Corbion

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Read full terms of disclosure

09/17/2025, 11:27 am

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:
☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:
☑ EUR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:
☑ Publicly traded organization

(1.3.3) Description of organization

Corbion is a sustainable ingredients company dedicated to preserving what matters, including food and food production, health, and the planet. We specialize in lactic acid, lactic acid derivatives, food preservation solutions, functional blends, and algae ingredients, using our deep application and product knowledge to propel nature's ingenuity through science. With more than a century of experience, we continue working side-by-side with our customers to make our cutting-edge technologies work for them. Leveraging our advanced capabilities in fermentation and preservation technology, we help customers differentiate their products in diverse markets ranging from food and animal nutrition to home & personal care, pharmaceuticals, electronics, medical devices, and bioplastics. In 2024, Corbion generated annual sales of € 1,332.0 million with a workforce of 2,399 FTEs. Corbion is listed on Euronext Amsterdam
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/30/2024	*Select from:* ☑ Yes	*Select from:* ☑ No

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

1328970635

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

ISIN NL 0010583398

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

CRBN

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

724500BKS1TSAVLTWG46

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Spain

☑ Brazil

☑ Mexico

☑ Thailand

☑ United States of America

☑ Netherlands

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☑ Yes, for all facilities	*The geolocation data for all Corbion manufacturing sites is provided.*

[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

USA - Dolton

(1.8.1.2) Latitude

41.63061

(1.8.1.3) Longitude

-87.634282

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided

Row 3

(1.8.1.1) Identifier

USA - Totowa

(1.8.1.2) Latitude

40.887873

(1.8.1.3) Longitude

-74.22802

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 4

(1.8.1.1) Identifier

Thailand - Rayong

(1.8.1.2) Latitude

12.698692

(1.8.1.3) Longitude

101.097633

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 5

(1.8.1.1) Identifier

USA - Blair

(1.8.1.2) Latitude

41.538172

(1.8.1.3) Longitude

-96.103568

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 6

(1.8.1.1) Identifier

Spain - Montmelo

(1.8.1.2) Latitude

41.547893

(1.8.1.3) Longitude

2.255108

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 7

(1.8.1.1) Identifier

Brazil - Araucaria

(1.8.1.2) Latitude

-25.54635

(1.8.1.3) Longitude

-49.368955

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 8

(1.8.1.1) Identifier

Brazil - Orindiuva

(1.8.1.2) Latitude

-20.23721

(1.8.1.3) Longitude

-49.35487

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 9

(1.8.1.1) Identifier

USA - Grandview

(1.8.1.2) Latitude

38.873166

(1.8.1.3) Longitude

-94.548676

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 10

(1.8.1.1) Identifier

Netherlands - Gorinchem

(1.8.1.2) Latitude

51.843467

(1.8.1.3) Longitude

4.986976

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 11

(1.8.1.1) Identifier

Brazil - Campos

(1.8.1.2) Latitude

-21.75527

(1.8.1.3) Longitude

-41.309109

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 12

(1.8.1.1) Identifier

USA - Tucker

(1.8.1.2) Latitude

33.857837

(1.8.1.3) Longitude

-84.177418

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provideed

Row 13

(1.8.1.1) Identifier

Mexico-Queretaro

(1.8.1.2) Latitude

20.555483

(1.8.1.3) Longitude

-100.267889

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 14

(1.8.1.1) Identifier

USA - Montgomery

(1.8.1.2) Latitude

32.353797

(1.8.1.3) Longitude

-86.354248

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.

Row 15

(1.8.1.1) Identifier

USA - Peoria

(1.8.1.2) Latitude

40.69624

(1.8.1.3) Longitude

-89.5794

(1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided.
[Add row]

(1.14) In which part of the chemicals value chain does your organization operate?

Other chemicals
☑ Specialty organic chemicals

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:
☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply
☑ Upstream value chain

☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 2 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

Upstream value chain: All of our Tier 1 suppliers have been mapped as part of our companywide security of supply program, scope 3 GHG inventory and our product life-cycle assessment. This process includes all raw materials and suppliers. It is updated annually and expanded for new raw materials and new suppliers The process includes obtaining all supplier names associated materials supplier region product spend and raw material country of origin. This information is obtained during the supplier onboarding process and is updated annually. Country of origin data for raw materials is confirmed every three years, as part of the security of supply process or earlier, if needed for a life cycle assessment. For sugar suppliers we have tier 2 information on the farming area and for palm we have traceability info beyond tier 2. This mapping process uses tools such TraceGains and own tools The downstream value chain mapping is based on sales reports provided by finance and includes an overview of customer name and country, volume and sales as well as the SDG contribution in relation to the product segment and market application.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☑ No, and we do not plan to within the next two years

(1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:

☑ Judged to be unimportant or not relevant

(1.24.1.6) Explain why your organization has not mapped plastics in your value chain

We do not produce or commercialize plastics. Plastics in our value chain are related to the packaging of our raw materials and products. We operate in B2B market and product packaging is not material, based on Corbion's 2024 double materiality assessment
[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Short-term 0-1 year Corbion's short term operational and financial budget focuses on 0-1 years period.

Medium-term

(2.1.1) From (years)

2

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Medium-term 1-5 year Corbion's medium term planning for assets/capital planning and for strategic innovation focuses on 1-5 years.

Long-term

(2.1.1) From (years)

6

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ No

(2.1.3) To (years)

25

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Long-term 5-25 Corbion's timeframe for long term planning is aligned our transition to a low carbon economy. Corbion has joined the Science Based Targets initiative and has defined carbon footprint targets in line with the Paris agreement (1.5C, validated) for 2030 and has committed to achieve net zero by 2050.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ A specific environmental risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Sub-national

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ Other commercially/publicly available tools, please specify :TCFD

Enterprise Risk Management

☑ Enterprise Risk Management

☑ Internal company methods

International methodologies and standards

☑ IPCC Climate Change Projections

☑ Life Cycle Assessment

Other

☑ Scenario analysis

☑ Desk-based research

☑ External consultants

☑ Materiality assessment

☑ Internal company methods

☑ Partner and stakeholder consultation/analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought
☑ Wildfires
☑ Heat waves
☑ Cold wave/frost
☑ Cyclones, hurricanes, typhoons
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Flood (coastal, fluvial, pluvial, ground water)

Chronic physical

☑ Heat stress
☑ Water stress
☑ Increased severity of extreme weather events
☑ Water availability at a basin/catchment level
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

☑ Carbon pricing mechanisms
☑ Changes to international law and bilateral agreements

Market

☑ Availability and/or increased cost of raw materials
☑ Changing customer behavior

Reputation

☑ Impact on human health
☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

☑ Dependency on water-intensive energy sources
☑ Transition to lower emissions technology and products
☑ Unsuccessful investment in new technologies

☑ Other technology, please specify :Transition to bio-based chemicals Transition to increasing renewable content

Liability

☑ Exposure to litigation

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Local communities

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Climate change is a strategic risk for Corbion, and we update our climate-related impacts, risks, and opportunities assessment annually as part of our company-wide risk identification process. We use the Task Force on Climate-related Financial Disclosures (TFCD) framework, which distinguishes between transition risks to a lower-carbon economy and physical impacts of climate change. Our methodology aligns with our general Enterprise risk assessment, quantitative financial-impact and likelihood thresholds (see response 2.4). Governance follows the Dutch Corporate Governance Code, with clear accountability and reporting lines. We cover 100% of our direct operations and our upstream/downstream value chain, evaluating risks over short, medium, and long terms (response 2.1) across multiple climate scenarios (response 5.1). Own operations: We use a climate-risk modeling tool (Climate AI) to quantify physical risk, including different climate scenarios and time horizons. This tool provides insights into the likelihood and magnitude of climate hazards at our manufacturing sites. The assessed hazards include drought, extreme cold, extreme heat, hurricane, intense precipitation, river flood, water availability, and wildfire. High-risk hazards are considered in our business continuity assessment and further evaluated by our operation management teams. We concluded that physical climate risk is low in our operations. The outcomes of climate risk assessments are included in the annual business continuity plans performed by site management. Value chain: Our analysis focuses on the main raw materials based on volume and sector vulnerability. We analyzed agricultural raw materials like cane sugar, wheat, and corn dextrose, and chemical raw materials like lime and sulfuric acid, representing roughly 50% of our purchased raw materials. We excluded other raw materials and parts of the value chain such as transport and capital goods. Using Climate AI and scientific sources, we investigated the impact of climate change on sugarcane, our main agricultural crop, considering interdependence with water availability and ecosystems. Wheat and corn were assessed through desk research and expert interviews, suggesting lower climate impact on yields. For *lime and sulfuric acid, the risk is related to potential price increases due to carbon pricing in the sectors from which we source these chemicals. Climate workshops with the Sustainability SteerCo provide additional input on related risks and opportunities, which are reviewed in terms of company-specific impact and likelihood, considering our value chain dependency and vulnerability. Climate-related opportunities are identified through our Innovation stage gate process, which evaluates the carbon footprint of products, supported by life cycle assessment. Opportunities aligned with Corbion's ambition are prioritized based on the business case, financial reward, alignment with our capabilities, and technical feasibility.*

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

☑ Sub-national

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ WRI Aqueduct

☑ WWF Water Risk Filter

International methodologies and standards

☑ IPCC Climate Change Projections

☑ Life Cycle Assessment

Other

☑ Scenario analysis

☑ Desk-based research

☑ External consultants

☑ Materiality assessment

☑ Internal company methods

☑ Partner and stakeholder consultation/analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Cold wave/frost

☑ Cyclones, hurricanes, typhoons

☑ Drought

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Heat waves

Chronic physical

☑ Water stress

☑ Groundwater depletion

☑ Declining water quality

☑ Water quality at a basin/catchment level

☑ Increased severity of extreme weather events

☑ Water availability at a basin/catchment level

☑ Increased levels of environmental pollutants in freshwater bodies

Policy

☑ Increased pricing of water

☑ Changes to national legislation

☑ Limited or lack of river basin management

☑ Increased difficulty in obtaining water withdrawals permit

☑ Statutory water withdrawal limits/changes to water allocation

☑ Mandatory water efficiency, conservation, recycling, or process standards

Market

☑ Availability and/or increased cost of raw materials

☑ Changing customer behavior

Reputation

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

☑ Stakeholder conflicts concerning water resources at a basin/catchment level

Technology

☑ Transition to bio-based chemicals

☑ Other technology, please specify :Transition to increasing renewable content Transition to lower emissions technology and products

Liability

☑ Exposure to litigation

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Local communities

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ Yes

(2.2.2.16) Further details of process

Water is a material topic for Corbion and it is embedded in Corbion's multi-disciplinary company-wide risk identification. These risks are aligned with our general Enterprise risk assessment, using the same quantitative financial-impact and likelihood thresholds (see response 2.4). To locate, identify and assess water-related risks, we use the first release of the science based targets for nature (SBTN) freshwater guidance, which is aligned with the LEAP approach from TNFD. The activities considered are aligned with the scope of the SBTN guidance: 100 % of our own operations and 100% of our upstream value chain. For our own operations, this approach was complemented with scenario analysis, using the WRI aqueduct 4.0 model and the WWF water filter tool. We distinguish between medium and long term in our analysis (see 2.1) and have considered scenarios as described in response 5.1. These different tools evaluate and assess water impacts and dependencies at basin level. The process was further informed by the result of Climate AI and the physical climate risks related to water availability and flooding risk. Next to this, we perform Life Cycle Assessments (LCA) and currently >90% of our production volume is covered by LCA, providing further insights into water related impacts and dependencies for the value chain assessment. Own operations: Complementing the SBTN assessment, we consider Corbion specific insights on the identification process of water related risks and opportunities. This input was collected through expert interviews (site directors and sourcing specialists) and a workshop was held with our operations leadership team to review and rate risks and opportunities, covering different scenarios. For the priority sites identified through this process, we held sessions with the site management to make a quantitative assessment of the water risk, by estimating impact (operation stoppages and impact on added value) and likelihood of the water risk. We include the outcomes of water risk assessment in the annual business continuity plans performed by sites management. This risk is managed via the local business continuity plan. For the sites located at water risk areas, dedicated local teams were created to develop water action plans to mitigate those risks and to develop specific targets. Opportunities on water are identified for our own operations, with a focus on OPEX savings. Through these teams, water-related opportunities that are aligned with Corbion's ambition are prioritized based on the business case, financial reward, alignment with our capabilities and technical feasibility (integrated in the innovation stage gate assessment). Value chain: for our value chain, based on the SBTN methodology and high impact commodities list. We have identified cane sugar as a commodity with large dependency and impact on water, specially impacted with droughts in recent years and sourced from a water stress region. We mitigate the potential risks through certifications, our supplier engagement program and actions described in our sustainable agricultural policy and security of supply process Finally, specific water-related risks are connected to climate change and biodiversity topics are combined holistically in the risk prioritization

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☑ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative only

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Sub-national

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ Encore tool

☑ IBAT for Business

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

International methodologies and standards

☑ ISO 14001 Environmental Management Standard

☑ Life Cycle Assessment

Other

☑ Desk-based research

☑ External consultants

☑ Internal company methods

☑ Materiality assessment

☑ Partner and stakeholder consultation/analysis

(2.2.2.13) Risk types and criteria considered

Chronic physical

☑ Change in land-use

☑ Declining ecosystem services

☑ Soil degradation

☑ Water stress

Policy

☑ Lack of mature certification and sustainability standards

Market

☑ Availability and/or increased cost of certified sustainable material

☑ Availability and/or increased cost of raw materials

☑ Changing customer behavior

Technology

☑ Data access/availability or monitoring systems

☑ Other technology, please specify :Transition to bio-based chemicals Transition to increasing renewable content/opportunity Transition to lower emissions technology and products DHA technology to address marine biodiversity

Liability

☑ Exposure to litigation

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Local communities

☑ NGOs

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Corbion's multi-disciplinary company-wide risk identification includes climate, water and biodiversity. We have mapped Corbion's manufacturing facilities and defined locations where Corbion interfaces with key biodiversity areas and protected areas using the Integrated Biodiversity Assessment Tool (IBAT). Our assessment indicated that Corbion's sites are not located in biodiversity sensitive areas. and we could conclude that none of these manufacturing sites negatively impact biodiversity sensitive areas, and that the implementation of additional biodiversity mitigation actions is currently not necessary. Corbion has performed a pilot with SBTN. According to this methodology land use and land used changed is the main driver for biodiversity to Corbion value chain. The initial materiality assessment from SBTN concluded that only our agricultural value chain is material for water pollution, land use and land use change. Supply chain: To locate, identify and assess land-related risks, we use the first release of the science based targets for nature (SBTN) land guidance, which is aligned with the LEAP approach from TNFD. Following this methodology, we have assessed pressures related to land and land used change - combined with state of nature indicators recommended by SBTN such as ecosystem intactness and tree cover loss. Furthermore, we have Evaluated impacts and dependencies for each priority location identified, using pressure-specific index values and local biodiversity indicators for freshwater species richness and mean species abundance index. This information was complemented with satellite imagery (GRAS) studies for sugar cane sourcing areas to assess overlaps with IUCN (International Union for Conservation of Nature) protected areas (categories I to VI). We also perform Life Cycle Assessments (LCA) and currently >90% of our production volume is covered by LCA. This also informs us about land-related impacts and dependencies for the value chain assessment. The biodiversity risks and impacts were discussed with experts via interviews (sustainability specialists, VP procurement) and a workshop was held with the Sustainability SteerCo to review and rate risks and opportunities for relevant future scenarios. The outcome of this process is used as input to the company-wide risk identification process. We have identified cane sugar from Thailand and Brazil as a commodity with risk related to land use and land use change, due to significant risks related to state of nature (ecosystem intactness and tree cover loss) as well of state of biodiversity (mean species abundance index). These risks are addressed via our security of supply program, our non-deforestation target and supplier engagement. High risk regions include Brazil and Thailand. No deforestation was identified in our sourcing areas. In our assessments multiple stakeholders are considered: - Customers: we want to assure security of supply for them. - Suppliers: land and biodiversity related risks in our agricultural supply chain. -Regulators: we are dedicated to complying in all regions we operate in or source from. Because biodiversity is a local and contextual issue, we always consider the needs of local communities.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

Corbion's multi-disciplinary company-wide risk identification includes climate, water and biodiversity, covering interconnections between these topics. The process for identifying the dependencies, impacts risks and opportunities is described in question 2.2.2. The integration of the different nature topics is performed upon the discussion with procurement, ops leadership and at the sustainability SteerCo. It uses also insights from the double materiality assessment and tools such as climate AI. Thresholds we use to identify climate, water and biodiversity are the same, therefore providing alignment regarding the assessment. Examples of trade-offs: • Biobased chemicals are a climate opportunity because they are a low carbon alternative to conventional fossil chemicals, not dependent on fossil feedstocks. However, they also use agricultural raw materials that pose risk to land use and land conversion and water availability, overall impacting ecosystems. In this example, climate is included as an opportunity and biodiversity as a risk. The water and biodiversity risks are mitigated via our sustainability sourcing policy and security of supply while the business opportunity is included in our strategy as a growth area of business. • Physical Impacts of climate related to water availability change in the precipitation patterns, foods etc are directly related to the water risks for our own locations. This means the results of the physical climate scenarios were also used to inform the water risks for our own operations. Examples of synergies: - By eliminating deforestation from our value chain we also contribute to reduce GHG emissions due to land transformations. Our target on non-deforestation and our supplier engagement helps for these two natures areas

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

To identify the priority locations, we have used the results from the SBTN pilot (based on SBTN first guidance release). The first step was the mapping of our direct operations and upstream value chain (see 1.24). The locations of these activities and interface with nature was evaluated using nature indicators for water (SBTN state of nature water tool, WRI Aqueduct 4.0), land use and land use change (SBTN tree cover loss tool and Ecosystem intactness). The evaluation of impacts and dependencies for each location used pressure-specific index values calculated by multiplying normalized pressures and SBTN state of nature risk level. The evaluation also considered the state of local biodiversity indicators for freshwater species richness and mean species abundance index. The pressures for Corbion direct operations were based on measurements and for the upstream value chain these were based on generic LCA databases or, in some cases supplier information. The result of this assessment is a raking for each site from direct operations and upstream value chain suppliers, considering the specific impact/dependency in relation to the local state of nature. For direct operations, interface with nature and key biodiversity areas was complemented with the IBAT tool and the WWF biodiversity risk filter For climate, priority actions are defined on based of the current scope 3 emissions, expected growth in the region, as well as risk. The priorities were further defined considering the Corbion strategy and incorporated in the overall impact, dependency risk and opportunity management process described in 2.2.2

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ Absolute decrease

(2.4.5) Absolute increase/ decrease figure

3000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Part of the control environment is the definition by the Executive Committee of the risk appetite of the company. Our risk appetite is the amount of risk we are willing to accept to achieve our strategic goals. This requires adequate understanding and awareness of potential risks and their magnitude within the company. The level of risk appetite is set by the Executive Committee. Corbion utilizes a 6 category impact scale for risks. Category 4, 5 &6 (above average, major and catastrophic) are considered to be substantive. This also applies to climate-related risks and opportunities. Translated to a financial metric, any EBITDA impact >3M euro is considered to be substantial, or (estimated) direct or indirect losses are larger than 10-50% of the risk appetite or a(n estimated) share price decline of 1-5%. This also applies to climate-related financial impacts (and water or biodiversity). • Likelihood is also scored on a scale ranging from very low to highly likely:Very low: Event will not occur *in the next 10-30 years/Never occurred within Corbion • Low: Event will probably occur within the next 5 years/Occurrence within Corbion more than 5 years ago • Possible Event will probably occur within the next year/Incident has occurred within Corbion last year • High: Event will probably occur multiple times the next year/Incident occurred more than once last year within Corbion • Highly Likely Event is almost a given fact/Incident occurs regularly > 90% For both impact and financial materiality, Corbion has defined the time horizons as short, medium, and long term. This is in line with the definition outlined in the ESRS, which defines these horizons as follows: Short term: 1 year; Medium term: >1-5 years; Long term: >5 years The financial materiality scoring was aligned with Corbion's internal risk management methodology. Exco annually performs a risk assessment.*

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

3000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Similar to the definition for risks. Part of the control environment is the definition by the Executive Committee of the risk appetite of the company. Our risk appetite is the amount of risk we are willing to accept to achieve our strategic goals. This requires adequate understanding and awareness of potential risks and their magnitude within the company. The level of risk appetite is set by the Executive Committee. Corbion utilizes a 6 category impact scale for risks. Category 4, 5 & 6 (above average, major and catastrophic) are considered to be substantive. This also applies to climate-related risks and opportunities. As a financial metric, any EBITDA impact > EUR 3M is considered to be substantial, this also applies to climate-related impacts (and water or biodiversity)
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:
☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Corbion's Global Water Policy and Pollution Policy appy to 100% of our manufacturing operations and supply chain. These policies show our commitment to minimizing water use, reducing effluents, preventing pollution, investigating water-related incidents, implementing corrective actions, and engaging suppliers to manage water across the value chain. Direct operations: Water pollution is not material to Corbion's operations, as confirmed by our double materiality assessment (Annual Report 2024) and SBTN screening. Our processes are closed loop, aiming for zero leakages to minimize environmental and health impacts. All sites treat wastewater either on-site or via third-party facilities, ensuring pollutants are removed before discharge. We comply with local laws and permits, and global standards including EPA, EU Water Framework Directive, GHS, CLP, REACH, and the Industrial Emissions Directive. 80% of our water volume is managed in ISO 14001-certified sites, using risk-based controls, pollutant monitoring, and compliance tracking. Water pollutants are identified and reported based on local regulations, permit conditions, and treatment type. Categories include: (1) nutrients & oxygen-demanding substances, (2) synthetic organic compounds, (3) heavy metals, (4) conductivity, and (5) suspended solids & sediments. Sites report pollutant levels per local requirements. All water-related incidents are logged in our global Sphera system, investigated, and shared across sites to prevent recurrence. Supply chain: Our Water Policy extends to suppliers, requiring compliance with environmental and chemical regulations. Based on our materiality matrix, key impacts relate to pesticides and nutrient runoff (N and P) in sugarcane farming. We address this via >98% compliance (2024) with the Corbion Cane Sugar Code, which includes water indicators, or Bonsucro certification. The absence of fines related to water pollutants in 2024 Supports that eventual risks are well managed
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Our processes produce wastewater streams containing organic compounds from cleaning procedures, predominantly lactic acid and its derivatives. These compounds are highly biodegradable and pose minimal risk to ecosystems following proper wastewater treatment, whether chemical or biological. We do not produce harmful substances. We use only low concentrations of a substance that meets some of the criteria set out in Article 57 of REACH and of a substance that may meet some of the criteria (under assessment authorities). Research to eliminate these substances by the use of alternative processing aids is in progress

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Upgrading of process equipment/methods

☑ Reduction or phase out of hazardous substances

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

Corbion's Pollution Policy outlines our commitment to pollution prevention and incident management 1425011-cor-policy_pollution_4.pdf. Thirteen of our sites have wastewater treatment, followed by third-party treatment (private or municipal) or waste water is treated by a third party. Only one site discharges water directly to the environment. This robust approach ensures multiple control steps, minimizing the impact of our discharged water on ecosystem and human health. We prevent pollution through source control, wastewater minimization, and optimized treatment to meet local regulations, permits, and third-party requirements. Discharges are monitored, infrastructure maintained, and incidents investigated. We have a zero-leakage program, aiming to eliminate any uncontrolled water release to the atmosphere. All process changes are assessed for water pollution risk, and new chemicals require SDS-based approval. Water-related incidents are logged in our global Sphere system, investigated, and shared to prevent recurrence. Sites have emergency response plans for containment, reporting, and remediation. 87% of water discharged comes from sites with ISO 14001-certified environmental management systems, ensuring robust procedures are in place. Success in 2024: Zero penalties or deviations related to water pollution for Corbion sites.

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Impacts of the use of fertilizers in our supply chain, may result in the pollution of watercourses and groundwater. Most relevant commodity is cane sugar (Thailand and Brazil)

(2.5.1.3) Value chain stage

Select all that apply

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Reduction or phase out of hazardous substances

☑ Requirement for suppliers to comply with regulatory requirements

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

Corbion requires all suppliers to comply with our Supplier Code and relevant policies. We audit high-risk suppliers and source part of our high-risk raw materials with certifications such as RSPO and Bonsucro. Cane sugar is our key agricultural raw material, and we source it responsibly, minimizing pesticide impact as outlined in Corbion's Cane Sugar Code, with compliance verified via third-party audits. To meet our Cane Sugar Code or Bonsucro certification, suppliers must implement an environmental management plan addressing pesticide use, biodiversity, water, and ecosystem impacts. They must avoid banned agrochemicals, reduce contamination, and prioritize biological pest control. Proper disposal of pesticide packaging, cleaning of containers, and safe storage and disposal practices are required, aligned with local legislation. Suppliers must also train employees and maintain a water conservation plan to improve efficiency and reduce pesticide runoff. In cases of non-compliance or identified risks, we implement mitigation plans—either supporting improvement or switching suppliers. Success is measured by the percentage of responsibly sourced, verified cane sugar (99% in 2024) and the absence of non-compliances.

Row 3

(2.5.1.1) Water pollutant category

Select from:

☑ Pesticides

(2.5.1.2) Description of water pollutant and potential impacts

Potential impacts of the use of agrochemicals in our agriculture supply chain, specially cane sugar, include the pollution of water ecosystems and aquatic life. Pesticides may be spread to other species and negatively affect them.

(2.5.1.3) Value chain stage

Select all that apply

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Reduction or phase out of hazardous substances

☑ Requirement for suppliers to comply with regulatory requirements

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

All our suppliers need to meet our supplier code. We source our main agricultural raw materials responsibly, and therewith ensure the use of pesticides is according to external standards. All our palm oil and primary oleochemicals are RSPO certified. For our sugarcane we use Bonsucro certification and our own Sugar cane code. We request our suppliers to sign the supplier code/specific policies, we audit our high risk suppliers, and we purchase part of the high risk raw materials certified (RSPO, Bonsucro). In case of non-compliance and/or the identification of specific risks we will put in place a risk mitigation plan. This can mean either working together to increase compliance or switching to another supplier (mix).
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Not an immediate strategic priority

(3.1.3) Please explain

We do not produce or commercialize plastics. Plastics in our value chain are related to the packaging of our raw materials and products. Corbion sells intermediate products to other businesses in relatively large amounts and the percentage of packaging material utilized is low (< 3% weight compared to amount products sold). Likewise, the amount of packing for raw materials is low as we purchase bulk or reuse whenever possible
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:
☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy
☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:
☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply
☑ Brazil
☑ Netherlands
☑ Spain

☑ Thailand

☑ United States of America

(3.1.1.9) Organization-specific description of risk

Corbion is committed to reaching net-zero (SBTi aligned). Despite our efforts, our roadmap shows emissions will persist through 2030 and beyond, until 2050. Carbon pricing systems, both within and outside the EU, will affect our cost price and EBITDA. Our lactic acid sites, which use fossil energy (steam from natural gas for downstream processing and derivative production), are particularly vulnerable to carbon pricing. Corbion has two lactic acid derivatives sites in Europe, and sites in Brazil (Campos), Thailand (Rayong), and the US (Blair). Aligned with the Paris Agreement, carbon pricing mechanisms are established or developing in most regions we operate. In Europe, our sites fall under the EU ETS system. Brazil and Thailand are considering carbon pricing, and the US may introduce one in the medium term. The EU ETS system is already active, making it a reality rather than a risk, though ETS prices are volatile due to market and regulatory factors. We've seen significant ETS price fluctuations in recent years. Moreover, the number of free allowances and carbon tax implementation outside of Europe are uncertain factors that could affect our costs. We use EU ETS price scenarios and business growth scenarios to estimate the financial impact of carbon pricing. Additionally, we apply an internal carbon price of €100/ton CO2 as a shadow price in our investment business cases and carbon reduction CAPEX measures.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The anticipated financial effect presents itself in multiple ways. Firstly, if we were to continue with our business-as-usual scenario, our emissions would increase due to expected business and volume growth. This, in combination with an expected increase in the carbon price and the phase out of free allowances in the EU, is expected to increase our costs in the mid- to long-term. In other parts of the world where we operate (Thailand, Brazil and USA), carbon pricing mechanisms may emerge in the medium to long term which may also lead to increased costs. Corbion has Scope 1 emissions reduction plan in place to mitigate this risk. The reduction plan focusses on improving energy efficiency, electrification (heat pumps, e-boilers), renewable electricity and renewable heat.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

6000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

10000000

(3.1.1.25) Explanation of financial effect figure

The potential financial impact is calculated based on the assumption that carbon pricing mechanism will be implemented in all countries where we have direct operations outside of the EU (Brazil, Thailand and the US) and considering developments in price and free allowance under the EU ETS for the sites in Europe (Gorinchem in the Netherlands and Montmelo in Spain). To calculate the maximum financial effect, we look at our business as usual growth scenario and corresponding forecasted 2030 emissions, without considering our net zero roadmap and the carbon reducing investments or other initiatives planned, leading to 150ktCO2 emissions. In the minimum financial effect scenario, we take into account the forecasted 2030 emissions calculated based on our anticipated growth in combination with the planned CO2 reduction measures included in our net zero roadmap, leading to 85ktCO2 emissions by 2030. The financial effect figures are calculated assuming a carbon price of 50 EUR/tCO2 outside of Europe and 150 EUR/tCO2 (including free allowance assumptions) under the EU ETS system. Based on these calculations, the anticipated financial effect will be between EUR 6M and 10M.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Develop a climate transition plan

(3.1.1.27) Cost of response to risk

40000000

(3.1.1.28) Explanation of cost calculation

The cost of the response to the risk is based on the investments and resources needed to execute our climate action plan up to 2030, estimated by our net zero expert team, comprising members from engineering, innovation and procurement. It considers the expected capital expenditures (CAPEX) associated with the energy efficiency initiatives, switch to low carbon energy sources and the R&D to investigate and develop new technologies. Corbion's capital investment plan has the following elements: EUR 4M or 10% is related to replacing "end of life" equipment with more efficient equipment, EUR 20M or 50% to renewable heat and EUR 16M or 40% to process optimization, heat integration and electrification. The plan considers over 50 specific projects for our Corbion manufacturing sites and, for each of these projects a CAPEX estimation has been made as input to the overall cost calculation. Projects are prioritized based on payback time and planned in alignment with other CAPEX projects.

(3.1.1.29) Description of response

The cost of our response to the risk consists of the investments and resources needed to execute our climate action plan up to 2030. This plan covers how we align our global operations with the realization of a low-carbon future, for which we have developed a detailed roadmap consisting of the following decarbonization levers for scope 1 and 2: - Reducing our energy consumption through energy efficiency. Specific actions include replacing outdated, inefficient equipment with energy-efficient models, improving insulation, and installing smart management systems for real-time monitoring of energy consumption. - Electrification of fossil-fuel driven systems. Specific actions include the installation of heat pumps, mechanical vapor recompression, and e-boilers. - Implementing renewable electricity solutions to reduce emissions from energy generation. Specific actions include the installation of solar panels on site and the purchase of off-site renewable electricity, through power purchase agreements or by purchasing renewable electricity certificates. - Introducing renewable heat solutions to support our transition from fossil fuels to renewable alternatives such as biogas and hydrogen. - Process innovation to decarbonize the lactic acid production process. - Implementation of renewable electricity is ongoing for over five years and we are on track to fully convert to renewable electricity by 2025. Actions related to energy efficiency and electrification are ongoing, starting with projects that are financially most attractive. By implementing this roadmap, we will reduce emissions and thereby the carbon pricing risk from the maximum financial effect figure (EUR 10M) to the minimum financial effect figure (EUR 6M) based on the pricing assumptions used in the explanation of the financial anticipated effect figure.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Drought

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

☑ Spain

☑ Thailand

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Chao Phraya

☑ Ebro

☑ Paraiba Do Sul

☑ Rio Grande

(3.1.1.9) Organization-specific description of risk

Based on our water risk assessment, we identified 4 sites (direct operations) with water impact and/or water risk: the highest-risk Corbion locations are Montmeló (Spain), Rayong (Thailand), Orindiúva (Brazil), and Campos (Brazil), which are all locations whose main activities involve fermentation and therefore withdraw significant amounts of water. The main driver of this risk is the availability of water because of droughts. The lower water availability could lead to lower production *capacity, and could therefore lead to lower sales. Depending on the climate scenario the risk can increase, for example the 4,5C scenario could lead to larger droughts and thus lower availability of water during the drought season.*

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Droughts in the region of our high-water risk sites can potentially lead to water authorities limiting the water usage of our sites. As water is a key raw material in our fermentation processes, reduced water intake could lead to reduced production capacity and therefore reduced revenues. Although water availability is a risk, we are also working on several mitigations measures such as reducing water use in our production processes amongst others by increasing recycled water and improving accessibility for example by constructing a water well at our site in Orindiuva (Brazil). In addition, if reduced water availability would lead to lower production capacity, the impact on revenue could be mitigated by optimizing stock levels or supplying customers from other sites.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

1500000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

6000000

(3.1.1.25) Explanation of financial effect figure

*(3.1.1.25) Explanation of financial effect figure Droughts in the region of our high-water risk sites can potentially lead to restricted water availability at our sites. As water is a key raw material in our fermentation processes, reduced water intake could lead to reduced production capacity, and this could in turn lead to reduced revenues. To determine the anticipated financial effect, we have taken the length of drought periods and made an estimation of how this could lead to restrictions in water use under different climate scenario's (1,5 and 4,5C). These estimations were made based on internal discussion, previous experience and gathering understanding of actions plans in the region (for example at our site in Spain we have experienced a water restriction of 25% compared to the water permit, and in Thailand the government is connecting basins to reduce the water risks of the region). We have multiplied these estimated water restrictions periods with the added value that we would miss due to the lower production and by likelihood estimates. As an example, for our site in Spain, we have assessed the drought period which is 16 weeks, we estimated the water restriction on 25% during this period, and thus reduced production capacity by 25% * 16 weeks * added value per week of production * likelihood percentage depending on scenario (1.5 - 4C) = EUR 0,2M - EUR 0,9M. We have assessed the financial impact and likelihood of a drought per site, and added those risks together. This is likely to be an overstatement of the risk as we do not expect them to take place at all sites simultaneously. We acknowledge the financial effect is a rough estimate of which the calculation includes many uncertainties*

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

3500000

(3.1.1.28) Explanation of cost calculation

To assess the costs to manage the risk, we have identified the investments we will be implementing at our high risk water sites to mitigate the water availability risk. These identified mitigations include investments to reduce water use, improve recycling of water and improve access to water. It includes the CAPEX for a deep water well at our site in Brazil (EUR 3M), and investment to reduce water losses in our ultrafiltration systems and other water purification processes for our site in Spain (EUR 0,5M). We are in the process of identifying the water reduction measures, which we have not completed for all sites yet, so potentially we will identify new responses to the risk. See description of response for more details

(3.1.1.29) Description of response

These identified mitigations include investments to reduce water use, improve recycling of water and improve access to water. It includes the CAPEX for a deep water well at our site in Brazil, an investment to reduce water losses in our ultrafiltration systems and other water purification processes. The water will in Brazil will resolve the water risk for this site. For the other sites it will significantly reduce the risk of water restrictions by already proactively reducing water use. We are in the process of identifying the water reduction measures, which we have not completed for all sites yet, so potentially we will identify new responses to the risk.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:
☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

8000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

Carbon pricing regulations are expected to increase in geographical scope. Next to this, we expect the carbon price to increase in existing emission trading systems. Even though this could lead to higher production costs of EUR 8M (average of the minimum and maximum anticipated financial effect of carbon pricing is EUR 6 M and 10M respectively, see question 3.1.1), the impact is relatively low compared to our total operating costs.

Water

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

10000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

Droughts can lead to a lower availability of water at our production facilities. As we need water for our fermentation processes, this could in turn lead to lower production capacity and could therefore reduce our revenues.. We have estimated the financial impact of droughts on our revenues, by estimating the length of the drought periods, and the potential reduced water availability during this period leading to a percentage reduced production translated to revenues We have multiplied this with the expected likelihood. We acknowledge that the method is arbitrary and drought periods in the future are difficult to predict. The estimated revenue impacted (EUR 10M) is compared to Corbion's total revenues of 1,3bn in 2024, leading to a <1% revenues impacted

[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Thailand

☑ Chao Phraya

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:
☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:
☑ Less than 1%

(3.2.11) Please explain

We have one facility in this river basin, and 14 production facilities in total.

Row 2

(3.2.1) Country/Area & River basin

Brazil
☑ Paraiba Do Sul

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply
☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

We have one facility in this river basin, and 14 production facilities in total.

Row 3

(3.2.1) Country/Area & River basin

Brazil

☑ Other, please specify :La Plata

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:
☑ Less than 1%

(3.2.11) Please explain

We have one facility in this river basin, and 14 production facilities in total.

Row 4

(3.2.1) Country/Area & River basin

Spain
☑ Ebro

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply
☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:
☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:
☑ Less than 1%

(3.2.11) Please explain

We have one facility in this river basin, and 14 production facilities in total.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*In 2024, Corbion did not incur any penalties for water-related regulatory violations*

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:
☑ Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply
☑ EU ETS
☑ Netherlands carbon tax

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

EU ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

54

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

12/31/2023

(3.5.2.4) Period end date

12/30/2024

(3.5.2.5) Allowances allocated

28075

(3.5.2.6) Allowances purchased

3374

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

31449

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.9) Details of ownership

Select from:

☑ Facilities we own and operate

(3.5.2.10) Comment

-
[Fixed row]

(3.5.3) Complete the following table for each of the tax systems you are regulated by.

Netherlands carbon tax

(3.5.3.1) Period start date

12/31/2023

(3.5.3.2) Period end date

12/30/2024

(3.5.3.3) % of total Scope 1 emissions covered by tax

36

(3.5.3.4) Total cost of tax paid

0

(3.5.3.5) Comment

The 2024 EU ETS price is above the threshold for this tax; therefore, no tax was paid under the Dutch carbon tax system.
[Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Corbion is committed to reduce its GHG emissions in line with our net zero target by 2050. Our targets have been submitted for validation to the Science Based Targets initiative in 2024. We have developed a CO2 reduction roadmap to achieve this target. Corbion's strategy for sites which fall under the EU ETS and the

Netherlands carbon tax, as well as for sites outside regulated systems, is to reduce direct CO2 emissions in line with our 1,5C target. We include an internal carbon price in the business cases of our investment projects. Hereby Corbion ensures the impact on carbon emissions are taken into account in investment decisions. We use our internal carbon price of 100/ton CO2e (updated in 2022 from 50/ton in 2021) as a sensitivity analysis. For projects under the EU ETS we use scenario pricing ranging from 100 to 150 by 2030. This practice encourages low-carbon solutions. We have identified and scheduled the implementation of a portfolio of opportunities to reduce our carbon emissions. These range from small energy efficiency projects to the installation of heat pumps. Other initiatives include, but are not limited to, the transition to 100% renewable electricity by 2025 and the use of the most energy-efficient technology available when equipment is replaced. To ensure compliance we will purchase the required emission rights in the relevant pricing schemes when necessary.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:
☑ Yes, we have identified opportunities, and some/all are being realized

Water

(3.6.1) Environmental opportunities identified

Select from:
☑ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:
☑ Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

Corbion is committed to reduce water consumption which brings opportunities to reduce OPEX in the mid and long term. However, the financial impact is expected to be lower than our threshold because the percentage of water costs in relation to our total cost base is not substantive.
[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:
☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services
☑ Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:
☑ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply
☑ Norway

(3.6.1.8) Organization specific description

In Corbion's product portfolio there is potential for sustainable growth as we offer products enabling our customers to reduce their carbon emission. An example of this is our Algaprime DHA product, which is an algae-based source of omega-3, providing an alternative to fish oil. Current fish oil supply cannot grow due to natural limits on wild catch availability and potential negative impact of climate change on sea water temperature. Still, the omega 3 demand is expected to grow by 2% annually in the foreseeable future, creating a substantial omega-3 deficit by 2030. Corbion's Algaprime DHA is both a low carbon alternative as well as a solution for this deficit by supplying an alternative algae-based solution, made by fermenting cane sugar. AlgaPrime DHA (Omega3) is produced in our large scale algae *fermentation facility in Orindiuva, Brazil. In parallel to this solution, we are also engaging with large food retailers and FMCG (Fast-Moving Consumer Goods) companies to create demand for this sustainable alternative for fish oil beyond aquaculture, into the pet and human nutrition (Algavia DHA product) segment. Life cycle assessment shows that AlgaPrime DHA has a significantly lower carbon footprint compared to traditional fish oil. Corbion AlgaPrime and Algavia sales have grown from EUR 13M in 2020 to over EUR 150M 2024 and is forecasted to grow to EUR 200M in 2028.*

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues through access to new and emerging markets

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The supply of omega 3 from fish oil has been stagnant in the last year and is expected to continue flat. This is due to limited wild catch availability and regulations to protect fisheries. Looking at the growing aquaculture sector as well as growing omega-3 demands for omega-3 for animal and human nutrition, the global Algae omega 3 market is expected to grow from EUR 500M in 2022 to EUR 2.000M in 2035. Major customer adoption already shows algae omega-3 becoming mainstream in aquaculture. As a market leader Corbion is well positioned to deliver the market, combining our unique R&D expertise and commercial skills to deliver affordable solutions at scale. We see an opportunity in the algae omega-3 market, leading to a forecasted revenue of EUR 200M in 2028. Coming from EUR 150M in 2024 this is an opportunity to increase revenues by EUR 50M. In the anticipated financial effect figure we took a bandwith of +/- 50%.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

25000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

75000000

(3.6.1.23) Explanation of financial effect figures

The supply of omega 3 from fish oil has been stagnant in the last year and is expected to continue flat. This is due to limited wild catch availability and regulations to protect fisheries. Looking at the growing aquaculture sector as well as growing omega-3 demands for omega-3 for animal and human nutrition, the global Algae omega 3 market is expected to grow from EUR 500M in 2022 to EUR 2.000M in 2035. Major customer adoption already shows algae omega-3 becoming mainstream in aquaculture. As a market leader Corbion is well positioned to deliver the market, combining our unique R&D expertise and commercial skills to deliver affordable solutions at scale. We see an opportunity in the algae omega-3 market, leading to a forecasted revenue of EUR 200M in 2028. Coming from EUR 150M in 2024 this is an opportunity to increase revenues by EUR 50M.

(3.6.1.24) Cost to realize opportunity

40000000

(3.6.1.25) Explanation of cost calculation

In order to be able to meet the projected growing demand for Algaprime DHA, Corbion will invest EUR 40M in debottleneck investments at our existing site, which will be invested up to 2025. Next to these investments we will also continue to invest in R&D to optimize current strains and to further develop the portfolio of algae omega 3. In order to fully realise the market opportunity by 2030, additional production capacity would be required. The CAPEX requirements for this are being investigated.

(3.6.1.26) Strategy to realize opportunity

During the capital markets day in January 2024 Corbion announced its updated strategy, including a roadmap to achieve the growth in the algae business. The simplified organization implemented at Corbion in early 2024 is designed to enable growth in algae business, particular in omega-3. The algae business is part of Health and Nutrition. CAPEX and investment for this business unit has been prioritized and the business unit is explicitly managed for growth. An example includes

the plans to increase capacity by 2028 by de-bottlenecking (CAPEX EUR40 M in 2024 and 2025) and additional resources for strain development in our innovation center.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

50000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ 1-10%

(3.6.2.4) Explanation of financial figures

In 2028 we expect our Algae revenues to grow by EUR 50M. Considering our 2024 total revenues of EUR 1,3BN this will be in the range of 1-10%.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The policy states Corbion's vision of benefit from our business from a wide range of skills and a variety of different backgrounds. A diverse composition and inclusive culture of the Supervisory Board, Board of Management, and the Executive Committee contributes to a well-balanced decision making process and proper functioning of the board. It also recognizes that diversity and inclusion should be extended to all layers of business. Therefore, there is separate diversity and inclusion policy for Corbion which promotes diverse perspectives to drive innovation and growth, creating an inclusive workplace to attract and retain talent and supporting diversity in ethnicity gender age and other dimensions. The policy states also our commitment to enable this diversity across the organization.

(4.1.6) Attach the policy (optional)

Diversity Policy SBBOMExCo of Corbion Version December 2023.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply
☑ Chief Executive Officer (CEO)
☑ Board-level committee

(4.1.2.2) Positions’ accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions’ accountability for this environmental issue

Select all that apply

☑ Board mandate

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Overseeing and guiding public policy engagement

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The assessment process for dependences, impacts, risks and opportunities and the related scenario analyses is presented to the CEO, the Executive Committee (ExCo) and the Sustainability Steering Committee for guidance, review and approval by the Head of Sustainability on annual basis. Every year a review is conducted and at least every 5 years a full update is done. In 2024, we completed this assessment for the first time using the ESRS definitions and requirements under the CSRD, which was approved by the CEO in Q4 of 2024. Corbion uses the SBTi framework for setting targets aligned with climate science. We update our corporate targets as needed based on this framework. If targets updates are needed, the approach is agreed with the Sustainability Steering Committee, the ExCo and the CEO and the updated targets are presented to these committees and ultimately approved by the CEO. In 2024, the ExCo decided to increase the ambition level of Corbion's emission reduction targets and to submit net-zero targets, after extensive discussions in the Sustainability Steering committee. Progress on the implementation of our climate transition plan, our climate strategy and our progress towards our corporate climate targets is monitored quarterly by the Sustainability Steering Committee and discussed with ExCo and the CEO at least three times per year. The capital expenditure plan for the next 5 years is reviewed and updated on an annual basis and approved by ExCo and the CEO. Approval of capital expenditure projects includes consideration of trade-offs; the impact of the project on our current and future cost position and on our climate targets is assessed versus the limited availability of capital and alternative capital projects. An example of a capital expenditure project approved by the CEO is a feasibility study for the expansion of the electrical grid connection at our location in Gorinchem, the Netherlands. If applicable, climate impacts of acquisitions, mergers and divestments are discussed with the ExCo including potential trade-offs. An example of this is the decision to divest our Emulsifiers business, which was implemented in 2024. This divestment reduces our dependency on the high impact commodities soy bean oil and palm oil and thereby also reduces our impact on biodiversity and on the indirect emissions of GHG (Scope 3). This divestment was one of the drivers to update our corporate climate targets. Our Short Term Incentive Plan, which applies to all senior employees, includes Sustainability targets which are defined annually and presented to ExCo and the CEO for approval. For 2024, the Environmental Sustainability measure was the energy per ton of product. To ensure that all public policy engagement activities align with our corporate values and long-term interests, Corbion has established a Public Affairs (PA) Committee. This committee oversees all advocacy initiatives, guided by an annual formal meeting with the ExCo and the CEO.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions’ accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions’ accountability for this environmental issue

Select all that apply

☑ Board mandate

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Overseeing and guiding public policy engagement

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The assessment process for dependences, impacts, risks and opportunities and the related scenario analyses is presented to the CEO, the Executive Committee (ExCo) and the Sustainability Steering Committee for guidance, review and approval by the Head of Sustainability on annual basis. Every year a review is conducted and at least every 5 years a full update is done. In 2024, we completed this assessment for the first time using the ESRS definitions and requirements under the CSRD, which was approved by the CEO in Q4 of 2024. Due to Corbion's reliance on water for its fermentation processes and its agricultural raw materials, water is a material impact, risk and dependency. In 2024, the ExCo and CEO decided to prioritize water action at 4 Corbion sites (2 sites in Brazil, one in Spain and one in Thailand). The ExCo and CEO decided to pilot the SBTN (science based targets network) methodology to guide the development of corporate water targets. This pilot was finished in 2024 and has provided learnings on trade-offs and interconnections between the impacts of our own operations and value chain in water-climate-biodiversity. Progress on the implementation of our water strategy is monitored quarterly by the Sustainability Steering Committee and discussed with ExCo and the CEO at least three times per year. The capital expenditure plan for the next 5 years is reviewed and updated on an annual basis and approved by ExCo and the CEO. Approval of capital expenditure projects includes consideration of trade-offs; the impact of the project on our current and future cost position and on our water consumption is assessed versus the limited availability of capital and alternative capital projects. If applicable, water impacts of acquisitions, mergers and divestments are discussed with the ExCo including potential trade-offs. An example of this is the decision to divest our Emulsifiers business, which was implemented in 2024. This divestment reduces our dependency on the high impact commodities soy bean oil and palm oil and thereby also reduces our water impact and dependencies in our supply chain. Our Short Term Incentive Plan, which applies to all senior employees, includes Sustainability targets. These targets are defined annually; after *discussion in the Sustainability Steering Committee, the proposed targets are presented to ExCo and the CEO for approval. For 2024, the Social Sustainability measure focused on safety and more specifically, the Total Recordable Injury Rate (TRIR), and the focus for the Environmental Sustainability measure was the energy per ton of product. To ensure that all public policy engagement activities align with our corporate values and long-term interests, Corbion has established a Public Affairs (PA) Committee. This committee is responsible for reviewing and approving our advocacy initiatives. The CEO and ExCo oversee and guide these initiatives at least annually during a formal meeting with the ExCo.*

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board mandate

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Overseeing and guiding public policy engagement

☑ Approving and/or overseeing employee incentives

☑ Monitoring the implementation of the business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The assessment process for dependences, impacts, risks and opportunities and the related scenario analyses is presented to the CEO, the Executive Committee (ExCo) and the Sustainability Steering Committee for guidance, review and approval by the Head of Sustainability on annual basis. Every year a review is conducted and at least every 5 years a full update is done. In 2024, we completed this assessment for the first time using the ESRS definitions and requirements under the CSRD, which was approved by the CEO in Q4 of 2024. Due to Corbion's reliance on agricultural raw materials to source carbohydrates for our fermentation processes, biodiversity is a material impact, risk and dependency. The ExCo and CEO decided to pilot the SBTN (science based targets network) methodology to guide the development of nature/biodiversity targets. This pilot was finished in 2024 and has provided learnings on trade-offs and interconnections between the impacts of our own operations and value chain in water-climate-biodiversity. Progress on the implementation of our biodiversity strategy and our progress towards our biodiversity targets is monitored quarterly by the Sustainability Steering Committee and discussed with ExCo and the CEO at least three times per year. If applicable, climate impacts of acquisitions, mergers and divestments are discussed with the ExCo including potential trade-offs. An example of this is the decision to divest our Emulsifiers business, which was implemented in 2024. This divestment reduces our dependency on the high impact commodities soy bean oil and palm oil and thereby also reduces our biodiversity impact, risks and dependencies. Our Short Term Incentive Plan, which applies to all senior employees, includes Sustainability targets. These targets are defined annually; after discussion in the Sustainability Steering Committee, the proposed targets are presented to ExCo and the CEO for approval. For 2024, the Social Sustainability measure focused on safety and more specifically, the Total Recordable Injury Rate (TRIR), and the focus for the Environmental Sustainability measure was the energy per ton of product. To ensure that all public policy engagement activities align with our corporate values and long-term interests, Corbion has established a Public Affairs (PA) Committee. This committee is responsible for reviewing and approving our advocacy initiatives. The CEO and ExCo oversee and guide these initiatives at least annually during a formal meeting with the ExCo.
[Fixed row]

(4.2) Does your organization’s board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Implementing a climate transition plan

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Conducting environmental scenario analysis

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

Under the chair of the CEO the members of the Executive Committee (ExCo) have overall responsibility for sustainability and decide on the strategy and targets. The ExCo shares responsibility for developing objectives and the strategy determining the risk profile and implementing strategic and operational policies. Annually there are at least three formal meetings with the full ExCo to discuss sustainability, covering climate, water and biodiversity. The head of Sustainability informs the ExCo on the progress on the implementation of our Climate transition plan, progress towards our targets and any topics that require ExCo/CEO approval such as updated targets. Each ExCo member is responsible to cascade relevant information and decisions within their department. A dedicated Sustainability Steering Committee chaired by the CTO with the COO as members meets quarterly. This steering committee oversees Corbion's key sustainability impacts risks and opportunities including climate and nature, monitors progress versus targets and determines whether Corbions target's are still aligned with the latest science. The committee also approves sustainability policies

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Managing acquisitions, mergers, and divestitures related to environmental issues
☑ Managing major capital and/or operational expenditures relating to environmental issues

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ Quarterly

(4.3.1.6) Please explain

Under the chair of the CEO the members of the Executive Committee (ExCo) have overall responsibility for sustainability and decide on the strategy and targets. The ExCo shares responsibility for developing objectives and the strategy determining the risk profile and implementing strategic and operational policies. Annually there are at least three formal meetings with the full ExCo to discuss sustainability, covering climate, water and biodiversity. The head of Sustainability informs the ExCo on the progress on the implementation of our Climate transition plan, progress towards our targets and any topics that require ExCo/CEO approval such as updated targets. Each ExCo member is responsible to cascade relevant information and decisions within their department. A dedicated Sustainability Steering Committee chaired by the CTO with the COO as members meets quarterly. This steering committee oversees Corbion's key sustainability impacts risks and opportunities including climate and nature, monitors progress versus targets and determines whether Corbions target's are still aligned with the latest science. The committee also approves sustainability policies

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ Quarterly

(4.3.1.6) Please explain

Under the chair of the CEO the members of the Executive Committee (ExCo) have overall responsibility for sustainability and decide on the strategy and targets. The ExCo shares responsibility for developing objectives and the strategy determining the risk profile and implementing strategic and operational policies. Annually there are at least three formal meetings with the full ExCo to discuss sustainability, covering climate, water and biodiversity. The head of Sustainability informs the ExCo on the progress on the implementation of our Climate transition plan, progress towards our targets and any topics that require ExCo/CEO approval such as updated targets. Each ExCo member is responsible to cascade relevant information and decisions within their department. A dedicated Sustainability Steering Committee chaired by the CTO with the COO as members meets quarterly. This steering committee oversees Corbion's key sustainability impacts risks and opportunities including climate and nature, monitors progress versus targets and determines whether Corbions target's are still aligned with the latest science. The committee also approves sustainability policies
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:
☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

Members of the Board of Management are eligible for a short-term incentive. The STIP rewards operational performance delivery on an annual basis and is aimed at profitably growing Corbion's business in line with the strategy. The STIP pay-out at- target level is set at 60% of base salary for the CEO and 50% for the CFO. The STIP performance measures are organic net sales growth (27.5% weighting), adjusted EBITDA (27.5% weighting), Free Cash Flow (25% weighting), Social Sustainability (10% weighting) and Environmental Sustainability (10% weighting). For 2024, the Social Sustainability measure focused on safety and more *specifically, the Total Recordable Injury Rate (TRIR), and the focus for the Environmental Sustainability measure was the energy per ton of product (climate related monetary incentive).*

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ No, but we plan to introduce them in the next two years

(4.5.3) Please explain

Due to Corbion's reliance on water for its fermentation processes and its agricultural raw materials, water is a material impact, risk and dependency. In 2024, the ExCo and CEO decided to prioritize water action at 4 Corbion sites (2 sites in Brazil, one in Spain and one in Thailand). The ExCo and CEO decided to pilot the SBTN (science based targets network) methodology to guide the development of corporate water targets. This pilot was finished in 2024 and has provided learnings on trade-offs and interconnections between the impacts of our own operations and value chain in water-climate-biodiversity. At this stage, we have not yet defined specific targets that can be included in the incentive plans. In the next two years we are developing water targets for specific sites that will be considered for potential inclusion in the incentive plans.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board/Executive board

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Achievement of climate transition plan

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Members of the Board of Management and the Executive Committee are eligible for a Short-Term Incentive Plan (STIP) and Long-Term Incentive Plan (LTIP). The STIP rewards operational performance delivery on an annual basis and is aimed at profitably growing Corbion's business in line with the strategy. The STIP pay-out at- target level is set at 60% of base salary for the CEO and 50% for the CFO. The STIP performance measures are organic net sales growth (27.5% weighting), adjusted EBITDA (27.5% weighting), Free Cash Flow (25% weighting), Social Sustainability (10% weighting) and Environmental Sustainability (10% weighting). For 2024, the Social Sustainability measure focused on safety and more specifically, the Total Recordable Injury Rate (TRIR), and the focus for the Environmental Sustainability measure was the energy per ton of product (climate related monetary incentive). Our LTIP for senior management and Executive Committee members spans three years. Each year, members of the Board of Management are entitled to a conditional grant of shares under this LTIP arrangement, with the value of the grant set at 120% of base salary for the CEO and at 100% for the CFO. The 2024 LTIP measures include TSR (35%), adjusted EBITDA (20%), sustainability (25%), and ROCE (20%). For the 2024–2026 series, the sustainability performance measures are set for reduction of scope 1 and 2 emissions and SDG contribution, in line with our climate transition plan. These metrics are applied across all Corbion organization and all regions.

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Incentives for the Board of Management and Executive Committee are designed to directly support the achievement of Corbion’s environmental commitments and climate transition plan. Both the Short-Term Incentive Plan (STIP) and the Long-Term Incentive Plan (LTIP) integrate sustainability-related metrics that drive accountability, ownership, and measurable progress toward our climate goals. Within the STIP, 10% of the weighting is linked to Environmental Sustainability,

specifically targeting energy use per ton of product. This KPI encourages immediate actions that improve energy efficiency and reduce climate impact in daily operations. These measures ensure that sustainability considerations are embedded in operational decision-making and reinforce year-on-year progress in line with our transition plan. The LTIP provides a longer-term perspective, with 25% of the weighting allocated to sustainability. For the 2024–2026 plan, these metrics focus on reducing scope 1 and 2 GHG emissions and contributing to the UN Sustainable Development Goals (SDGs), directly aligning with our climate transition roadmap and net-zero ambition. By tying share-based incentives to multi-year progress on emission reductions, senior management is incentivized to deliver structural improvements in energy efficiency, invest in renewable solutions, and embed decarbonization into strategic growth decisions. Together, these incentive structures have already contributed to prioritizing energy efficiency projects, advancing carbon footprint reduction programs, and reinforcing the integration of climate-related considerations into both short-term operations and long-term strategic planning. By linking financial rewards to sustainability KPIs, Corbion ensures that leadership actions are aligned with our environmental commitments, driving consistent progress toward our climate transition plan and our goal of reaching net-zero emissions by 2050.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply
☑ Water

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

(4.6.1.4) Explain the coverage

Corbion's a water policy reflects our commitment to the responsible use of water and directs actions in water management as well as to reducing water use and pollution in areas with material water risk. The water policy applies to all geographic areas where Corbion operates, with a focus on own operations and tier 1 suppliers. We assess our impact on water by identifying both risks and opportunities. Oversight of the policy falls under Corbion's Executive Committee To evaluate the policy's effectiveness, monitoring and review mechanisms are in place, including a reporting process for water data collection and key performance indicators (KPIs).

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to reduce water consumption volumes

☑ Commitment to reduce water withdrawal volumes

☑ Commitment to water stewardship and/or collective action

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

1425011 COR Policy_Water_5.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

(4.6.1.4) Explain the coverage

This policy applies to all Corbion operations, including our manufacturing sites, and supply chain suppliers. It covers Corbion's impacts, risks and opportunities related to climate, our targets to reduce Scope 1, 2 and 3 GHG emissions and the plan to reach net-Zero. The policy describes our strategy related to climate adaptation and resilience, governance, reporting and transparency as well as engagement initiatives. Oversight of the policy falls under Corbion's Executive Committee To evaluate the policy's effectiveness, monitoring and review mechanisms are in place, including a reporting process for GHG emissions, energy and progress on supplier engagement

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to 100% renewable energy

☑ Commitment to net-zero emissions

Additional references/Descriptions

☑ Description of environmental requirements for procurement

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

1425011 COR Policy_Climate.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ RE100

☑ UN Global Compact

☑ Race to Zero Campaign

☑ Science-Based Targets for Nature (SBTN)

☑ Science-Based Targets Initiative (SBTi)

☑ RSPO Jurisdictional Approach to Certification

(4.10.3) Describe your organization’s role within each framework or initiative

**UN Global Compact- Corbion is signatory, and we are committed to aligning our operations and strategy with the UN global compact 10 principles, in the areas of human rights, labor, the environment, and anti-corruption. We support the principles and communicate our progress in terms of practical actions and outcomes *Race to Zero Campaign: Corbion is signatory. *RE100 – Corbion is a member of this initiative and is committed to achieving 100% renewable electricity by 2025. *Science-Based Targets for Nature – We are members of the corporate engagement program and have joined the initial pilot in 2023/2024 for water and land *Science-Based Targets Initiative (SBTi) – Corbion climate targets are validated by SBTi *RSPO - Corbion - is a member of this roundtable, driving the future of sustainable palm oil*
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

1425011 COR Statement_Advocacy and public affairs_2.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Voluntary government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

419504541857-68

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Corbion advances sustainability by engaging with regulators and policymakers to promote viable business models that address climate change, water stewardship, and biodiversity. We collaborate with like-minded partners to advocate for regulatory frameworks supporting industry-wide sustainability leadership. Corbion takes a stance in promoting sustainable business practices that align with our strategic objectives across all industry associations of which we are a member. When we encounter significant misalignment between an industry association's position on climate-related issues and Corbion's goals, we strive to realign that position with our objectives. If alignment proves unfeasible, we will either veto the position or clearly communicate that it does not reflect Corbion's stance. Our engagement activities are rooted in the principles of the Paris Agreement and the United Nations Sustainable Development Goals (SDGs). To ensure effective integration of these commitments into our operations, we work with a cross-functional committee that includes representatives from business, innovation, and sustainability. This committee meets monthly to set strategy, develop positions, and coordinate our public affairs initiatives. Examples of our external engagement activities include: - Advocating for Climate Targets: We actively participate in initiatives aimed at achieving the Paris Agreement goals, aligning our climate targets and strategies with those of the broader biobased industry. This includes incentivizing low-carbon biobased solutions and accounting of biogenic CO2. - Sustainable Biomass Criteria: We advocate for sustainable biomass criteria within the biobased industry, addressing critical issues such as land conversion, deforestation, water usage, climate change, biodiversity, and social impacts. Our focus on feedstocks is aligned with our upstream dependencies, risks, and opportunities. - Promoting Algae-Based Ingredients: We raise awareness and support the transition to algae-based omega-3 ingredients, which have a significantly reduced impact on marine ecosystems and biodiversity compared to conventional fish oil ingredients. This initiative reflects our commitment to sustainable sourcing and environmental stewardship. - Alignment with the SDGs: Corbion's strategy is aligned with the SDGs. We continuously seek opportunities to enhance our contributions while addressing the pressing challenges of climate change, water, and biodiversity.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Revision of the EU Bioeconomy strategy

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

☑ Circular economy

☑ Low environmental impact innovation and R&D

☑ Technology requirements

☑ Other low-impact production and innovation, please specify **:Sustainability criteria for biobased feedstocks**

☑ Water use and efficiency

☑ Recycling and recyclability

☑ Sustainable production and consumption

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ EU28

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

☑ Ad-hoc meetings

☑ Participation in working groups organized by policy makers

☑ Responding to consultations

☑ Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

In the context of the biotechnology strategy, We advocate for increased ambition by integrating a cascading principle for the use of biomass, accompanied by robust and enforceable sustainability criteria. Biomanufacturing has the potential to significantly contribute to the EU's long-term climate objectives — including the goal of climate neutrality by 2050 — by enabling the production of low-carbon materials, supporting the transition to more sustainable food systems, and enhancing carbon removal and sequestration. However, the expansion of the bioeconomy must not come at the expense of environmental integrity. A cascading use principle ensures that biomass is directed first to the highest value applications and reused as efficiently as possible, minimizing waste and maximizing resource efficiency. Sustainability criteria must be comprehensive and binding, covering critical aspects such as biodiversity protection, soil fertility, water use, and air quality. These criteria should prevent overextraction, monocultures, and land-use change that threaten ecosystems, while encouraging regenerative practices and traceability across the biomass supply chain. In this way, the bioeconomy can grow in a way that strengthens Europe's environmental resilience, supports rural communities, and aligns with the EU's commitment to a truly sustainable and circular economy. Intended outcome: Inclusion of the cascading principle and strict sustainability criteria in relevant EU legislation (e.g. CAP, RED III implementation, bioeconomy strategies).

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :EuropaBio and Cefic Biochem Europe sector group

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Our position aligns with EuropaBio's overall stance on strengthening biotechnology and biomanufacturing in the EU. More specifically, we support the Commission's revision of the EU Bioeconomy Strategy and the development of a coherent legislative framework that drives innovation and supports the transition to a sustainable, circular, and low-carbon economy. We fully support EuropaBio's call for robust sustainability criteria for biomass to ensure bio-based solutions deliver real environmental benefits and avoid negative impacts on biodiversity, soil, and water. We've engaged constructively within EuropaBio by contributing to internal discussions on both sustainability criteria and the cascading principle. In parallel, we align with CEFIC Biochem Europe's support for the strategy revision—particularly the commitment to revise the Product Environmental Footprint (PEF) to enable fair comparison between fossil and bio-based products. We provided early input to CEFIC Biochem Europe on sustainability and market incentives, as part of our broader effort to ensure the revised Bioeconomy Strategy balances environmental integrity with industrial competitiveness. EuropaBio supports the EU's Vision for Agriculture and Food and welcomes the recognition of biotechnology as a key enabler of sustainability, resilience, and competitiveness across the agri-food system. This covers themes such as climate change, water availability and biodiversity. We are fully aligned on the need to simplify regulatory frameworks, particularly to accelerate market access across Member States. As a member of the European Bioeconomy Alliance Forum (EBAF), EuropaBio contributes to stakeholder dialogue and advocates for biotech-driven policies that support climate neutrality, environmental protection, and the Green Deal objectives.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

35399

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Membership fees for EuropaBio and Cefic Biochem Europe sector group fund the organizations' core activities, including policy monitoring, advocacy, stakeholder engagement, and expert working groups. These platforms enable coordinated industry input into EU policymaking processes, particularly those affecting biotechnology, biomanufacturing, and the bioeconomy. Through this membership, we contribute to shaping legislation and regulation relevant to environmental outcomes—such as sustainable biomass use, circular economy policies, carbon footprint methodologies (e.g., Product Environmental Footprint), and the EU Bioeconomy Strategy. The fees support efforts to align industrial innovation with EU Green Deal targets, climate neutrality, biodiversity protection, and resource efficiency goals. This engagement helps ensure that environmental regulations are both ambitious and workable, enabling the deployment of sustainable biobased solutions across Europe.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.12) Have you published information about your organization’s response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ ESRS

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change
☑ Water
☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:
☑ Complete

(4.12.1.5) Content elements

Select all that apply
☑ Strategy
☑ Governance
☑ Emission targets
☑ Emissions figures
☑ Risks & Opportunities
☑ Content of environmental policies
☑ Value chain engagement
☑ Dependencies & Impacts
☑ Biodiversity indicators
☑ Public policy engagement
☑ Water accounting figures

(4.12.1.6) Page/section reference

Sustainability statements p72-140 (this corresponds to p73-141 of the pdf)

(4.12.1.7) Attach the relevant publication

Corbion_annual_report_2024.pdf

(4.12.1.8) Comment

No additional comment
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

Water

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In this scenario there are few mitigation actions to limit the greenhouse gas emissions resulting in significant temperature rise of 4 to 5C. The world will continue on a fossil-based path. Continued use of fossil fuels will keep energy and commodity prices stable in the short-term, but these will be affected by climate disasters and other disruptions in the mid- and long-term. Climate hazards like droughts and reduced water availability can decrease the availability of raw materials and increase the prices, particularly for agricultural crops. In this scenario the transition risks are lower, there is limited implementation of environmental policies globally.

(5.1.1.11) Rationale for choice of scenario

Considering this climate scenario helps to understand and explores mainly the physical risks of climate change in the medium to long term. This scenario is chosen as a worse scenario in terms of physical climate risks, therefore relevant to assess the resilience of our climate strategy. In terms of opportunities, we link this scenario to a lower growth in the biobased chemical sector and to an increased opportunity for the algae based omega-3 market. In this scenario, long term effects of overfishing will escalate due to climate impacts, limiting even further the availability of omega-3 derived from fish oil. These outcomes have impact on our business strategy. In the 4C and above scenario, the transition risks are lower because there is limited implementation of climate policies. Also, we expect less policies supporting Corbion to our climate targets such as subsidies, favorable prices for renewable energy, potentially making the business case for our mitigation actions more challenging, which may have an impact on our implementation roadmap. For example, in this scenario we assume less ambitious renewable energy targets in the countries we operate and for our suppliers, making the realization of our scope 3 targets a larger challenge. In the 4C and above scenario, the transition risks are lower because there is limited implementation of climate policies. Also, we expect less policies supporting Corbion to our climate targets such as subsidies, favorable prices for renewable energy, potentially making the business case for our mitigation actions more challenging, which may have an impact on our implementation roadmap. For example, in this scenario we assume less ambitious renewable energy targets in the countries we operate and for our suppliers, making the realization of our scope 3 targets a larger challenge

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WWF Water Risk Filter

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Level of action (from local to global)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Scenarios applied are based on the business as usual, pessimistic and optimistic scenarios from WWF water filter. The scenatios are based on on climate (IPCC RCP) and socio-economic (IIASA SSP) scenarios. - The optimistic scenario pathway represents a world with sustainable socio-economic development (SSP1) and moderate reduction of GHG emissions (RCP2.6 /RCP4.5), leading to an increase of global mean surface temperature of approximately 1.5°C by the end of the 21st century. - The pessimistic scenario represents a world with unequal and unstable socio-economic development (SSP3) and high GHG emission levels (RCP6.0 /RCP8.5), leading to an increase of global mean surface temperature of approximately 3.5/4°C by the end of the 21st century. For Corbion operations, at this phase, we assume no change in locations or water consumption due to limited knowledge and uncertainity.

(5.1.1.11) Rationale for choice of scenario

The scenarios are chosen for consistency with the Corbion climate scenarios. We used this tool to complement WRI aqueduct scenario analysis, improving the robustness of the outcome

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 1.9

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP1

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☑ Consumer sentiment

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The SSP1 / RCP 1.9 scenario presents a future where sustainable development, environmental protection and technological innovation are prioritized in order to achieve a low emissions, sustainable world. Some specific assumptions we made were: Significant actions are taken to reduce greenhouse gas emissions to limit global warming to 1.5 degrees Celsius above pre-industrial levels. This involves widespread adoption of renewable energy sources, increased energy efficiency, and global implementation of carbon pricing regulation. There is a strong focus on research and development of clean technologies. Policies are implemented to promote sustainable development, reduce resource consumption, and protect ecosystems.

(5.1.1.11) Rationale for choice of scenario

We have chosen for the SSP 1, RCP 1.9 scenario, which specifically assumes a future where socioeconomic development is characterized by sustainability, equality, and environmental protection. This scenario represents the most stringent scenario from a transition point of view and will give good insights on potential risks and opportunities. In this scenario, the transitions risks are larger, but the external stimulus and levers to implement our climate action roadmap are also stronger. Achieving climate targets, especially for scope 3 can only be done collaboratively which is more feasible in this climate scenario. For example, as a result of global climate action underlying this scenario, the share of our renewable energy used by industry and transport will increase, largely facilitating the achievement of our targets. Also, new technology development enabling the industry transition to low carbon will be cost effective and financially feasible to implement sooner. Also, this scenario brings lower physical climate risks for our direct operations and upstream value chain. Biobased chemicals are one of the options for the chemical sector to reduce their feedstock and end of life related emissions. For this reason, in a scenario of keeping global temperatures below 1.5C, the sector uptake of biobased *chemicals will increase, further expanding the opportunities for growth for Corbion. Likewise, customers' preference will switch more strongly to more sustainable solutions such as our algae based (and low CO2) products and our natural food preservation solutions, contributing to food safety and less food waste.*

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Level of action (from local to global)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Scenarios applied are based on the business as usual, pessimistic and optimistic scenarios from Aqueduct 4.0. - The optimistic scenario is aligned with SSP1 RCP2.6 which is characterized by sustainable socioeconomic growth: stringent environmental regulations and effective institutions, rapid technological change and improved water use efficiencies, and low population growth. - The pessimistic scenario is aligned with SSP5 RCP8.5 which describes a fossil-fueled development: rapid economic growth and globalization powered by carbon-intensive energy, strong institutions with high investment in education and technology but a lack of global environmental concern, and the population peaking and declining in the 21st century. For Corbion operations, at this phase, we assume no change in locations or water consumption due to limited knowledge. Uncertainty is derived also from the aqueduct 4.0 model and based on the median of 5 global circulation scenarios

(5.1.1.11) Rationale for choice of scenario

The scenarios are chosen for consistency with the Corbion climate scenarios

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ Bespoke climate transition scenario

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☑ Consumer sentiment

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

This scenario presents a future where sustainable development, environmental protection and technological innovation are prioritized in order to achieve a low emissions, sustainable world. Some specific assumptions we made were: Significant actions are taken to reduce greenhouse gas emissions to limit global warming to 1.5 degrees Celsius above pre-industrial levels. This involves widespread adoption of renewable energy sources, increased energy efficiency, and global implementation of carbon pricing regulation. There is a strong focus on research and development of clean technologies. Policies are implemented to promote sustainable development, reduce resource consumption, and protect ecosystems.

(5.1.1.11) Rationale for choice of scenario

We have developed this scenario, which specifically assumes a future where socioeconomic development is characterized by sustainability, equality, and environmental protection. This scenario represents the most stringent scenario from a transition point of view and will give good insights on potential risks and opportunities. In this scenario, the transitions risks are larger, but the external stimulus and levers to implement our climate action roadmap are also stronger. Achieving climate targets, especially for scope 3 can only be done collaboratively which is more feasible in this climate scenario. For example, as a result of global climate action underlying this scenario, the share our renewable energy used by industry and transport will increase, largely facilitating the achievement of our targets. Also, new technology development enabling the industry transition to low carbon will be available as cost effective sooner. Also, this scenario brings lower physical climate risks for our direct operations and upstream value chain. Biobased chemicals are one of the options for the chemical sector to reduce their feedstock and end of life related emissions. For this reason, in a scenario of keeping global temperatures below 1.5C, the sector uptake of biobased chemicals will increase, further expanding the opportunities for growth for Corbion. Likewise, customers preference will switch more strongly to more sustainable solutions such as our algae based (and low CO_2) products and our natural food preservation solutions, contributing to food safety and less food waste.

[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

In our Paris-aligned climate scenario (SSP1, RCP1.9), we identified a key transition risk: the increasing cost of carbon pricing. Within the EU, carbon pricing mechanisms are already in place and are expected to rise. In other global regions, we anticipate the introduction of carbon pricing as a necessary policy tool to meet the Paris Agreement targets. Corbion's lactic acid manufacturing sites rely on steam generated from natural gas for downstream processing and derivative production. Without mitigation measures, this dependency would lead to increased operational costs due to higher carbon prices. To address this, Corbion has developed a climate transition plan aligned with a 1.5°C pathway. This plan includes: • Implementation of GHG reduction initiatives (past and planned), • R&D to identify innovations through 2030 and 2050, • Integration of climate considerations into financial planning. We apply an internal carbon price of €100 per metric ton of CO_2e for Scope 1 and 2 emissions in all investment decisions as a sensitivity analysis. This enables us to assess the financial impact of emissions and prioritize low-carbon investments. In the high-emissions scenario (SSP5, RCP8.5), physical climate risks dominate. We identified a minor risk of revenue loss due to potential disruptions in manufacturing and distribution, caused by extreme weather events, flooding, or temperature increases. However, Corbion's globally distributed operations allow for production shifts, mitigating these risks. Our resilience strategy includes: • Supply-demand planning, • Safety stock management, • Business continuity planning with integrated climate and nature risk assessments. To further mitigate physical risks, we collaborate with suppliers to promote sustainable agricultural practices that enhance soil health and water conservation. Despite the challenges, both scenarios present opportunities. In particular, the development and commercialization of products that help customers reduce their GHG emissions is a significant growth area for Corbion. Resilience per Scenario: • RCP1.9 – "Taking the Green Road": This scenario assumes strong global climate action and a shift in consumer preferences toward low-carbon, *healthy, and nature-friendly products. Corbion's Advance 2025 strategy supports this through investments in natural food preservation, algae-based ingredients, lactic acid derivatives, and natural polymers. Our Climate Transition Plan positions us to reduce GHG emissions and mitigate carbon pricing risks. • RCP8.5 – "Taking the Highway": This scenario projects a 4–5°C temperature rise, increasing physical risks, particularly in our upstream value chain. Corbion mitigates these risks through its security of supply and business continuity programs, supported by a diversified global manufacturing footprint. While opportunities for low-carbon products may be less relevant in this scenario, our operational resilience remains strong. Financial Planning Implications: Our financial planning incorporates investments for: • Renewable heat, • Replacement of end-of-life equipment, • Process optimization, heat integration, and electrification, • Low-carbon product development (see questions 3.2 and 3.6), • Carbon pricing under the EU ETS. We recognize that external factors—such as regulatory developments, grid congestion, and renewable energy availability—may influence our ability to allocate resources. However, under current assumptions, Corbion is resilient in both climate scenarios.*

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

The outcome of the scenarios analysis based on WRI shows that there is no significant change change in classification of water risks for Corbion direct operations, for the scenarios considered (Optimistic scenario SSP1 RCP2.6, pessimistic scenario SSP5 RCP8.5 and business as usual scenario (SSP3 RCP7.0), in the mid and long time frame, considering both physical and reputational risks. These learnings from the application of these scenarios were are used setto set priorities and to inform the upcoming strategy for water, including target settings and transition planning, confirming the findings of the short term sustainability assessment and ensuring the resilience of our operations. The risks of the different scenarios were discussed with the local teams and enriched with further insights. Corbion started in 2024 to build teams with prioritized sites, developing water action plans and targets. Water risks are interconnected with climate risks, which is considered in the development of the roadmaps for water and climate. Outcomes are the large water reduction in our site in Spain and the decision to invest in a new water capture point in Brazil, Orindiuva,
[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

Our only material spending on fossil activities is related to energy /fuels usage and its reduction is core element of our climate transition plan. We are actively taking action to: - improve energy efficiency: Specific actions include replacing outdated, inefficient equipment with energy-efficient models, improving insulation, and installing smart management systems for real time monitoring of energy consumption - Implement renewable electricity solutions to reduce emissions from energy generation. Specific actions include the installation of solar panels on site and the purchase of off-site renewable electricity, through power purchase agreements or by purchasing renewable electricity certificates. - Introducing renewable heat solutions to support our transition from fossil fuels to renewable alternatives such as biogas and hydrogen. We don't generate material revenues from activities that contribute to fossil fuels (~0.1% of our revenues) and we go beyond this commitment as the vast majority of our products is biobased, therefore contributing to decrease dependency from fossil feedstocks. These actions reflect our commitment to cease our spending and revenue on activities related to fossil expansion

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

We collect feedback from our shareholders on our climate transition plan during regular shareholder engagement. Several of our shareholders reach out to us with specific ESG related questions, which we answer in writing or in person. This includes questions about our climate transition plan. We also include our shareholders in our stakeholder assessment as input to our Double Materiality Assessment, through surveys and interviews. An example of this engagement is the engagement with the VBDO (Dutch Association for Sustainable Business). In 2024, this engagement focused amongst others on the alignment of corporate lobbying activities with the Paris agreement. Corbion's Advocacy and Public Affairs Policy is included as a Good practice in the VBDO 2024 engagement report (see https://www.vbdo.nl/wp-content/uploads/2024/06/VBDO033-AGM-Engagement-Report-2024_WEB-1.pdf)

(5.2.9) Frequency of feedback collection

Select from:

☑ More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Corbion's Climate Mitigation and Transition Plan was approved by the Executive Committee and the Supervisory Board. It applies to our entire value chain and is underpinned by a set of key assumptions and dependencies, as outlined in our 2024 Annual Report (pages 89-91). Key assumptions are Corbion projected growth scenarios until 2030 and 2035 The plan considers external factors, such as regulatory trends and developments (carbon tax, national adoption of low carbon energy sources etc), as well as technology development considerations (external and catalyzed by Corbion R&D). Until 2030 Scope 1 and 2: the focus is on transitioning to 100% renewable electricity, executing projects in operations that are driven by energy, raw materials & waste efficiencies, electrification of fossil driven systems and, where possible, implementation of renewable heat. For the Scope 3, we have in place supplier engagement program is implemented, with a differentiated approach depending on the supplier's impact on Corbion's scope 3 and the sustainability maturity of the supplier. Next to this, we initiate R&D projects to develop breakthrough innovations aimed at reducing our Scope 1, 2 and 3. For potential new assets, R&D is developing no/low emissions technologies and investigates alternative raw materials. 2030 and 2040 In the period between 2030 and 2040 we will expand the levers already initiated. Next to this we will start replacing current technologies with low/no emission technologies in our current assets. Corbion's R&D will continue its efforts to develop innovative technologies, with a focus on process circularity, for our current and future operations. 2040-2050 In the last decade before 2050, we will implement technologies that are currently in the early stage of development and explore opportunities to neutralize residual emissions. Resourcing of the transition plan is governed by the Corbion Net-Zero portfolio and capital is allocated until 2030.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

*In 2024 we made the following progress on the implementation of the transition plan: *Progress related to scope 1 and 2 emissions: 1) Energy efficiency activities, resulting in the identification of energy integration opportunities for our lactic acid plant in the US and in the plant in the Netherlands. We implemented real-time monitoring of our steam consumption in Gorinchem, which is expected to bring benefits in -2025. We set for the first time targets (2024 and recurring in 2025) for the six manufacturing sites with the highest energy consumption. Next to energy savings, these targets also increased awareness, ownership and commitment among colleagues. 2)Electrification: We prepared for the installation of a new electrically driven evaporator in Gorinchem by the first quarter of 2025. We evaluated the feasibility of heat pumps for different parts of our processes. The resulting projects have been included in our 2030 roadmap 3) Renewable heat: We continued the* *evaluation of feasible alternative fuels for heat production at our sites in Gorinchem (the Netherlands), Montmeló (Spain), Blair (US), and Rayong (Thailand) 4) Process innovation - We continued our long-term innovation program and initiated several new projects. * Progress related to scope 3 emissions: 1) Raw material efficiency: In 2024, we started up our new circular lactic acid plant in Thailand. The recycling of processing chemicals eliminates the use of lime, which is a significant contributor to our scope 3 GHG emissions 2) Supplier engagement: continued engaging and supporting suppliers in the development of their CO2 reduction plans, focusing on high-impact suppliers. 3) Logistics: We increased the use of intermodal freight transport over truck transportation in the EU, resulting in a significant reduction of emissions; The development of a logistics roadmap for the US was initiated*

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Corbion_annual_report_2024.pdf,Corbion_annual_report_2024.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ No other environmental issue considered

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Corbion offers products and services that can help our customers reduce their carbon footprint. In our Advance 2025 strategy, we focus on sustainable food solutions to reduce food waste (and related GHG emissions), on PLA bioplastics with a reduced carbon footprint compared to e.g. polystyrene and on alternative (non-meat) protein. Commercially, these opportunities are relevant in all regions where we operate. Relevant assets are in Thailand, the USA, the Netherlands and Spain. Our Advance 2025 strategy builds on Corbion's fundamental strengths by further focusing our business portfolio on alignment with global market trends and the opportunities related to sustainability. The majority of our solutions make a positive contribution to the United Nations Sustainable Development Goals. Our low-carbon solutions, especially our biobased portfolio, support the transition to a low-carbon economy, contributing to the mitigation of climate change (SDG 13). We assess new product development projects on their potential contribution to the United Nations Sustainable Development Goals (SDGs 2, 3, 12, 13, 14) to ensure that our innovation efforts are focused on increasing our positive impact on Climate change, but also on Biodiversity, Circular economy, and Consumer health. The assessment is integrated into our innovation stage-gate process and guides the product developers on sustainability-related matters. This warrants that sustainability is an integrated part of the product design. Another example of a major strategic decision related to these opportunities is the decision to invest in a new 125,000 metric tons lactic acid plant in Thailand to be able to meet the demand for PLA bioplastics and thereby capture this growth opportunity. In 2024 we launched our circular lactic acid plant which was successfully qualified at our customers. After launching this new facility, resource allocation will shift more towards our preservation and nutrition solutions.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Corbion's scope 3 GHG emissions are primarily driven by its raw materials for lactic acid manufacturing. Relevant assets are located in Thailand, the USA and Brazil. Climate change has influenced our strategy in that we aim to rely less on carbon-intensive inputs where possible. This is an opportunity that enables us to offer a lower carbon solution to our customers and reduces the risk of increased raw material costs due to future carbon pricing. This strategic initiative has a 10-15 year time horizon, with an initial focus on our 2030 science-based target. An example of a major strategic decision related to climate change in these areas is the decision to implement a breakthrough technology for lactic acid production. Our conventional lactic acid production relied, next to sugar, on lime as an input. Lime manufacturing is carbon-intensive and significantly contributes to Corbion's GHG emissions. Our breakthrough circular technology enables the recycling of processing chemicals, which eliminates the use of lime. Lactic acid produced using this technology will have the lowest associated carbon footprint compared to any manufacturing technologies currently used. In 2024 we launched our new circular lactic acid plant in Thailand which was successfully qualified at our customers. After launching this new facility, resource allocation will shift more towards supplier engagement, to further reduce upstream GHG emissions. We are engaging with suppliers to reduce the carbon footprint of our raw materials and mitigate climate risks in agriculture.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Corbion's Net zero R&D program was initiated to capture opportunities and mitigate risks related to Climate change. This program has a 10-15 year time horizon. Our net zero R&D program aims to develop the lowest carbon footprint technology for lactic acid production and its derivates, to achieve our science-based target. Relevant assets are our lactic acid and derivatives manufacturing facilities in Thailand, the USA, the Netherlands, Spain and Brazil. We invest in R&D to reduce GHG *emissions, focusing on energy efficiency improvements, yield improvements, electrification and renewable heat. This enables us to offer lower carbon alternatives to our customers, which is a differentiation opportunity and at the same time mitigates risks related to carbon pricing that could result in increased costs. We do not foresee any changes in resource allocation in the next 5 years. In addition, we develop products in line with our preserving what matters strategy focusing on amongst others product development to reduce food waste (and related GHG emissionsIn line with our Advance 2025 strategy, all new R&D projects are required to positively contribute to our focus SDGs and/or Climate Change mitigation/adaptation.*

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Corbion's Capital Expenditure plan includes projects to mitigate risks related to Climate change, more specifically related to carbon pricing that could result in increased costs. Our GHG reduction roadmap includes a Capital Expenditure plan for the next 5 years to invest in energy efficiency, process innovation, electrification and renewable heat in our existing manufacturing plants. Relevant assets are our lactic acid and derivatives manufacturing facilities in Thailand, the USA, the Netherlands, Spain and Brazil. We are continuously putting efforts towards developing new technologies aimed at reduced raw-material input such as our new circular production process (lime-free process) and increased reuse/recycling potential of final products and inputs. An example of a major strategic decision related to climate change in this area is the decision to implement a breakthrough technology for lactic acid production with a significantly lower carbon footprint. In 2024 we launched our new circular lactic acid plant in Thailand which was successfully qualified at our customers. This new plant is based on our innovative and proprietary new circular production process (lime-free technology), which reduces overall CO2- emissions of lactic acid. In the next 5-10 years we expect to increase capital allocation to these projects. Based on our water impact, risk and opportunities assessment we have defined water as a risk in our own operations at 4 locations (Spain, Brazil and Thailand). To mitigate this risk, we have defined minimum water management practice requirements for all Corbion manufacturing sites. These include compliance with local water permits, water pollution control and monitoring protocols, reporting and investigation of water related risks, and preventive maintenance programs. All high-water risk sites already meet these requirements. In addition, we have formed water-teams at the high-risk sites, to implement improvements to reduce material consumption of water: At our site in Montmeló (Spain), we implemented several improvements to reduce water losses in our ultrafiltration systems and other water purification processes. We also raised awareness of personnel around water scarcity by monitoring consumption on a daily basis. In Orindiúva (Brazil), ongoing actions include the enhancement of cleaning processes, optimization of the cooling towers to reduce the water evaporation rate,

and increased recycling of water. In 2025/2026, we will kick-off water reduction and awareness initiatives at Campos and Rayong, and continue with the implementation of improvement projects in Montmeló and Orindiúva.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply
☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply
☑ Risks
☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply
☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Risks: We have developed a roadmap to reduce our GHG emissions. This roadmap includes projects in energy efficiency, process innovation, electrification and renewable heat in our existing manufacturing plants. This will require investments but will at the same time reduce operating costs because of efficiencies. As part of our financial planning, we have a company-wide capital plan for the next 5 years. The capital plan is annually reviewed and is built up of maintenance investments, expansion investments and low carbon investment as part of our low carbon roadmap. The CAPEX share related to GHG reduction projects is expected to increase over the next 5 years. In questions 3.1.1.26 and 3.1.1.27 we disclose additional details regarding the response to risk. Opportunities: Corbion produces several ingredients that enable our customers to reduce their Scope III GHG emissions. Two examples are: 1. Manufacture of AlgaPrime DHA, which is applied in feed for aquaculture, pet food, terrestrials etc. as an alternative for fish oil, and 2. Manufacture of lactic acid for the production of PLA bioplastics, as an alternative for fossil based plastics such as polystyrene. Over the past years Corbion has invested heavily in a lower carbon technology lactic acid plant for the manufacture of lactic acid *for PLA bioplastics. Over the coming years we will expand the capacity of our Algaprime DHA production to enable more customers to reduce their scope III emissions. These low carbon expansion projects are also part of our capital investment plan. In question 5.5.3 we include more details on the relevant R&D initiatives and investments*

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Revenues

(5.3.2.2) Effect type

Select all that apply

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Our financial planning process includes an assessment of the potential revenues related to climate-opportunities. In our business unit Sustainable Food Solutions we intend to benefit from the increased emphasis on the reduction of food waste, an issue we can address with our natural preservation solutions. In our Lactic Acid Specialties business unit, we expect to benefit from the global transition away from fossil-based plastics toward biobased alternatives such as PLA, due to their reduced carbon footprint, leading to increased lactic acid sales to our JV Total Corbion PLA in the medium term. In our Algae ingredients business unit, we expect to benefit from the shift from fish oil to algae based omega-3 in aquaculture. These impacts are included in our Advance 2025 strategy and in our strategic product plan.

[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:
☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

0

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

3.5

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

96.5

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

We used the EU Taxonomy to assess eligibility and alignment, specifically the Climate Change Mitigation and Climate change Adaptation acts. Our production of polymers is eligible based on CCM 3.17 Manufacture of plastics in primary form. We cannot yet claim alignment for this revenue, as we do not meet substantial contribution criteria (see below for reference). Although our plastic in primary form is based on renewable feedstock, we have not yet done the lower life cycle *analysis. CCM 3.17 Substantial contribution criteria (a) the plastic in primary form is fully manufactured by mechanical recycling of plastic waste; (b) where mechanical recycling is not technically feasible or economically viable, the plastic in primary form is fully manufactured by chemical recycling of plastic waste and the life-cycle GHG emissions of the manufactured plastic, excluding any calculated credits from the production of fuels, are lower than the life-cycle GHG emissions of the equivalent plastic in primary form manufactured from fossil fuel feedstock. (c): derived wholly or partially from renewable feedstock and its life-cycle GHG emissions are lower than the life-cycle GHG emissions of the equivalent plastics in primary form manufactured from fossil fuel feedstock. We have not done the assessment for Do No Significant Harm. In previous years, Corbion has reported the manufacture of AlgaPrime DHA and the manufacture of lactic acid for the production of PLA bioplastics as eligible for Climate Change Mitigation under the activity number 3.6 Manufacture of other low carbon technologies because these Corbion solutions enable our customers to reduce their scope 3 emissions in their respective sectors. In 2024, we have reconsidered our position on eligibility and no longer claim any eligible activities. The Climate Delegated Act gives the following definition for activity number 3.6 Manufacture of other low carbon technologies "Technologies which are aimed at substantial GHG emission reductions in other sectors of the economy, where those technologies are not covered in Sections 3.1 to 3.5 of this Annex." During our EU Taxonomy reporting review, we reconsidered our position and concluded that the manufacture of AlgaPrime DHA and the manufacture of lactic acid for the production of PLA bioplastics do not meet this definition: AlgaPrime DHA is primarily aimed at offering a source of omega-3 for animal and human nutrition, as an alternative to fish oil, reducing pressure on marine biodiversity. The lower carbon footprint compared to fish oil is an additional benefit, but not the aim of the technology. Corbion produces lactic acid for many different applications. The primary aim of the manufacturing of lactic acid for PLA bioplastics, is to supply the TotalEnergies Corbion with the raw material for the production of PLA. As Corbion only acts as a raw material supplier, this activity in itself cannot be considered a low carbon technology.*

[Add row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

☑ Yes

(5.5.2) Comment

Corbion invests in R&D to reduce CO2 emissions of its products compared to the baseline. We do this by focusing on process innovation of our existing production processes and by focusing on developing new products with a lower carbon footprint compared to the business as usual situation, for example our Algae DHA based on fermented sugar rather than fish oil.

[Fixed row]

(5.5.3) Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.

Row 1

(5.5.3.1) Technology area

Select from:

☑ Radical process redesign

(5.5.3.2) Stage of development in the reporting year

Select from:

☑ Large scale commercial deployment

(5.5.3.3) Average % of total R&D investment over the last 3 years

30

(5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.3.5) Average % of total R&D investment planned over the next 5 years

1

(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Over the past years Corbion has developed innovative technology for lactic acid production. This technology has been implemented in a new large scale manufacturing plant in Thailand. Lactic acid produced by this first-of-its-kind facility will have the lowest associated carbon footprint compared to any manufacturing technologies currently used. The recycling of processing chemicals eliminates the use of lime, which is a significant contributor to our scope 3 GHG emissions. At the end of 2024, we launched the start-up of our new circular lactic acid plant in Thailand. Now that the launch is completed, R&D in the coming period will be limited to support for troubleshooting and optimization.

Row 2

(5.5.3.1) Technology area

Select from:

☑ Bio technology

(5.5.3.2) Stage of development in the reporting year

Select from:

☑ Pilot demonstration

(5.5.3.3) Average % of total R&D investment over the last 3 years

20

(5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.3.5) Average % of total R&D investment planned over the next 5 years

20

(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

New sustainable value propositions based on Algae fermentation are being developed. This includes algae-based DHA as an alternative for fish oil. In the recent years the focus of R&D has been on strain development to improve efficiencies in production and improved products for better penetration in existing and new markets. R&D also aims are improving existing products and scaling up our manufacturing facilities for the pet and human nutrition segment. Improved efficiencies, both due to technology (strain development) and process development result in reductions in scope 1/2 and scope 3, therefore contributing to our transition to low carbon

Row 3

(5.5.3.1) Technology area

Select from:
☑ Radical process redesign

(5.5.3.2) Stage of development in the reporting year

Select from:
☑ Applied research and development

(5.5.3.3) Average % of total R&D investment over the last 3 years

2

(5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.3.5) Average % of total R&D investment planned over the next 5 years

2

(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

The production of powders such as vinegar and lactates requires a high specific energy input to evaporate water. To reduce the energy components of powder production, this alternative technology is being developed to reduce the total energy requirements of the process, with a possibility to electrify the whole process and eliminate heat input from natural gas. In this process we not only look at electrification but also at reducing the total energy footprint of process. This is an example of new technology development considered in our climate action plan.
[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

50

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

1000

(5.9.3) Water-related OPEX (+/- % change)

0

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

1

(5.9.5) Please explain

Based on our water risk assessment we have developed a water action plan for some of our high water risk sites (other sites still to be developed). The implementation of this plan has led to an increase in water-related investments. We have installed an improved water softening system, leading to higher efficiency in terms of water treated at our site in Spain and we have started the construction of a deep water well at our site in Brazil in 2025. Based on our current water action plan we expect our water-related OPEX to decrease by 1%, This value is estimated based on the net effect of our CMO site where we have developed the water action plan, taken into account increased water use due to product growth and planned reductions
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Drive low-carbon investment

☑ Incentivize consideration of climate-related issues in decision making

☑ Incentivize consideration of climate-related issues in risk assessment

☑ Identify and seize low-carbon opportunities

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Scenario analysis

☑ Benchmarking against peers

☑ Alignment to scientific guidance

☑ Alignment with the price of a carbon tax

☑ Alignment with the price of carbon border adjustment mechanism

☑ Alignment with the price of allowances under an Emissions Trading Scheme

(5.10.1.4) Calculation methodology and assumptions made in determining the price

We use two different price forecasts depending on the region of the investment: EU: We expect the EU ETS price to increase over time. We work with a low, medium and high scenario to perform scenario analysis, with the price increasing from +/- 70 EUR in 2024 to 100 - 150 EUR/tCO2 in 2030, depending on the scenario. Other regions (US, Mexico, Brazil, Thailand): in the regions without a carbon pricing system in place, we use a static internal carbon price of 100 EUR/tCO2 for scope I and II emissions to perform scenario analysis (shadow price). The prices are based on a desk study of carbon price assumptions by peers in similar sectors, and *publications from IMF and IPCC and Carbon Pricing Leadership Coalition. The median shadow price of this desk research ranging from 75 – 100 EUR with some exceptions upper and lower exceptions ranging from 15 – 340 EUR /tCO2*

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Differentiated

(5.10.1.7) Indicate how and why the price is differentiated

We have set two types of internal prices, one for the EU where the EU ETS system is already in place and one for regions with no carbon pricing mechanism in place (US, Mexico, Brazil, Thailand). In the EU we have determined different carbon price, based on different climate scenario's. In the other regions (US, Mexico, Brazil, Thailand) we work with an internal carbon price (shadow price) in order to evaluate the sensitivity of carbon pricing in the investment proposals.

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

We expect the EU ETS price to increase over time. We work with a low, medium and high scenario to perform scenario analysis, with the price increasing from +/- 70 EUR in 2024 to 100 - 150 EUR/tCO2 in 2030, depending on the climate scenario considered.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

100

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

150

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Capital expenditure

☑ Procurement

☑ Risk management

☑ Value chain engagement

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for some decision-making processes, please specify :For CAPEX expansion decisions

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Using the carbon price forecasts in our larger investment decisions helps us prioritize and evaluate risks. The carbon pricing included in the business case depends on the region. In the region where there is a carbon pricing system in place (EU ETS) we use several pricing scenarios in the business case evaluation and in the other regions we use the internal carbon price of 100 EUR / tCO2 to understand the impact and mitigate the risk. Annually the internal carbon price is evaluated to determine whether this is still in line with latest developments, for example from publications on carbon pricing (eg IMF and IPCC and Carbon Pricing Leadership Coalition) and peers. In addition, progress against our net zero target is closely monitored and evaluated whether we are still on track to reach our target.
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

The threshold for substantive contribution to supplier-related scope 3 emissions is 10 kton CO2eq

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

12

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Basin/landscape condition

☑ Impact on water availability

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

We use the SBTN methodology for fresh water to assess impact of water availability and the condition of the basin/landscape. The results are normalized and multiplied with the water withdrawal for each raw material / supplier combination to obtain an impact score. Raw materials/supplier combinations with an impact score >1% of the highest impact score in our assessment are considered to have substantive impacts on the environment.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

14

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

We prioritize engagement of suppliers based on their contribution to Corbion scope 3 emissions. We prioritize suppliers that contribute >10 kton CO2eq to Corbion's Scope 3 emissions (same criteria as 5.11.1). The prioritized suppliers cover about 50% of our Scope 3 emissions (SBTi scope). We request these suppliers to provide supplier/raw material-specific data on carbon footprint of the raw materials sourced from them, to reduce their carbon footprint and to share their carbon reduction roadmap, and their progress on this roadmap. This engagement is a crucial element of Corbion's Climate transition action plan, since we can only achieve our Scope 3 emission reduction target through supplier engagement. We engage with suppliers in all regions where Corbion is active, with specific focus on our Nutrition business and our Lactic acid and derivatives business, which cover the majority of our Scope 3 emissions

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

We use the SBTN methodology for fresh water to assess impact of water availability and the condition of the basin/landscape. The results are normalized and multiplied with the water withdrawal for each raw material / supplier combination to obtain an impact score. Raw materials/supplier combinations with an impact score >1% of the highest impact score in our assessment are considered to have substantive impacts on the environment. We prioritize these suppliers for engagement due to their impact on water, to ensure that our engagement has the highest impact and to use available resources in the best way possible.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

	Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process	Policy in place for addressing supplier non-compliance	Comment
Climate change	*Select from:* ☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts	*Select from:* ☑ Yes, we have a policy in place for addressing non-compliance	-
Water	*Select from:* ☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts	*Select from:* ☑ Yes, we have a policy in place for addressing non-compliance	-

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Disclosure of GHG emissions to your organization (Scope 1, 2 and 3)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ First-party verification

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 51-75%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

no additional comment

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Provision of fully-functioning, safely managed WASH services to all employees

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ On-site third-party audit

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

no additional comment
[Add row]

(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to measure GHG emissions

☑ Provide training, support and best practices on how to mitigate environmental impact

Information collection

☑ Collect climate transition plan information at least annually from suppliers

☑ Collect targets information at least annually from suppliers

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Corbion has climate targets validated by SBTi, aligned with 1.5C and is committed to net-zero. Our Scope III target includes emissions related to our key raw materials. We engage directly with our high impact tier 1 suppliers and with strategic suppliers that could become higher impact to discuss emission reduction. We *raise awareness on climate change, the Paris agreement, Science Based Targets and the importance of climate transition plans. The objectives of this engagement include: data collection (emissions per ton of raw material) to monitor progress; identification of opportunities for the suppliers to reduce their emissions. As a result of this engagement, we now have primary data from 97% of our high impact supplier. Another example of a result of this engagement is the implementation of natural fertilizer in cane sugar plantations in Brazil, resulting in a significant reduction of emissions.*

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Reduce climate emissions from their products, awareness on climate change impacts, including land conversion and resilience of their direct operations and supply chain.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Provision of fully-functioning, safely managed WASH services to all employees

(5.11.7.3) Type and details of engagement

Information collection

☑ Collect WASH information at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Corbion has developed the Corbion cane sugar code to clarify our expectations regarding cane sugar sustainability and an audit program to monitor compliance and manage follow-up of non-compliances. Our code includes a core indicator related to WASH. This core indictor must be in compliance. All cane sugar suppliers in Thailand and Brazil are audited annually to check compliance with the code. In case of non-compliances, the supplier needs to take corrective actions. Follow-up of the corrective actions is monitored. This engagement ensures that our cane sugar suppliers are aware of the importance of WASH and that they provide fully functioning and safety managed WASH services to all employees. Our cane sugar code (https://www.corbion.com/en/sustainability/publications/-/media/ccb0726d17344eacaf7e08376d9d592b.ashx) and cane sugar policy (https://www.corbion.com/en/sustainability/publications/-/media/31e61da332fa4e32900ee755e5482464.ashx) are available on Corbion's website (https://www.corbion.com/en/sustainability/publications/statements-codes-and-policies)

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Awareness of water risks, reduction of water consumption and improved water quality

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Corbion's Sustainability and Climate-related policies, targets and performance are included in all standard business communication materials (presentations, brochures). Reduction of our GHG emissions is a key sustainability target for Corbion and this topic is therefore important to share with all of our customers. Corbion also performs Life Cycle Assessments (LCA), including carbon footprint calculations, for all products from our fermentation facilities. Corbion shares these data with customers to enable them to use this information for their own scope 3 GHG inventory and for their GHG reduction initiatives. We also engage with selected key accounts that have set Science-based targets to identify collaboration opportunities (e.g. engagement of shared suppliers) and we provide support to customers that consider joining the Science based target initiative and want to learn from Corbion's approach, with the ambition to support them in the development of their climate transition plan. Finally, we provide information about our GHG emissions to our customers via customer-specific surveys and we participate in CDP's Supply chain *program on the request of several customers. A specific example of customer engagement is the campaign related to our LCA for our product Algaprime DHA, which is applied in aquaculture feed as an alternative for fish oil. We have performed an LCA for this product including a comparison to fish oil, demonstrating that the carbon footprint of Algaprime DHA is lower than fish oil. This study was published in Algal Research in 2021 (Davis et al. - Life cycle assessment of heterotrophic algae omega-3) and we have communicated this LCA at various conferences/webinars and in customer meetings. Note: Corbion Category 10 + Category 11 emissions are not material (see response in 7.8)*

(5.11.9.6) Effect of engagement and measures of success

We apply the following measures of success: Adjusted EBITDA margin of Corbions' Algae ingredients (Health & Nutrition) business >20%. The result in 2024 was 29.9%, driven by the strong growth of AlgaPrime™ DHA. The adoption of AlgaPrime DHA grew significantly among multiple leading aquaculture feed companies, who are turning to algae-based omega-3 to reduce their dependency on wild fish stocks. A specific example of customer engagement is the campaign related to our LCA for our product AlgaPrime™ DHA (algae-based omega-3), which is applied in aquaculture feed as an alternative for fish oil. We have performed an LCA for this product including a comparison to fish oil, demonstrating that the carbon footprint of Algaprime DHA is lower than fish oil. This study was published in Algal Research in 2021 (Davis et al. - Life cycle assessment of heterotrophic algae omega-3) and we have communicated this LCA at various conferences/webinars and in customer meetings.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Water is a material topic from both impact and financial perspective and therefore it is important for our shareholders to be informed about our policies, actions and progress/metrics related to water. For this reason, we communicate on this topic following ESRS E3 (CSRD) in Corbion's annual report. Our annual report is shared with all our shareholders via our website (https://annualreport.corbion.com/).

(5.11.9.6) Effect of engagement and measures of success

We apply the following measure of success: % of water-related questions from shareholders that we addressed satisfactory. In 2024 we have satisfactory answered 100% of shareholder questions on water.
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply
☑ Climate change

(5.12.4) Initiative category and type

Innovation
☑ New product or service that has a lower upstream emissions footprint

(5.12.5) Details of initiative

Corbion has a net zero program with various emissions to reduce its Scope 1,2 and 3 emissions. This also reduces emissions of the products supplier to our customers. We are open to discuss opportunities to provide our customers with products with a certified lower carbon footprint.

(5.12.6) Expected benefits

Select all that apply

☑ Reduction of own operational emissions (own scope 1 & 2)

☑ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

Row 2

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Innovation

☑ New product or service that has a lower upstream emissions footprint

(5.12.5) Details of initiative

Corbion has a net zero program with various emissions to reduce its Scope 1,2 and 3 emissions. This also reduces emissions of the products supplier to our customers. We are open to discuss opportunities to provide our customers with products with a certified lower carbon footprint.

(5.12.6) Expected benefits

Select all that apply

☑ Reduction of own operational emissions (own scope 1 & 2)

☑ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

Row 3

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Innovation

☑ New product or service that has a lower upstream emissions footprint

(5.12.5) Details of initiative

Corbion has a net zero program with various emissions to reduce its Scope 1,2 and 3 emissions. This also reduces emissions of the products supplier to our customers. We are open to discuss opportunities to provide our customers with products with a certified lower carbon footprint.

(5.12.6) Expected benefits

Select all that apply

☑ Reduction of own operational emissions (own scope 1 & 2)

☑ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

Row 4

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Innovation

☑ New product or service that has a lower upstream emissions footprint

(5.12.5) Details of initiative

Corbion has a net zero program with various emissions to reduce its Scope 1,2 and 3 emissions. This also reduces emissions of the products supplier to our customers. We are open to discuss opportunities to provide our customers with products with a certified lower carbon footprint.

(5.12.6) Expected benefits

Select all that apply

☑ Reduction of own operational emissions (own scope 1 & 2)

☑ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

Row 5

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Innovation

☑ New product or service that has a lower upstream emissions footprint

(5.12.5) Details of initiative

Corbion has a net zero program with various emissions to reduce its Scope 1,2 and 3 emissions. This also reduces emissions of the products supplier to our customers. We are open to discuss opportunities to provide our customers with products with a certified lower carbon footprint.

(5.12.6) Expected benefits

Select all that apply

☑ Reduction of own operational emissions (own scope 1 & 2)

☑ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement	Primary reason for not implementing environmental initiatives	Explain why your organization has not implemented any environmental initiatives
	Select from: ☑ No, but we plan to within the next two years	*Select from:* ☑ Not an immediate strategic priority	*We provide input via CDP supply chain surevey as requested but so far this has not resulted in any follow-up with our customers.*

[Fixed row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:
☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The operational control approach is consistent with the accounting and reporting guidelines of the Corporate Sustainability Reporting Directive (CSRD). We report emissions from facilities which we operate and hold the operating license and have full authority to introduce and implement policies

Water

(6.1.1) Consolidation approach used

Select from:
☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The operational control approach is consistent with the accounting and reporting guidelines of the Corporate Sustainability Reporting Directive (CSRD). We report water stewardhip from facilities which we operate and hold the operating license and have full authority to introduce and implement policies

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Other, please specify :We are not reporting on plastics

(6.1.2) Provide the rationale for the choice of consolidation approach

We do not report on plastics

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The operational control approach is consistent with the accounting and reporting guidelines of the Corporate Sustainability Reporting Directive (CSRD). We report biodiversity issues from facilities which we operate and hold the operating license and have full authority to introduce and implement policies
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?	Name of organization(s) acquired, divested from, or merged with	Details of structural change(s), including completion dates
	Select all that apply ☑ Yes, a divestment	*Divestment of the non-core Emulsifiers business to Kingswood Capital Management*	*The emulsifier divestment was completed on April 2, 2024 and included the transfer of two U.S.-based manufacturing plants (Dolton and Grandview)*

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

☑ Scope 1

☑ Scope 2, location-based

☑ Scope 2, market-based

☑ Scope 3

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

Following the GHG protocol and Corbion's base year recalculation policy, we recalculate the base year emissions in case of significant changes in company structure and calculation methodology, to enable meaningful and consistent comparison of emissions over time. The following changes may have a significant impact on the inventory: - Structural changes in the reporting organization like mergers, acquisitions, and divestments or outsourcing and insourcing of emitting activities - Changes in calculation methodology or improvements in the accuracy of emission factors or activity data - Discovery of significant error, or a number of cumulative errors, that are collectively significant A cumulative impact of all changes to the base year inventory is considered significant if the change in Corbion's base year emissions is equal or higher than 5%. If the change in the base year emissions is significant, the base year should be adjusted with the latest information available. Corbion may decide, but is not obliged, to update the base year although the change in base year emissions is lower than 5%. The base year update check will be performed annually. In 2024 the base year emissions were recalculated because of the divestment of the US plants disclosed in 7.1.1

(7.1.3.4) Past years’ recalculation

Select from:

☑ Yes

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization’s approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based
	Select from: ☑ We are reporting a Scope 2, location-based figure	*Select from:* ☑ We are reporting a Scope 2, market-based figure

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☑ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Fugitive emissions from refrigerants and usage of carbonates

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 1

☑ Scope 2 (market-based)

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

0.7

(7.4.1.10) Explain why this source is excluded

The initial estimation showed that these exclusions represent 0.7% of Scope 1&2 emissions. Setting up a reporting structure and gathering this data periodically will be rather costly compared to the relatively low environmental benefits.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

Assuming that fugitive emissions are mostly from refrigerants use for air conditioning in office spaces, we extrapolate the fugitive emissions from refrigerant usage of our biggest site in Rayong with the total number of FTE. Emissions from carbonates are estimated by taking the CO2 component of the total amount purchased carbonates. Total scope 1&2 (market-based) for the excluded emissions are: 830 tCO2e. Estimated percentage of total Scope 1&2 emissions: 100% x 830/(830 + 110,489) = 0.7%

Row 3

(7.4.1.1) Source of excluded emissions

Emissions of rental and leasing services

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 2 (market-based)

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

1.1

(7.4.1.10) Explain why this source is excluded

We report our emissions in carbon equivalents from cradle to gate in accordance with the Greenhouse Gas Protocol. This includes Scope I emissions from direct production (for natural gas), Scope II emissions from purchased energy (for electricity and purchased steam). To reach our 2030 SBT-target, we see more potential to drive emissions reductions of our facilities. This is also what stakeholders, such as customers expect from us. Furthermore, the initial estimation showed that these exclusions represent 1.1% of Scope 1&2 emissions. Setting up a reporting structure and gathering this data periodically will be rather costly compared to the relatively low environmental benefits.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

Emissions are estimated by taking the spend amount on lease and multiplying it with an emission factor for Rental and leasing services. Total scope 1 2 (market-based) for the excluded emissions are 1,177 tCO2e. Estimated percentage of total Scope 1&2 emissions: 100% x 1177/(1177 + 110489) = 1.1%

Row 4

(7.4.1.1) Source of excluded emissions

Emissions of Logistics and warehouses

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 3: Downstream transportation and distribution

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

0.3

(7.4.1.10) Explain why this source is excluded

We report our emissions in carbon equivalents from cradle to gate in accordance with the Greenhouse Gas Protocol. To reach our 2030 SBT-target, we see more potential to drive emissions reductions of our facilities. This is also what stakeholders, such as customers expect from us. Furthermore, the initial estimation showed that these exclusions represent 0.3% of Scope 3 emissions. Setting up a reporting structure and gathering this data periodically will be rather costly compared to the relatively low environmental benefits. Explain how you estimated the percentage of emissions this excluded source represents

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

Emissions are estimated by multiplying the volume of products stored in logistics sites (Corbion's production volume) with an emission factor for ambient storage. Total scope 3 for the excluded emissions are 2,113 tCO2e. Estimated percentage of total Scope 3 emissions: 100% x 2113/(2113 + 768519) = 0.3%
[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

94744

(7.5.3) Methodological details

Scope 1 emissions are reported based on the Greenhouse Gas (GHG) Protocol and cover emissions from all seven greenhouse gases. Direct GHG emissions occur from sources that are owned or controlled by Corbion, for example, emissions from combustion in owned boilers, furnaces, and emissions from chemical production in owned process equipment. Scope 1 emissions are primarily calculated as the consumed amount of energy multiplied by the corresponding country specific emission factor. Emission factors for natural gas are calculated using the average composition and calorific value of natural gas per country/region using the most up to date IPCC 2006 dataset. Direct biogenic CO emissions are reported separately in accordance with the GHG Protocol.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

87917

(7.5.3) Methodological details

Scope 2 emissions are reported based on the GHG Protocol and include indirect GHG emissions from purchased steam and electricity at Corbion's manufacturing sites, administrative buildings, warehouses and other leased assets. Emissions are primarily calculated by multiplying the consumed amount of purchased energy by the country specific emission factor. The location based approach quantifies the scope 2 GHG emissions based on average energy generation emission factors from most up to date IEA datasets, for defined geographic locations, including subnational or national boundaries. In case of buildings not owned by Corbion, electricity and energy consumption, for which separate bills are paid, are multiplied by the country specific emission factors. Emissions from other warehouses and pilot facilities are extrapolated based on the emission-to-payment ratio of known warehouses. Emissions from other offices are calculated by multiplying the lease expenses by a generic emission factor for rental and leasing services.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

53473

(7.5.3) Methodological details

Scope 2 emissions are reported based on the GHG Protocol and include indirect GHG emissions from purchased steam and electricity at Corbion's manufacturing sites, administrative buildings, warehouses and other leased assets. Emissions are primarily calculated by multiplying the consumed amount of purchased energy by the country specific emission factor. The market-based approach quantifies the scope 2 GHG emissions based on GHG emissions emitted by the generators from which Corbion contractually purchases electricity bundled with contractual instruments, either through contracts with suppliers or through unbundled energy attribute certificates. In case of buildings not owned by Corbion, electricity and energy consumption, for which separate bills are paid, are multiplied by the country specific emission factors. Emissions from other warehouses and pilot facilities are extrapolated based on the emission-to-payment ratio of known warehouses. Emissions from other offices are calculated by multiplying the lease expenses by a generic emission factor for rental and leasing services.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

600386

(7.5.3) Methodological details

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Purchased goods and services is the sum of the indirect GHG emissions from production of purchased goods at Corbion's manufacturing sites. Included are purchased raw materials and toll manufactured materials, purchased packaging and services. Data is calculated on site level (for raw materials and packaging) or per service type (for purchased services) and summed up to calculate the total annual emissions. Packaging weight is estimated using sources varying from own procurement, supplier information and literatures studies. Cradle to gate emissions of >95% (by weight) of our raw materials are calculated. The quantity of each single material used is multiplied with its emission factor provided by Tier 1 supplier or input from Tier 1 supplier or Ecoinvent, Agrifootprint databases in case Tier 1 supplier information is not available. Resulting purchased goods emissions are then extrapolated to 100% in order to account for all materials utilized.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

91075

(7.5.3) Methodological details

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Capital goods is the total amount of GHG emissions from the production of capital goods purchased. Calculation is based on the economic value of tangible capital expenditures spent in the reporting year and includes operations, R&D, innovation and IT. The equipment cost is divided between weight of concrete and steel and multiplied with their emission factors from Ecoinvent database.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

25662

(7.5.3) Methodological details

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Fuel and energy related activities includes fuels, electricity, transmission and distribution losses from extraction, production and transportation of purchased fuels and energy, not already accounted for in scope 1 or scope 2. For conversion to CO2 emissions, we used the most up to date emissions based on various sources including IEA eGRID (purchased electricity) and Ecoinvent (fuels) datasets.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

71080

(7.5.3) Methodological details

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Upstream transportation and distribution are the total amount of GHG emissions from transportation and distribution of purchased goods between a company tier 1 suppliers and between its own operations. Calculation is based on transport movements in kilometer multiplied with an emission factor. All distance calculations are based on the locations of manufacturing sites or warehouses and vendors and customer address information. Road transport is done by truck and intercontinental transport by transoceanic freight. All transport is done by road whenever possible, only when the road is not physically possible, we change to transoceanic transport. We use the transport emissions factors according to GLEC.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

45112

(7.5.3) Methodological details

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Waste generated in operations is based on actual waste data multiplied by relevant emission factors. Emissions from recycling and incineration with energy recovery are assumed to be zero. For landfill disposal we assume all carbon is degraded and 50% of this carbon ends up as CO_2 and 50% as CH_4. An average waste composition is used for incineration as disposal method. For the conversion of waste and byproducts disposal to CO_2 emissions we used the most up to date emissions from the IPCC 2006 dataset.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

1669

(7.5.3) Methodological details

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Business travel is the total amount of GHG emissions from transportation of employees for business-related activities in not owned vehicles. For the conversion of spend amount on travel to CO2 emissions we used emissions factors from various sources including scope 3 evaluator from Quantis-suite (Road travel) and WIOD 2009 (Air travel).

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

4049

(7.5.3) Methodological details

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Employee commuting is based on the average distance travelling by transport mode and average number of travelling days per week. Conversion to CO2 emissions is based on emission factors from the most up to date Ecoinvent database.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2021

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

16759

(7.5.3) Methodological details

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Downstream transportation and distribution are the total amount of GHG emissions from transportation and distribution of sold products between the Corbion's operations and customer if not paid for by the reporting company. Calculation is based on transport movements in kilometer multiplied with an emission factor. All distance calculations are based on the locations of manufacturing sites or warehouses and customer address information. For transoceanic transport the biggest container port in the country is selected. For air transport the capital city is selected as airport location. We use the transport emissions according to GLEC.

Scope 3 category 11: Use of sold products

(7.5.3) Methodological details

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

5748

(7.5.3) Methodological details

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: End-of life-treatment of sold products are scope 1 and scope 2 emissions of waste that occur during disposal or treatment of sold products at the end of their life. We assumed 5% products being wasted at customers. Sold by-products are further used in the value chain as food ingredient, solvent or ingredient in home and personal care and therefore, not considered waste. Conversion to CO2emissions are based on emission factors from the most up to date Ecoinvent database.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

18537

(7.5.3) Methodological details

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Investments are scope 1 and 2 emissions associated with Corbion's equity investments in joint ventures not already included in Corbion's scope 1 or scope 2 emissions. Emission factors for natural gas are calculated using the average composition and calorific value of natural gas per country/region using the most up to date IPCC 2006 dataset. For electricity related CO2 emissions, we used the most recent emission factors from IEA.
[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

61378

(7.6.3) Methodological details

Scope 1 emissions are reported based on the Greenhouse Gas (GHG) Protocol and cover emissions from all seven greenhouse gases. Direct GHG emissions occur from sources that are owned or controlled by Corbion, for example, emissions from combustion in owned boilers, furnaces, and emissions from chemical production in owned process equipment. Scope 1 emissions are primarily calculated as the consumed amount of energy multiplied by the corresponding country specific emission factor. Emission factors for natural gas are calculated using the average composition and calorific value of natural gas per country/region using the most up to date IPCC 2006 dataset. Direct biogenic CO emissions are reported separately in accordance with the GHG Protocol.
[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

114558

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

54260

(7.7.4) Methodological details

Scope 2 emissions are reported based on the GHG Protocol and include indirect GHG emissions from purchased steam and electricity at Corbion's manufacturing sites, administrative buildings, warehouses and other leased assets. Emissions are primarily calculated by multiplying the consumed amount of purchased energy by the region or country specific emission factor. The location-based approach quantifies the scope 2 GHG emissions based on average energy generation emission factors from most up to date IEA datasets, for defined geographic locations, including subnational or national boundaries. The market-based approach quantifies the scope 2 GHG emissions based on GHG emissions emitted by the generators from which Corbion contractually purchases electricity bundled with contractual instruments, either through contracts with suppliers or through unbundled energy attribute certificates. When these contracts are not available the residual mix emission factor is used for the relevant region or County. In case of buildings not owned by Corbion, electricity and energy consumption, for which separate bills are paid, are multiplied by the country specific emission factors. Emissions from other warehouses and pilot facilities are extrapolated based on the emission-to-payment ratio of known warehouses. Emissions from other offices are calculated by multiplying the lease expenses by a generic emission factor for rental and leasing services.
[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

578708

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Hybrid method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

48

(7.8.5) Please explain

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Purchased goods and services is the sum of the indirect GHG emissions from production of purchased goods at Corbion's manufacturing sites. Included are purchased raw materials and toll manufactured materials, purchased packaging and services. Data is calculated on site level (for raw materials and packaging) or per service type (for purchased services) and summed up to calculate the total annual emissions. Packaging weight is estimated using sources varying from own procurement, supplier information and literatures studies. Cradle to gate emissions of >95% (by weight) of our raw materials are calculated. The quantity of each single material used is multiplied with its emission factor provided by Tier 1 supplier or input from Tier 1 supplier or Ecoinvent, Agrifootprint databases in case Tier 1 supplier information is not available. Resulting purchased goods emissions are then extrapolated to 100% in order to account for all materials utilized.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

33631

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Capital goods is the total amount of GHG emissions from the production of capital goods purchased. Calculation is based on the economic value of tangible capital expenditures spent in the reporting year and includes operations, R&D, innovation and IT. The equipment cost is divided between weight of concrete and steel and multiplied with their emission factors from Ecoinvent database.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

25092

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Fuel and energy related activities includes fuels, electricity, transmission and distribution losses from extraction, production and transportation of purchased fuels and energy, not already accounted for in scope 1 or scope 2. For conversion to CO2 emissions, we used the most up to date emissions based on various sources including IEA eGRID (purchased electricity) and Ecoinvent (fuels) datasets.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

98781

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Upstream transportation and distribution are the total amount of GHG emissions from transportation and distribution of purchased goods between a company tier 1 suppliers and between its own operations. Calculation is based on transport movements in kilometer multiplied with an emission factor. All distance calculations are based on the locations of manufacturing sites or warehouses and vendors and customer address information. Road transport is done by truck and intercontinental transport by transoceanic freight. All transport is done by road whenever possible, only when the road is not physically possible, we change to transoceanic transport. We use the transport emissions factors according to GLEC.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

21279

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Waste generated in operations is based on actual waste data multiplied by relevant emission factors. Emissions from recycling and incineration with energy recovery are assumed to be zero. For landfill disposal we assume all carbon is degraded and 50% of this carbon ends up as CO2 and 50% as CH4. An average waste composition is used for incineration as disposal method. For the conversion of waste and byproducts disposal to CO2 emissions we used the most up to date emissions from the IPCC 2006 dataset.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

6094

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Business travel is the total amount of GHG emissions from transportation of employees for business-related activities in not owned vehicles. For the conversion of spend amount on travel to CO2 emissions we used emissions factors from various sources including scope 3 evaluator from Quantis-suite (Road travel) and WIOD 2009 (Air travel).

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

8486

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Employee commuting is based on the average distance travelling by transport mode and average number of travelling days per week. Conversion to CO2 emissions is based on emission factors from the most up to date Ecoinvent database.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

All our leased asset emissions are reported under scope 1 and 2 or part of scope 1 and 2 inventory exclusions

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

14149

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Downstream transportation and distribution are the total amount of GHG emissions from transportation and distribution of sold products between the Corbion's operations and customer if not paid for by the reporting company. Calculation is based on transport movements in kilometer multiplied with an emission factor. All distance calculations are based on the locations of manufacturing sites or warehouses and customer address information. For transoceanic transport the biggest container port in the country is selected. For air transport the capital is selected as airport location. We use the transport emissions according to GLEC.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Corbion products are mostly used in small quantities as chemical intermediate in downstream applications and represent a non-material element in the final product (usage level around 1%).

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Corbion's products are intermediates used in the B2B sector mostly in the food and feed applications. They represent a non-material element in the final product (usage level around 1%). Corbion's products do not directly consume energy at customers.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

9455

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: End-of life-treatment of sold products are scope 1 and scope 2 emissions of waste that occur during disposal or treatment of sold products at the end of their life. We assumed 5% products being wasted at customers. Sold by-products are further used in the value chain as food ingredient, solvent or ingredient in home and personal care and therefore, not considered waste. Conversion to CO2emissions are based on emission factors from the most up to date Ecoinvent database.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not relevant, Corbion does not lease assets downstream.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not relevant, Corbion does not have franchises.

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

6766

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Scope 3 emissions are reported based on the Greenhouse Gas (GHG) Protocol and reported into 15 subcategories: Investments are scope 1 and 2 emissions associated with Corbion's equity investments in joint ventures not already included in Corbion's scope 1 or scope 2 emissions. Emission factors for natural gas are

calculated using the average composition and calorific value of natural gas per country/region using the most up to date IPCC 2006 dataset. For electricity related CO2 emissions, we used the most recent emission factors from IEA.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

Corbion_annual_report_2024.pdf

(7.9.1.5) Page/section reference

The assurance report of the independent auditor can be found on page 198-200 of the Annual Report 2024.

(7.9.1.6) Relevant standard

Select from:
☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.2.5) Attach the statement

Corbion_annual_report_2024.pdf

(7.9.2.6) Page/ section reference

The assurance report of the independent auditor can be found on page 198-200 of the Annual Report 2024. The Sustainability data points covered in the assurance, in line with the ESRS are detailed in page 136-140, including Scope2 market and location based (page 137)

(7.9.2.7) Relevant standard

Select from:

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.2.5) Attach the statement

Corbion_annual_report_2024.pdf

(7.9.2.6) Page/ section reference

The assurance report of the independent auditor can be found on page 198-200 of the Annual Report 2024. The Sustainability data points covered in the assurance, in line with the ESRS are detailed in page 136-140, including Scope2 market and location based (page 137)

(7.9.2.7) Relevant standard

Select from:

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Investments
☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.3.5) Attach the statement

Corbion_annual_report_2024.pdf

(7.9.3.6) Page/section reference

The assurance report of the independent auditor can be found on page 198-200 of the Annual Report 2024. The Sustainability data points covered in the assurance, in line with the ESRS are detailed in page 136-140, including Scope2 market and location based (page 137)

(7.9.3.7) Relevant standard

Select from:

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

2336

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

1.9

(7.10.1.4) Please explain calculation

*Gross Scope 1&2 emissions decreased by 1.9%, due to change in renewable energy consumption. 10 out of 12 Corbion sites are now 100% powered by renewable electricity, which increases our global coverage to 99%. Through these activities we reduced our emissions by 2,336 tons CO2e. Our total Scope 1 and Scope 2 emissions in 2023 were 120,799 tons CO2e, therefore we arrived at -1.9% through (-2,336/120,799) * 100 = -1.9% (i.e. a 1.9% decrease in emissions).*

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

2731

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

2.3

(7.10.1.4) Please explain calculation

*We set site-specific energy efficiency targets for the six manufacturing sites with the highest energy consumption. All sites have met their site-specific target. Next to energy savings, these targets also increased awareness, ownership and commitment among colleagues. Our total Scope 1 and Scope 2 emissions in 2023 were 120,799 tons CO2e, therefore we arrived at -2.3% through (-2,732/120,799) * 100 = -2.3% (i.e. a 2.3% decrease in emissions).*

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

7462

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

6.2

(7.10.1.4) Please explain calculation

*In April 2024, the divestment of the non-core Emulsifiers business was completed, leading to a decrease in Scope 1&2 emissions. Our total Scope 1 and Scope 2 emissions in 2023 were 120,799 tons CO2e, therefore we arrived at 6.2% through (-7,462/120,799) * 100 = -6.2% (i.e. a 6.2% decrease in emissions).*

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

10700

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

8.9

(7.10.1.4) Please explain calculation

*Compared to 2023, our scope 1 and 2 emissions increased due to business growth and due to the start-up of the new circular lactic acid plant in Thailand. Our new circular lactic acid technology enables the recycling of processing chemicals, reducing scope 3 emissions, which consumes additional energy compared to the conventional lactic acid process, leading to an increase of our scope 1 emissions. Our total Scope 1 and Scope 2 emissions in 2023 were 120,799 tons CO2e, therefore we arrived at 8.9% through (10,700/120,799) * 100 = 8.9% (i.e. a 8.9% increase in emissions).*
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:
☑ Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

(7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

121784

(7.12.1.2) Comment

Direct CO2 emissions from stationary sources directly resulting from the combustion or decomposition of biologically based materials other than fossil fuels. They occur in the aerobic wastewater treatment plants in Corbion manufacturing sites, in the sites in which there is algae fermentation (aerobic), lactic acid fermentation and when there is biogas combustion. Direct biogenic CO2 emissions from purchased energy such as steam and electricity are also included. For the conversion to biogenic CO2 we used the most up to date emission factors from the IPCC 2006 dataset.
[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:
☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:
☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

61315

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:
☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

33

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

30

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Brazil	*17290*	*5907*	*1153*
Mexico	*0*	*38*	*40*
Netherlands	*21160*	*8404*	*0*

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Spain	*10289*	*2283*	*0*
Thailand	*7232*	*59207*	*25503*
United States of America	*5407*	*38719*	*27564*

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*Functional Ingredients & Solutions*	*57695*
Row 2	*Health & Nutrition*	*3683*

[Add row]

(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e
Chemicals production activities	*57009*

[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Functional Ingredients & Solutions*	*107684*	*51004*
Row 2	*Health & Nutrition*	*6875*	*3256*

[Add row]

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Chemicals production activities	*106839*	*48426*	-

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

61378

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

114558

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

54260

(7.22.4) Please explain

We don't have other entities

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

We don't have other entities
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Not relevant as we do not have any subsidiaries

(7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.

Row 1

(7.25.1) Purchased feedstock

Select from:
☑ Ammonia

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

0.4

(7.25.3) Explain calculation methodology

Indirect GHG emissions from production of purchased ammonia at Corbion's manufacturing sites. Data is calculated on site level and summed up to calculate the total annual emissions. The quantity of ammonia used is multiplied with its emission factor (Ecoinvent database).

Row 2

(7.25.1) Purchased feedstock

Select from:

☑ Ethanol

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

0.8

(7.25.3) Explain calculation methodology

Indirect GHG emissions from production of purchased ethanol at Corbion's manufacturing sites. Data is calculated on site level and summed up to calculate the total annual emissions. The quantity of ethanol used is multiplied with its emission factor (Ecoinvent database).
[Add row]

(7.25.1) Disclose sales of products that are greenhouse gases.

Carbon dioxide (CO2)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Corbion didn't sell this product over the reporting year

Methane (CH4)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Corbion didn't sell this product over the reporting year

Nitrous oxide (N2O)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Corbion didn't sell this product over the reporting year

Hydrofluorocarbons (HFC)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Corbion didn't sell this product over the reporting year

Perfluorocarbons (PFC)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Corbion didn't sell this product over the reporting year

Sulphur hexafluoride (SF6)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Corbion didn't sell this product over the reporting year

Nitrogen trifluoride (NF3)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

Corbion didn't sell this product over the reporting year
[Fixed row]

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 1

(7.26.4) Allocation level

Select from:
☑ Company wide

(7.26.6) Allocation method

Select from:
☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:
☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

420

(7.26.9) Emissions in metric tonnes of CO2e

28

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Burning of natural gas for steam production

(7.26.12) Allocation verified by a third party?

Select from:
☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1032

(7.26.9) Emissions in metric tonnes of CO2e

69

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Burning of natural gas for steam production

(7.26.12) Allocation verified by a third party?

Select from:
☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 3

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

444

(7.26.9) Emissions in metric tonnes of CO2e

30

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Burning of natural gas for steam production

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 4

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

130

(7.26.9) Emissions in metric tonnes of CO2e

9

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Burning of natural gas for steam production

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 5

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1836

(7.26.9) Emissions in metric tonnes of CO2e

123

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Burning of natural gas for steam production

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 6

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3290

(7.26.9) Emissions in metric tonnes of CO2e

221

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Burning of natural gas for steam production

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 7

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

420

(7.26.9) Emissions in metric tonnes of CO2e

25

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Use of electricity and steam

(7.26.12) Allocation verified by a third party?

Select from:
☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 8

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:
☑ Company wide

(7.26.6) Allocation method

Select from:
☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:
☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1032

(7.26.9) Emissions in metric tonnes of CO2e

62

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Use of electricity and steam

(7.26.12) Allocation verified by a third party?

Select from:
☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 9

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

444

(7.26.9) Emissions in metric tonnes of CO2e

27

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Use of electricity and steam

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 10

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

130

(7.26.9) Emissions in metric tonnes of CO2e

8

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Use of electricity and steam

(7.26.12) Allocation verified by a third party?

Select from:
☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 11

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:
☑ Company wide

(7.26.6) Allocation method

Select from:
☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:
☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1836

(7.26.9) Emissions in metric tonnes of CO2e

111

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Use of electricity and steam

(7.26.12) Allocation verified by a third party?

Select from:
☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 12

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3290

(7.26.9) Emissions in metric tonnes of CO2e

199

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

Use of electricity and steam

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 13

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 15: Investments

☑ Category 5: Waste generated in operations

☑ Category 2: Capital goods
☑ Category 6: Business travel
☑ Category 7: Employee commuting
☑ Category 1: Purchased goods and services
☑ Category 12: End-of-life treatment of sold products
☑ Category 4: Upstream transportation and distribution
☑ Category 9: Downstream transportation and distribution
☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:
☑ Company wide

(7.26.6) Allocation method

Select from:
☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:
☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

420

(7.26.9) Emissions in metric tonnes of CO2e

373

(7.26.11) Major sources of emissions

Purchased goods and services, transportation, waste, indirect energy related emissions

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 14

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply
☑ Category 15: Investments
☑ Category 2: Capital goods
☑ Category 6: Business travel
☑ Category 7: Employee commuting
☑ Category 1: Purchased goods and services
☑ Category 5: Waste generated in operations
☑ Category 12: End-of-life treatment of sold products
☑ Category 4: Upstream transportation and distribution
☑ Category 9: Downstream transportation and distribution
☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1032

(7.26.9) Emissions in metric tonnes of CO2e

916

(7.26.11) Major sources of emissions

Purchased goods and services, transportation, waste, indirect energy related emissions

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 15

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 15: Investments
☑ Category 2: Capital goods
☑ Category 6: Business travel
☑ Category 7: Employee commuting
☑ Category 1: Purchased goods and services
☑ Category 5: Waste generated in operations
☑ Category 12: End-of-life treatment of sold products
☑ Category 4: Upstream transportation and distribution
☑ Category 9: Downstream transportation and distribution
☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:
☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

444

(7.26.9) Emissions in metric tonnes of CO2e

394

(7.26.11) Major sources of emissions

Purchased goods and services, transportation, waste, indirect energy related emissions

(7.26.12) Allocation verified by a third party?

Select from:
☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 16

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 15: Investments

☑ Category 2: Capital goods

☑ Category 6: Business travel

☑ Category 7: Employee commuting

☑ Category 1: Purchased goods and services

☑ Category 5: Waste generated in operations

☑ Category 12: End-of-life treatment of sold products

☑ Category 4: Upstream transportation and distribution

☑ Category 9: Downstream transportation and distribution

☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

130

(7.26.9) Emissions in metric tonnes of CO2e

115

(7.26.11) Major sources of emissions

Purchased goods and services, transportation, waste, indirect energy related emissions

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 17

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 15: Investments

☑ Category 5: Waste generated in operations

☑ Category 2: Capital goods

☑ Category 12: End-of-life treatment of sold products

☑ Category 6: Business travel

☑ Category 4: Upstream transportation and distribution

☑ Category 7: Employee commuting

☑ Category 9: Downstream transportation and distribution

☑ Category 1: Purchased goods and services

☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1836

(7.26.9) Emissions in metric tonnes of CO2e

1630

(7.26.11) Major sources of emissions

Purchased goods and services, transportation, waste, indirect energy related emissions

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question

Row 18

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 15: Investments
☑ Category 2: Capital goods
☑ Category 6: Business travel
☑ Category 7: Employee commuting
☑ Category 1: Purchased goods and services
☑ Category 5: Waste generated in operations
☑ Category 12: End-of-life treatment of sold products
☑ Category 4: Upstream transportation and distribution
☑ Category 9: Downstream transportation and distribution
☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3290

(7.26.9) Emissions in metric tonnes of CO2e

2920

(7.26.11) Major sources of emissions

Purchased goods and services, transportation, waste, indirect energy related emissions

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Corbion follows the GHG protocol. These are the major sources of emissions.

(7.26.14) Where published information has been used, please provide a reference

Primary data is used in answering this question
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☑ We face no challenges

(7.27.2) Please explain what would help you overcome these challenges

no challenges, we have product carbon footprint data for > 90% of our products
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☑ Yes

(7.28.2) Describe how you plan to develop your capabilities

Corbion has a target to cover > 90% of its products by LCA. This target reflects the commitment of Corbion to understand the environmental impact of its products, including the carbon footprint or emissions factors, to be shared with customers. Sharing emissions at a product level
[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ Yes
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

22951

(7.30.1.3) MWh from non-renewable sources

333784

(7.30.1.4) Total (renewable + non-renewable) MWh

356735.00

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

267970

(7.30.1.3) MWh from non-renewable sources

4017

(7.30.1.4) Total (renewable + non-renewable) MWh

271987.00

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

97774

(7.30.1.3) MWh from non-renewable sources

303457

(7.30.1.4) Total (renewable + non-renewable) MWh

401231.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

162

(7.30.1.4) Total (renewable + non-renewable) MWh

162.00

Total energy consumption

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

388857

(7.30.1.3) MWh from non-renewable sources

641258

(7.30.1.4) Total (renewable + non-renewable) MWh

1030115.00
[Fixed row]

(7.30.3) Report your organization’s energy consumption totals (excluding feedstocks) for chemical production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.3.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

22951

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

309607

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

332558.00

Consumption of purchased or acquired electricity

(7.30.3.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

260064

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

3660

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

263724.00

Consumption of purchased or acquired steam

(7.30.3.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

97774

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

303457

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

401231.00

Consumption of self-generated non-fuel renewable energy

(7.30.3.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

162

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

162.00

Total energy consumption

(7.30.3.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

380951

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

616724

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

997675.00
[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ No
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

No further comment

Other biomass

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

No further comment

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

22951

(7.30.7.3) MWh fuel consumed for self-generation of electricity

17845

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

5106

(7.30.7.8) Comment

No further comment

Coal

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

No further comment

Oil

(7.30.7.1) Heating value

Select from:

☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

No further comment

Gas

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

332604

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

332605

(7.30.7.8) Comment

No further comment

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

1179

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

1179

(7.30.7.8) Comment

No further comment

Total fuel

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

356735

(7.30.7.3) MWh fuel consumed for self-generation of electricity

17845

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

338890

(7.30.7.8) Comment

No further comment
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

162

(7.30.9.2) Generation that is consumed by the organization (MWh)

162

(7.30.9.3) Gross generation from renewable sources (MWh)

162

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

162

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

305665

(7.30.9.2) Generation that is consumed by the organization (MWh)

305665

(7.30.9.3) Gross generation from renewable sources (MWh)

22951

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

22951

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.

Electricity

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

162

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

162

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

162

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Heat

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

0

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Steam

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

300652

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

300652

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

22951

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Cooling

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

0

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0
[Fixed row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

127559

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:
☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

97774

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

79721

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

305054.00

(7.30.16.7) Provide details of the electricity consumption excluded

We do not exclude any electricity consumption

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

100

(7.30.16.2) Consumption of self-generated electricity (MWh)

8

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:
☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

108.00

(7.30.16.7) Provide details of the electricity consumption excluded

We do not exclude any electricity consumption

Netherlands

(7.30.16.1) Consumption of purchased electricity (MWh)

28430

(7.30.16.2) Consumption of self-generated electricity (MWh)

154

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:
☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

101831

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

130415.00

(7.30.16.7) Provide details of the electricity consumption excluded

We do not exclude any electricity consumption

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

12872

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:
☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

48031

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

60903.00

(7.30.16.7) Provide details of the electricity consumption excluded

We do not exclude any electricity consumption

Thailand

(7.30.16.1) Consumption of purchased electricity (MWh)

69362

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

193065

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

50623

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

313050.00

(7.30.16.7) Provide details of the electricity consumption excluded

We do not exclude any electricity consumption

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

33664

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.3) Is some or all of this electricity consumption excluded from your RE100 commitment?

Select from:

☑ No

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

110391

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

25460

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

169515.00

(7.30.16.7) Provide details of the electricity consumption excluded

We do not exclude any electricity consumption
[Fixed row]

(7.30.17) Provide details of your organization's renewable electricity purchases in the reporting year by country/area.

Row 1

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:
☑ Brazil

(7.30.17.2) Sourcing method

Select from:
☑ Direct line to an off-site generator owned by a third party with no grid transfers (direct-line PPA)

(7.30.17.3) Renewable electricity technology type

Select from:
☑ Sustainable Biomass

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

97430

(7.30.17.5) Tracking instrument used

Select from:
☑ Contract

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:
☑ Brazil

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2013

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:
☑ 2024

(7.30.17.10) Supply arrangement start year

2018

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☑ No additional, voluntary label

(7.30.17.12) Comment

Biomass is considered sustainable because it's originated from the burning of bagasse a byproduct that remains after crushing sugarcane or sorghum stalks to extract their juice.

Row 2

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☑ Brazil

(7.30.17.2) Sourcing method

Select from:

☑ Unbundled procurement of Energy Attribute Certificates (EACs)

(7.30.17.3) Renewable electricity technology type

Select from:

☑ Sustainable Biomass

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

141217

(7.30.17.5) Tracking instrument used

Select from:

☑ I-REC

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☑ Brazil

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2010

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☑ 2024

(7.30.17.10) Supply arrangement start year

2021

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☑ No additional, voluntary label

(7.30.17.12) Comment

Biomass is considered sustainable because it's originated from the burning of bagasse a byproduct that remains after crushing sugarcane or sorghum stalks to extract their juice.

Row 3

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:
☑ Netherlands

(7.30.17.2) Sourcing method

Select from:
☑ Unbundled procurement of Energy Attribute Certificates (EACs)

(7.30.17.3) Renewable electricity technology type

Select from:
☑ Wind

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

5306

(7.30.17.5) Tracking instrument used

Select from:
☑ GO

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:
☑ Portugal

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1992

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:
☑ 2023

(7.30.17.10) Supply arrangement start year

2024

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:
☑ No additional, voluntary label

Row 4

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:
☑ Netherlands

(7.30.17.2) Sourcing method

Select from:
☑ Unbundled procurement of Energy Attribute Certificates (EACs)

(7.30.17.3) Renewable electricity technology type

Select from:
☑ Wind

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

3599

(7.30.17.5) Tracking instrument used

Select from:

☑ GO

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☑ Portugal

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2013

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☑ 2024

(7.30.17.10) Supply arrangement start year

2024

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☑ No additional, voluntary label

Row 5

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☑ Netherlands

(7.30.17.2) Sourcing method

Select from:

☑ Unbundled procurement of Energy Attribute Certificates (EACs)

(7.30.17.3) Renewable electricity technology type

Select from:

☑ Wind

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

15004

(7.30.17.5) Tracking instrument used

Select from:

☑ GO

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☑ France

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2015

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:
☑ 2024

(7.30.17.10) Supply arrangement start year

2024

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:
☑ No additional, voluntary label

Row 6

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:
☑ Netherlands

(7.30.17.2) Sourcing method

Select from:
☑ Unbundled procurement of Energy Attribute Certificates (EACs)

(7.30.17.3) Renewable electricity technology type

Select from:
☑ Wind

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

4521

(7.30.17.5) Tracking instrument used

Select from:

☑ GO

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☑ Norway

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2018

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

☑ 2024

(7.30.17.10) Supply arrangement start year

2024

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☑ No additional, voluntary label

Row 7

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:
☑ Spain

(7.30.17.2) Sourcing method

Select from:
☑ Unbundled procurement of Energy Attribute Certificates (EACs)

(7.30.17.3) Renewable electricity technology type

Select from:
☑ Wind

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

12872

(7.30.17.5) Tracking instrument used

Select from:
☑ GO

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:
☑ Spain

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2017

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:
☑ 2024

(7.30.17.10) Supply arrangement start year

2024

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:
☑ No additional, voluntary label

Row 8

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:
☑ Thailand

(7.30.17.2) Sourcing method

Select from:
☑ Unbundled procurement of Energy Attribute Certificates (EACs)

(7.30.17.3) Renewable electricity technology type

Select from:
☑ Solar

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

69362

(7.30.17.5) Tracking instrument used

Select from:
☑ I-REC

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:
☑ Thailand

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2015

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:
☑ 2024

(7.30.17.10) Supply arrangement start year

2023

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☑ No additional, voluntary label

Row 9

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:

☑ United States of America

(7.30.17.2) Sourcing method

Select from:

☑ Unbundled procurement of Energy Attribute Certificates (EACs)

(7.30.17.3) Renewable electricity technology type

Select from:

☑ Wind

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

29747

(7.30.17.5) Tracking instrument used

Select from:

☑ US-REC

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

☑ United States of America

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2021

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:
☑ 2023

(7.30.17.10) Supply arrangement start year

2021

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:
☑ Green-e Certified(R) Renewable Energy

Row 10

(7.30.17.1) Country/area of consumption of purchased renewable electricity

Select from:
☑ Thailand

(7.30.17.2) Sourcing method

Select from:
☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.17.3) Renewable electricity technology type

Select from:
☑ Solar

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

351

(7.30.17.5) Tracking instrument used

Select from:
☑ Contract

(7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:
☑ Thailand

(7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.17.8) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2024

(7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:
☑ 2024

(7.30.17.10) Supply arrangement start year

2024

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from:

☑ No additional, voluntary label

[Add row]

(7.30.18) Provide details of your organization's low-carbon heat, steam, and cooling purchases in the reporting year by country/area.

Row 1

(7.30.18.1) Sourcing method

Select from:

☑ Heat/steam/cooling supply agreement

(7.30.18.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☑ Brazil

(7.30.18.3) Energy carrier

Select from:

☑ Steam

(7.30.18.4) Low-carbon technology type

Select from:

☑ Sustainable biomass

(7.30.18.5) Low-carbon heat, steam, or cooling consumed (MWh)

97774

(7.30.18.6) Comment

Biomass is considered sustainable because it's originated from the burning of bagasse a byproduct that remains after crushing sugarcane or sorghum stalks to extract their juice.
[Add row]

(7.30.19) Provide details of your organization’s renewable electricity generation by country/area in the reporting year.

Row 1

(7.30.19.1) Country/area of generation

Select from:
☑ Netherlands

(7.30.19.2) Renewable electricity technology type

Select from:
☑ Solar

(7.30.19.3) Facility capacity (MW)

0.03

(7.30.19.4) Total renewable electricity generated by this facility in the reporting year (MWh)

154

(7.30.19.5) Renewable electricity consumed by your organization from this facility in the reporting year (MWh)

154

(7.30.19.6) Energy attribute certificates issued for this generation

Select from:

☑ No

Row 2

(7.30.19.1) Country/area of generation

Select from:

☑ Mexico

(7.30.19.2) Renewable electricity technology type

Select from:

☑ Solar

(7.30.19.3) Facility capacity (MW)

0.01

(7.30.19.4) Total renewable electricity generated by this facility in the reporting year (MWh)

8

(7.30.19.5) Renewable electricity consumed by your organization from this facility in the reporting year (MWh)

8

(7.30.19.6) Energy attribute certificates issued for this generation

Select from:

☑ No

[Add row]

(7.30.20) Describe how your organization's renewable electricity sourcing strategy directly or indirectly contributes to bringing new capacity into the grid in the countries/areas in which you operate.

Our renewable electricity sourcing strategy indirectly contributes to an increased demand for generating renewable electricity by purchasing energy attribute certificates.

(7.30.21) In the reporting year, has your organization faced barriers or challenges to sourcing renewable electricity?

	Challenges to sourcing renewable electricity
	Select from: ☑ No

[Fixed row]

(7.31) Does your organization consume fuels as feedstocks for chemical production activities?

Select from:
☑ No

(7.39) Provide details on your organization's chemical products.

Row 1

(7.39.1) Output product

Select from:
☑ Specialty chemicals

(7.39.2) Production (metric tons)

863040

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.066

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.302

(7.39.6) Steam intensity (MWh per metric ton of product)

0.465

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

Our chemical products are specialty organic chemicals from all Corbion sites except Araucaria, Queretaro and Totowa.
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.000087

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

115638

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

1329000000

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

14

(7.45.7) Direction of change

Select from:

☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in output

(7.45.9) Please explain

Compared to 2023, our scope 1 and 2 emissions increased due to business growth and due to the start-up of the new circular lactic acid plant in Thailand. Our new circular lactic acid technology enables the recycling of processing chemicals, reducing scope 3 emissions, which consumes additional energy compared to the conventional lactic acid process, leading to an increase of our scope 1 emissions. Overall, the cradle-to-gate GHG emissions of the new technology are >30% reduced compared to the conventional lactic acid production in Thailand. Our scope 1 and 2 emissions are expected to further increase in the coming years due to business growth and further ramping up of our circular lactic acid plant. The intensity values exclude the emissions related to the emulsifier divestment that was realized in April 2024.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☑ Waste

(7.52.2) Metric value

32

(7.52.3) Metric numerator

kT of waste

(7.52.4) Metric denominator (intensity metric only)

-

(7.52.5) % change from previous year

12

(7.52.6) Direction of change

Select from:
☑ Decreased

(7.52.7) Please explain

Decrease in amount of waste is primarily driven by the divestment of our emulsifier business which impacted 2 manufacturing sites and responsible for 6% of the waste generated in 2024

Row 2

(7.52.1) Description

Select from:

☑ Energy usage

(7.52.2) Metric value

4.2

(7.52.3) Metric numerator

Energy use is GJ

(7.52.4) Metric denominator (intensity metric only)

Production volume in Tonnes

(7.52.5) % change from previous year

2

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

Decrease in energy usage can be attributed to 1) site-specific energy efficiency targets we have set for the six manufacturing sites with the highest energy consumption. 2) differences in our product mix with for instance more emphasis on less energy intensive products.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:
☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:
☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Near-Term approval letter - Corbion NV.pdf

(7.53.1.4) Target ambition

Select from:
☑ 1.5°C aligned

(7.53.1.5) Date target was set

06/19/2024

(7.53.1.6) Target coverage

Select from:
☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/30/2021

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

94744

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

53473

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

148217.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

42

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

85965.860

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

58069

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

52420

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

110489.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

(7.53.1.79) % of target achieved relative to base year

60.61

(7.53.1.80) Target status in reporting year

Select from:

☑ Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

In April 2024, we divested our Emulsifiers business and following this divestment, we have updated our base year emissions as well as our emissions-reduction targets, Following this structural change and in order to validate Corbion Net-Zero SBTi targets, both near- and long-term targets were updated, to meet the requirements of the latest SBTi criteria. The approval of the updated targets by SBTi was achieved on 12/09/2025 (see letter attached). The base year for the targets remains the same as Corbion previous SBTi approved targets (validated in 2022)

(7.53.1.82) Explain target coverage and identify any exclusions

Scope 1 and 2 target has no exclusions and covers 100% of our scope 1 and 2 emissions

(7.53.1.83) Target objective

The objective of the target is the realization of our purpose to preserve what matters and grow opportunities in sustainable products markers

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*-Actions taken in 2024 for our scope 1 and 2 emissions: 1. Energy efficiency: * We initiated an energy scan at our site in Blair (US), where we have already identified opportunities for heat integration for which implementation will start in 2025. In Gorinchem (the Netherlands) the energy scan is being updated. First improvement projects resulting from this scan will be implemented in 2025. *We implemented real-time monitoring of our steam consumption in Gorinchem, which is expected to bring benefits in 2025. *The implementation of real-time electricity monitoring is ongoing. *We set site-specific energy efficiency targets for the six manufacturing sites with the highest energy consumption. All sites have met their site-specific target. Next to energy savings, these targets also increased awareness, ownership and commitment among colleagues. Electrification *We prepared for the installation of a new electrically driven evaporator in Gorinchem by the first quarter of 2025. *We evaluated the feasibility of heat pumps for different parts of our processes. The resulting projects have been included in our 2030 roadmap. 2. Renewable heat: * We continued the evaluation of feasible alternative fuels for heat production at our sites in Gorinchem (the Netherlands), Montmeló (Spain), Blair (US), and Rayong (Thailand). 3. Process Innovation: * We continued our long-term innovation program and initiated several new projects. - Plan to achieve the Scope 1 and 2 target is described in the climate transition plan in detail. Actions include: *Reducing our energy consumption through energy efficiency. Specific actions include replacing outdated, inefficient equipment with energy-efficient models, improving insulation, and installing smart management systems for real-time monitoring of energy consumption. *Electrification of fossil-fuel driven systems. Specific actions include the installation of heat pumps, mechanical vapor recompression, and e-boilers. *Implementing renewable electricity solutions to reduce emissions from energy generation. For example: installation of solar panels on site and the purchase of off-site renewable electricity, through power purchase agreements or by purchasing renewable electricity certificates. *Introducing renewable heat solutions to support our transition from fossil fuels to renewable alternatives such as biogas and hydrogen. *Process innovation to decarbonize the lactic acid production process The progress is variable*

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Near-Term approval letter - Corbion NV.pdf

(7.53.1.4) Target ambition

Select from:
☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

06/19/2024

(7.53.1.6) Target coverage

Select from:
☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply
☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Sulphur hexafluoride (SF6)
☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply
☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply
☑ Scope 3, Category 1 – Purchased goods and services
☑ Scope 3, Category 4 – Upstream transportation and distribution
☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 15 – Investments

(7.53.1.11) End date of base year

12/30/2021

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

463559

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

71080

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

45112

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

18537

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

598288.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

598288.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

77.5

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

67

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

67

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

25

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

448716.000

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

438451

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

92478

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

18145

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

6766

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

555840.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

555840.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

(7.53.1.79) % of target achieved relative to base year

28.38

(7.53.1.80) Target status in reporting year

Select from:

☑ Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

In April 2024, we divested our Emulsifiers business and following this divestment, we have updated our base year emissions as well as our emissions-reduction targets, Following this structural change and in order to validate Corbion Net-Zero SBTi targets, both near- and long-term targets were updated, to meet the requirements of the latest SBTi criteria. The approval of the updated targets by SBTi was achieved on 12/09/2025 (see letter attached). The base year for the targets remains the same as Corbion previous SBTi approved targets (validated in 2022)

(7.53.1.82) Explain target coverage and identify any exclusions

Our scope 3 target covers 78% of the Purchased goods and services, 100% of upstream transportation and distribution, 100% of waste generated in operation and 100 of investments. The total coverage of the combined is 67% of our scope 3 emissions. This target covers direct land use change emissions and biogenic emissions and associated removals from bioenergy feedstocks

(7.53.1.83) Target objective

The objective of the target is the realization of our purpose to preserve what matters and grow opportunities in sustainable products markers

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*-Actions taken in 2024 for our scope 3 emissions *Raw material efficiency: In 2025, we started up our new circular lactic acid plant in Thailand. Lactic acid produced by this first-of-its-kind facility will have the lowest associated carbon footprint compared to any manufacturing technologies currently used. The recycling of processing chemicals eliminates the use of lime, which is a significant contributor to our scope 3 GHG emissions. *Supplier engagement We continued engaging and supporting suppliers in the development of their CO2 reduction plans, focusing on high-impact suppliers. We collected primary data for some 65% of GHG emissions from raw materials included in our target scope. Engagement with our chemicals suppliers resulted in the implementation of renewable electricity (ISCC plus certified) for one of our raw materials from 2025 onwards. *Logistics We increased the use of intermodal freight transport over truck transportation in the EU, resulting in a significant emission reduction. We initiated development of a logistics roadmap for the US. Plan to achieve the Scope 3 target is described in the climate transition plan in detail. Actions include: *Process innovation to decarbonize the lactic acid process. An example is the new circular technology for lactic acid which is implemented in our new lactic acid facility in Thailand. While this technology reduces scope 3 emissions, it does lead to an increase of our scope 1 emissions due to the increased use of energy to enable the recycling of process chemicals. Net cradle to gate emissions are reduced. *Implementing resource efficiency measures to reduce consumption of raw materials and waste generation. Specific actions include continued R&D to further improve process circularity, additional process optimization initiatives, and*

*collaborations with supply chain partners to valorize waste where possible. *Engaging with suppliers to promote climate action in our supply chain. Specific actions include raw material certification, collaboration to identify emission-reduction opportunities, and pilots with strategic suppliers. *Through global climate action, national grids will use more electricity from low-carbon sources. This will further support our scope 3 reductions. The anticipated progress is variable, depending on the expansions in Corbion operations and external developments*

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

12/31/2015

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:
☑ Electricity

(7.54.1.5) Target type: activity

Select from:
☑ Consumption

(7.54.1.6) Target type: energy source

Select from:
☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2015

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

203398

(7.54.1.9) % share of low-carbon or renewable energy in base year

33.5

(7.54.1.10) End date of target

12/30/2025

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

99

(7.54.1.13) % of target achieved relative to base year

98.50

(7.54.1.14) Target status in reporting year

Select from:

☑ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, this is part of the absolute target (ABS 1)

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ RE100

☑ Science Based Targets initiative

(7.54.1.18) Science Based Targets initiative official validation letter

Near-Term approval letter - Corbion NV.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

Our target includes Scope II emissions from purchased electricity for all Corbion manufacturing sites. Plan for achieving target, and progress made to the end of the reporting year. In 2017, Corbion started implementation of our renewable electricity roadmap by purchasing renewable electricity for our manufacturing facilities and in addition to that we also installed solar panels at our site in Gorinchem, the Netherlands. Over the years we increased our use of electricity by purchasing an increasing number of energy attribute certificates for the electricity consumption of our sites. By now, 10 out of 12 manufacturing sites are fully powered by renewable electricity. Compared to 2023, we increased the use of renewable electricity at our site in Rayong and sites in the US, bringing our total share of renewable electricity in 2024 to 99%

(7.54.1.20) Target objective

Our renewable electricity sourcing strategy indirectly contributes to an increased demand for generating electricity by purchasing energy attribute certificates.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

In 2024 we have achieved 99% of renewable electricity and we continue our plan to achieve 100% by 2025
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:
☑ NZ1

(7.54.3.2) Date target was set

06/19/2024

(7.54.3.3) Target Coverage

Select from:
☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply
☑ Abs1
☑ Abs2

(7.54.3.5) End date of target for achieving net zero

12/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.54.3.7) Science Based Targets initiative official validation letter

Net- Zero Approval Letter - Corbion NV.pdf

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.54.3.10) Explain target coverage and identify any exclusions

The target covers 100% or our scope 1 and 2 emissions and 90% of our scope 3 emissions. This is aligned with the SBTi criteria and enables deep decarbonization of the vast majority of our emissions

(7.54.3.11) Target objective

Define the long term strategy on climate change

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ No, and we do not plan to within the next two years

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

The solutions for permanent carbon removal and storage solutions that we plan to use to neutralize the unabated emissions are not mature enough for Corbion to make a concrete plan. We follow the developments in this area, and we'll aim to invest in high quality solutions. We will define a plan and milestones in the coming years.

(7.54.3.17) Target status in reporting year

Select from:

☑ Revised

(7.54.3.18) Explain the reasons for the revision, retirement, or replacement of the target

In April 2024, we divested our Emulsifiers business and following this divestment, we have updated our base year emissions as well as our emissions-reduction targets, Following this structural change and in order to validate Corbion Net-Zero SBTi targets, both near- and long-term targets were updated, to meet the requirements of the latest SBTi criteria. The approval of the updated targets by SBTi was achieved on 12/09/2025 (see letter attached). The base year for the targets remains the same as Corbion previous SBTi approved targets (validated in 2022)

(7.54.3.19) Process for reviewing target

Target is approved

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*13*	*`Numeric input*
To be implemented	*4*	*3000*
Implementation commenced	*7*	*25000*
Implemented	*2*	*2732*
Not to be implemented	*8*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Waste heat recovery

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1780

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

268000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

We set site-specific energy efficiency targets for the six manufacturing sites with the highest energy consumption

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

952

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

554000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

We set site-specific energy efficiency targets for the six manufacturing sites with the highest energy consumption
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Internal price on carbon

(7.55.3.2) Comment

To mitigate the risk of carbon pricing schemes and to drive investment in low-carbon solutions we utilize an internal carbon price range.

Row 2

(7.55.3.1) Method

Select from:

☑ Employee engagement

(7.55.3.2) Comment

Since 2016, Corbion is collecting ideas for emission reduction investments through employee engagement. This is being done via onsite "zero waste" workshops, where we collect all potential ideas for emission reductions. Each site has one or more Zero waste/sustainability ambassadors that can propose ideas; there is a central budget to investigate and possibly implement these ideas.

Row 3

(7.55.3.1) Method

Select from:

☑ Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

In the yearly CAPEX budgeting procedure, each site can submit proposals for investments in emission reduction/sustainability, these are considered strategic initiatives and a certain part of the CAPEX budget is allocated to these sustainability initiatives
[Add row]

(7.73) Are you providing product level data for your organization’s goods or services?

Select from:

☑ Yes, I will provide data through the CDP questionnaire

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Other, please specify :valid calculation of avoided emissions

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Other, please specify :Product is a bioplastic that is renewable, compostable and has 77% lower carbon footprint than the reference product and a Omega-3 from AlgaPrime DHA with >30% lower GHG emissions than fish-based omega-3

(7.74.1.4) Description of product(s) or service(s)

Corbion's low-carbon products, especially our biobased portfolio, support the transition to a low-carbon economy, contributing to the mitigation of climate change. In 2024, 18% of Corbion's revenues was related to sales of low-carbon products. Low carbon products are defined as products with a lower carbon footprint compared to a benchmark that avoid GHG emissions. For example, Poly Lactic Acid (PLA) bioplastic to replace polystyrene. PLA is renewable, compostable and has 77% lower carbon footprint than polystyrene. Another example is Omega-3 from AlgaPrime DHA with a >30% lower GHG emissions than fish-based omega-3

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Estimating and Reporting the Comparative Emissions Impacts of Products (WRI)

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:
☑ Cradle-to-grave

(7.74.1.8) Functional unit used

1 million of disposable cups of 200 ml

(7.74.1.9) Reference product/service or baseline scenario used

Weight of polymer required for polystyrene cups with same functionality as the PLA cups

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:
☑ Cradle-to-grave

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

7.6

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

The avoided emissions calculated assuming PS as a reference product, because it is most likely the alternative to be used in the absence of PLA. Comparison is performed at cradle to grave, assuming as end-of-life incineration with energy recovery using an attributional estimation approach. Weight of polymer required to make 1000 cups and use phase assumptions based on literature data: Moretti et al. (2021), Cradle-to-grave life cycle assessment of single-use cups made from PLA, PP and PET (DOI: 10.1016/j.resconrec.2021.105508).

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

18
[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☑ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:
☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Quarterly

(9.2.3) Method of measurement

Quantification of water volume with official flowmeters and invoices

(9.2.4) Please explain

Corbion actively manages all water withdrawals from all manufacturing sites. Information is collected based on flow-meters (continuously) or invoices (per invoice). The data is reported quarterly to the sustainability department via a workflow, including internal approvals, and consolidated for all company. Any changes with regards to previous reporting periods have to be explained on a case-by-case basis

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Quarterly

(9.2.3) Method of measurement

Quantification of water volume with official flowmeters and invoices

(9.2.4) Please explain

Corbion actively manages all water withdrawals from all manufacturing sites. Information is collected based on flow-meters (continuously) or invoices (per invoice). The data is reported quarterly to the sustainability department via a workflow, including internal approvals, and consolidated for all company. Any changes with regards to previous reporting periods have to be explained on a case-by-case bas

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Quarterly

(9.2.3) Method of measurement

Official analytical water procedures/standards (internal and external labs), depending on the quality requirements of each site. Typical parameters include: temperature, pH, Conductivity, Hardness. And in some specific plants turbidity, COD (Carbon Organic Demand), Microbiology quality, Heavy metals, and others.

(9.2.4) Please explain

Water quality is monitored and managed locally at each manufacturing site. The scope and frequency of testing are determined by local conditions, regulatory requirements, and operational needs. In some cases, sites utilize water quality data provided by municipal suppliers or third-party treatment facilities. Depending on the source, water withdrawals are analyzed for general parameters such as temperature, pH, conductivity, and hardness. For facilities where water is used primarily for utility purposes (e.g., boilers, cooling towers), these parameters are sufficient. However, at facilities where water requires treatment prior to use in production processes, additional parameters are monitored, including turbidity, chemical oxygen demand (COD), microbiological quality, heavy metals, and other relevant indicators to ensure the water meets operational quality standards. Measurements follow local legal procedures and standards.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Quarterly

(9.2.3) Method of measurement

Corbion collects data at site level for corporate reporting. Measurements are performed locally with official flowmeters or invoices from third party water disposal entity.

(9.2.4) Please explain

Corbion actively manages all water discharges from all manufacturing sites. Information is collected based on flow-meters (continuously) or invoices (per invoice). The data is reported quarterly to the sustainability department. Any changes with regards to previous reporting periods have to be explained on a case-by-case basis.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Quarterly

(9.2.3) Method of measurement

Corbion accounts for water volumes discharged by each site using direct measurement (flow meters) or based on invoiced volumes from the relevant entities, in case of third party disposal. The discharged volumes are locally collected for the applicable destination

(9.2.4) Please explain

Corbion actively manages all water discharges from all manufacturing sites by consolidating the information measured locally in the corporate accounting system. Waste water is either treated on site and subsequentially discharged back into the original source (groundwater - renewable, or fresh surface water) or discharged to a third-party destination (municipal treatment facility or private owned facility). The data is reported quarterly to the sustainability department through a workflow. Any changes with regards to previous reporting periods have to be explained on a case-by-case basis.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Quarterly

(9.2.3) Method of measurement

Corbion accounts for water volumes discharged by each site using direct measurement (flow meters) or based on invoiced volumes from the relevant entities, in case of third party disposal. The discharged volumes are locally collected for the applicable destination. The global reporting includes also reporting of the treatment methods

(9.2.4) Please explain

Corbion actively manages all water discharges from all manufacturing sites. Water is either treated on site and consequently discharged back into the original source (groundwater - renewable, or fresh surface water) or discharged to a third-party destination (municipal treatment facility). The data is reported quarterly to the sustainability department. The treatments can be primary, secondary, or tertiary water treatment, depending on the location and requirements. Any changes with regards to previous reporting periods have to be explained on a case-by-case basis

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Quarterly

(9.2.3) Method of measurement

Official analytical wastewater procedures/standards (internal and external labs): pH, COD, temperature, nutrients, heavy metals, total suspended solids and conductivity. Measurements are conducted based on local regulations and depend site by site

(9.2.4) Please explain

Water quality is measured and monitored at all our manufacturing sites. The parameters tracked for effluent discharge may vary by site due to local regulations and the nature of the discharge destination. Discharged water quality is monitored at six key sites, representing 99% of total water discharge by volume (Fermentation Plants). Other sites do not use water in production processes, and their water use is considered similar to domestic use. Monitoring frequency and parameters depend on local conditions and whether treatment is conducted internally or by a third party. The main parameters include pH, COD (and occasionally BOD), temperature, nutrients, heavy metals, total suspended solids, conductivity, toxicity tests, and others. Some key parameters are measured daily, while all relevant parameters are typically measured monthly. Measurements follow local legal procedures and standards.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Official analytical wastewater procedures/standards (internal and external labs): Nitrates and Phosphates Measurements are conducted based on local regulations and depend site by site

(9.2.4) Please explain

All manufacturing sites monitor and control relevant pollutants, though the impact on water usage and pollution monitoring varies based on the specific processes at each location. In facilities with significant water discharges, like our fermentation plants, nitrogen (N) and phosphorus (P) levels are monitored, either as mandated by authorities or for internal process assurance in wastewater management. The primary source of wastewater is from fermentation product lines, derivatives, and service activities. For the fermentation sites, the monitoring frequency of these pollutants varies by site, ranging from daily to monthly, depending on the local situation and whether the waste treatment is done internally or by a third party. Discharged water quality is monitored at six relevant sites, representing 99% of the total water discharge by volume. No pesticides are present in the water. Measurements follow local legal procedures and standards.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Quarterly

(9.2.3) Method of measurement

through direct measurement (thermometers);. Measurements are conducted based on local regulations and depend site by site

(9.2.4) Please explain

Water temperature data is measured and monitored at each of the sites. The frequency of testing is determined at site level depending on local regulations and permits with many sites monitoring temperature on a continuous basis.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Quarterly

(9.2.3) Method of measurement

calculation: Consumption = Withdrawn - Discharge

(9.2.4) Please explain

Corbion actively manages all water withdrawn and all water discharged. Water consumption is then calculated subtracting the water discharged from the water withdrawn (Consumption = Withdrawn - Discharge).

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Quarterly

(9.2.3) Method of measurement

At each manufacturing site, the water recycled and water reused is determined from water meters. Data are collected centrally through the sustainability reporting forms. If measured data are unavailable or unreliable, e.g. in case of malfunctioning of meters, data are estimated either 1. From previous year data for the same period, or 2. Using the specific volumes of the last period when the data was available (m3 water/Ton of product) and multiplying by the production volume of that period

(9.2.4) Please explain

In 2024, Corbion defined this new indicator and collected data on it from all sites

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Continuously

(9.2.3) Method of measurement

Measured through internal and external inspections, operational control and permits

(9.2.4) Please explain

All sites operate in compliance with safety WASH standards for all employees and contractors. Authorities provide potable water, and local compliance with these regulations is mandatory. The authorities determine the frequency of monitoring. Some parameters are monitored continuously, while others are checked at different intervals.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

5243

(9.2.2.2) Comparison with previous reporting year

Select from:
☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:
☑ Facility expansion

(9.2.2.4) Five-year forecast

Select from:
☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

Corbion uses water as a part of its operations in temperature control (steam and cooling water), product dilution, cleaning, and other WASH services. Cooling water can be withdrawn in large quantities and is returned in similar volumes to its original source nearby with negligible losses or variation in quality. Withdrawals rose 7% in 2024 versus 2023, primarily due to higher production levels. In addition, the new circular lactic acid plant in Rayong required additional water during its commissioning and start-up phase. Despite the increase, some key improvements include: - Corbion site in Montmeló, Spain reduced water withdrawals due to lower water losses in ultrafiltration and purification processes as well as a raise in awareness related to water scarcity, and integration of water topics in the continuous improvement program - In Orindiúva, Brazil, efforts focused on enhancing cleaning, optimizing cooling towers to decrease evaporation, and increasing water recycling, also resulting in lower water withdrawals. The 5-year forecast is 'about the same' while Corbion business activity is expected to grow in the future we have intensified our efforts to reduce water withdrawals, with focus at the sites located at high-risk locations, accounting for 75% of our water withdrawals. In 2024 we have launched initiates for these sites and are expanding, aiming at identifying and implementing water efficiencies as well as new technologies. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

Total discharges

(9.2.2.1) Volume (megaliters/year)

4322

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

Total water discharges were 17% higher than 2023 due to increased production and additional water needed for commissioning and starting up the new circular lactic acid plant in Rayong. Despite the increase, some key improvements include: - Corbion site in Montmeló, Spain reduced water withdrawals due to lower water losses in ultrafiltration and purification processes - In Orindiúva, Brazil, efforts focused on enhancing cleaning, optimizing cooling towers to decrease evaporation, and increasing water recycling, also resulting in lower water discharged. Future trends: this time, we expect no significant changes in total water discharged. By one hand we expect growth in production volumes which is accompanied by initiatives aiming at increasing water recycling and minimizing water losses, at sites with most significant volumes of water discharged Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

Total consumption

(9.2.2.1) Volume (megaliters/year)

921

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

The total water use in Corbion operations is obtained by adding together the water use, including water loss, that is reported from each manufacturing site. Corbion calculates this using the formula Consumption = Withdrawals – Discharges. Total water consumption in 2024 was 23% lower than in 2023. Future trends: We expect to have lower water consumption: due to the expected product mix development and ongoing actions focus on optimization of the cooling towers to reduce the water evaporation rate at relevant Corbion facilities (eg Orindiuva, Brazil). Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

2760

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:
☑ Facility expansion

(9.2.4.5) Five-year forecast

Select from:
☑ Lower

(9.2.4.6) Primary reason for forecast

Select from:
☑ Increase/decrease in efficiency

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

52.64

(9.2.4.8) Identification tool

Select all that apply
☑ WRI Aqueduct

(9.2.4.9) Please explain

The water stress classification is based on WRI Aqueduct v4.0 and the assessment is performed annually for all Corbion facilities. Corbion has identified four sites in water-stressed locations, based on the baseline water stress indicator (40-80%). The 27% increase compared to previous year is primarily due to a capacity expansion (new factory) in Thailand, where water usage grew to support higher production levels and the commissioning and startup of the new circular lactic acid plant. As part of our water stewardship program, water actions are being implemented in these locations, aiming at reducing water consumption locally and engagement with stakeholders around the same basins. Thresholds: Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

3494

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.7.5) Please explain

Fresh surface water (rivers) is essential for cooling and production at Fermentation Corbion manufacturing facilities. Withdrawals increased by 29% over last year, mainly due to higher production and the commissioning and startup of the circular lactic acid plant at our Rayong (new plant), Thailand site. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower. Data sourced from direct measurements. Future Trends: similar quantity is expected.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Corbion does not use brackish surface water or seawater in any of its operations. There are no future plans to rely on these sources.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

270

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.7.5) Please explain

The majority of groundwater withdrawals take place at the Montmelo, Spain site. In 2024, this location was selected as a pilot for a project focused on process efficiency and water usage reduced with over 40%. Due to these initiatives, the water withdrawals from this location is expected to further decrease in the future Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Corbion does not use non-renewable groundwater in any of its operations.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Corbion does not use produced or entrained water in any of its operations. There are no future plans to rely on these sources.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1479

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.7.5) Please explain

The reduction of 14% compared to last year is due to changes in water sources at various locations. Of the total, 36% comes from municipal sources, with only 3% from water stress areas, while 64% comes from private sources, of which 27% originates from water stress areas. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower. Data sourced from direct measurements. Private 3rd party organization. Future Trends: similar quantity is expected.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters/year)

301

(9.2.8.3) Comparison with previous reporting year

Select from:
☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Discharge to fresh surface water occurred only at Campos, Brazil, rising from 230 to 301 megaliters (31%, data direct measurement) compared to last year due to higher production. The discharge to fresh surface water is measured to confirm that discharge quality meets applicable standards and regulations through appropriate *treatment before release. Data sourced from direct measurements. Future Trends: similar quantity is expected. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.*

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

We do not discharge any water directly to brackish surface water or seawater.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

We do not discharge any water directly to groundwater

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

4022

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.8.5) Please explain

Discharges to third-party destinations, including private wastewater treatment stations and municipal facilities, have remained unchanged at the sites. The overall increase is attributable to a higher volume of water discharged, primarily at two locations—Orindiúva, Brazil, and Rayong, Thailand—, due to increased production (new plant). In 2024, total volume rose by 16%—from 3,475 to 4,022 megaliters based on direct measurements. Discharge to third party sources is monitored to confirm that discharge quality meets applicable standards and regulations through appropriate treatment before release. Data sourced from direct measurements. Future Trends: similar quantity is expected. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

The level of treatment for sites is determined based on the required level of quality before discharged and strictly governed by regulatory authorities. The primary pollutant at fermentation plants is COD, which is readily biodegradable. Secondary treatment is adequate to comply with local regulations and effectively reduce the environmental impact of discharge at all locations and for this reason tertiary treatment is deemed not necessary. With the exception of one Corbion location, all water *is further treated by the municipality or by the industrial wastewater treatment before being discharged to the environment Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.*

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

3890

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 41-50

(9.2.9.6) Please explain

All Corbion sites are compliant with local water regulations, and their performance in wastewater management is satisfactory. This means that they adhere to the laws and guidelines set forth by the relevant authorities for water usage, treatment, and discharge. Additionally, their waste management practices are efficient, leading to positive outcomes in terms of waste reduction, recycling, and overall environmental impact. By maintaining such standards, these sites contribute to protecting the environment and ensuring the well-being of nearby communities. In 2024 we adjusted highest treatments levels per site based on new information. This is the reason for the differences from last year. Operations related to fermentation use secondary wastewater treatment, while other sites that do not require water for their *processes use primary treatment. Note: The primary pollutant at fermentation plants is COD, which is readily biodegradable. Secondary treatment is adequate to comply with local regulations and effectively reduce the environmental impact of discharge at all locations. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.*

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

70

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 31-40

(9.2.9.6) Please explain

All Corbion sites are compliant with local water regulations, and their performance in wastewater management is satisfactory. This means that they adhere to the laws and guidelines set by the relevant authorities for water usage, treatment, and discharge. Additionally, their waste management practices are efficient, leading to positive outcomes in terms of waste reduction, recycling, and overall environmental impact. By maintaining such standards, these sites contribute to protecting the environment and ensuring the well-being of nearby communities. In 2024 we adjusted highest treatments levels per site based on new information. This is the reason *for the differences from last year. Sites that only have primary treatment typically have their waste water further treated by a 3rd party Note: The primary pollutant at fermentation plants is COD, which is readily biodegradable. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.*

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

Refers to limited use of water for colling purposes in once-through cooling systems where the water is withdrawn from the surface water and returned to the source at a slightly increased temperature. This process does not impact any other quality or volumetric parameter. Any water discharged directly into the environment is treated in compliance with regulatory requirements. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

363

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:
☑ 21-30

(9.2.9.6) Please explain

Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:
☑ Not relevant

(9.2.9.6) Please explain

-
[Fixed row]

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.2) Categories of substances included

Select all that apply
☑ Nitrates
☑ Phosphates

(9.2.10.4) Please explain

We measure the emissions of nitrogen and phosphorous compounds in Corbion direct operations, based on local regulations and permits. Parameters include nitrate and phosphate. This data is not collected at corporate level because pollution and water quality are not material topics for Corbion operations, as determined both by Corbion's double materiality assessment (annual report 2024) and the SBTN materiality screening. Pesticides are not used or produced in our manufacturing sites.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:
☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

4

(9.3.3) % of facilities in direct operations that this represents

Select from:
☑ 26-50

(9.3.4) Please explain

Corbion has assessed and identified Water High Risk sites based on the SBTN pilot performed in 2024. WRI's aqueduct 4.0 and WWF water filter was used to assess physical risks (quality and quantity) as well as regulatory and reputational risk, in combination with the SBTN water availability tool. The water risks levels obtained from these tools where weighted with the volume withdrawals from each Corbion facility to assess the risk. This information was complemented with local insights and the water risks considered in the local business continuity plans. Four sites were identified: Montmelo (Spain), Rayong (Thailand), Orindiúva, and Campos (Brazil). These locations account for 75% of total water withdrawal and two of these locations are at water stress areas based on WRI Aqueduct 4.0. The activities at these facilities involve fermentation and therefore require significant amounts of water for the process. The main driver of this risk is the availability of *water because of droughts, and the lower water availability could lead to lower production capacity and could therefore lead to lower sales. Depending on the climate scenario the risk can increase, for example the 4,5C scenario could lead to larger droughts and thus lower availability of water during the drought season.*

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

We used the SBTN pilot to identify water impacts and risks in our upstream value chain. As a biobased company Corbion relies on many agricultural raw materials to produce our products. The need for sufficient amounts of good quality freshwater by our agricultural suppliers makes indirect water use also of vital importance to Corbion. We expect our indirect use of good quality freshwater to grow in line with our organic production growth. Sugar from sugarcane is the main agricultural raw material for lactic acid production in Thailand, Brazil, and for the production of Algae ingredients in Brazil. Without access to sufficient water some key supply chains are at risk of disruption. in 2023/2024 we have initiated the value chain assessment and have identified suppliers in the basins of the Golf of Thailand and Chao Phraya (Thailand) with water substantive water dependency. These basins are classified at high water stress, based on Aqueduct 4.0. We expect future water dependency for our direct use to stay at a high level because we expect demand to continue increasing over the next few years, requiring us to use more freshwater in upstream value chain in the future. We address our impact and risk in the supply chain through certification of suppliers (eg Bonsucro) and our cane sugar cane.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

Spain- Montmelo

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify :Ebro

(9.3.1.8) Latitude

41.547897

(9.3.1.9) Longitude

2.255087

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

245

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

238

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

7

(9.3.1.21) Total water discharges at this facility (megaliters)

162

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

162

(9.3.1.27) Total water consumption at this facility (megaliters)

83

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

Water withdrawals and discharges are lower in this facility due to the implementation of several improvements to reduce water losses in our ultrafiltration systems and other water purification processes. We also raised awareness of personnel around water scarcity by monitoring consumption on a daily basis. Water consumption has a slight increase (13%) due to changes in production mix and water evaporation in the cooling system. The volumes are based on direct measurements and flowmeters from this site. Water sourced from municipal supply (third party) is used solely for the offices, cantina and other WASH services. Water is discharged to *third party industrial wastewater facility after a primary treatment. Water consumption is calculated as: water withdrawals minus water discharges We currently explore collective actions in this basin and take part in efforts to manage and protect water resources in “Consorci del Besòs” (Besos river* Consortium) Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.*

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

Orindiuva, Brazil

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

☑ Other, please specify :La Plata

(9.3.1.8) Latitude

-20.23721

(9.3.1.9) Longitude

-49.35487

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

802

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

795

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

7

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

492

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

492

(9.3.1.27) Total water consumption at this facility (megaliters)

310

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Lower

(9.3.1.29) Please explain

Water withdrawals and discharges are about the same as previous year, despite the expansion and increased production volume in this facility. The reason is the implementation of water efficiency actions, such as the enhancement of cleaning processes, optimization of the cooling towers, reducing the water evaporation rate, and increased recycling of water. These actions resulted also in less water consumption through evaporation. The volumes are based on direct measurements and flowmeters from this site. Water for the process is sourced from nearby river Turvo and for the WASH services and cantina from ground water. Water is discharged to third party industrial wastewater facility after a primary treatment. Water consumption is calculated as: water withdrawals minus water discharges. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

Row 3

(9.3.1.1) Facility reference number

Select from:
☑ Facility 3

(9.3.1.2) Facility name (optional)

Campos dos Goytacazes, Brazil

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

☑ Paraiba Do Sul

(9.3.1.8) Latitude

-21.75527

(9.3.1.9) Longitude

-41.309109

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

572

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

572

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

301

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Much higher

(9.3.1.23) Discharges to fresh surface water

301

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

271

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

In 2024 water withdrawals, discharges and consumption increased in Campos dos Goytacazes (Brazil) due to increase in production volume. Initiatives to reduce water efficiency started to be implemented in 2025 and we expect to see improvements in the next years. The volumes are based on direct measurements and flowmeters from this site. Water for the process is sourced from nearby river Paraiba to Sul and is discharged to the same river after secondary treatment. Water consumption is calculated as: water withdrawals minus water discharges. Water risks are related to seasonal and interannual water variability in the river flow, creating challenges in water capture in drought season. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

Row 4

(9.3.1.1) Facility reference number

Select from:

☑ Facility 4

(9.3.1.2) Facility name (optional)

Rayong, Thailand

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Thailand

☑ Chao Phraya

(9.3.1.8) Latitude

12.698692

(9.3.1.9) Longitude

101.097633

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2510

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

2076

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

434

(9.3.1.21) Total water discharges at this facility (megaliters)

2295

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

2295

(9.3.1.27) Total water consumption at this facility (megaliters)

215

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Much lower

(9.3.1.29) Please explain

Changes in Rayong are due to the Commissiong and startup of the new lactic acid circular plant. The volumes are based on direct measurements and flowmeters from this site. Water consumption is calculated as: water withdrawals minus water discharges. This facility is located at a high-water stress basin, and we are engaged with the local government. in the recent years the local water infrastructure has been improved to mitigate risks in drought years. We plan to initiate the water action plan this facility in the next 2 years. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

In accordance with Dutch law, including Dutch Standard 3810N 'Assurance-opdrachten inzake duurzaamheidsverslaggeving' (Assurance engagements relating to sustainability reporting)

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

In accordance with Dutch law, including Dutch Standard 3810N 'Assurance-opdrachten inzake duurzaamheidsverslaggeving' (Assurance engagements relating to sustainability reporting)

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Five relevant sites are certified under ISO 14001. The certification process includes a third-party verification of legal compliance, operational controls, and monitoring and measurement systems, including parameters related to wate quality and quantity, as well as wastewater management. Together, they represent more than 80% of Corbion's total volume

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

In accordance with Dutch law, including Dutch Standard 3810N 'Assurance-opdrachten inzake duurzaamheidsverslaggeving' (Assurance engagements relating to sustainability reporting)

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

In accordance with Dutch law, including Dutch Standard 3810N 'Assurance-opdrachten inzake duurzaamheidsverslaggeving' (Assurance engagements relating to sustainability reporting)

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

In accordance with Dutch law, including Dutch Standard 3810N ‘Assurance-opdrachten inzake duurzaamheidsverslaggeving’ (Assurance engagements relating to sustainability reporting)

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Five relevant sites are certified under ISO 14001. The certification process includes a third-party verification of legal compliance, operational controls, and monitoring and measurement systems, including parameters related to wate quality and quantity, as well as wastewater management. Together, they represent more than 80% of Corbion’s total volume

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

In accordance with Dutch law, including Dutch Standard 3810N 'Assurance-opdrachten inzake duurzaamheidsverslaggeving' (Assurance engagements relating to sustainability reporting)
[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:
☑ Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1

(9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.

Row 1

(9.4.1.1) Facility reference number

Select from:
☑ Facility 4

(9.4.1.2) Facility name

Rayong, Thailand

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

We will launch water-reduction initiatives at this location and therefore we expect to increase in the water efficiency of the products they purchase from Corbion. Also, we explore options to engage on collective action in this basin, creating opportunities to collaborate.

(9.4.1.5) Comment

location specific information

Row 2

(9.4.1.1) Facility reference number

Select from:

☑ Facility 4

(9.4.1.2) Facility name

Momtmelo, Spain

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

We have initiated water-reduction initiatives in 2 of these locations and will launch similar initiatives in the remaining location. Therefore, we expect to increase in the water efficiency of the products they purchase from Corbion. Also, we explore options to engage on collective action in these basins, creating opportunities to collaborate.

(9.4.1.5) Comment

location specific information

Row 3

(9.4.1.1) Facility reference number

Select from:

☑ Facility 3

(9.4.1.2) Facility name

Campos dos Goytacazes, Brazil

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In 2025 we have launched water-reduction initiatives at this location and therefore we expect to increase in the water efficiency of the products they purchase from Corbion. Also, we explore options to engage on collective action in this basin, creating opportunities to collaborate.

(9.4.1.5) Comment

location specific information
[Add row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

1329000000

(9.5.2) Total water withdrawal efficiency

253480.83

(9.5.3) Anticipated forward trend

Our water withdrawal is highly correlated with our production volumes. Because of rising demand for our products and expanding capacity, future water withdrawal is projected to increase in line with our production output
[Fixed row]

(9.6) Do you calculate water intensity for your activities in the chemical sector?

Select from:

☑ Yes

(9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.

Row 1

(9.6.1.1) Product type

Other chemicals

☑ Specialty organic chemicals

(9.6.1.2) Product name

Lactic acid 100%

(9.6.1.3) Water intensity value (m3/denominator)

7.52

(9.6.1.4) Numerator: water aspect

Select from:

☑ Total water withdrawals

(9.6.1.5) Denominator

Select from:

☑ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.6.1.7) Please explain

Water withdrawals intensity per ton product is the metric used by Corbion operations to monitor efficiencies and the progress of the implementation of our water reduction initiatives. This metric is used to benchmark between sites with manufacturing the same product and currently our water targets are based on this metric. It is the first year we report on the water intensity for lactic acid, based on the average value in the bill of materials for the different Corbion manufacturing facilities where lactic acid is produced (aggregation of 3 countries: Thailand, Brazil and US). We expect the accuracy of this calculated value in the future and to improve water efficiency as water initiatives are implemented. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

Row 2

(9.6.1.1) Product type

Other chemicals

☑ Specialty organic chemicals

(9.6.1.2) Product name

AlgaPrime

(9.6.1.3) Water intensity value (m3/denominator)

23.01

(9.6.1.4) Numerator: water aspect

Select from:

☑ Total water withdrawals

(9.6.1.5) Denominator

Select from:

☑ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☑ Lower

(9.6.1.7) Please explain

Water withdrawals intensity per ton products is the metric used by Corbion operations to monitor efficiencies and the progress of the implementation of our water reduction initiatives. This metric is used to benchmark between sites with manufacturing the same product and currently our water targets are based on this metric. Water intensity for the production of AlgaPrime are lower than previous year. The reason is the implementation of water efficiency actions, such as the enhancement of cleaning processes, optimization of the cooling towers, reducing the water evaporation rate, and increased recycling of water. These actions resulted also in less water consumption through evaporation. Future trend: decrease as a result of the water action plan being prepared for these factories Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

Row 3

(9.6.1.1) Product type

Other chemicals

☑ Specialty organic chemicals

(9.6.1.2) Product name

Sodium lactate and acetate blends

(9.6.1.3) Water intensity value (m3/denominator)

2.7

(9.6.1.4) Numerator: water aspect

Select from:

☑ Total water withdrawals

(9.6.1.5) Denominator

Select from:

☑ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.6.1.7) Please explain

Water withdrawals intensity per ton products is the metric used by Corbion operations to monitor efficiencies and the progress of the implementation of our water reduction initiatives. This metric is used to benchmark between sites with manufacturing the same product and currently our water targets are based on this metric. It is the first year we calculate the water intensity for this product, based on the manufacturing site producing the largest volume (94% sales), located in the US. This site is not identified as high risk nor located in a water stressed area and for this risk not a high priority in our strategy. Actions regarding water awareness for the facility are planned for 2026 Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.

Row 4

(9.6.1.1) Product type

Other chemicals

☑ Specialty organic chemicals

(9.6.1.2) Product name

Lactic acid esters (Purasolv)

(9.6.1.3) Water intensity value (m3/denominator)

16.77

(9.6.1.4) Numerator: water aspect

Select from:

☑ Total water withdrawals

(9.6.1.5) Denominator

Select from:

☑ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.6.1.7) Please explain

Water withdrawals intensity per ton product is the metric used by Corbion operations to monitor efficiencies and the progress of the implementation of our water reduction initiatives. This metric is used to benchmark between sites with manufacturing the same product and currently our water targets are based on this metric. It is the first year we report on the water intensity for the solvents, based on the bill of materials for the largest volume product in this category. We expect the accuracy of this calculated value in the future and to improve water efficiency as water initiatives are implemented. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower

Row 5

(9.6.1.1) Product type

Other chemicals

☑ Specialty organic chemicals

(9.6.1.2) Product name

LA FEED

(9.6.1.3) Water intensity value (m3/denominator)

0.72

(9.6.1.4) Numerator: water aspect

Select from:
☑ Total water withdrawals

(9.6.1.5) Denominator

Select from:
☑ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:
☑ This is our first year of measurement

(9.6.1.7) Please explain

Water withdrawals intensity per ton product is the metric used by Corbion operations to monitor efficiencies and the progress of the implementation of our water reduction initiatives. This metric is used to benchmark between sites with manufacturing the same product and currently our water targets are based on this metric. It is the first year we report on the water intensity for lactic acid, based on the average value in the bill of materials for the different Corbion manufacturing facilities where lactic acid is produced (aggregation of 3 countries: Thailand, Brazil and US). LA feed is a byproduct from lactic acid, and the water intensity is allocated between the two products based on mass allocation. We expect the accuracy of this calculated value in the future and to improve water efficiency as water initiatives are implemented. Sites in Brazil and Thailand are considered as high risks and prioritized in our water strategy. Corbion has chosen that a difference of /-5% will represent about the same, 5-30% will be higher, and 30% or more will be much higher and vice versa for lower.
[Add row]

(9.12) Provide any available water intensity values for your organization’s products or services.

Row 1

(9.12.1) Product name

Multiple products

(9.12.2) Water intensity value

6

(9.12.3) Numerator: Water aspect

Select from:

☑ Water withdrawn

(9.12.4) Denominator

Metric tons product sold

(9.12.5) Comment

This is a volume-based assessment on company level. Intensity values are calculated by dividing the total water withdrawn in m3 with the volume of product sold in metric tons

Row 2

(9.12.1) Product name

Multiple products

(9.12.2) Water intensity value

1

(9.12.3) Numerator: Water aspect

Select from:

☑ Water consumed

(9.12.4) Denominator

Metric tons product sold

(9.12.5) Comment

This is a volume-based assessment on company level. Intensity values are calculated by dividing the total water consumed in m3 with the volume of product sold in metric tons
[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: ☑ Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:
☑ Annex XVII of EU REACH Regulation

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:
☑ Less than 10%

(9.13.1.3) Please explain

AlgaPrime DHA is produced by fermentation of sugar using algae, followed by minimal downstream processing and formulation steps. Due to the use of certain processing aids, AlgaPrime DHA contains low concentrations of a substance that meets some of the criteria set out in Article 57 of REACH and of a substance that may meet some of the criteria (under assessment authorities). Research to eliminate these substances by the use of alternative processing aids is in progress
[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:
☑ No, but we plan to address this within the next two years

(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:
☑ Important but not an immediate business priority

(9.14.4) Please explain

We currently do not classify any of our products as having a low water impact. This is primarily because it has a lower priority than analyzing our portfolio for low-carbon impacts. Once the climate-related assessments are completed we might move towards water-related assessment, because we do believe that at least some of our products will classify as such.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:
☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:
☑ Yes

Water withdrawals

(9.15.1.1) Target set in this category

Select from:
☑ Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:
☑ Yes

Other

(9.15.1.1) Target set in this category

Select from:
☑ No, and we do not plan to within the next two years

(9.15.1.2) Please explain

We prioritize our action on water quantity targets and WASH for our direct operations. Next to this, we continue taking action with our supply plain.
[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☑ Target 1

(9.15.2.2) Target coverage

Select from:

☑ Site/facility

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in withdrawals per product

(9.15.2.4) Date target was set

12/31/2022

(9.15.2.5) End date of base year

12/30/2023

(9.15.2.6) Base year figure

26.56

(9.15.2.7) End date of target year

12/30/2025

(9.15.2.8) Target year figure

22.5

(9.15.2.9) Reporting year figure

23

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

88

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

This target covers one of the risk locations, Orindiuva (Brazil), which was prioritized based on water dependency and risk. The manufacturing process at this site is water intensive and the water availability is significantly affected during the drought season. Corbion intends to set targets for the four direct operations at high risk locations (see 9.3.1) in the future

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

In Orindiúva (Brazil), ongoing actions to achieve the target include the enhancement of cleaning processes, optimization of the cooling towers to reduce the water evaporation rate, and increased recycling of water. We monitor the progress through quarterly reportion of the metric and by following the implementation of the actions planned with the local teams

(9.15.2.16) Further details of target

In the next 2 years we plan to extend the target to other direct operations and align with global environmental initiatives. Water initiatives for our value chain are covered by certifications (eg Bonsucro), cane sugar code and supplier code.

Row 2

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Suppliers

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☑ Other water pollution, please specify :This target covers our cane sugar suppliers. We require our cane sugar supplier to comply with our cane sugar code. Our cane sugar code includes requirements to minimize water pollution.

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

66

(9.15.2.7) End date of target year

12/30/2030

(9.15.2.8) Target year figure

99

(9.15.2.9) Reporting year figure

99

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

This target covers all our cane sugar suppliers globally. There are no exclusions. We require our cane sugar suppliers to comply with our cane sugar code. Our cane sugar code includes several KPIs to minimize pollution. We verify compliance during annual audits. In the base year 66% of the cane sugar sourced met the requirements of our cane sugar code, in 2024 99% met these requirements.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

We perform annual re-assessment audits, we offer and provide training by experts in the local language and we have regular supplier meetings in which we stress the importance of this topic.

(9.15.2.16) Further details of target

Our cane sugar policy can be found on our website: https://www.corbion.com/en/sustainability/publications/statements-codes-and-policies Water pollution related requirements: The key environmental issues are covered by an appropriate and implemented environmental impact and management plan (EIMP) There is adequate storage and disposal of fuel, batteries, tires, lubricants, sewage and other waste There are facilities to prevent spills of oil and other pollutants There is a waste management plan Fertilizers and crop protection agents are securely stored in a dry and locked area and according to the local laws If vinasse is applied, it needs to be stored correctly and applied on the sugar cane crop according to the local laws and recommendations by professionals based on leaf and soil analysis. Vinasse disposal in water stream is not allowed Banned agrochemicals are not used Agrochemicals applied per hectare per year are below 5 kg active ingredient / ha/year Integrated pest management (IPM) is developed and implemented. The type and quantity of agrochemicals are recommended by professionals based on the IPM results A minimum distance of 3m to riverbanks etc. is observed, unless local law requires larger distances Supplier maintains a water conservation plan aimed at maximizing water use efficiency and minimizing water quality impacts from wastewater discharges, erosion and nutrient/ agrochemical runoff.
[Add row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Land/water management

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply* ☑ State and benefit indicators ☑ Pressure indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

We have used the Integrated biodiversity tool to identify key Biodiversity areas and protected areas in the proximity (< 5 km radius) of our direct operations. We have identified 3 site near IUCN (International Union for Conservation of Nature) protected areas categories IV and V. Based on the assessment done, we could conclude that none of these manufacturing sites negatively impact the biodiversity sensitive areas, and that the implementation of additional biodiversity mitigation actions is currently not necessary. * included: - Key biodiversity areas (Alliance for zero extinction sites, Important bird and biodiversity areas and other) - Protected areas (National, Natura 2000, Regional seas, world heritage, Ramsar, MAD and Emerald network)*

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We have used the Integrated biodiversity tool to identify key Biodiversity areas and protected areas in the proximity (< 5 km radius) of our direct operations. We have identified 3 site near IUCN (International Union for Conservation of Nature) protected areas categories IV and V. Based on the assessment done, we could conclude that none of these manufacturing sites negatively impact the biodiversity sensitive areas, and that the implementation of additional biodiversity mitigation actions is currently not necessary. * included: - Key biodiversity areas (Alliance for zero extinction sites, Important bird and biodiversity areas and other) - Protected areas (National, Natura 2000, Regional seas, world heritage, Ramsar, MAD and Emerald network)*

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

Not considered

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

We have used the Integrated biodiversity tool to identify key Biodiversity areas and protected areas in the proximity (< 5 km radius) of our direct operations. We have identified 3 site near IUCN (International Union for Conservation of Nature) protected areas categories IV and V. Based on the assessment done, we could conclude that none of these manufacturing sites negatively impact the biodiversity sensitive areas, and that the implementation of additional biodiversity mitigation actions is currently not necessary. * included: - Key biodiversity areas (Alliance for zero extinction sites, Important bird and biodiversity areas and other) - Protected areas (National, Natura 2000, Regional seas, world heritage, Ramsar, MAD and Emerald network)*

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

We have used the Integrated biodiversity tool to identify key Biodiversity areas and protected areas in the proximity (< 5 km radius) of our direct operations. We have identified 3 site near IUCN (International Union for Conservation of Nature) protected areas categories IV and V. Based on the assessment done, we could conclude that none of these manufacturing sites negatively impact the biodiversity sensitive areas, and that the implementation of additional biodiversity mitigation actions is currently not necessary. * included: -   Key biodiversity areas (Alliance for zero extinction sites, Important bird and biodiversity areas and other) -   Protected areas (National, Natura 2000, Regional seas, world heritage, Ramsar, MAD and Emerald network)*

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

Covered by the tool used
[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.5) Name of the area important for biodiversity

(11.4.1.6) Proximity

Select from:

☑ Data not available

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

☑ Identification of priority locations

☑ Identification, assessment, and management processes

(13.1.1.3) Verification/assurance standard

General standards

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

(13.1.1.4) Further details of the third-party verification/assurance process

KPMG has performed limited assurance on the sustainability information in accordance with Dutch law, including Dutch Standard 3810N 'Assurance-opdrachten inzake duurzaamheidsverslaggeving' (Assurance engagements relating to sustainability reporting) which is a specified Dutch standard that is based on the International Standard on Assurance Engagements (ISAE) 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information' See pages 198- 200 of the Corbion annual report 2024 attached

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Corbion_annual_report_2024.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

☑ Environmental policies

(13.1.1.3) Verification/assurance standard

General standards

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

(13.1.1.4) Further details of the third-party verification/assurance process

KPMG has performed limited assurance on the sustainability information in accordance with Dutch law, including Dutch Standard 3810N ‘Assurance-opdrachten inzake duurzaamheidsverslaggeving’ (Assurance engagements relating to sustainability reporting) which is a specified Dutch standard that is based on the International Standard on Assurance Engagements (ISAE) 3000 (Revised) ’Assurance engagements other than audits or reviews of historical financial information’ See pages 198- 200 of the Corbion annual report 2024 attached

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Corbion_annual_report_2024.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Transition plans

(13.1.1.3) Verification/assurance standard

General standards

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

(13.1.1.4) Further details of the third-party verification/assurance process

KPMG has performed limited assurance on the sustainability information in accordance with Dutch law, including Dutch Standard 3810N 'Assurance-opdrachten inzake duurzaamheidsverslaggeving' (Assurance engagements relating to sustainability reporting) which is a specified Dutch standard that is based on the International Standard on Assurance Engagements (ISAE) 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information' See pages 198- 200 of the Corbion annual report 2024 attached

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Corbion_annual_report_2024.pdf

Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Consolidation approach

☑ Consolidation approach

☑ All data points in module 6

(13.1.1.3) Verification/assurance standard

General standards

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

(13.1.1.4) Further details of the third-party verification/assurance process

KPMG has performed limited assurance on the sustainability information in accordance with Dutch law, including Dutch Standard 3810N ‘Assurance-opdrachten inzake duurzaamheidsverslaggeving’ (Assurance engagements relating to sustainability reporting) which is a specified Dutch standard that is based on the International Standard on Assurance Engagements (ISAE) 3000 (Revised) ’Assurance engagements other than audits or reviews of historical financial information’ See pages 198- 200 of the Corbion annual report 2024 attached

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Corbion_annual_report_2024.pdf

Row 5

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Waste data
☑ Fuel consumption
☑ Base year emissions
☑ Progress against targets
☑ Renewable fuel consumption
☑ Year on year change in land use change emissions
☑ Renewable Electricity/Steam/Heat/Cooling generation
☑ Year on year change in absolute emissions (Scope 3)
☑ Renewable Electricity/Steam/Heat/Cooling consumption
☑ Year on year change in emissions intensity (Scope 3)
☑ Target-setting methodology
☑ Energy attribute certificates (EACs)
☑ Electricity/Steam/Heat/Cooling generation
☑ Electricity/Steam/Heat/Cooling consumption
☑ Emissions reduction initiatives/activities
☑ Year on year change in absolute emissions (Scope 1 and 2)
☑ Year on year change in emissions intensity (Scope 1 and 2)

(13.1.1.3) Verification/assurance standard

General standards

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

(13.1.1.4) Further details of the third-party verification/assurance process

KPMG has performed limited assurance on the sustainability information in accordance with Dutch law, including Dutch Standard 3810N 'Assurance-opdrachten inzake duurzaamheidsverslaggeving' (Assurance engagements relating to sustainability reporting) which is a specified Dutch standard that is based on the International Standard on Assurance Engagements (ISAE) 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information' See pages 198- 200 of the Corbion annual report 2024 attached

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Corbion_annual_report_2024.pdf

Row 6

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water consumption– total volume

☑ Water discharges– total volumes

☑ Water withdrawals– total volumes

☑ Water withdrawals – volumes by source

☑ Water discharges – volumes by destination

☑ Water discharges – volumes by treatment method

☑ Facilities with water-related dependencies, impacts, risks and opportunities

(13.1.1.3) Verification/assurance standard

General standards

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

(13.1.1.4) Further details of the third-party verification/assurance process

KPMG has performed limited assurance on the sustainability information in accordance with Dutch law, including Dutch Standard 3810N 'Assurance-opdrachten inzake duurzaamheidsverslaggeving' (Assurance engagements relating to sustainability reporting) which is a specified Dutch standard that is based on the International Standard on Assurance Engagements (ISAE) 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information' See pages 198- 200 of the Corbion annual report 2024 attached

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Corbion_annual_report_2024.pdf
[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

CEO

(13.3.2) Corresponding job category

Select from:

☑ Chief Executive Officer (CEO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute