.
- The sponsor gathers supporting documentation from the vendor, such as security certifications, policy statements, or portal links.
- The security team then reviews the information and provides tailored recommendations on how to safely collaborate with the vendor.

All IT-related data is carefully tracked and monitored through the Information Security Program, with a clear goal of maintaining zero cybersecurity incidents each year. While we did experience three confirmed cybersecurity incidents in 2025, no substantiated complaints were received regarding customer privacy breaches or loss of data.

As we continue to digitise and evolve, our focus remains on safeguarding the trust of our employees, customers, and partners through world-class data protection practices.

KPI

	2023	2024	2025
Cybersecurity incidents	2	1	3



Legal and regulatory affairs: Strengthening integrity through proactive governance

At Barentz, effective management of legal and regulatory affairs is an essential pillar of our enterprise-wide risk management strategy. As a global distributor of speciality ingredients, we operate in a complex legal landscape that demands rigorous compliance and constant vigilance.

In 2025, we continued to take a proactive and structured approach to regulatory compliance, anchored by dedicated teams overseeing legal affairs, quality assurance, and internal controls. These teams work collaboratively to eliminate single points of failure, conduct regular risk assessments, and ensure that our control processes are both followed and continuously improved.

Our compliance framework is not governed by a single policy, instead, it is embedded across all of our policies and procedures. Foundational documents such as our ISO 9001 certifications and Responsible Distribution commitments act as operational blueprints, outlining how we maintain high standards of accuracy, consistency, and compliance across every region and business unit.

Legal and regulatory affairs remain a key ESG priority for Barentz. We reaffirmed our corruption risk assessment this year and continued our training in higher-risk areas to reinforce our zero-tolerance stance on corruption, anti-competitive behaviour, and ethics violations.

Externally, our supplier integrity remains paramount. We maintain a robust onboarding and evaluation process for new and existing principal suppliers, ensuring that all our partners share our commitment to ethics, compliance, and long-term trust.

To measure the effectiveness of our governance, we have set a quantitative target of completing at least 15 internal audits annually across key control areas. These audits are essential for identifying improvement opportunities, verifying compliance, and supporting a culture of continuous accountability.

Delegation of authority: Safeguarding decisions with clear accountability

As Barentz continues to grow globally, so does the complexity of our operations, and with it, the importance of clear decision-making authority.

With more individuals involved in business transactions, the potential for unintentional or inappropriate commitments has increased. To address this, we have implemented a robust Delegation of Authority (DoA) policy that clearly defines who is authorised to approve contracts and make key decisions at various levels across the organisation.

This policy serves as a frontline safeguard within our broader risk management framework, ensuring that all agreements align with Barentz's values, standards, and legal obligations. It is a critical tool that supports our global governance and helps maintain consistency and compliance as we scale.

The controls related to our DoA are implemented through a suite of policies and programs that guide ethical and legal conduct across our global operations.

These include:

- Anti-Bribery and Corruption (ABC)
- Anti-Money Laundering (AML) and Counter-Terrorism Financing
- Sanctions Compliance
- Whistleblower Policy
- Delegation of Authority Policy

Our ABC policy is modelled on international frameworks such as the OECD Anti-Bribery Convention and the U.S. Foreign Corrupt Practices Act (FCPA). Similarly, our AML policy aligns with guidance from the Financial Action Task Force (FATF). While the other policies were developed in-house, they reflect Barentz's global commitment to ethical business practices, accountability, and legal compliance.

These policies apply to all Barentz employees and contractors worldwide and are accessible through our internal Barentz Hub. Together, they provide a structured and transparent framework for responsible decision-making and uphold the high standards expected from every member of our organisation.



Community action & partners: A record-breaking year of impact.

At Barentz, we believe in turning our commitment to sustainability into real action.

Around the world, our amazing teams are stepping up to support meaningful causes, from local clean-up efforts to food drives and environmental initiatives. We are proud to help build stronger, more sustainable communities through hands-on involvement.

To bring even more energy to this mission, we created the Global ESG Ambassador Program. This is a fully voluntary initiative that encourages employees to take meaningful action together, creating positive change for both people and the planet. The response has been incredible.

In 2025, we reached an exciting milestone. Our Barentz Day of Action saw record participation from employees across the globe. Teams in every region came together on the same day to volunteer, give back, and support their local communities. Whether they were planting trees, donating supplies, or lending a helping hand, our people showed just how powerful collective action can be.

Our ESG Ambassadors also continued our “ESG highlight” series to share simple tips for living and working more sustainably. These articles, posted to our internal intranet, help keep sustainability top of mind in our daily routines.

On the next page, you will find highlights of the incredible ways our teams gave back in 2025. Their passion and dedication continue to inspire all of us at Barentz.



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We are committed
to community
involvement, and
that involvement
strengthens Barentz
and our communities.

Vinod Chinchavale
Assistant General Manager,
Business Development

Commitments to responsibility.

In addition to leveraging GRI, SASB, and ESRS to drive responsible management practices and accurate data collection aligned with sustainability priorities, Barentz also maintains the following commitments and partnerships:



We have chosen to partner with EcoVadis as our trusted provider of sustainability ratings. We rely on EcoVadis to review and rate our ESG program as well as the programs of our suppliers.



Responsible Care and ISO 9001:2015: At Barentz, ensuring the products we deliver are safe for their intended application is critically important. Globally, we subscribe to several quality assurance programs and nearly all our operating facilities are certified to comply with a quality assurance program, such as Responsible Care®, Responsible Distribution, or ISO9001.



Roundtable on Sustainable Palm Oil (RSPO): Barentz is a proud member of RSPO, a nonprofit organisation that unites people from the palm oil industry to develop sustainable palm oil sourcing strategies.



United Nations Global Compact (UNGC): We are proud members of the UN Global Compact and have developed our ESG program around six of the SDGs we believe we can make a positive contribution towards.



Institute of Business Ethics (IBE): Barentz has proudly joined the IBE, a nonprofit.



About this report.

Barentz is committed to sustainability and is taking dramatic action to continuously improve our operations and business.

Reporting period and frequency

Reporting is conducted annually, with the current report covering the full year of 2024, in alignment with the Company's financial reporting. The sustainability report has been prepared as Barentz's comprehensive report on the topic as part of the company's sustainability strategy. All entities included in the Company's consolidated financial statements or equivalent documents are covered by the report unless stated otherwise in the report and/or in the methodology note annex relevant for disclosure. The report's scope is global with the inclusion of all companies included in the company's consolidated financial statements. A full list of the entities included in the company's consolidated financial statements can be found in the company's annual report 2024. The data reported for energy consumption, Scope 1 and 2 emissions, non-hazardous waste generation, and water consumption were generated for the operating facilities outlined in Appendix 2. The reported data is believed to be sufficiently accurate, balanced, clear, comparable, reliable, and timely. The report's content is defined based on the materiality of the most relevant and impactful ESG topics for Barentz to manage. In line with GRI Standards, material topics reflect Barentz' significant economic, environmental and social impacts and substantively influence the assessments and decisions of stakeholders. All material topics are included in the report.

Recently, Barentz refreshed its materiality assessment to define key focus areas for sustainability reporting and to comply with the concept of double materiality in line with the GRI and ESRS standards. This report has been prepared with reference to the international standards for sustainability reporting – the Global Reporting Initiative (GRI) Universal Standards 2021. The GRI framework was used to provide a structured presentation of this content.

As our sustainability program grows, it is our ambition to seek review of future sustainability reporting by external independent parties. PricewaterhouseCoopers has therefore provided limited assurance over a selection of metrics. The scope of the assurance procedures is outlined in the assurance report. This report is reviewed and approved by our Global ESG Governance Council prior to publication.

Contact

Barentz International
Saturnusstraat 15, 2132 HB Hoofddorp, The Netherlands

Tel + 31 (0) 23 567 34 56

Fax + 31 (0) 23 567 34 00

info.desk@barentz.com

www.barentz.com

Assurance report of the independent auditor.

To: the management board and the supervisory board of Barentz Holding B.V.

Assurance report on the selected non-financial indicators in the sustainability report 2025.

Our conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the selected non-financial indicators in the sustainability report 2025 of Barentz Holding B.V. (hereafter: the report) over 2025 is not prepared in all material respects, with reference to the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) and in accordance with the applied supplemental reporting criteria as included in the “Glossary” of the report as the basis to evaluate the indicators.

What we have examined

The object of our assurance engagement concerns the following selected non-financial indicators (hereafter: the Indicators) for the year ended 31st December 2025, marked with the symbol in the sustainability report 2024 of Barentz Holding B.V., Hoofddorp, the Netherlands.

- Greenhouse gas emissions – Scope 1 & 2 (tonnes CO₂ eq)
- Greenhouse gas emissions – Scope 3 (tonnes CO₂ eq)
- Waste generation (tonnes)

- Water consumption (MM gal)
- Injuries and injury rate (as #)
- Gender diversity of senior management (as %)
- Whistleblower allegations (as #)

The comparative figures and other information included in the sustainability report 2025 do not fall within the scope of our limited assurance engagement. We do not provide assurance or conclusions in relation to other information presented in the sustainability report 2025 which fall outside of our scope. A copy of the report has been stamped for identification purposes.

The basis for our conclusion

We conducted our examination in accordance with Dutch law, including the Dutch Standard 3000A Assurance engagements, other than audits or reviews of historical financial information (attestation-engagements). This engagement is aimed to provide limited assurance. Our responsibilities under this standard are further described in the section ‘Our responsibilities for the examination’ of our report.

We believe that the assurance information we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Independence and quality control

We are independent of Barentz Holding B.V. in accordance with the ‘Verordening inzake de onafhankelijkheid van accountants bij assurance opdrachten’ (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence requirements in the Netherlands. Furthermore, we have complied with the ‘Verordening gedrags- en beroepsregels accountants’ (VGBA, Code of Ethics for Professional Accountants, a regulation with respect to rules of professional conduct).

PwC applies the applicable quality management requirements pursuant to the ‘Nadere voorschriften kwaliteitsmanagement’ (NVKM, regulations for quality management) and the International Standard on Quality Management (ISQM) 1, and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and other relevant legal and regulatory requirements.

Applicable criteria

The indicators need to be read and understood together with the reporting criteria. The reporting criteria used for the preparation of the indicator is the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) and the applied supplemental reporting criteria as included in the “Glossary” of the report. The absence of an established practice on which to draw, to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between entities, and over time.

Responsibilities for the indicators and the examination thereof

Responsibilities of the management board and the supervisory board

The management board of Barentz Holding B.V. is responsible for the preparation of the Indicators with reference to Sustainability Reporting Standards of the Global Reporting Initiative (GRI) and in accordance with the applied supplemental reporting criteria as included in the report as the basis to evaluate the indicators, including the identification of the intended users and the criteria being applicable for the purpose of these users.

Furthermore, the management board is responsible for such internal control as it determines is necessary to enable the preparation of the Indicators that is free from material omission, whether due to fraud or error.

The supervisory board is responsible for overseeing the company’s reporting process on the Indicators.

Our responsibilities for the examination.

Our responsibility is to plan and perform our examination in a manner that allows us to obtain sufficient and appropriate evidence to provide a basis for our conclusion.

Our conclusion aims to provide limited assurance. The procedures performed in this context consisted primarily of making inquiries with officers of the entity and determining the plausibility of the information included in the indicators. The level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Procedures performed

We have exercised professional judgement and have maintained professional scepticism throughout the examination in accordance with the Dutch Standard 3000A, ethical requirements and independence requirements. Our examination consisted, among other things of the following:

Assessing the suitability of the criteria used, their consistent application and related disclosures to the indicators.

- Obtaining an understanding of the reporting processes for the indicators.
- Identifying areas of the indicators with a higher risk of material omission, whether due to fraud or error. Designing and performing assurance procedures aimed at determining the plausibility of the indicators, responsive to this risk analysis. These procedures consisted amongst others of:
 - inquiring management and/or relevant staff at corporate level responsible for the sustainability strategy, policy and results;
 - inquiring relevant staff responsible for providing the information for, carrying out internal control procedures on, and consolidating the data of the indicators;
 - obtaining assurance evidence that the indicators reconcile with underlying records of the company;
 - reviewing, on a limited test basis, relevant internal and external documentation;
 - performing an analytical review of the data and trends of the indicators submitted for consolidation at corporate level.
- Reading the information other than the indicators in the Sustainability Report 2024, which is not included in the scope of our review, to identify material inconsistencies with the indicators.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the review and significant findings that we identify during our review.

Amsterdam, 17th April 2026.

PricewaterhouseCoopers Accountants N.V.
W. Voorthuijsen RA

Appendix 1: List of operating facilities.

Facility location	Activity
Avon, US	Warehouse
Boca Raton, US	Lab
Elyria, US	Manufacturing
Lincoln, US	Warehouse
New Hamburg, Canada	Warehouse
Newark, US	Warehouse
North Kingstown, US	Manufacturing
Rosemount, US	Manufacturing
Albert Lea, US	Manufacturing
Guarulhos, Sao Paulo, Brazil	Warehouse
Osasco, Sao Paolo, Brazil	Warehouse
Itupeva, Sao Paolo, Brazil	Warehouse
Angelica, Sao Paolo, Brazil	Lab

Facility location	Warehouse
Costa Rica	Warehouse
El Salvador	Warehouse
Guatemala	Manufacturing
Honduras	Warehouse
Republica Dominicana	Manufacturing
De Weerd, Steenwijk, Netherlands	Manufacturing
Hämeenlinna, Finland	Manufacturing
Wolvega, Netherlands	Manufacturing
Eemnes, Netherlands	Manufacturing
Steenwijk, Netherlands	Manufacturing
Puchong, Malaysia	Warehouse
Bangkok, Thailand	Warehouse
Clayton, Australia	Warehouse

Facility location	Warehouse
Singapore, Singapore	Manufacturing
Barentz, Singapore, Singapore	Warehouse
Jakarta, Indonesia	Warehouse
Surabaya, Indonesia	Warehouse
Jakarta, Indonesia	Lab
Banten, Indonesia	Warehouse
Bhiwandi, India	Warehouse
Bhiwandi, India	Warehouse
Mumbai, India	Manufacturing
Mumbai, India	Lab

Appendix 2: Glossary.

Employee

Individuals that are in an employment agreement with Barentz, according to national law or its application (i.e. employees). Employees exclude contingent workers, such as consultants and contract workers.

Employee hours worked

The number of employee hours worked is calculated as 2,000 hours worked per year multiplied by the number of employees.

Energy consumption

Electricity, oil, and gas consumption at our operating facilities. These are calculated using invoice or meter reading data.

Energy intensity

Total energy consumption divided by total revenue.

General carbon accounting policies, emission factors, and boundaries

We partner with an external consultant for the calculations of our emissions. Our emissions calculations are based on the GHG Protocol Corporate Accounting and Reporting Standard, the GHG Protocol Scope 2 Guidance and the GHG Protocol – Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Barentz reports Scope 1 and 2 emissions associated with the “operating facilities” outlined in Appendix 1. For Scope 1, emissions factors from the US Environmental Protection Agency (EPA) have been applied for U.S. sites, while the Department for Environment, Food & Rural Affairs (DEFRA)

emission factors are used for all other locations. For location-based Scope 2 footprint, International Energy Agency grid emission factors have been used. For the market-based Scope 2 footprint, our renewable electricity purchases via direct contracts or RECs/GOs have been taken into account with a factor of zero. For calculation of Scope 3 emissions, average-data and spend-based methods has been applied depending on the assessed Scope 3 category. The economic value of goods and services purchased by Barentz entities was used to calculate Scope 3 categories 1, 4, and 9. The emission factors used are sourced from LCA databases or a proxy emission factor where an exact match in LCA database is not found, or the development of custom emission factor.

GHG emission intensity

Total Scope 1, 2, and 3 emissions divided by total revenue.

Hazardous waste generation

Hazardous waste generation is waste which is classified as hazardous per the SDS and is disposed of by a licensed waste disposal company as hazardous. Hazardous waste generation is calculated from the amounts of waste as stated in the waste manifest document provided by the disposal company. This is tracked globally in any facility where a hazardous waste disposal needs to occur.

Work related injury

The number if injuries which occurred according to the United States Occupational Health and Safety definition of a reportable incident. Work related injuries are reported for all Barentz employees.

Work-related ill health

An allegation that someone became ill from some type of exposure in the workplace. Specifically, the illness would either be bacterial, viral, or cancerous, and is not related to a physical work-place injury.

Operating facility

A facility fully controlled by Barentz at which a physical operation occurs. Examples include warehousing, manufacturing, or research and development.

Reportable incident

A reportable incident is determined according to the United States Occupational Health and Safety definition of reportable incident.

Senior management / Senior leadership

Barentz has developed a specialised definition of Senior Manager. In our definition we include board members, global functional leads, regional management team, divisional leads, formulated solutions leaders, leader of trading companies and country managers. This definition applies to all Barentz global employees and entities.

Suppliers evaluated for ESG performance

Suppliers assessed via a Barentz questionnaire or via review of the supplier's EcoVadis scorecard.

Training

Refers to time spent receiving courses via our Cornerstone learning management system.

Waste generation

The non-hazardous waste generated at our operating facilities. The amount of waste generated is calculated using invoice data. For facilities where an invoice is not available a calculated estimate is made either based on the number and dumpster size at the facility, and the frequency of disposal or based on invoice data from a similar facility in the same region, adjusted according to employee count.

Water consumption

The water consumption at each of our operating facilities. This is calculated using invoice data or meter readings. For facilities with water tanks and no invoices or meter readings available, an estimate is based on the volume of the tank and frequency of full consumption. For the facilities with no invoice or meter reading available, a calculated estimate is made based on the water consumption data of a facility in same region where invoice data is available, adjusted according to employee count.

Water intensity

Total water consumption divided by total revenue.

Whistleblower allegation

Allegations which are submitted via our whistleblower system or reported to a member of our whistleblower team. The definition of a reportable matter is outlined in our whistleblower policy.

Barentz.



Barentz B.V.
Saturnusstraat 15
2132 HB Hoofddorp
Netherlands

Tel: +31 (0)23 567 34 56
E-mail: info.desk@barentz.com

www.barentz.com