

Corbion

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# 2024 CDP Corporate Questionnaire 2024

#### 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.

Terms of disclosure for corporate questionnaire 2024 - CDP

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## **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 leading food ingredients and biobased chemicals company. We market our products through a worldwide network of sales offices and distributors and have a global supply chain with manufacturing facilities in the US, Thailand, Brazil, Mexico, the Netherlands, and Spain. Our innovation centers are located across the globe and our headquarter is based in the Netherlands. In 2023, Corbion generated annual sales of 1,443.8 million and had a workforce of 2,727 FTEs. Corbion is listed on Euronext Amsterdam. In 2023, our business and reporting structure comprised four lines of business each with a different set of characteristics: Sustainable Food Solutions, Lactic Acid & Specialties, Algae Ingredients and Incubator. Sustainable Food Solutions comprises three segments: Preservation Solutions, Functional Systems, and Single Ingredients. In Preservation Solutions, we brought to the bakery industry our third-party certified authentic natural mold inhibition technology, delivering customer value by extending product freshness, reducing food waste, and enhancing the consumer's sensory eating experience. In Functional Systems, we leveraged our ability to rapidly adapt, combining applied science and technical support to provide customers with novel blends that help them mitigate cost volatility, functionality challenges, and raw material scarcity. The second Business Unit, Lactic Acid & Specialties, encompasses Biochemicals (lactic acid, salts, esters, and other specialties). Biomaterials (polymers for medical and pharmaceutical applications), and Total Energies Corbion (our joint venture with TotalEnergies for the production and marketing of Luminy PLA). The third is Algae Ingredients business unit. It produces algae-based ingredients that deliver high levels of essential nutrients in human and animal diets, such as long-chain omega-3 fatty acids (omega-3). An the last is our Incubator, where we develop early-stage initiatives and we worked on five platforms: Algae portfolio extension, Biopolymers, Natural preserv

to one of the three business units and embedded in their innovation programs. These business units are supported company-wide by globally managed R&D, operations, and business support functions. Our Advance 2025 strategy builds on Corbion's fundamentals and strengths by bringing further focus to the business portfolio in alignment with global market trends. This will be achieved by increased investments in key growth areas such as natural food preservation, algae-based ingredients, lactic acid derivatives, and natural polymers. Given our purpose, "preserving what matters: food and food production, health, and the planet," sustainability is at the heart of what we do, and hence we are very well positioned to benefit from the worldwide drive for more sustainable products and solutions. We have aligned our Advance 2025 strategy with the United Nations Sustainable Development Goals (UN SDGs), specifically with SDG 2 Zero hunger, SDG 3 Good health and well-being, and SDG 12 Responsible consumption and production. These are the goals where we believe we can create the most significant impact, given our footprint, the nature of our business, and the environment in which we operate. More information can be found at www.corbion.com and in our Annual Report [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.

		Indicate if you are providing emissions data for past reporting years
12/30/2023	Select from: ✓ Yes	Select from: ✓ No

[Fixed row]

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

1443800000

(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
- ✓ 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.

✓ United States of America

[Fixed row]

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

## (1.8.1.1) Identifier

USA - Dolton

## (1.8.1.2) Latitude

41.63

(1.8.1.3) Longitude

-87.61

# (1.8.1.4) Comment

The geolocation data for all Corbion manufacturing sites has been provided

Row 3

# (1.8.1.1) Identifier

USA - Peoria

(1.8.1.2) Latitude

40.7

## (1.8.1.3) Longitude

-89.58

## (1.8.1.4) Comment

## (1.8.1.1) Identifier

USA - Totowa

## (1.8.1.2) Latitude

40.89

(1.8.1.3) Longitude

-74.23

## (1.8.1.4) Comment

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

## Row 5

## (1.8.1.1) Identifier

Thailand - Rayong

(1.8.1.2) Latitude

12.73

# (1.8.1.3) Longitude

101.05

## (1.8.1.4) Comment

## (1.8.1.1) Identifier

USA - Blair

## (1.8.1.2) Latitude

35.51

(1.8.1.3) Longitude

-78.32

# (1.8.1.4) Comment

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

#### Row 7

## (1.8.1.1) Identifier

Spain - Montmelo

(1.8.1.2) Latitude

41.55

# (1.8.1.3) Longitude

2.26

## (1.8.1.4) Comment

## (1.8.1.1) Identifier

Brazil - Araucaria

## (1.8.1.2) Latitude

-25.55

# (1.8.1.3) Longitude

-49.4

## (1.8.1.4) Comment

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

#### Row 9

# (1.8.1.1) Identifier

Brazil - Orindiuva

(1.8.1.2) Latitude

-20.182654

# (1.8.1.3) Longitude

-49.349197

## (1.8.1.4) Comment

## (1.8.1.1) Identifier

USA - Grandview

## (1.8.1.2) Latitude

38.87

# (1.8.1.3) Longitude

-94.55

## (1.8.1.4) Comment

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

### Row 11

# (1.8.1.1) Identifier

Netherlands - Gorinchem

## (1.8.1.2) Latitude

51.84

# (1.8.1.3) Longitude

4.99

## (1.8.1.4) Comment

## (1.8.1.1) Identifier

Brazil - Campos

## (1.8.1.2) Latitude

-21.75873

(1.8.1.3) Longitude

-41.326718

# (1.8.1.4) Comment

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

#### Row 13

# (1.8.1.1) Identifier

USA - Tucker

(1.8.1.2) Latitude

33.85

# (1.8.1.3) Longitude

-84.17

## (1.8.1.4) Comment

## (1.8.1.1) Identifier

Mexico-Queretaro

### (1.8.1.2) Latitude

20.563616

(1.8.1.3) Longitude

-100.281134

#### (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:

 $\blacksquare$  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 1 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

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. 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?

Plastics mapping	Primary reason for not mapping plastics in your value chain	Explain why your organization has not mapped plastics in your value chain
•	Select from: Lack of internal resources, capabilities, or expertise (e.g., due to organization size)	We don not produce or commercialize plastics. Plastics in our value chain are related to the packing of our raw materials and products.

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		
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 5-20 Corbion's timeframe for long term planning is aligned with the 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 (still to be validated by SBTi)

[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: <ul> <li>Both dependencies and impacts</li> </ul>

[Fixed row]

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

Drocoss in hisco	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
Select from:	Select from:	Select from:
✓ Yes	Both risks and opportunities	✓ 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

#### **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)

#### Policy

- ✓ Carbon pricing mechanisms
- ✓ Changes to international law and bilateral agreements

#### Market

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

#### 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

- Heavy precipitation (rain, hail, snow/ice)
- ✓ Flood (coastal, fluvial, pluvial, ground water)

✓ Changing precipitation patterns and types (rain, hail, snow/ice)

#### (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

Climate change is a strategic risk for Corbion and we update our climate related impacts risks assessment on an annually, as part of our multi-disciplinary companywide risk identification process. We have used the Task Force on Climate-related Financial Disclosures (TFCD) as the basis for our analysis. The TCFD distinguishes between two categories of climate-related risks: (1) risks related to the transition to a lower-carbon economy and (2) risks related to the physical impacts of climate change. We address our own impact on the climate and the potential impact of climate-related developments related to our business activities. We have aligned our climate and nature risk assessment methodology with our general Enterprise risk assessment methodology to categorize the financial impact and likelihood of the risks (see response 2.4 for the thresholds). Climate-related risks are managed in the same way as other risks. Corbion has defined a governance model that identifies clear reporting and accountability structures in line with the Dutch Corporate Governance Code. The assessment scope includes all our direct operations as well as our upstream and downstream value chain. We distinguish between short, medium and long term in our analysis (see response 2.1) and have considered scenarios as described in response 5.1. To provide specific input regarding Climate related risks and opportunities to the company-wide risk identification process, climate workshops were held with the Sustainability SteerCo to review and rate risks and opportunities for relevant future scenarios. In these workshops, the impact and likelihood of potentially relevant risks and opportunities are evaluated. Climate-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. We include the outcomes of climate risk assessment in the annual business continuity plans performed by site management. Hereby bringing the assessment of climate risks also to the site level. Climate-related opportunities are managed through Innovation stage gate process. Own operations: To quantify the physical risk, we have used a climate-risk modeling tool (Climate AI), including the different climate scenarios and time horizons in scope. This tool gave us insights into the likelihood and magnitude of climate hazards for the location our manufacturing sites and how they evolve over time in the different climate scenarios. The climate hazards assessed include drought, extreme cold, extreme heat, hurricane, intense precipitation, river flood (local), river flood (regional), water availability, and wildfire. All hazards with a high or very high risk score are considered in our business continuity assessment: these risks were further assessed by our operation management teams to combine modeled risks with site-specific knowhow and experience. This enabled us to translate the climate hazards into company specific risks. We concluded that physical climate risk is low in our own operations.

Value chain: With the same climate risk modelling tool, Corbion also assessed climate risk of sugarcane, our main agricultural crop. Other agricultural significant raw materials like wheat, corn was assessed through desk research and expert interviews, where the climate impact is expected to have less effect on yields. The risks are managed through our sustainable agriculture policy.

## 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

✓ Downstream value chain

## (2.2.2.4) Coverage

Select from:

🗹 Full

(2.2.2.5) Supplier tiers covered

#### (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

✓ 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

✓ 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

#### (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

✓ Partner and stakeholder consultation/analysis

- ✓ 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

#### Market

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

#### Reputation

☑ 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?

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

#### (2.2.2.16) Further details of process

Corbion's multi-disciplinary company-wide risk identification includes climate, water and biodiversity. 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 scope of the SBTN guidance: own operations and upstream value chain. This methodology was complemented by the use of the WRI agueduct 4.0 model, including scenario analysis for our own direct operations. These different tools evaluate and assess water impacts and dependencies at basin level. The process was also informed by the result of Climate AI and the physical climate risks related to water availability, flooding etc. in order to quantify the risk and opportunities. We also perform Life Cycle Assessments (LCA) and currently 80% of our production volume is covered by LCA. This also informs us about waterrelated impacts and dependencies for the value chain assessment. We distinguish between medium and long term in our analysis (see 2.1) and have considered scenarios as described in response 5.1. To provide specific input regarding water related risks and opportunities to the company-wide risk identification process, water risks and impacts were discussed with experts via interviews (site directors and sourcing specialists) and a workshop was held with the Sustainability SteerCo to review and rate risks and opportunities for relevant future scenarios. 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 (integrate in the innovation stage gate assessment). We include the outcomes of water risk assessment in the annual business continuity plans performed by site management. Finally, specific water-related risks are connected to climate change and biodiversity topics are combined holistically in the risk prioritization. Currently Corbion identified one manufacturing site (direct operations) located at very high water stress area and significant water consumption – Montmelo (Catalonia, Spain), therefore the impact and dependency of this location on water is high. However, the risk is below the threshold described in 5.1 and therefore not substantive. This risk is managed via the local business continuity plan. Likewise, for our value chain, we have identified cane sugar from Thailand as a commodity with large dependency on water, specially impacted with droughts in recent years and sourced from a water stress region. We mitigate the potential risks, which are deemed not substantive using the financial threshold (5.1) with our sustainable agricultural policy and security of supply process. In our assessments multiple stakeholders are considered: - Customers: in impact of our water use is part of their supply chain and because we want to assure security of supply for them. - Investors: potential impact on shareholder value. -Employees: relate to WASHservices on all of our manufacturing sites and office locations. -Suppliers: water-related risks in our agricultural supply chain. -Regulators: we are dedicated to complying in all regions we operate in or source from. Because water is a local and contextual issue - on a basin level - we always consider the needs of local communities and other users in terms of water quantity and quality demand

#### 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

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

Select from:

🗹 Yes

# (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 pressurespecific 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 80% of our production volume is covered by LCA. This also informs us about landrelated 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

# (2.2.7.2) Description of how interconnections are assessed

Corbion's multi-disciplinary company-wide risk identification includes climate, water and biodiversity. 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 at the sustainability SteerCo and also as part of the double materiality assessment. 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, as well as to biodiversity. In this example, climate is included as an opportunity and biodiversity as a risk. The biodiversity risk is 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

Select from:

EBITDA

### (2.4.3) Change to indicator

Select from:

Absolute decrease

(2.4.5) Absolute increase/ decrease figure

15000000

## (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 5&6 (major and catastrophic) are considered to be substantive. This also applies to climate-related risks and opportunities. As a financial metric, any EBITDA impact 15M euro is considered to be substantial, or (estimated) direct or indirect losses are larger than 50% of the risk appetite or a(n estimated) share price decline of 5%. This also applies to climate-related impacts (and water or biodiversity)

# 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

15000000

# (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 5&6 (major and catastrophic) are considered to be substantive. This also applies to climate-related risks and opportunities. As a financial metric, any EBITDA impact 15M euro 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

Our company uses an Environmental Management System (EMS) to manage water pollutants from our manufacturing sites, ensuring compliance with local laws and alignment with global standards like the EPA guidelines and the EU's Water Framework Directive (WFD). Pollutants are classified into five main categories: Nutrients and Oxygen-Demanding Pollutants, Synthetic Organic Compounds, Heavy Metals, Conductivity, and Suspended Solids and Sediments. We also address additional pollutants as per local regulations. We monitor these pollutants using metrics such as Chemical Oxygen Demand (COD), Suspended Solids, Conductivity, pH, Nitrogen levels, and Toxicity Testing. Each site tracks and reports these pollutants in environmental reports, including parameters like water temperature and heavy metals. Our sites are equipped with wastewater treatment plants or use third-party treatment facilities, ensuring effective management. Process changes are assessed for their impact on water, and new chemicals are reviewed and approved by the Quality and EHS departments. We rely on Safety Data Sheets (SDS) to identify potential pollutants. [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:

 ${\ensuremath{\overline{\mathrm{v}}}}$  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.

## (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
- ☑ Requirement for suppliers to comply with regulatory requirements
- ☑ 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

To mitigate environmental and health impacts, we implement pollution prevention measures such as source control, waste minimization, and optimizing wastewater treatment (WWT) through regular maintenance, operational adjustments, and data analysis. We also focus on improving sludge treatment and exploring valorization opportunities. All sites either operate on-site WWT plants or use third-party treatment facilities. We have processes to monitor key water discharge parameters, prevent incidents, and include preventive maintenance for equipment. Incidents or deviations are reported, investigated, and corrective actions are tracked. This is managed globally with local site support, ensuring regulatory compliance and employee training. Water streams are analyzed to maximize reduction and reuse, adhering to food/pharma regulations. Any process change undergoes a risk assessment for potential water pollution. Before introducing new chemicals, an approval process involving Safety Data Sheets (SDS) is conducted to assess environmental risks.

# Row 2

# (2.5.1.1) Water pollutant category

Select from:

✓ Other, please specify :Fertilizers

#### (2.5.1.2) Description of water pollutant and potential impacts

Impacts of the use of fertilizers in our supply chain may include the pollution of watercourses and groundwater.

# (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

- ✓ Provision of best practice instructions on product use
- 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).

# 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 supply chain 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

- ✓ Provision of best practice instructions on product use
- Reduction or phase out of hazardous substances
- **V** 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:

✓ 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:

I Environmental risks exist, but none with the potential to have a substantive effect on our organization

# (3.1.3) Please explain

For direct operations water risks related to extreme weather events (acute risks) are monitored through our Enterprise Risk Management and scenario analysis. Our operations in Spain (Montmelo), which are dependent on water, are located in a high stressed area, which poses a risk to the continuity of our operations due to regulations and water scarcity. Due to Corbion's global footprint, with manufacturing locations spread over the globe (Asia, Europe, North America and South America), using locally available raw materials, with multiple suppliers for key raw materials, Corbion has the possibility to mitigate supply chain disruption by increasing production at one of its other sites. The potential financial risk, both for direct operations and the supply chain, is estimated based on a worst case scenario with an assumed disruption of 1 month, assuming we would no longer be able to produce and not be able to mitigate this by increasing production at other sites and

thus have lower revenues. With these assumptions, the financial impact on our net sales would be10 mln euro calculated by the monthly revenue coming from this site multiplied by our margin of 15% this would mean an impact of 1,5m EBITDA, which is below the threshold of 15M euro so not considered substantive.

## **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 don not produce or commercialize plastics. Plastics in our value chain are related to the packing of our raw materials and products. Corbion sells intermediate products to other business in relatively large amounts and percentage of packaging material utilized is low ( [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. Carbon pricing systems, both within and outside the EU, will affect our cost price and EBITDA. Additionally, mid to long-term carbon border adjustment mechanism (CBAM) may impact our operations. Aligned with the Paris Agreement, carbon pricing mechanisms are established or developing in most regions we operate. 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 sites in Europe, and sites in Brazil (Campos), Thailand (Rayong), and the US (Blair). 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 CBAM implementation 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 business as usual, our emissions would increase, and carbon pricing mechanism would lead to higher cost prices and reduced EBITA. In the EU due to expected increase in the EU ETS carbon price and the phase out of free allowances this effect is expected to be magnified in the mid in 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. Similarly, in the mid -long term carbon adjustment mechanisms are likely to affect our business On the other hand, Corbion has committed to a net zero target (to be validated by SBTi). In order to meet our targets we have developed a carbon reduction plan by implementing low or zero carbon investments and new technology developments. By implementing this roadmap and reduce our emissions, we mitigate the risk and financial impact of the carbon pricing mechanisms.

# (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)

4000000

15000000

#### (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). 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 200ktCO2 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 75ktCO2 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. Bases on these calculations, the financial effect will be between 4 and 15mEUR

#### (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

#### 666000000

#### (3.1.1.28) Explanation of cost calculation

The cost response to the risk is based on the investments and resources needed to execute our climate action plan up to 2030, estimated by our expert team in the Net-Zero platform, comprising members from engineering, innovation and procurement. It considers the expected costs 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: 5% is related to replacing "end of life" equipment with more efficient equipment, 55% to renewable heat and 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, to make use of synergies and to ensure focus. Even tho

# (3.1.1.29) Description of response

The cost response to the risk is based on the investments and resources needed to execute our climate action plan up to 2030, including investment in energy efficiency projects, such as heat integration, optimization of processes towards lowest energy consumption and investing in more efficient equipment, in case of end of life replacements. It considers also the expected costs associated with the switch to low carbon energy sources and the R&D to investigate and develop new technologies.Projects are prioritized based on payback time and planned in alignment with other CAPEX projects, to make use of synergies and to ensure focus. [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)

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)

0

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

Select from:

## (3.1.2.7) Explanation of financial figures

Carbon pricing regulations are expected to increase in geographical scope as well as to increase in carbon price in existing emission trading systems. Even though this could lead to higher operating costs, the impact is relatively low compared to our total operating costs. We have used the carbon prices mentioned in 3.1.1 for impairment testing and conclude that it does not lead to any impairment of our assets [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	

[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

51

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

0

(3.5.2.3) Period start date

12/31/2022

(3.5.2.4) Period end date

12/30/2023

(3.5.2.5) Allowances allocated

30244

(3.5.2.6) Allowances purchased

0

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

68

(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

12/31/2022

# (3.5.3.2) Period end date

12/30/2023

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

35

# (3.5.3.4) Total cost of tax paid

0

# (3.5.3.5) Comment

The 2023 EU ETS price was above the threshold for this tax, therefore no tax is paid under the Dutch carbon tax system. To ensure compliance we will purchase the required emission rights in the relevant pricing schemes when necessary. [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 aligned with SBTi and we have SBTi validated targets for 2030, aligned with 1.5C. We have developed a CO2 reduction roadmap to achieve this target. Corbion's strategy for factories 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 approved SBTi 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 an internal carbon price of 100/ton CO2e (updated in 2022 from 50/ton in 2021) as sensitivity analysis. For projects in the EU 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 2030 and use of the most energy-efficient technology available when equipment is replaced. The current EU ETS price is above the threshold for this tax; therefore, no tax is paid under the Dutch carbon tax system. 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 an longer term. However, financial impact is expected to be low because 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 segment. In addition, Life cycle assessment shows that AlgaPrime DHA has a significantly lower carbon footprint compared to traditional fish oil. On this basis our AlgaPrime is EU taxonomy eligible for climate change mitigation. Corbion AlgaPrime sales has grown from EUR13M in 2020 to over EUR100M 2023 and is expected to grow to EUR200M 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 EUR500 2022 M to EUR 2.000 M 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 revenue of EUR 200M in 2028, coming from EUR100M in 2022

#### (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)

175000000

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

225000000

# (3.6.1.23) Explanation of financial effect figures

Calculated based on the growth opportunity in a growing algae omega-3 market.

# (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 40 mEUR 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 optimise current strains and to further develop algae omega 3 by developing other segments as petfood and human nutrition. 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

In the capital markets day in January 2024 Corbion announced it is 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 has been prioritized over the second Corbion business unit and 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)

200000000

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

Select from:

✓ 11-20%

# (3.6.2.4) Explanation of financial figures

In 2028 we expect our Algaprime DHA revenues to grow to EUR 0,2nb. Considering our 2023 total revenues of EUR 1,4bn this will be in the range of 11-20% [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:

#### Quarterly

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

Select all that apply

✓ 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)

# (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

- ✓ Reviewing and guiding annual budgets
- ✓ Overseeing the setting of corporate targets
- ☑ Monitoring progress towards corporate targets
- ☑ Reviewing and guiding innovation/R&D priorities
- ☑ Approving and/or overseeing employee incentives
- ☑ Overseeing and guiding major capital expenditures
- ☑ Monitoring the implementation of a climate transition plan
- ☑ Monitoring compliance with corporate policies and/or commitments
- $\blacksquare$  Overseeing and guiding the development of a climate transition plan
- ☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

# (4.1.2.7) Please explain

The executive Committee (ExCo), is the highest strategic management body of Corbion. It sets Corbion's strategy and the investment policy, ensures adequate operational and financial performance, has responsibility for climate-related issues. Furthermore, we have a sustainability committee in the supervisory board (https://www.corbion.com/-/media/Corbion/Files/Leadership/Charter-Sustainability-and-Safety-Committee-of-Corbion-Version-December-2023.pdf) which is responsible for reviewing sustainability strategy including company commitments, targets, performance external reporting and communications; Next to this, annually,

there are at least three formal meetings with the full Executive Committee (ExCo), where sustainability is discussed. The Sustainability steering committee (lead by the CIO) meets quarterly to review and guide Corbion's climate strategy, including our climate transition plan and the setting of corporate targets. This committee also monitors implementation of the plan and progress towards achieving our targets. 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. At least annually the Exco is updated on the actual GHG emissions compared to our plan, and on the progress of the various GHG reduction initiatives in our Net zero innovation and capital expenditures (Capex portfolio). The ExCo also approves the employee incentives and major CAPEX projects. Climate change adaptation and mitigation risks are included in the risk management process. Trade-off between water and biodiversity are considered as part of the process, as visible with decision to perform the SBTN pilot with the goal to expand our knowledge on our water and biodiversity impacts

#### 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

- ✓ Reviewing and guiding annual budgets
- ${\ensuremath{\overline{\!\!\mathcal M\!}}}$  Overseeing the setting of corporate targets
- ☑ Monitoring progress towards corporate targets
- ☑ Approving corporate policies and/or commitments
- ☑ Reviewing and guiding innovation/R&D priorities
- Z Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

# (4.1.2.7) Please explain

✓ Approving and/or overseeing employee incentives

- ${\ensuremath{\overline{\mathrm{v}}}}$  Overseeing and guiding major capital expenditures
- $\blacksquare$  Monitoring the implementation of a climate transition plan
- ☑ Monitoring compliance with corporate policies and/or commitments
- ${\ensuremath{\overline{\rm v}}}$  Overseeing and guiding the development of a climate transition plan

The members of the Executive Committee (ExCo) and supervisory board have the overall responsibility for sustainability and decide on the strategy and targets. Furthermore, Corbion has a sustainability committee in the supervisory board (https://www.corbion.com/-/media/Corbion/Files/Leadership/Charter-Sustainability-and-Safety-Committee-of-Corbion-Version-December-2023.pdf) which is responsible for reviewing sustainability strategy including company commitments, targets, performance external reporting and communications; The Exco shares responsibilities because sustainability is key to Corbion's strategy and therefore responsibilities are integrated in the highest management level. Due to Corbion's reliance on water for its fermentation processes and its agricultural raw materials, water is a relevant topic in our sustainability strategy. An example of a water management related decision made by the chair of the ExCo, in the past two years is the decision to partner with Cargill and Practical farmers of lowa to promote regenerative agricultural practices in our corn supply chain. Amongst other things regenerative agriculture improves water efficiency of farms and resilience against drought and extreme precipitation events. Another example of guiding the strategy on water was the decision to pilot the SBTN (science based targets network) methodology to learn about Corbion's water impacts and to gain knowledge on water targets aligned with the planetary boundaries. The application of the SBTN methodology has provided learnings on trade-offs and interconnections between the impacts of our own operations and value chain in water-climate-biodiversity. Water adaptation and mitigation risks and opportunities are included in the risk management process.

# 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:

#### (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

- ✓ Reviewing and guiding annual budgets
- ✓ Overseeing the setting of corporate targets
- ✓ Monitoring progress towards corporate targets
- ✓ Approving corporate policies and/or commitments
- ☑ Reviewing and guiding innovation/R&D priorities
- ☑ Approving and/or overseeing employee incentives
- ✓ Overseeing and guiding major capital expenditures
- ☑ Monitoring the implementation of a climate transition plan
- ☑ Overseeing and guiding the development of a climate transition plan
- ☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

# (4.1.2.7) Please explain

The members of the Executive Committee (ExCo) and supervisory board have the overall responsibility for sustainability and decide on the strategy and targets. Furthermore, Corbion has a sustainability committee in the supervisory board (https://www.corbion.com/-/media/Corbion/Files/Leadership/Charter-Sustainability-and-Safety-Committee-of-Corbion-Version-December-2023.pdf) which is responsible for reviewing sustainability strategy including company commitments, targets, performance external reporting and communications; The Exco shares responsibility for developing objectives and the strategy, determining the risk profile, and implementing strategic and operational policies. The Exco is given these responsibilities because sustainability is key to Corbion's strategy and therefore responsibilities are integrated in the highest management level. Due to Corbion's reliance on water for its fermentation processes and its agricultural raw materials, water is a relevant topic in our sustainability strategy. An example of a water management related decision made by the chair of the ExCo, in the past two years is the decision to partner with Cargill and Practical farmers of Iowa to promote regenerative agricultural practices in our corn supply chain. Amongst other things regenerative agriculture improves water efficiency of farms and resilience against drought and extreme precipitation events. Another example of guiding the strategy on water was the decision to pilot the SBTN (science based targets network) methodology to learn about Corbion's water impacts and to gain knowledge on water targets aligned with the planetary boundaries. The application of the SBTN methodology has provided learnings on trade-offs and interconnections between the impacts of our own operations and value chain in water-climate-biodiversity. Biodiversity risk mitigation and opportunities are included in the risk management process, integrated with climate and biodiversity risks and opportunities identification process, and focusing on our agricultural raw materials. [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
- Z Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- $\blacksquare$  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

# (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
- Z 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

	Management-level responsibility for this environmental issue
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

#### Policies, commitments, and targets

- ☑ Measuring progress towards environmental corporate targets
- ☑ Measuring progress towards environmental science-based targets
- ☑ Setting corporate environmental policies and/or commitments

✓ Setting corporate environmental targets

#### Strategy and financial planning

- ✓ Developing a climate transition plan
- ✓ Implementing a climate transition plan
- ☑ Conducting environmental scenario analysis
- ☑ Managing annual budgets related to environmental issues
- ☑ Implementing the business strategy related to environmental issues
- ☑ Developing a business strategy which considers environmental issues
- ☑ Managing environmental reporting, audit, and verification processes
- ☑ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☑ Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### 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 two formal meetings with the full ExCo to discuss sustainability. Sustainability is integrated into daily operations and decision making on capital expenditure and innovation projects mergers and acquisitions and raw material sourcing among others. A dedicated Sustainability Steering Committee chaired by the CEO with the

CFO, COO, and CIO 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

#### Policies, commitments, and targets

- ☑ Setting corporate environmental policies and/or commitments
- ✓ Setting corporate environmental targets

#### Strategy and financial planning

- ☑ Managing annual budgets related to environmental issues
- ☑ Implementing the business strategy related to environmental issues
- ☑ Managing environmental reporting, audit, and verification processes
- $\blacksquare$  Managing acquisitions, mergers, and divestitures related to environmental issues
- ☑ Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

# (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

✓ 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 two formal meetings with the full ExCo to discuss sustainability. Sustainability is integrated into daily operations and decision making on capital expenditure and innovation projects mergers and acquisitions and raw material sourcing among others. A dedicated Sustainability Steering Committee chaired by the CEO with the CFO, COO, and CTO 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

#### Policies, commitments, and targets

- Setting corporate environmental policies and/or commitments
- ✓ Setting corporate environmental targets

#### Strategy and financial planning

- ☑ Managing annual budgets related to environmental issues
- ☑ Implementing the business strategy related to environmental issues
- ☑ Managing environmental reporting, audit, and verification processes
- ☑ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☑ Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

# (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 two formal meetings with the full ExCo to discuss sustainability. Sustainability is integrated into daily operations and decision making on capital expenditure and innovation projects mergers and acquisitions and raw material sourcing among others. A dedicated Sustainability Steering Committee chaired by the CEO with the CFO, COO, and CIO 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

## (4.5.3) Please explain

We reward our employees for their sustainability contributions through our Short-Term Incentive Plan (STIP) and Long-Term Incentive Plan (LTIP). In 2023, the STIP included targets on: organic net sales growth (40%), adjusted EBITDA (40%), and sustainability (20%). The STIP metrics of the sustainability component were: safety performance and reduction emissions (Scope I, II, III) and % of net sales of products contributing to the SDGs. Our LTIP for senior management and Executive Committee members spans three years. The 2023 LTIP measures include TSR (30%), organic net sales growth (25%), adjusted EBITDA (20%), sustainability (12.5%), and ROCE (12.5%). Certain LTIP components are based on continued employment. The metrics components of the 2023–2025 LTIP are the same as those of the STIP, including safety, sustainability, and SDG contributions. Our board level incentives include both the STIP and the LTIP, in total 32.5 % of the base salary, at target.

## Water

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

Select from:

 $\blacksquare$  No, and we do not plan to introduce them in the next two years

## (4.5.3) Please explain

Only substantive impacts, risks or opportunities are considered in the incentives [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

## (4.5.1.3) Performance metrics

#### Targets

- Achievement of environmental targets
- ☑ Reduction in absolute emissions in line with net-zero target

# (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

We reward our employees for their sustainability contributions through our Short-Term Incentive Plan (STIP) and Long-Term Incentive Plan (LTIP). The STIP includes targets: organic net sales growth (40%), adjusted EBITDA (40%), and sustainability (20%). This sustainability focus involves safety performance and reducing emissions (Scope I, II, III) and supporting SDGs. Our LTIP for senior management and Executive Committee members spans three years. The 2023 LTIP measures include TSR (30%), organic net sales growth (25%), adjusted EBITDA (20%), sustainability (12.5%), and ROCE (12.5%). Certain LTIP components are based on continued employment. The 2023–2025 LTIP series emphasizes safety and sustainability, targeting TRIR, emissions reduction, and SDG contributions. These plans drive performance aligned with sustainability goals, ensuring our commitment to a sustainable future is rewarded at all organizational levels. These metrics are applies across all Corbion organization and all region. The metrics and performance are assessed annually

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

These incentives drive creativity, innovation, and a sense of ownership and accountability in achieving the goals outlined in the climate plan. By recognizing and rewarding sustainable actions, companies foster a culture that values and prioritizes sustainability. The incentives tied to this position are directly aligned with our organization's environmental commitments and climate transition plan. Specifically, the performance metrics used in the Long-Term Incentive Plan (LTIP) and Short-Term Incentive Plan (STIP) include targets related to safety, sustainability, and contributions to the Sustainable Development Goals (SDGs). These metrics are crucial in encouraging and driving actions that help us achieve our environmental goals. Furthermore, they provide ownership on sustainability strategy to all levels of the organization. The performance metrics outlined in our incentive plans are directly linked to key performance indicators (KPIs) within our climate transition plan. For example, reductions in carbon emissions, improvements in energy efficiency, and increased use of renewable energy are integral to the incentive structure. By meeting or exceeding these targets, employees contribute significantly to our overarching goal of reaching net-zero emissions by 2050.

# (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 suppliers. We assess our impact on water by identifying both risks and opportunities. Oversight of the policy falls under Corbion's Sustainability SteerCo. 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 reduce water consumption volumes
- Commitment to reduce water withdrawal volumes

# (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

Corbion-Water-Policy.pdf

Row 2

(4.6.1.1) Environmental issues covered

## (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 tier 1 supply chain suppliers, including our commitment to reduce GHG emissions to reach net-Zero, our strategy related to climate adaptation and resilience, governance, reporting and transparency as well as engagement initiatives.

## (4.6.1.5) Environmental policy content

**Climate-specific commitments** 

Commitment to net-zero emissions

# (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:

✓ Not publicly available [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)

# (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 strategies with these 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 join 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

RSPO Jurisdictional Approach to Certification

✓ Yes, we engaged directly with policy makers

Ves, 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

## (4.11.4) Attach commitment or position statement

1423013-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

ID 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

As a purpose-driven organization, our public affairs efforts focus on engaging with regulators and policymakers to demonstrate the viability of sustainable business models. We actively collaborate with like-minded organizations to advocate for regulatory conditions that support sustainable frontrunners. Corbion pro-actively advocates for sustainable business practices aligned with its strategy in all the industry associations we are a member. If there is significant misalignment between the industry associations position on a climate related dossier applicable to Corbion, we will try to bring this position more in line with our objectives. If this turns out not to be feasible we either veto the position or make sure that its clear that the position is not supported by Corbion. Corbion is committed and our engagement activities are aligned with the Paris agreement and with the SDGs [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

Communication on Building the future with nature: Boosting biotechnology and biomanufacturing in the EU

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

Select all that apply

✓ Climate change

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

#### **Environmental impacts and pressures**

✓ Other environmental impacts and pressures, please specify :Emissions CO2, Circular Economy, Low Environmental Impact innovation and R&D, Technologies requirements, Food security

## (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

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

We advocate for more ambition by including a cascading principle for the use of biomass along with sustainability criteria for biomass. Biomanufacturing can contributes to the EU's achievement of Green Deal objective of climate neutrality by 2050, by developing low-carbon products, engineering sustainable food production systems and increasing carbon removal and sequestration. However, a cascading principle for biomass alongside sustainability criteria for biomass will ensure the development of the bioeconomy and biomass extraction does not cause any potential negative impacts on biodiversity, soil quality, and air and water quality.

(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:

 $\checkmark$  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 [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 Biochem Europe as sector specific group of CEFIC (European Chemical Industry Council)

(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

## (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 stance on enhancing biotechnology and biomanufacturing within the EU. We are both pleased with the Commission's intention to create a dedicated legislative framework and ensure consistency across legislative policies. Any efforts to influence EuropaBio's position have been through sharing Corbion's perspective on the Cascading Principle for biomass and the Sustainability Criteria for biomass. Our position also aligns with Biochem Europe's position on the Communication Boosting biotechnology and biomanufacturing in the EU. We both welcome the Commission's proposal to review the Product Environmental Foodprint (PEF) to ensure fair comparison between fossil-based and bio-based products and to support a regulatory framework including a strong cascading use principle and stimulate market demand. Efforts to influence Biochem's position have been through sharing Corbions views in anticipation on the development of Biochem's position papers regarding these matters

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

37800

# (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 fee (): 20000 for EuropaBio and 15000 for Biochem EU

(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 [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

🗹 GRI

# (4.12.1.3) Environmental issues covered in publication

Select all that apply

✓ Climate change

✓ Forests

✓ 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

# (4.12.1.6) Page/section reference

13, 17, 36, 37, 50-52, 71-72, 78-81, 166-168, 177-178, 181-183

# (4.12.1.7) Attach the relevant publication

Corbion\_annual\_report\_2023.pdf

# (4.12.1.8) Comment

[Add row]

- ✓ Value chain engagement
- ✓ Dependencies & Impacts
- ✓ Public policy engagement
- ✓ Water accounting figures
- ✓ Content of environmental policies

# **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

✓ Acute physical

✓ Chronic physical

# (5.1.1.6) Temperature alignment of scenario

Select from:

✓ 4.0°C and above

# (5.1.1.7) Reference year

2023

## (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 warming of 4 to 5C. The world will continue on 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 impact production continuity at Corbion sites and decrease raw material availability, 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 opportunities, we link this scenario to a lower growth in the biobased chemical sector and to a delayed 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

## Water

## (5.1.1.1) Scenario used

#### Water scenarios

**WRI** Aqueduct

# (5.1.1.3) Approach to scenario

Select from:

✓ Qualitative

# (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

(5.1.1.7) Reference year

2023

# (5.1.1.8) Timeframes covered

Select all that apply

2030

2050

(5.1.1.9) Driving forces in scenario

✓ Chronic physical

#### 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. Uncertainty is derived 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 a the Corbion climate scenarios

# 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

# (5.1.1.6) Temperature alignment of scenario

Select from:

✓ 1.5°C or lower

# (5.1.1.7) Reference year

2023

# (5.1.1.8) Timeframes covered

Select all that apply

✓ 2030

✓ 2050

# (5.1.1.9) Driving forces in scenario

Chronic physical

#### 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)

## (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. specially 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 sconer. 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.

# (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

- $\blacksquare$  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 (SSP 1, RCP 1.9), we identified a risk of increased carbon pricing. In the EU, carbon pricing is already in place and the price is expected to increase; in other regions across the globe, we expect carbon pricing needs to be introduced to achieve the goals of the Paris-agreement. Corbion's lactic acid manufacturing sites all use steam, produced from natural gas, in downstream processing and also for the production of derivatives. Without GHG reduction measures, this would result in increased costs. To mitigate this risk, Corbion has developed a climate transition plan to reduce our GHG emissions aligned with 1.5C (including an SBTi validated target for 2030 and a net zero target for 2050). With our climate transition roadmap, Corbion is well prepared for an effective transition to a low- GHG emission society. This roadmap covers CO2 reduction initiatives implemented in the past years, initiatives planned to be implemented in the next years and R&D to identify innovations in our pipeline towards 2030/2050. We have also adjusted our financial planning approach. We have introduced carbon pricing to manage and understand the financial impact of GHG emissions on our business. A global internal carbon price of 100 per metric ton for Scope I and II emissions is included in all investment decisions as a sensitivity analysis. In the SPP5 RCP 8.5 scenario physical risks are most significant. We identified minor risk of decreased revenues due to reduced production capacity, due to a risk of disruption of our manufacturing & distribution network, either because of a direct impact on our own manufacturing sites, or through disruption of the supply of raw materials a as a result of flooding, extreme weather events and rises in temperature. As we have our operations spread across the world we can mitigate the impact by temporarily switching production. Our strategy to mitigate this risk includes supply-demand planning and safety stock management. Furthermore, Corbion has developed a climate transition plan to reduce our GHG emissions aligned with 1.5 (including an SBTi validated target for 2030 and a net zero target for 2050). Achieving these reduction targets will help limit global warming, hence avoiding the most devastating impacts of temperature rises and extreme weather as identified in the scenario analysis. Next to these risks, we also identified several opportunities. In both scenarios, the development and commercialization of products that enable our customers to reduce their GHG emissions is a significant growth opportunity for Corbion. The implications on water due to climate change were considered the scenarios and are addressed as an interconnected environmental issue.

# 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 shows that there is no change in classification of water risks for Corbion direct operations, for the scenarios considered. These learnings are used set priorities and to inform the upcoming strategy for water, including target settings and transition planning [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:

# (5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

We don't generate material revenues from activities that contribute to fossil fuels (0.1%) and we go beyond this commitment as the vast majority of our products is biobased, therefore contributing to decrease dependency from fossil feedstocks. Our spending on fossil fuels is only material for energy and it's reduction is at the core of our climate transition plan.

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

Select from:

We do not have a feedback mechanism in place, but we plan to introduce one within the next two years

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

For the timeframe up to 2030, the following decarbonization levers has been identified. For the current assets the focus will be on transition to 100% renewable electricity, executing projects in operations that are driven by energy, raw materials & waste reduction, electrification and where possible implement renewable heat. For the raw materials, a supplier engagement program has started with a differentiated approach depending on the supplier's impact on Corbion's scope 3 and the sustainability maturity of the supplier. For potential new assets, the innovation is developing no/low emissions technologies and selection of raw materials will include a sustainability assessment of the suppliers. Unavoidable emissions from future assets will be compensated with additional measures in the current assets. In the period between 2030 and 2040 we will expand the levers started but we also will start with replacing existing technology with low/no emission technology in our current assets. Innovation center is working on the development of these new technologies, with a focus on process circularity, for our current and future operations. In the last decade before 2050, Corbion will implement technologies that are currently in the early stage of development to reach Net Zero targets.

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

In 2022, we raised our climate ambition to align with 1.5C, the most ambitious goal of the Paris Agreement. This target is what the latest climate science has told us is needed to prevent the most damaging effects of climate change. We committed to reducing our absolute Scope I and II emissions by 38% and our Scope III emissions by 24% per metric ton of product by 2030, compared to 2021. Our new targets have been validated by the Science Based Targets initiative. Our Climate Transition Action Plan has three pillars: 1. Reduce our own footprint in line with 1.5C and achieve net zero by 2050. 2. Provide transparency with respect to the carbon footprint of our products and our operations. 3. Promote climate action by enabling our customers to reduce their footprint. To achieve our SBTi commitment, we focus on the following initiatives: • Reduce energy consumption and transition to renewable energy. • Promote supplier engagement, raw material certification, and regenerative agriculture. • Reduce transport emissions. • Eliminate waste to landfill. • Support radical process development. In 2023, we made significant progress toward achieving these new targets by reducing our absolute Scope I and II emissions by 25% compared to 2021. The main drivers for this reduction are the implementation of renewable electricity and product mix effects. Our Scope III emissions were reduced by 37% per ton of product, equivalent to an absolute reduction

of 16% compared to 2021. This reduction is primarily caused by a combination of lower purchases of raw materials and product mix effects. It is important to highlight that some of these reductions are not of a structural nature, and consequently, there may be an increase in emissions in the coming years.

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

1422038 COR Climate action brochure\_ipdf\_1\_RS.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. In the strategy development phase we have re-assessed all of our products for their contribution towards the SDGs and made this one of the key criteria for in- or exclusion of a product. This strategy has a 5 year time horizon. An example of a major strategic decision related to these opportunities is the decision to invest approximately US 230 million in a new 125,000 metric tons lactic acid plant in Thailand to be able to meet the demand for PLA bioplastics. The construction of this site has been completed in 2023.

# Upstream/downstream value chain

# (5.3.1.1) Effect type

Select all that apply

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 is a bio-based company, offering products that require less fossil input. Our conventional lactic acid production relied, next to sugar, on lime as an input. Climate change has influenced our strategy in that we aim to rely less on fossil inputs where possible. 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. 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 and, subsequently, the formation of gypsum as a by-product. The completion of the commissioning phase of the new circular lactic acid plant in Thailand was announced in Q1 2024, we have entered the start-up phase and expect production to gradually ramp up. We are also engaging with suppliers to reduce the carbon footprint of our raw materials and mitigate climate risks in agriculture. This strategic supplier engagement initiative has a 10-15 year time horizon, with initial focus on our 2030 science-based target.

## **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 invests in R&D in two ways. We have our net zero platform where process innovation takes place to lower the carbon footprint of our operations, focusing on energy efficiency improvement where possible, electrification and renewable heat. 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 emissions), and we have an R&D program to develop the lowest carbon footprint technology for lactic acid production, to achieve our science-based target (10-15 year time horizon). In line with our Advance 2025 strategy, all new R&D projects are required to positively contribute to our focus SDGs 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

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

Our GHG reduction roadmap includes a Capital Expenditure plan for the next 5 years to invest in energy efficiency in our existing manufacturing plants. 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 areas is the decision to implement a breakthrough technology for lactic acid production with a significantly lower carbon footprint in a new factory in Thailand (start-up in 2023). The new plant will be based on our innovative and proprietary new circular production process (lime-free technology). This new technology reduces overall CO2-emissions and by-products of lactic acid. It will further enhance our position as lowest cost producer of lactic acid at the highest sustainability standards [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

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

Risks: Our financial planning process includes an assessment of the required capital expenditures. Recurring capital expenditure of 50 million for 2024 and 2025 are included in our financial planning. We have developed a roadmap to reduce our energy consumption and our carbon footprint. For our direct operations, this roadmap includes investment in energy efficiency projects, such as heat integration, which will require investment costs but will at the same time reduce operating cost because of efficiencies. A company -wide capital plan for the next 5 years has been developed including the carbon mitigation initiatives investments mentioned. 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. These business activities are considered to be eligible for climate change mitigation because they are classified as low carbon technologies: 1. Manufacture of AlgaPrime DHA, which is applied in feed for aquaculture, pet food, terrestrials etc. as an alternative for fish oil. 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. Over the coming years we will expand the capacity of our Algaprime DHA production to enable more customers to reduce their scope III emissions. 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 plan to benefit from the shift from fish oil to algae based omega-3 in aquaculture. These impacts are included in our Advance 2025 strategy.

# Row 3

# (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

Corbion produces several ingredients that enable our customers to reduce their Scope III GHG emissions. These business activities are considered to be eligible for climate change mitigation because they are classified as low carbon technologies: 1. Manufacture of AlgaPrime DHA, which is applied in feed for aquaculture, pet food, terrestrials etc. as an alternative for fish oil. 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. Over the coming years we will expand the capacity of our Algaprime DHA production to enable more customers to reduce their scope III emissions [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	Methodology or framework used to	Indicate the level at which you identify the
is aligned with your organization's	assess alignment with your	alignment of your spending/revenue with a
climate transition	organization's climate transition	sustainable finance taxonomy
Select from: ✓ Yes	Select all that apply ✓ A sustainable finance taxonomy	

[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:

## (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)

64100000

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

4.4

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

6

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

8

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

7.3

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

88.3

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

We have based the assessment on the EU taxonomy framework. The transition is expressed in our revenues contributing to low carbon activities under the Climate Change Mitigation 3.6. Alignment with the substantial contribution criteria for climate change mitigation requires demonstration of substantial life cycle GHG emission savings compared to the best performing alternative solution available on the market. In the context of the taxonomy, Corbion interprets life cycle GHG emissions as

cradle-to-gate emissions. This choice reflects the activities of the sector manufacturing, hence the activities that Corbion operates and can influence. Corbion manufactures intermediate chemicals, ingredients and solutions with many potential downstream applications and disposal approaches, each with different GHG emissions. In many cases the use and end of life is not known. In this case, the choice of a cradle-to-gate approach is accepted by relevant LCA guidance and standards (WBCSD Chemicals, 2014; European commission, 2021). For all eligible activities, substantial cradle-to-gate life cycle GHG emission savings compared to the best performing alternative solution available on the market can be demonstrated based on peer-reviewed LCA studies for Corbion's manufacturing sites and on publicly available data for alternative solutions on the market. Corbion has performed a third party verified LCA for AlgaPrime DHA and we have published an article in a scientific peer reviewed journal comparing the GHG emissions for omega-3 DHA to fish oil. This study shows that omega-3 from AlgaPrime DHA have 30% to 40% lower GHG emissions than omega-3 produced from fish oil. Fish oil is the commercial source of omega-3 available for these applications, therefore considered the best performing alternative. Corbion's sells AlgaPrime DHA to customers in the aquaculture feed, pet food and terrestrial feed sectors as an alternative for fish oils, enabling these customers to substantially reduce GHG emissions in their respective sectors. Corbion has performed a third party verified LCA for the production of PLA bioplastics from lactic acid, that was published in a scientific peer-reviewed journal in 2019. Compared to the carbon footprint of fossil-based plastics (Plastics Europe, Eco-profiles), which are the best performing alternatives available on the market, the carbon footprint of PLA based on Corbion's lactic acid is substantially reduce their Scope 3 GHG emissions by replacing fossil based plastics with PLA. [Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

#### Row 1

## (5.4.2.1) Economic activity

Select from: Manufacture of other low carbon technologies

## (5.4.2.2) Taxonomy under which information is being reported

Select from:

✓ EU Taxonomy for Sustainable Activities

# (5.4.2.3) Taxonomy alignment

Select from:

✓ Taxonomy-aligned

## (5.4.2.4) Financial metrics

Select all that apply

Turnover

CAPEX

OPEX

# (5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

64100000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

4.4

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

4.4

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

50500000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

35

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

1700000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

1.8

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

1.8

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

# (5.4.2.27) Calculation methodology and supporting information

Corbion produces several ingredients that enable our customers to reduce their Scope III GHG emissions. These business activities are considered to be eligible for climate change mitigation because they are classified as activity number 3.6: Manufacture of other low carbon technologies. This activity includes technologies that are aimed at and demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative solution available on the market. The

following Corbion activities are eligible for climate change mitigation: 1. Manufacture of AlgaPrime DHA, which is applied in feed for aquaculture, pet food, terrestrials etc. as an alternative for fish oil. 2. Manufacture of lactic acid for the production of PLA bioplastics, as an alternative for fossil based plastics such as polystyrene. Supporting activities, such as the operation of waste water treatment facilities (5.3 CCM), the renovation of existing buildings (7.2 CCM), charging stations at sites (7.4) and renewable energy technologies on site (7.6) are excluded from the KPI reporting tables because the OPEX and CAPEX related to these activities are not material. None of Corbion's business activities are considered to be eligible for climate change adaptation, water, circular economy, pollution, and biodiversity.

#### (5.4.2.28) Substantial contribution criteria met

Select from:

✓ Yes

# (5.4.2.29) Details of substantial contribution criteria analysis

Alignment with the substantial contribution criteria for climate change mitigation requires demonstration of substantial life cycle GHG emission savings compared to the best performing alternative solution available on the market. In the context of the taxonomy, Corbion interprets life cycle GHG emissions as cradle-to-gate emissions. This choice reflects the activities of the sector manufacturing, hence the activities that Corbion operates and can influence. Corbion manufactures intermediate chemicals, ingredients and solutions with many potential downstream applications and disposal approaches, each with different GHG emissions. In many cases the use and end of life is not known. In this case, the choice of a cradle-to-gate approach is accepted by relevant LCA guidance and standards (WBCSD Chemicals, 2014; European commission, 2021). For all eligible activities, substantial cradle-to-gate life cycle GHG emission savings compared to the best performing alternative solution available on the market. Corbion has performed a third party verified LCA studies for Corbion's manufacturing sites and on publicly available data for alternative solutions on the market. Corbion has performed a third party verified LCA for AlgaPrime DHA and we have published an article in a scientific peer reviewed journal comparing the GHG emissions for omega-3 DHA to fish oil. This study shows that omega-3 from AlgaPrime DHA have 30% to 40% lower GHG emissions than omega-3 produced from fish oil. Fish oil is the commercial source of omega-3 available for theres applications, therefore considered the best performing alternative. Corbion's sells AlgaPrime DHA to customers in the aquaculture feed, pet food and terrestrial feed sectors as an alternative for fish oils, enabling these customers to substantially reduce GHG emissions in their respective sectors. Corbion has performed a third party verified LCA for the production of PLA bioplastics from lactic acid, that Algae published in a scientific peer-reviewed journal in 2019. Compared to the

# (5.4.2.30) Do no significant harm requirements met

Select from:

🗹 Yes

### (5.4.2.31) Details of do no significant harm analysis

Alignment with the DNSH criteria for climate change adaptation is determined based on a screening for physical risks, a climate risk and vulnerability assessment for the identified risks and an assessment of adaptation solutions for the manufacturing sites of AlgaPrime DHA in Orindiúva, Brazil and of lactic acid for PLA in Rayong, Thailand. Based on the outcome of this analysis, we conclude that the manufacture of AlgaPrime DHA and the manufacture of lactic acid and derivatives meet the DNSH criteria for climate change adaptation. Alignment with the DNSH criteria for water, circular economy, and biodiversity is determined based on compliance with local laws, the environmental management systems and ISO certification. Our lactic acid manufacturing site in Rayong, Thailand is ISO 14001 certified and our AlgaPrime DHA manufacturing site in Orindiúva, Brazil, is preparing for ISO 14001 certification. Both sites comply with Corbion's waste policy, which aims for the elimination of landfill by 2030 through waste reduction and prioritization of recycling and reuse. AlgaPrime DHA and PLA are 100% biobased and produced from annually renewable agricultural raw materials. None of these manufacturing sites are located near biodiversity-sensitive areas. Based on this, we consider the manufacture of AlgaPrime DHA and of lactic acid for the production of PLA aligned with the DNSH criteria for water, circular economy, and biodiversity. Alignment with the DNSH criteria for pollution is determined by assessing the (potential) presence of the hazardous products listed in Appendix C of the Climate Delegated Act. 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). The manufacture of AlgaPrime DHA therefore currently does not meet the DNSH criteria for pollution. Research to eliminate these substances by the use of alternative processing aids is in progress and a first product has been launched free of this substance. Lactic acid is produced by fermentation of sugar using microbes, followed by downstream processing and product formulation steps to produce many different derivatives. None of the hazardous products listed in Appendix C of the Climate

## (5.4.2.32) Minimum safeguards compliance requirements met

Select from: Yes [Add row]

# (5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

# (5.4.3.1) Details of minimum safeguards analysis

Corbion's Business Conduct Program, Human Rights, Anti-Corruption, Taxation and Fair Competition Policies meet the minimum safeguards. See Risk management for details on our global Business Conduct Program, Anti-Corruption, Taxation, and Fair Competition Policies and Sustainability performance for more information on human rights and labor practices.

### (5.4.3.2) Additional contextual information relevant to your taxonomy accounting

# (5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

🗹 No

(5.4.3.4) Please explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

EU taxonomy will only fall under limited assurance as of annual report 2024 [Fixed row]

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

Investment in low-carbon R&D	Comment
Select from: ✓ Yes	

[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

35

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

49000000

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

0

# (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 an innovative technology for lactic acid production with a significantly reduced carbon footprint. This technology is was being implemented in 2023 in a new large scale manufacturing plant in Thailand. Commissioning was completed in Q4 2023. This new technology is key to our transition plan as a scope 3 mitigation measure. Now that commissioning is completed, CAPEX coming five years will be limited to start up in 2024 and support for troubleshooting and optimization in the coming period.

# Row 3

# (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

# (5.5.3.5) 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 4

# (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

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

5

# (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 component of powder production this alternative technology is being developed to reduce the total energy requirements of the process, 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)

0

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

0

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

0

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

# (5.9.5) Please explain

Both CAPEX and OPEX haven't changed significantly because we haven't identified significant risks and opportunities (reported in 3.1 and 3.6), In the near future as we further develop and develop our strategy around water we may increase the water related investments but these are not yet quantified [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

## (5.10.1.3) Factors considered when determining the price

Select all that apply

- ✓ Alignment to scientific guidance
- ✓ Alignment with the price of a carbon tax
- ☑ Alignment with the price of allowances under an Emissions Trading Scheme
- ☑ Alignment with the price of carbon border adjustment mechanism
- Benchmarking against peers

# (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 /- 80 EUR in 2023 to 100 - 150 EUR/tCO2 in 2030, depending on the scenario. Other regions: 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 as scenario analysis. The prices are based on a desk study of carbon price assumptions by other frontrunners, and climate science like IMF and IPCC and Carbon Pricing Leadership Coalition.

# (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. There we have determined different price scenario's. In the other regions where there is no carbon pricing system in place yet we work with a set internal carbon price in order to evaluate the sensitivity of carbon pricing in the investment proposal

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 /- 80 EUR in 2023 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

0

Select from:

✓ Yes

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

Annually the internal carbon price is evaluated to determine this is still in line with latest developments. In addition progress against our net zero target is closely monitored and evaluated whether we are still on track. [Add row]

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

# Suppliers

### (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

🗹 Yes

# (5.11.2) Environmental issues covered

Select all that apply

✓ Climate change

✓ Water

# Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

🗹 Yes

(5.11.2) Environmental issues covered

Select all that apply ✓ Climate change

#### Investors and shareholders

#### (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

🗹 Yes

# (5.11.2) Environmental issues covered

Select all that apply

✓ Climate change

✓ Water

# Other value chain stakeholders

# (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

 $\blacksquare$  No, but we plan to within the next two years

# (5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Not an immediate strategic priority

# (5.11.4) Explain why you do not engage with this stakeholder on environmental issues

We have focused our value chain engagement activities for stakeholders that are closer to our business activities, thereby are in a better position to collaborate and influence. In the near future, also in line with the upcoming CS3D we expect to extend the engagement to local communities and small holders in our value chain [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:

 $\blacksquare$  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:

76-99%

# (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 thresholds 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

13

### (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

✓ Dependence on water

✓ Impact on water availability

#### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

✓ 51-75%

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

We focused the water engagement on the cane sugar suppliers because of the significant volumes, vulnerability of agriculture sector to water risks and dependency of our operations to cane sugar, which is the largest feedstock we use, both for our lactic acid and algae plants in Brazil and Thailand

### (5.11.1.5) % Tier 1 suppliers meeting the thresholds 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

7

# (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
- ✓ Business risk mitigation
- ✓ Strategic status of suppliers

# (5.11.2.4) Please explain

We prioritize engagement of suppliers based on a strategic segmentation considering elements such as contribution to Corbion scope 3 emissions, supplier maturity in terms of climate commitments and commercial influence (incl. evaluation of expected success rate) Based on this criteria, our first priority are suppliers with the largest contribution to our scope 3 (threshold of 10 kton CO2eq - same criteria as 5.11.1). We further engage with selected suppliers of raw materials covered by our scope 3 category 1 SBTi climate target, with emissions bellow the threshold of 10 kton CO2eq, which already have climate targets. Next to this, all suppliers of raw materials covered by our scope 3 cat 1 SBTi target will be engaged via a webinar.

# 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

Business risk mitigation

# (5.11.2.4) Please explain

Sugar (derived from sugar cane) is our main raw material for our core product lactic acid and for the production of Algae-based ingredients. We use sugar in Brazil (1 lactic acid plant, 1 algae ingredients plant) and in Thailand (1 lactic acid plant, 2nd lactic acid under construction, plant to start-up in 2023). Sugar cane farming depends on sufficient water availability and quality. 59% of our total sugar supply is sourced from areas with water stress and we find in practice that the sugar cane yield is negatively impacted by drought. We therefore request our sugar suppliers for information on their water-use, risks and other relevant information related to water through our cane sugar code and audits and by requesting the Bonsucro and/or the Renovabio calculator from our sugar suppliers. We currently prioritize our efforts on this % of our suppliers because of the importance of this raw material for our business. For our other agricultural raw materials, we use other programs or certification

[Fixed row]

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

# Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Ves, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

#### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

✓ Yes, we have a policy in place for addressing non-compliance

# (5.11.5.3) Comment

Suppliers are required to sign our Supplier Code, which encompasses environmental obligations. Should we identify any environmental non-conformities, we reserve the right to initiate the security of supply process and mandate appropriate mitigation measures.

# Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

✓ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

# (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

✓ Yes, we have a policy in place for addressing non-compliance

# (5.11.5.3) Comment

Suppliers are required to sign our Supplier Code, which encompasses environmental obligations. Should we identify any environmental non-conformities, we reserve the right to initiate the security of supply process and mandate appropriate mitigation measures. Furthermore, for cane sugar, one of our high impact commodities in terms of water use on the value chain, all suppliers are required to have Bonsucro certification or comply with corbion sugar code. [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:

✓ Other, please specify :compliance with Corbion supplier code and cane, soy or palm code (for relevant suppliers). When applicable, certifications such as Bonsucro or RSPO

# (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ✓ Certification
- Geospatial monitoring tool
- ✓ Off-site third-party audit
- ✓ 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:

**☑** 100%

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

Select from:

**☑** 100%

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

Select from:

**☑** 100%

(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:

**☑** 100%

# (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

Z 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

# Water

#### (5.11.6.1) Environmental requirement

Select from:

✓ Other, please specify :compliance with Corbion supplier code and cane, soy or palm code (for relevant suppliers). When applicable, certifications such as Bonsucro or RSPO

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

Certification

✓ Off-site third-party audit

✓ 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:

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

Select from:

✓ 100%

(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:

**☑** 76-99%

(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:

**√** 76-99%

# (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:

**☑** 100%

# (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

Z 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 GHG emissions data 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:

✓ 1-25%

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

#### Select from:

✓ 26-50%

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

Corbion has climate target 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 tier 1 suppliers to raise awareness on climate change, the Paris agreement, Science Based Targets and the importance of climate transition plans. We require the suppliers to these raw materials to share product level emission data to be able to monitor the progress towards Corbion's target. We also request our suppliers to develop climate transition plans and we aim to identify opportunities for the suppliers to reduce their emissions. We have selected suppliers of our main raw materials that cover 71% of our total Scope 3 emissions. The measured of success of our CO2 supplier engagement program the achievement of our absolute reduction of 16%, compared to 2021. This reduction was caused by a combination of lower purchases of raw materials, reduction by some of the suppliers and the implementation of RSPO certification. An example of a successful engagement that has reduced our Scope 3 emissions is the engagement with our suppliers of palm oil and palm oil derivatives for our emulsifier and functional blends manufacturing sites in the US, to require them to achieve RSPO certification. Since 2020, all palm oil and primary oleochemicals derived from palm oil are sourced RSPO certified. This has resulted in 7% reduction of CO2 per ton of raw material sourced compared to our 2021 baseline, because RSPO certification includes a deforestation-free requirement. In case of non-compliance of these suppliers with our requirements on complying with regulatory requirements (through commitment to our supplier code) and on measuring product-level emissions, we continue to engage with these suppliers. We request them to take corrective actions to comply with our requirements and especially for our cane sugar suppliers, we also offer training. We engage directly with our tier 1 suppliers and obtain information on tier 2 via the tier 1 sup

# (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 :Climate change and land conversion

# (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:

✓ Total water withdrawal volumes reduction

# (5.11.7.3) Type and details of engagement

#### **Capacity building**

- ✓ Provide training, support and best practices on how to make credible renewable energy usage claims
- ☑ Support suppliers to set their own environmental commitments across their operations

#### Information collection

Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

# (5.11.7.4) Upstream value chain coverage

Select all that apply

✓ Tier 1 suppliers

✓ Tier 2 suppliers

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

Select from: ✓ 1-25%

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

#### Select from:

✓ 1-25%

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

As stated in our water policy, we work with our suppliers to manage water resources throughout the value chain. Our activities on water engagement are further reflected in our supplier code, sustainable agriculture and responsible sourcing policies. Sugarcane is the main sugar crop that Corbion uses as feedstock, and where we have the largest impacts, risks and opportunities. We currently prioritize our efforts on these suppliers because of the importance of this raw material to our business. For other raw materials, we use other programs (eg. Cargill RegenConnect in US) or certifications (eg RSPO for palm) as relevant. We engage directly with our tier 1 suppliers and obtain information on tier 2 via the tier 1 suppliers. Currently is not feasible to quantify the % of tier 2 suppliers covered because of data. For some of our raw materials, such a cane sugar, our tier 2 suppliers are small holder farmers with a very large number (1000). Sugar cane farming depends on sufficient water availability and quality. A significant share our total sugar supply is sourced from areas with water stress in Thailand and the sugar cane vield is negatively impacted by drought. We purchase Bonsucro certified sugar or audit our cane sugar suppliers against the Corbion Cane Sugar Code if they are not yet able to deliver Bonsucro-certified sugar. Annually, we request our sugar suppliers for information on their water-use, risks and other relevant information related to water through our cane sugar code and audits and by requesting the Bonsucro and/or the Renovabio calculator from our sugar suppliers. We require suppliers to meet the criteria from the Bonsucro standard in terms of water. Next to this, encourage the farmers to maintain a water conservation plan aimed at maximizing water use efficiency and minimizing water quality impacts from wastewater discharges, erosion and nutrient/agrochemical runoff. We are also initiating landscape engagement programs with the local stakeholders. The main measure of success is the % of our cane sugar consumption meeting the requirements of our code. We aim for 100% verified compliance for our sugar supply by 2025. In 2023, we verified that 98% of our total cane sugar consumption meets the requirements of our code compared to 73% in 2021. This includes around 21% Bonsucro-certified sugar. In case of non-compliance of suppliers with our requirements, we continue to engage with these suppliers and develop corrective action plans.

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

Select from:

Ves, 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:

🗹 Yes

[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

#### Innovation and collaboration

- ☑ Align your organization's goals to support customers' targets and ambitions
- ☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

# (5.11.9.3) % of stakeholder type engaged

Select from:

✓ 26-50%

# (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 26-50%

# (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 aims to perform Life Cycle Assessments (LCA), including carbon footprint calculations, for all products from our main 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. In 2023, 79% of our production volume was covered by an LCA. 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) The stakeholders considered are key accounts based on size for Corbion, maturity in terms of climate action and business development opportunities (for example for

#### (5.11.9.6) Effect of engagement and measures of success

We apply the following measures of success: Organic sales growth (volume growth mix growth, excluding price impact) of Corbions' Algae ingredients business by 25%. 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. Algae Ingredients delivered organic sales growth of 115.3% in 2023, 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.

#### Water

# (5.11.9.1) Type of stakeholder

Select from:

 $\blacksquare$  Investors and shareholders

# (5.11.9.2) Type and details of engagement

#### Education/Information sharing

- ☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☑ Share information about your products and relevant certification schemes

#### (5.11.9.3) % of stakeholder type engaged

Select from:

✓ 1-25%

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

Water is a topic with a lower maturity, more in more considered in ESG ratings and required disclosures (CSRD). Engagement with this stakeholder group aims sharing ongoing Corbion initiatives such as SBTN pilot progress and learnings as well as to address concerns related to water risks to Corbion

#### (5.11.9.6) Effect of engagement and measures of success

The engagement is at an early phase, the measure of success is the level of satisfaction of the stakeholder. [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

✓ Consolidate logistics

# (5.12.5) Details of initiative

Our Science Based Target includes the reduction of transport-related emissions. We are currently investigating opportunities, among others to reduce the CO2 emissions related to road transport in the US and we are open to explore a joint initiative in this space.

# (5.12.6) Expected benefits

Select all that apply

- ✓ Improved resource use and efficiency
- ✓ Reduction of downstream value chain emissions (own scope 3)

# (5.12.7) Estimated timeframe for realization of benefits

Select from:

✓ 1-3 years

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

Select from:

🗹 No

# (5.12.11) Please explain

Our Science Based Target includes the reduction of transport-related emissions. We are currently investigating opportunities, among others to reduce the CO2 emissions related to road transport in the US and we are open to explore a joint initiative in this space. We are still exploring the feasibility and benefits

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

#### Change to supplier operations

☑ Increase proportion of renewable energy purchased

# (5.12.5) Details of initiative

We are open to explore collaboration on PPAs, in particular for our operations in the Netherlands

# (5.12.6) Expected benefits

Select all that apply

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

# (5.12.7) Estimated timeframe for realization of benefits

Select from:

✓ 1-3 years

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

Select from:

✓ Yes, lifetime CO2e savings only

# (5.12.9) Estimated lifetime CO2e savings

0

# (5.12.11) Please explain

We expect no impact on cost, mostly securing supply of renewable electricity and drive the growth of renewable energy, through new projects [Add row]

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

### (5.13.1) Environmental initiatives implemented due to CDP Supply Chain member engagement

Select from:

 $\checkmark$  No, but we plan to within the next two years

# (5.13.2) Primary reason for not implementing environmental initiatives

Select from:

☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

#### (5.13.3) Explain why your organization has not implemented any environmental initiatives

Corbion went through a re-organization while at the same time we have prepared the submission of our net-zero target to SBTi. With the climate target update Corbion has also been reviewing and improving the strategy regarding supplier engagement, for efficiency and effectiveness. As part of this process these initiatives have been reviewed, along with new ones. The focus in the coming period will be their implementation [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:

# (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?
Select all that apply ✓ No

[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]

(7.2) 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	Comment
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

1.3

# (7.4.1.10) Explain why this source is excluded

The initial estimation showed that these exclusions represent 1.3% of Scope 12 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 CRA 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 1560 tCO2e. Estimated percentage of total Scope 12 emissions 100% x 1560/(1560 115769) 1.3%

# (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

## (7.4.1.10) 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 2.7% of Scope 12 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 cash for lease and multiplying it with an emission factor for Rental and leasing services. Total scope 1 2 (market-based) for the excluded emissions 3238 tCO2e. Estimated percentage of total Scope 12 emissions 100% x 3238/(3238 115769) 2.7%

### Row 3

# (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

0.2

## (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 0.23% 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 1964 tCO2e. Estimated percentage of total Scope 3 emissions 100% x 1964/(1964 858192) 0.23% [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)

# (7.5.3) Methodological details

Combustion of fuels in owned boilers and owned furnaces. Direct GHG emissions is calculated per site by multiplying the consumed amount of fuel and produced amount of biogas per site by the corresponding site specific emission factor. Emission factors for fuels are calculated using the average composition per country/region and the calorific value (high heating value).

# Scope 2 (location-based)

#### (7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

91356.0

### (7.5.3) Methodological details

Scope 2 accounts for GHG emissions from the generation of purchased electricity, steam, heat or cooling consumed by Corbion. Data is calculated per site and summed up to calculate the total annual emissions. The location based approach quantifies the scope 2 GHG emissions based on average energy generation emission factors for defined geographic locations, including subnational or national boundaries. The selection of the emission factors for electricity was based on the hierarchy indicated in the GHG protocol, for the location based approach. Thereby, the preferred source is regional or subnational grid average. When this is not available national production data is used.

# Scope 2 (market-based)

# (7.5.1) Base year end

12/31/2021

#### (7.5.2) Base year emissions (metric tons CO2e)

48743.0

# (7.5.3) Methodological details

Scope 2 accounts for GHG emissions from the generation of purchased electricity, steam, heat or cooling consumed by Corbion. Data is calculated per site and summed up to calculate the total annual emissions. 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

#### 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)

679975.0

#### (7.5.3) Methodological details

Calculate the cradle to gate emissions of 95% (by weight) our raw materials. The quantity of each single material used is multiplied with its emission factor. Resulting Scope 3 emissions were then extrapolated to 100% in order to account for all materials utilized. Emissions factors: Cradle to gate emission factors are obtained from suppliers or commercially available databases, adapted to the local conditions when possible. When the materials used were part of a multi-product process which could not be sub-divided, economic allocation was performed for non-agricultural materials. For agricultural materials we used energy allocation to avoid the effect of price fluctuation

#### Scope 3 category 2: Capital goods

#### (7.5.1) Base year end

12/31/2021

#### (7.5.2) Base year emissions (metric tons CO2e)

84909.0

(7.5.3) Methodological details

Calculated using the economic value of tangible capital expenditures spent in the reporting year. Includes operations, R&D, innovation and IT. Assumptions that 30 – 60% of Capex is related to the purchased equipment (direct cost), the rest being engineering, labour etc., are based on internal expert opinions for that particular investment. Composition of capital goods is assumed to be 10 % concrete, 90 % steel except for investments which are in the initial stage (more concrete needed) or final stage of construction (more steel needed). Emissions factors: Cradle to gate emission factors of steel and concrete are from Ecoinvent V3.8.

# 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)

28941.0

### (7.5.3) Methodological details

Emissions from transmission and distribution losses of electricity are from IEA 2021 and eGRID 2021 (for US). Cradle to gate emission factors of high pressure natural gas are based on Ecoinvent 3.8 data for different countries. It covers natural gas production (on shore and off-shore), imports and losses during transmissions and storage. Conversion from CO2 eq /m3 to kg CO2/ MJ is based on the country specific HHV of natural gas.

#### 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)

98599.0

# (7.5.3) Methodological details

Distance-based method Transport method -it is assumed that road transport is done by truck and intercontinental transport by transoceanic freight. We assume all transport is done by road whenever possible. Only when the road is not physically possible we change to transoceanic transport. The distance for intercontinental shipped materials is calculated based on the distance between ports (http://www.searates.com/reference/portdistance/). For road transport, the distances are calculated using the site locations and the vendors' invoice addresses, using google maps. Cradle to gate emission factors for transoceanic freight ("Transport, "Transport,").

freight, sea, transoceanic ship {GLO} market for APOS, U") and lorry ("Transport, freight, lorry 16-32 metric ton, EURO5 {GLO} market for APOS, U") are taken from Ecoinvent v3.8 database.

### 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)

55795.0

# (7.5.3) Methodological details

Waste-type-specific method Calculation method: amount of waste landfilled or incinerated is collected from the sites on yearly basis. This includes incinerated and landfilled by-products. Emissions from recycling and incineration with energy recovery are assumed to be zero. It is assumed that all carbon is degraded and 50% of this carbon ends up as CO2 and 50% as CH4. Methane is not captured (neither for energy production or flared - all CH4 generated is released). When composition of the wasted material is not known it is assumed that all carbon is fossil based. Carbon content in waste is taken from IPPCC 2006, Chapter 2: Waste Generation, Composition and Management, chapter 5: for non-hazardous waste 0.8 ton C/ton waste corresponds to petroleum industry (worse case); for hazardous waste average value of 0.275 tonC/ton waste

#### Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2021

#### (7.5.2) Base year emissions (metric tons CO2e)

1669.0

# (7.5.3) Methodological details

The spend-based method is used to calculate the emissions from business travel. We assume 10% of the spent value corresponds to travel by car and 90% by airplane. Emission factors Calculated using https://quantis-suite.com/Scope-3-Evaluator/. Based on the 'The World Input-Output Database (WIOD), 2009'

#### (7.5.1) Base year end

12/31/2021

### (7.5.2) Base year emissions (metric tons CO2e)

4242.0

# (7.5.3) Methodological details

Average data method Assumptions: all transport by car (1 employee by car), two trips per day, 88 traveling days, default travel distance 30 km. Emission factors: Cradle to gate emission factors were obtained from Ecoinvent 3.8 database, using European datasets: "Transport, passenger car {RER} processing APOS, U" (average of car size, fuel type and engine (Euro 3 - Euro 5).

### Scope 3 category 8: Upstream leased assets

# (7.5.1) Base year end

12/31/2021

#### (7.5.2) Base year emissions (metric tons CO2e)

5222.0

# (7.5.3) Methodological details

Assets leased by Corbion and that are not included in Scope 1 and 2.

# Scope 3 category 9: Downstream transportation and distribution

#### (7.5.1) Base year end

12/31/2021

100937.0

# (7.5.3) Methodological details

Distance-based method Calculated based on transport movements. Kilometers times conversion factor. Methodology the same as for Upstream transportation i.e. It is assumed that road transport is done by truck and intercontinental transport by transoceanic freight. We assume all transport is done by road whenever possible. Only when road is not physically possible we change to transoceanic transport. The distance for intercontinental shipped materials are calculated based on the distance between ports (http://www.searates.com/reference/portdistance/). For road transport, the distances are calculated using the site locations and the vendors invoice addresses, using google maps. Cradle to gate emission factors for transoceanic freight ("Transport, freight, sea, transoceanic ship {GLO} market for APOS, U") are taken from Ecoinvent 3.8 database.

# Scope 3 category 15: Investments

# (7.5.1) Base year end

12/31/2021

#### (7.5.2) Base year emissions (metric tons CO2e)

18537.0

# (7.5.3) Methodological details

50% of scope 12 emissions from the 50/50 joint ventures [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)

#### 68396

# (7.6.3) Methodological details

Combustion of fuels in owned boilers and owned furnaces. Direct GHG emissions are calculated per site, by multiplying the purchased amount of fuel and the amount of biogas produced per site by the corresponding site specific emission factor. Emission factors for fuels are calculated using the average composition per country/region and the calorific value (high heating value). [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)

115029

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

47373

# (7.7.4) Methodological details

Scope 2 accounts for GHG emissions from the generation of purchased electricity, steam, heat or cooling consumed by Corbion. Data is calculated per site and summed up to calculate the total annual emissions. The location-based approach quantifies the scope 2 GHG emissions based on average energy generation emission factors for defined geographic locations, including subnational or national boundaries. The selection of the emission factors for electricity was based on the hierarchy indicated in the GHG protocol, for the location-based approach. Thereby, the preferred source is regional or subnational grid average. When this is not available national production data is used. 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 [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)

527292

#### (7.8.3) Emissions calculation methodology

Select all that apply

✓ Hybrid method

✓ Spend-based method

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

40

# (7.8.5) Please explain

Calculation method: Calculate the cradle to gate emissions of 95% (by weight) of our raw materials. The quantity of each single material used is multiplied with its emission factor. Resulting Scope 3 emissions were then extrapolated to 100% in order to account for all materials utilized. Emissions factors: Cradle to gate emission factors are obtained from suppliers or commercially available databases, adapted to the local conditions when possible. When the materials used were part of a multiproduct process which could not be sub-divided, economic allocation was performed for non-agricultural materials. For agricultural materials we used energy allocation to avoid the effect of price fluctuation.

# **Capital goods**

# (7.8.1) Evaluation status

Select from: ✓ Not relevant, calculated

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

62074

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

Calculation method: Calculated using the economic value of tangible capital expenditures spent in the reporting year. Includes operations, R&D, innovation and IT. Assumption is that 30 – 60% of Capex is related to the purchased equipment (direct cost), the rest being engineering, labor etc., (based on internal expert opinions for that particular investment). Composition of capital goods is assumed to be 10 % concrete, 90 % steel except for investments which are in the initial stage (more concrete needed) or final stage of construction (more steel needed). Emissions factors: Cradle to gate emission factors of steel and concrete are from Ecoinvent V3.8.

# 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)

31198

#### (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

### (7.8.5) Please explain

Calculation method: Emissions from transmission and distribution losses of electricity are from IEA 2021 and eGRID 2021 (for US). Cradle to gate emission factors of high-pressure natural gas are based on Ecoinvent 3.8 data for different countries. It covers natural gas production (on shore and offshore), imports and losses during transmissions and storage. Conversion from CO2 eq /m3 to kg CO2/ MJ is based on the country specific HHV of natural gas.

#### Upstream transportation and distribution

## (7.8.1) Evaluation status

Select from:

Relevant, calculated

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

90116

#### (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

Transport method: It is assumed that road transport is done by truck and intercontinental transport by transoceanic freight. We assume all transport is done by road whenever possible. We only consider transoceanic transport when road transport is not physically possible. The distance for intercontinental shipped materials is calculated based on the distance between ports (http://www.searates.com/reference/portdistance/). For road transport, the distances are calculated using the site locations and the vendors' invoice addresses, using google maps. Cradle to gate emission factors for transoceanic freight (" Transport, freight, sea, transoceanic ship {GLO} market for APOS, U") and lorry ("Transport, freight, lorry 16-32 metric ton, EURO5 {GLO} market for APOS, U") are taken from Ecoinvent v3.8 database.

#### Waste generated in operations

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

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

22855

#### (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

Calculation method: amount of waste landfilled or incinerated is collected from the sites on yearly basis. This includes incinerated and landfilled by-products. Emissions from recycling and incineration with energy recovery are assumed to be zero. It is assumed that all carbon is degraded and 50% of this carbon ends up as CO2 and 50% as CH4. Methane is not captured (neither for energy production nor flared - all CH4 generated is released). When composition of the wasted material is not known it is assumed that all carbon is fossil based. Carbon content in waste is taken from IPPCC 2006

#### **Business travel**

# (7.8.1) Evaluation status

Select from: Relevant, calculated

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

3787

## (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

The spend-based method is used to calculate the emissions from business travel. We assume 10% of the spent value corresponds to travel by car and 90% by airplane. Emission factors Calculated using https://quantis-suite.com/Scope-3-Evaluator/. Based on the 'The World Input-Output Database (WIOD), 2009'

# **Employee commuting**

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

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

9605

#### (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

1

# (7.8.5) Please explain

Is calculated based on average distance travelling by transport mode and average number of travelling days per week. Cradle to gate emission factors were obtained from Ecoinvent 3.8 database, using European datasets: "Transport, passenger car {RER} processing APOS, U" (average of car size, fuel type and engine (Euro 3 - Euro 5).

#### **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 III or part of scope III 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)

105917

#### (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

Calculated based on transport movements. Kilometers times conversion factor. Methodology the same as for Upstream transportation i.e. It is assumed that road transport is done by truck and intercontinental transport by transoceanic freight. The distance for intercontinental shipped materials is calculated based on the distance between ports (http://www.searates.com/reference/portdistance/). For road transport, the distances are calculated using the site locations and the customer addresses, using google maps. Cradle to gate emission factors for transoceanic freight ("Transport, freight, sea, transoceanic ship {GLO} market for APOS, U") and lorry ("Transport, freight, lorry 16-32 metric ton, EURO5 {GLO} APOS, U") are taken from Ecoinvent 3.8 database.

#### **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 may 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:

✓ 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. Furthermore, most products are produced from 98% biobased materials (p37 Corbion's annual report 2023) and as such they do not cause end-of-life emissions

#### **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)

5348

#### (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

50% of scope 12 emissions from the 50/50 joint venture TotalEnergies Corbion PLA

#### Other (upstream)

### (7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

#### (7.8.5) Please explain

No other relevant upstream scope 3 emissions applicable.

### Other (downstream)

#### (7.8.1) Evaluation status

#### Select from:

#### ✓ Not relevant, explanation provided

### (7.8.5) Please explain

No other relevant downstream scope 3 emissions applicable. [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\_2023.pdf

#### (7.9.1.5) Page/section reference

The assurance report of the independent auditor can be found on page 211-214 of the Annual Report 2023. Information on the assurance level and KPIs verified by the external auditor can be found on page 84 and page 179-180 of the Annual Report 2023.

# (7.9.1.6) Relevant standard

Select from:

✓ Dutch Standard 3000A

### (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\_2023.pdf

# (7.9.2.6) Page/ section reference

The assurance report of the independent auditor can be found on page 211-214 of the Annual Report 2023. Information on the assurance level and KPIs verified by the external auditor can be found on page 84 and page 179-180 of the Annual Report 2023.

# (7.9.2.7) Relevant standard

Select from:

✓ Dutch Standard 3000A

# (7.9.2.8) Proportion of reported emissions verified (%)

#### 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\_2023.pdf

# (7.9.2.6) Page/ section reference

The assurance report of the independent auditor can be found on page 211-214 of the Annual Report 2023. Information on the assurance level and KPIs verified by the external auditor can be found on page 84 and page 179-180 of the Annual Report 2023.

# (7.9.2.7) Relevant standard

Select from:

✓ Dutch Standard 3000A

# (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: Business travel
- ✓ Scope 3: Employee commuting
- ✓ Scope 3: Purchased goods and services
- ✓ Scope 3: Waste generated in operations

- ☑ 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\_2023.pdf

# (7.9.3.6) Page/section reference

The assurance report of the independent auditor can be found on page 211-214 of the Annual Report 2023. Information on the assurance level and KPIs verified by the external auditor can be found on page 84 and page 179-180 of the Annual Report 2023.

# (7.9.3.7) Relevant standard

Select from:

Dutch Standard 3000A

# (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)

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

3.1

#### (7.10.1.4) Please explain calculation

Gross Scope 12 emissions decreased by 3.1%, due to change in renewable energy consumption. 10 out of 13 Corbion sites are now 100% powered by renewable electricity, which increases our global coverage to 97%. Through these activities we reduced our emissions by 4,392 tons CO2e. Our total Scope 1 and Scope 2 emissions in 2022 were 142,338 tons CO2e, therefore we arrived at -3.1% through (-4,392/142,338) \* 100 -3.1% (i.e. a 3.1% decrease in emissions).

#### Other emissions reduction activities

#### (7.10.1.1) Change in emissions (metric tons CO2e)

16612

#### (7.10.1.2) Direction of change in emissions

Select from:

✓ Decreased

#### (7.10.1.3) Emissions value (percentage)

11.7

#### (7.10.1.4) Please explain calculation

Gross Scope 12 emissions decreased by 11.7%, due to energy efficiency activities undertaken. These activities include process improvements by process equipment replacement. Through these activities we reduced our emissions by 16,612 tons CO2e. Our total Scope 1 and Scope 2 emissions in 2022 were 142,338 tons CO2e, therefore we arrived at -11.7% through (-16612/142338) \* 100 -11.7% (i.e. a 11.7% decrease in emissions).

### Divestment

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

#### Acquisitions

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

# (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

### (7.10.1.3) Emissions value (percentage)

# (7.10.1.4) Please explain calculation

#### Mergers

# (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

# (7.10.1.3) Emissions value (percentage)

0

# (7.10.1.4) Please explain calculation

#### Change in output

### (7.10.1.1) Change in emissions (metric tons CO2e)

5564

# (7.10.1.2) Direction of change in emissions

Select from:

✓ Decreased

3.9

#### (7.10.1.4) Please explain calculation

Due to a decrease of production volume our Scope 12 emissions decreased with 5,564 Ton CO2eq. Our total Scope 1 and Scope 2 emissions in the previous year were 142,338 tons CO2e, therefore we arrived at 3.9% through (-5,564/142,338) \* 100 -3.9% (i.e. a 3.9% decrease in emissions).

# Change in methodology

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

# (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

#### (7.10.1.3) Emissions value (percentage)

0

## (7.10.1.4) Please explain calculation

#### Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

#### Select from:

✓ No change

### (7.10.1.3) Emissions value (percentage)

0

# (7.10.1.4) Please explain calculation

#### Change in physical operating conditions

# (7.10.1.1) Change in emissions (metric tons CO2e)

0

# (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

# (7.10.1.3) Emissions value (percentage)

0

# (7.10.1.4) Please explain calculation

# Unidentified

# (7.10.1.1) Change in emissions (metric tons CO2e)

0

# (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

# (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

(7.10.1.3) Emissions value (percentage)

0

# (7.10.1.4) Please explain calculation

[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.

CO2 emissions from biogenic carbon (metric tons CO2)	Comment
116976	-

[Fixed row]

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

Select from:

🗹 No

(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	14942	14992	1005
Mexico	0	39	39
Netherlands	23540	9804	0
Spain	10885	2002	0
Thailand	3933	44001	18790
United States of America	15096	44192	27539

[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	Lactic Acid & Specialties	33788
Row 2	Incubator/Algae Ingredients	2394
Row 3	Sustainable Food Solutions	32215

[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	Comment
Chemicals production activities	67325	

[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	Lactic Acid & Specialties	56824	23402
Row 2	Sustainable Food Solutions	54179	22313
Row 3	Incubator/Algae Ingredients	4026	1658

[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	112735	47369	

[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)

68396

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

115029

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

47373

# (7.22.4) Please explain

We con't have other entities

# All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

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

0

# (7.22.4) Please explain

We con'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:

✓ Other (please specify) :None

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

0

(7.25.3) Explain calculation methodology

This is not relevant for Corbion, as Corbion does not purchase chemical feedstock. [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

# (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:

 ${\ensuremath{\overline{\mathrm{M}}}}$  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

4880

#### (7.26.9) Emissions in metric tonnes of CO2e

399

# (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:

 $\blacksquare$  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

306

## (7.26.9) Emissions in metric tonnes of CO2e

25

# (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

587

#### (7.26.9) Emissions in metric tonnes of CO2e

48

## (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

## (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

2631

## (7.26.9) Emissions in metric tonnes of CO2e

215

(7.26.10) Uncertainty (±%)

## (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 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

4880

(7.26.9) Emissions in metric tonnes of CO2e

276

## (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 6

## (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

306

# (7.26.9) Emissions in metric tonnes of CO2e

## (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 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

587

### (7.26.9) Emissions in metric tonnes of CO2e

33

# (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:

 $\blacksquare$  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

2631

#### (7.26.9) Emissions in metric tonnes of CO2e

149

## (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 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 8: Upstream leased assets

# (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

4880

# (7.26.9) Emissions in metric tonnes of CO2e

- ☑ Category 1: Purchased goods and services
- ☑ Category 5: Waste generated in operations
- ☑ 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)

## (7.26.10) Uncertainty (±%)

0

## (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 10

#### (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 8: Upstream leased assets

## (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

306

## (7.26.9) Emissions in metric tonnes of CO2e

314

#### (7.26.10) Uncertainty (±%)

- ☑ Category 1: Purchased goods and services
- ✓ Category 5: Waste generated in operations
- ☑ 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)

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

## (7.26.12) Allocation verified by a third party?

Select from:

✓ Yes

0

(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 3

## (7.26.3) Scope 3 category(ies)

Select all that apply

Category 15: Investments

✓ Category 1: Purchased goods and services

- ✓ Category 2: Capital goods
- ✓ Category 6: Business travel
- Category 7: Employee commuting
- ✓ Category 8: Upstream leased assets

## (7.26.4) Allocation level

Select from:

✓ Company wide

#### (7.26.6) Allocation method

Select from:

 $\blacksquare$  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

587

#### (7.26.9) Emissions in metric tonnes of CO2e

602

# (7.26.10) Uncertainty (±%)

0

## (7.26.11) Major sources of emissions

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

196

- ✓ Category 5: Waste generated in operations
- ☑ 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)

## (7.26.12) 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 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 8: Upstream leased assets

- ✓ Category 1: Purchased goods and services
- ✓ Category 5: Waste generated in operations
- ✓ 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

2631

#### (7.26.9) Emissions in metric tonnes of CO2e

2700

# (7.26.10) Uncertainty (±%)

0

## (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 13

(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

1.6

#### (7.26.9) Emissions in metric tonnes of CO2e

0.13

# (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 14

## (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:

 $\blacksquare$  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

0

## (7.26.9) Emissions in metric tonnes of CO2e

0

# (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 15

## (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

763

#### (7.26.9) Emissions in metric tonnes of CO2e

62

## (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

#### (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

0

# (7.26.9) Emissions in metric tonnes of CO2e

0

(7.26.10) Uncertainty (±%)

## (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 17** 

### (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

13063

(7.26.9) Emissions in metric tonnes of CO2e

1068

## (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 18

## (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

34

# (7.26.9) Emissions in metric tonnes of CO2e

## (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 19

#### (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

0.84

### (7.26.9) Emissions in metric tonnes of CO2e

0.07

## (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 20

(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:

 $\blacksquare$  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

1.6

#### (7.26.9) Emissions in metric tonnes of CO2e

0.09

# (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 21

# (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:

 ${\ensuremath{\overline{\mathrm{v}}}}$  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

0

## (7.26.9) Emissions in metric tonnes of CO2e

0

# (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 22

# (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

763

#### (7.26.9) Emissions in metric tonnes of CO2e

43

(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

#### (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

0

# (7.26.9) Emissions in metric tonnes of CO2e

0

(7.26.10) Uncertainty (±%)

## (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 24

## (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

13063

(7.26.9) Emissions in metric tonnes of CO2e

740

## (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 25

## (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

34

# (7.26.9) Emissions in metric tonnes of CO2e

# (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 26**

## (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

0.84

## (7.26.9) Emissions in metric tonnes of CO2e

0.05

# (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 27

(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

## (7.26.4) Allocation level

Select from:

✓ Company wide

- ✓ Category 5: Waste generated in operations
- ☑ 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)

## (7.26.6) 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

1.6

#### (7.26.9) Emissions in metric tonnes of CO2e

1.68

## (7.26.10) Uncertainty (±%)

0

## (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 28**

## (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

# (7.26.4) Allocation level

Select from:

✓ Company wide

# (7.26.6) Allocation method

Select from:

✓ Allocation based on mass of products purchased

- ✓ Category 5: Waste generated in operations
- ✓ 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)

## (7.26.7) 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

0

#### (7.26.9) Emissions in metric tonnes of CO2e

0

(7.26.10) Uncertainty (±%)

0

## (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

## (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

# (7.26.4) Allocation level

Select from:

✓ Company wide

# (7.26.6) Allocation method

Select from:

 ${\ensuremath{\overline{\mathrm{M}}}}$  Allocation based on mass of products purchased

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

Select from:

Metric tons

- ✓ Category 5: Waste generated in operations
- ✓ 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)

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

763

#### (7.26.9) Emissions in metric tonnes of CO2e

805

# (7.26.10) Uncertainty (±%)

0

#### (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 30**

# (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

# (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

0

# (7.26.9) Emissions in metric tonnes of CO2e

- ☑ Category 5: Waste generated in operations
- ☑ 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)

# (7.26.10) Uncertainty (±%)

0

## (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 31**

## (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

## (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

13062

# (7.26.9) Emissions in metric tonnes of CO2e

13779

(7.26.10) Uncertainty (±%)

Category 4: Upstream transportation and distribution
 Category 9: Downstream transportation and distribution

✓ Category 5: Waste generated in operations

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

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

# (7.26.12) Allocation verified by a third party?

Select from:

✓ Yes

0

(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 32

# (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

# (7.26.4) Allocation level

Select from:

✓ Company wide

## (7.26.6) Allocation method

Select from:

#### (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

33

## (7.26.9) Emissions in metric tonnes of CO2e

34

# (7.26.10) Uncertainty (±%)

0

## (7.26.11) Major sources of emissions

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

☑ 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)

## (7.26.12) 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 33

## (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 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

0.84

## (7.26.9) Emissions in metric tonnes of CO2e

2

# (7.26.10) Uncertainty (±%)

0

## (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 [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 5% but less than or equal to 10%

#### (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

15465

# (7.30.1.3) MWh from non-renewable sources

370394

# (7.30.1.4) Total (renewable and non-renewable) MWh

385859

## 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

253496

(7.30.1.3) MWh from non-renewable sources

# (7.30.1.4) Total (renewable and non-renewable) MWh

261249

#### 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

101487

#### (7.30.1.3) MWh from non-renewable sources

258430

## (7.30.1.4) Total (renewable and non-renewable) MWh

359917

## 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

2560

2560

# **Total energy consumption**

## (7.30.1.1) Heating value

Select from:

HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

373008

# (7.30.1.3) MWh from non-renewable sources

636577

# (7.30.1.4) Total (renewable and non-renewable) MWh

1009585 [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

15465

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

343438

(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

358903

## 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

245693

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

7753

# (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

253446

#### 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

101487

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

258430

(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

359917

#### 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

2560

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

2560

# **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

365205

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

609621

# (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

974825 [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
-
Other biomass
(7.30.7.1) Heating value

Select from:

✓ HHV

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

#### 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

15465

# (7.30.7.3) MWh fuel consumed for self-generation of electricity

7481

## (7.30.7.4) MWh fuel consumed for self-generation of heat

## (7.30.7.5) MWh fuel consumed for self-generation of steam

7984

# (7.30.7.8) 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

# (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

Gas

# (7.30.7.1) Heating value

Select from:

✓ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

364167

# (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

364167

(7.30.7.8) 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

6227

# (7.30.7.3) MWh fuel consumed for self-generation of electricity

5428

# (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

799

## (7.30.7.8) Comment

**Total fuel** 

(7.30.7.1) Heating value

Select from:

✓ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

385859

(7.30.7.3) MWh fuel consumed for self-generation of electricity

12909

(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

372950

## (7.30.7.8) 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)

2560

(7.30.9.2) Generation that is consumed by the organization (MWh)

2560

(7.30.9.3) Gross generation from renewable sources (MWh)

2560

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

2560

#### 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)

7984

# (7.30.9.2) Generation that is consumed by the organization (MWh)

7984

(7.30.9.3) Gross generation from renewable sources (MWh)

7984

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

7984

## 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)

2560

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

2560

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

2560

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

2560

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)

#### (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)

7984

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

7984

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

7984

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

7984

#### 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)

116394

(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)

101487

#### (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)

217881.00

# (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)

95

#### (7.30.16.2) Consumption of self-generated electricity (MWh)

6

#### (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)

#### (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)

31371

(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)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

31525.00

(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)

13292

#### (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)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

13292.00

#### (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)

54800

#### (7.30.16.2) Consumption of self-generated electricity (MWh)

#### 2401

#### (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)

149096

(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)

206297.00

## (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)

45296

# (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)

109334

#### (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)

154630.00

#### (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:

☑ Retail supply contract with an electricity supplier (retail green electricity)

## (7.30.17.3) Renewable electricity technology type

Select from:

☑ Renewable electricity mix, please specify :Sustainable Biomass

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

96445

#### (7.30.17.5) Tracking instrument used

Select from:

✓ Other, please specify :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:

🗹 No

(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

2018

(7.30.17.11) Ecolabel associated with purchased renewable electricity

Select from: V 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)

19949

## (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)

2008

(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:

☑ 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

✓ 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:

☑ Renewable electricity mix, please specify :Wind/solar

#### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

31371

#### (7.30.17.5) Tracking instrument used

Select from:

🗹 G0

#### (7.30.17.6) Country/area of origin (generation) of purchased renewable electricity

Select from:

✓ Netherlands

# (7.30.17.7) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

🗹 No

## (7.30.17.9) Vintage of the renewable energy/attribute (i.e. year of generation)

Select from:

#### (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

#### Row 4

#### (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:

☑ Renewable electricity mix, please specify :Wind/solar

#### (7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

13292

#### (7.30.17.5) Tracking instrument used

Select from:

#### (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:

🗹 No

#### (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

2023

## (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:

✓ 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)

54800

(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:

✓ 2023

#### (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 6

(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:

✓ Small hydropower (<25 MW)

(7.30.17.4) Renewable electricity consumed via selected sourcing method in the reporting year (MWh)

38900

# (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:

🗹 No

(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: ✓ 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)

101487

# (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

# (7.30.19.8) Comment

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)

6

(7.30.19.5) Renewable electricity consumed by your organization from this facility in the reporting year (MWh)

6

(7.30.19.6) Energy attribute certificates issued for this generation

Select from:

🗹 No

## (7.30.19.8) Comment

Row 3

## (7.30.19.1) Country/area of generation

Select from:

✓ Thailand

# (7.30.19.2) Renewable electricity technology type

Select from:

✓ Sustainable biomass

# (7.30.19.3) Facility capacity (MW)

2.18

## (7.30.19.4) Total renewable electricity generated by this facility in the reporting year (MWh)

2401

#### (7.30.19.5) Renewable electricity consumed by your organization from this facility in the reporting year (MWh)

2401

(7.30.19.6) Energy attribute certificates issued for this generation

Select from:

🗹 No

# (7.30.19.8) Comment

[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)

779791

# (7.39.3) Capacity (metric tons)

0

# (7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.086

#### (7.39.5) Electricity intensity (MWh per metric ton of product)

0.328

#### (7.39.6) Steam intensity (MWh per metric ton of product)

0.462

# (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 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

0.00008

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

115769

# (7.45.3) Metric denominator

Select from:

unit total revenue

#### (7.45.4) Metric denominator: Unit total

#### 1443800000

#### (7.45.5) Scope 2 figure used

Select from:

Market-based

#### (7.45.6) % change from previous year

18

#### (7.45.7) Direction of change

Select from:

Decreased

#### (7.45.8) Reasons for change

Select all that apply

☑ Other, please specify :Implementation of renewable electricity and product mix effects

#### (7.45.9) Please explain

This reduction is primarily driven by the increased use of renewable electricity. The percentage of our purchased electricity being renewable increased from 94% to 97%. Implementation of energy savings projects and product mix effects also contributed to a decrease in Scope 1 and 2 emissions per total revenue [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

36.21

# (7.52.3) Metric numerator

kT of waste

(7.52.4) Metric denominator (intensity metric only)

# (7.52.5) % change from previous year

5.2

#### (7.52.6) Direction of change

Select from:

Increased

# (7.52.7) Please explain

Increase in waste can be attributed to 1) increase of waste disposal that couldn't not be treated in our own waste water treatment facility and 2) increase disposal of biosludge due to cleaning activities

## Row 3

# (7.52.1) Description

Select from:

Energy usage

#### (7.52.2) Metric value

4.3

#### (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

16

#### (7.52.6) Direction of change

Select from:

✓ Decreased

# (7.52.7) Please explain

Decrease in energy usage can be attributed to 1) differences in our product mix with for instance more emphasis on energy intensive products the total energy intensity per ton of product has also risen and 2) The commercialization of significant amounts of gypsum (a co-product of lactic acid production), which increases the production volume without adding emissions. [Add row]

## (7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

✓ Absolute target

✓ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

# (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

#### CORB-NET-003-OFF Certificate.pdf

#### (7.53.1.4) Target ambition

Select from:

✓ 1.5°C aligned

#### (7.53.1.5) Date target was set

11/21/2022

#### (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)

Sulphur hexafluoride (SF6)
 Nitrogen trifluoride (NF3)

✓ Carbon dioxide (CO2)

✓ Perfluorocarbons (PFCs)

✓ Hydrofluorocarbons (HFCs)

# (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)

106322

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

48743

(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)

155065.000

#### (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 (%)

38

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

96140.300

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

68396

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

47373

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

115769.000

#### (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

66.69

#### (7.53.1.80) Target status in reporting year

Select from:

✓ Underway

#### (7.53.1.82) Explain target coverage and identify any exclusions

Scope 1 and 2 target has no exclusions

#### (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

For the near-term target, we will switch to 100% renewable electricity by 2025 in our own operations, implement most attractive projects in terms of GHG reduction potential and economic feasibility, including optimization of our processes regarding steam reduction, implementing electrification opportunities like (mechanical vapor recompression) and heat pumps. Furthermore, we will continue exploring options to switch to renewable heat sources in Europe. For future assets we are striving to implement technology with no/low emissions. We will also focus on implementing our new circular lactic acid process, lowering the raw material use in our production, optimize logistics and therefore transport emissions. We have a supplier engagement program in place with a clear focus on our main suppliers to collaborate on emission reductions in our supply chain. For the long term target, we will expand the decarbonization levers we have already started and explore emerging technologies. We will also look into replacing the technologies in our current plants with no/low emission technologies or switching to lower carbon raw materials. All these activities are supported by our innovation platform Net Zero.

#### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

#### ✓ No [Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

#### (7.53.2.1) Target reference number

Select from:

🗹 Int 1

#### (7.53.2.2) Is this a science-based target?

Select from:

 $\blacksquare$  Yes, and this target has been approved by the Science Based Targets initiative

#### (7.53.2.3) Science Based Targets initiative official validation letter

CORB-NET-003-OFF Certificate.pdf

#### (7.53.2.4) Target ambition

Select from:

✓ 2°C aligned

#### (7.53.2.5) Date target was set

11/21/2022

#### (7.53.2.6) Target coverage

Select from:

✓ Organization-wide

# (7.53.2.7) Greenhouse gases covered by target

Select all that apply

- ✓ Methane (CH4)
- ✓ Nitrous oxide (N2O)
- ☑ Carbon dioxide (CO2)
- ✓ Perfluorocarbons (PFCs)
- ✓ Hydrofluorocarbons (HFCs)

# (7.53.2.8) Scopes

Select all that apply

✓ Scope 3

#### (7.53.2.10) Scope 3 categories

Select all that apply

- ✓ Category 1: Purchased goods and services
- ☑ Category 4: Upstream transportation and distribution
- ✓ Category 5: Waste generated in operations
- ☑ Category 9: Downstream transportation and distribution

# (7.53.2.11) Intensity metric

Select from:

☑ Metric tons CO2e per metric ton of product

# (7.53.2.12) End date of base year

12/30/2021

(7.53.2.15) Intensity figure in base year for Scope 3, Category 1: Purchased goods and services (metric tons CO2e per unit of activity)

Nitrogen trifluoride (NF3)Sulphur hexafluoride (SF6)

(7.53.2.18) Intensity figure in base year for Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e per unit of activity)

0.29

(7.53.2.19) Intensity figure in base year for Scope 3, Category 5: Waste generated in operations (metric tons CO2e per unit of activity)

0.09

(7.53.2.23) Intensity figure in base year for Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e per unit of activity)

0.02

(7.53.2.32) Intensity figure in base year for total Scope 3 (metric tons CO2e per unit of activity)

1.180000000

(7.53.2.33) Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

1.180000000

(7.53.2.36) % of total base year emissions in Scope 3, Category 1: Purchased goods and services covered by this Scope 3, Category 1: Purchased goods and services intensity figure

71

(7.53.2.39) % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution covered by this Scope 3, Category 4: Upstream transportation and distribution intensity figure

100

(7.53.2.40) % of total base year emissions in Scope 3, Category 5: Waste generated in operations covered by this Scope 3, Category 5: Waste generated in operations intensity figure

100

(7.53.2.44) % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution covered by this Scope 3, Category 9: Downstream transportation and distribution intensity figure

100

(7.53.2.53) % of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure

68

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

68

#### (7.53.2.55) End date of target

12/30/2030

(7.53.2.56) Targeted reduction from base year (%)

24

(7.53.2.57) Intensity figure at end date of target for all selected Scopes (metric tons CO2e per unit of activity)

0.8968000000

(7.53.2.59) % change anticipated in absolute Scope 3 emissions

-0.8

# (7.53.2.62) Intensity figure in reporting year for Scope 3, Category 1: Purchased goods and services (metric tons CO2e per unit of activity)

0.486

(7.53.2.65) Intensity figure in reporting year for Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e per unit of activity)

0.108

(7.53.2.66) Intensity figure in reporting year for Scope 3, Category 5: Waste generated in operations (metric tons CO2e per unit of activity)

0.027

(7.53.2.70) Intensity figure in reporting year for Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e per unit of activity)

0.127

(7.53.2.79) Intensity figure in reporting year for total Scope 3 (metric tons CO2e per unit of activity)

0.7480000000

(7.53.2.80) Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)

0.7480000000

## (7.53.2.81) 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)

(7.53.2.82) % of target achieved relative to base year

#### (7.53.2.83) Target status in reporting year

Select from:

Achieved and maintained

#### (7.53.2.85) Explain target coverage and identify any exclusions

Transportation & distribution and waste generated. The total coverage of the combined scope 3 target is 68%. This target covers direct land use change emissions and biogenic emissions and associated removals from bioenergy feedstocks - CO2, CH4 and N2O emissions from the combustion of bioenergy and the land use emissions and removals associated with bioenergy feedstocks. The target has received approval by the Science Based Targets initiative (SBTi) following a thorough validation process.

# (7.53.2.86) Target objective

The objective of the target is the realization of our purpose to preserve what matters and grow opportunities in sustainable products markets

#### (7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

🗹 No

## (7.53.2.89) List the emissions reduction initiatives which contributed most to achieving this target

This reduction is primarily caused by 1) a combination of lower purchases of raw materials and product mix effects. And 2) the commercialization of significant amounts of gypsum (a co-product of lactic acid production), which increases the production volume without adding emissions. It is important to highlight that some of these reductions are not of a structural nature, and consequently, there may be an increase in emissions in the coming years. [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

12/31/2024

(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

97.1

(7.54.1.13) % of target achieved relative to base year

95.64

(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

CORB-NET-003-OFF Certificate.pdf

### (7.54.1.19) Explain target coverage and identify any exclusions

Our target includes Scope II emissions from purchased electricity for all thirteen Corbion 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 of our 13 manufacturing sites are fully powered by renewable electricity. Compared to 2021, we increased the use of electricity at our site in Rayong bringing our total share of renewable electricity in 2023 to 97%

# (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 2023 have achieve 96.5% 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

## (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

12/31/2049

### (7.54.3.6) Is this a science-based target?

Select from:

Ves, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

### (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)

Sulphur hexafluoride (SF6)Nitrogen trifluoride (NF3)

✓ Carbon dioxide (CO2)

✓ Perfluorocarbons (PFCs)

✓ Hydrofluorocarbons (HFCs)

### (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:

 $\blacksquare$  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

Underway

### (7.54.3.19) Process for reviewing target

Submitted to SBTi [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 (only for rows marked *)
Under investigation	22	`Numeric input
To be implemented	11	12900
Implementation commenced	2	6300
Implemented	4	1300
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

### (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)

1000

# (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

✓ Scope 1

### (7.55.2.4) Voluntary/Mandatory

Select from:

✓ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

217000

## (7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

## (7.55.2.7) Payback period

Select from:

✓ <1 year</p>

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

✓ 16-20 years

#### (7.55.2.9) Comment

Several energy-reducing projects at our site in Gorinchem, the Netherlands including pre-heating process streams and optimizing process settings.

#### 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)

300

# (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

#### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

64000

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

2000000

## (7.55.2.7) Payback period

Select from:

✓ <1 year</p>

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

✓ 16-20 years

### (7.55.2.9) Comment

Several energy-reducing projects at our site in Campos, Brazil including pre-heating process streams and optimizing process settings [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 3

### (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 4

### (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:

✓ No, I am not providing data

## (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 :Efficient processes & renewable feedstock

# (7.74.1.3) Type of product(s) or service(s)

#### Power

☑ Other, please specify :Product is renewable, compostable and has 77% lower carbon footprint than the reference product

# (7.74.1.4) Description of product(s) or service(s)

We performed an SDG impact assessment, part of which was the classification of low carbon products. In 2022, 5% (based on revenue) of our products contributed to the replacement of fossil based chemicals with bio-based chemicals. For example, Poly Lactic Acid (PLA) bioplastic to replace polystyrene. PLA is renewable, compostable and has 77% lower carbon footprint than polystyrene.

# (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

Weight of polymer required for 1000 disposable cups of 200 ml

#### (7.74.1.9) Reference product/service or baseline scenario used

Polystyrene

## (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

77355

## (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. 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

5

Row 3

## (7.74.1.1) Level of aggregation

Select from:

✓ Group of products or services

#### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Other, please specify :Efficient processes & renewable feedstock

## (7.74.1.3) Type of product(s) or service(s)

#### Power

✓ Other, please specify :1) Replacement of wild fish stocks as a fish feed with algae-based aquaculture feed and 2) The replacement of polymers and materials by materials with a lower environmental impact

## (7.74.1.4) Description of product(s) or service(s)

In 2021 we performed an SDG impact assessment, part of which was the classification of low carbon products. In 2021, 5% (based on revenue) of our products contributed 1) The replacement of wild fish stocks as a fish feed with algae-based aquacultural feed. For example, AlgaPrime DHA has 36 % lower carbon footprint than fish oil, per kg of DHA. 2) the replacement of polymers and materials by materials with a lower environmental impact through biodegradability.

#### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

✓ No

## (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

7 [Add row]

## (7.79) Has your organization canceled 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:

🗹 Yes

(9.1.1) Provide details on these exclusions.

Row 1

### (9.1.1.1) Exclusion

Select from:

Facilities

## (9.1.1.2) Description of exclusion

Production facility - Montgomery, USA This facility has been acquired in 2023. We will integrate this facility in our reporting systems in 2024 and include this facility in reporting from 2024 onwards. Regarding water, the water use of this facility in 2023 was not material; The water use at this facility was below 0.1% of Corbion's total water usage in 2023. Trefore, this exclusion does not impact our CDP water disclosure

## (9.1.1.3) Reason for exclusion

Select from:

Recent acquisition or merger

### (9.1.1.5) Completion date of acquisition or merger

08/15/2023

(9.1.1.6) Data from the merger/acquisition will be incorporated in the next reporting year

#### Select from:

✓ Yes

### (9.1.1.7) Percentage of water volume the exclusion represents

Select from:

✓ Less than 1%

# (9.1.1.8) Please explain

Production facility - Montgomery, USA This facility has been acquired in 2023. We will integrate this facility in our reporting systems in 2024 and include this facility in reporting from 2024 onwards. Regarding water, the water use of this facility in 2023 was not material; The water use at this facility was below 0.1% of Corbion's total water usage in 2023. Trefore, this exclusion does not impact our CDP water disclosure [Add row]

### (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

through direct monitoring (official flowmeters, invoices and permits)

## (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. 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

through direct monitoring (official flowmeters, invoices and permits)

### (9.2.4) Please explain

Corbion actively documents the source of all withdrawn water. We source water from groundwater (renewable), fresh surface water, and thirdparty sources (municipal water and purchased steam). 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. Entrained water associated with your metals & mining and/or coal sector activities - total volumes [only metals and mining and coal sectors]

#### Water withdrawals quality

#### (9.2.1) % of sites/facilities/operations

Select from:

✓ 100%

### (9.2.2) Frequency of measurement

Select from:

#### (9.2.3) Method of measurement

through direct monitoring (official analytical wastewater procedures and external labs)

### (9.2.4) Please explain

Water quality is monitored and managed locally at each manufacturing site and the data is stored at the site level. The testing for each site is subject to local conditions and regulations and the data is stored on site. Some sites rely on data provided from municipal testing or third-party treatment facilities

#### 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

through direct monitoring (official flowmeters, invoices and permits)

## (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

**☑** 100%

### (9.2.2) Frequency of measurement

Select from:

✓ Quarterly

### (9.2.3) Method of measurement

through direct monitoring (official flowmeters, invoices and permits)

## (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. 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

through direct monitoring (official flowmeters, invoices and permits)

# (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. 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:

✓ 100%

(9.2.2) Frequency of measurement

Select from:

✓ Quarterly

#### (9.2.3) Method of measurement

through direct monitoring (official analytical wastewater procedures and external labs)

### (9.2.4) Please explain

Water quality data is measured and monitored at all of our manufacturing sites. The water effluent measurements tracked and recorded may differ at site level due to local regulations and discharge destination e.g. pH, COD, BOD, temperature, or TSS. The frequency of testing is also determined at site level with many sites measuring monthly for all relevant parameters and daily of some key parameters.

### Water discharge quality - emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

### (9.2.1) % of sites/facilities/operations

Select from:

✓ 26-50

#### (9.2.2) Frequency of measurement

Select from:

#### (9.2.3) Method of measurement

through direct monitoring (official analytical wastewater procedures and external labs)

### (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. For other plants, given the nature of the processes, this parameter is not considered critical (and not required by the local authorities)

#### Water discharge quality – temperature

### (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

through direct monitoring (official thermometers)

## (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

through direct monitoring (official flowmeters, invoices and permits)

### (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 (C W - D).

#### Water recycled/reused

### (9.2.1) % of sites/facilities/operations

Select from:

✓ Not monitored

#### (9.2.4) Please explain

This aspect is currently not relevant to Corbion because we do not operate in areas where water is a scarce commodity and required water is easily available in the desired quantities and quality. We are, however, in the process of re-evaluating the significance of recycled/reused water for Corbion as part of our participation in the Science Based Targets Network Corporate Engagement Program

### The provision of fully-functioning, safely managed WASH services to all workers

### (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 monitoring (internal and external inspections, operational control and permits)

#### (9.2.4) Please explain

Corbion provides clean and safe water at every facility to ensure the health and safety of all employees. This is continuously monitored at every facility. [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)

4896

## (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:

✓ Higher

#### (9.2.2.5) Primary reason for forecast

Select from:

✓ Facility expansion

### (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. In 2023 withdrawals are lower than 2022 because the production level has been lower. 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)

3706

## (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:

✓ Higher

#### (9.2.2.5) Primary reason for forecast

Select from:

✓ Facility expansion

## (9.2.2.6) Please explain

The total discharge of water was lower than the previous reporting year because the production volume at our sites have been Lower. Future water discharge is expected to rise in line with our production capacity. This means that a minor increase is expected due to the expansion of our site in Blair, Nebraska, USA and a significant increase is expected when our new facility in Rayong, Thailand becomes operational end of 2024. 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)

1190

## (9.2.2.2) Comparison with previous reporting year

Select from:

About the same

### (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

✓ Higher

#### (9.2.2.5) Primary reason for forecast

Select from:

Facility expansion

### (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. Corbion's total water consumption was similar compared to the previous year because our production volume was similar (especially for Lactic Acid, which is relatively water intensive). Our direct water consumption is tied into our production volumes. Because of a rising demand for our products and expanding capacity future water consumption is projected to increase in line with our output. 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 [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)

2166

### (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:

☑ Other, please specify :reclassification of site with the new version WRI tool

### (9.2.4.5) Five-year forecast

Select from:

✓ Higher

## (9.2.4.6) Primary reason for forecast

Select from:

✓ Increase/decrease in business activity

### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

44.24

## (9.2.4.8) Identification tool

Select all that apply

**WRI** Aqueduct

# (9.2.4.9) Please explain

We use the Baseline water stress indicator from WRI aqueduct v 4.0 With new assessment using the WRI tool model, the classification of the sites has changed, with two additional sites now classified as high-stress areas. This is the reason for the increase, compared to the previous reporting year [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)

2718

### (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:

✓ Increase/decrease in business activity

#### (9.2.7.5) Please explain

Fresh surface water is important to Corbion because it is used for cooling and production processes at 3 of our 13 manufacturing facilities. Fresh surface water withdrawals have been decreased by 10% compared to last year. The majority of our freshwater withdrawals are at our Rayong, Thailand site where withdrawals decreased by 14% due to lower production. 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

## (9.2.7.1) **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)

468

#### (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 business activity

#### (9.2.7.5) Please explain

Groundwater is important to Corbion because it is used for cooling and production processes at 3 of our 12 manufacturing facilities. In Montmelo, Spain and Peoria, Illiniois it is our main source of water while in Orindiuva, Brazil it is used to supplement our surface water withdrawals. The majority of our groundwater withdrawals are at our Montmelo, Spain site where withdrawals decrease by 49% due to lower production 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. There are no future plans to rely on these sources.

#### **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)

1710

## (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:

✓ Other, please specify :municipal water

### (9.2.7.5) Please explain

Corbion's use of third-party sources come mainly from the use of municipal water and to a lesser extent from purchased steam. Municipal water suppliers are used at a majority of Corbion manufacturing sites. Either as the primary source of water or to supplement groundwater and surface water. It is not used in Orindiúva, Brazil and Campos, Brazil. Use of municipal water has increased by 21% due to the start of purchasing steam in Rayong, Thailand in 2023. [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)

230

### (9.2.8.3) Comparison with previous reporting year

Select from:

Much lower

### (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 happens at 2 of our 13 manufacturing facilities and have been decreased by 73% compared to last year. Majority of our discharge to freshwater happens at campos, Brazil where discharge decreased by 23% compared to last year due to lower production volume. Last year reported volumes of discharged water to fresh surface water in Blair, US was not correct and for this year's reporting the destination of discharged water in Blair, US has been changed to Third party. 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

## 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)

#### 3475

#### (9.2.8.3) Comparison with previous reporting year

Select from:

✓ About the same

#### (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

Discharges to third-party destinations are in line with our production volume [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:

✓ Relevant

## (9.2.9.2) Volume (megaliters/year)

779

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

✓ About the same

#### (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:

✓ 11-20

### (9.2.9.6) Please explain

In summary, all 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.

### Secondary treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

1993

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

About the same

### (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:

**✓** 41-50

### (9.2.9.6) Please explain

In summary, all 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.

### **Primary treatment only**

## (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

557

## (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:

✓ 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

In summary, all 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.

#### 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

Most of our water is discharged to third party treatment plants. Any water discharged directly into the environment is treated in compliance with regulatory requirements. Discharge to a third party without treatment

#### 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)

### (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:

✓ 11-20

## (9.2.9.6) Please explain

In summary, all 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

#### Other

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

## (9.2.9.6) Please explain

No comments [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

Each site implements its own monitoring controls; however, nitrogen (N) and phosphorus (P) data is reported only locally. Based on our processes, this parameter is not deemed critical for corporate reporting [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:

Z 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

1

## (9.3.3) % of facilities in direct operations that this represents

Select from:

#### (9.3.4) Please explain

Direct use: the primary use of water in our operations is related to the fermentation, utilities including heating and cooling as well as a small percentage that is included in our products formulation. For these applications the quality and the availability of the water is important. Indeed, without access to sufficient amount of water or good enough water quality, our equipment could be required to stop operating. We have identified 1 site located in a region classified as Extremely High water stress (according the WRI Aqueduct model) and significant water consumption. This site is currently developing a local action plan aimed at reducing and mitigating potential impacts, with a focus on medium- to long-term solutions. The through the risk assessment process, this site is not considered to have a substantive risk because the financial impact is bellow the threshold described in 3.2 We expect future water dependency for our direct use to stay at a high level because we expect demand f to continue increasing over the next few years, requiring us to use more freshwater in direct operations in the future.

#### Upstream value chain

#### (9.3.1) Identification of facilities in the value chain stage

Select from:

Z 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

1

# (9.3.4) Please explain

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, the Netherlands and Spain, 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. This 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. [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

# (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

 $\blacksquare$  Yes, withdrawals and discharges

# (9.3.1.7) Country/Area & River basin

#### Spain

☑ Other, please specify :Spain, confluence of the Mogent and Congost river.

## (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)

398

# (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

392

## (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

6

## (9.3.1.21) Total water discharges at this facility (megaliters)

325

## (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

325

73

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

About the same

#### (9.3.1.29) Please explain

The water consumption is based on a calculation of withdrawals minus discharges. The reduction in the total withdrawal volume is due to two main reasons. First, the production line for lactic acid has been stopped as the company is implementing a new, more sustainable plan for lactic acid production in different locations. Lactic acid fermentation was the largest water consumer at this site. Second, the site is actively implementing water reduction programs for the remaining product lines. Water stress is extremely high, based on WRI baseline water stress indicator (Aqueduct 4.0)

## Row 2

## (9.3.1.1) Facility reference number

Select from:

✓ Facility 2

## (9.3.1.2) Facility name (optional)

Thai suppliers cane sugar

## (9.3.1.3) Value chain stage

Select from:

✓ Upstream value chain

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

#### ☑ Dependencies

✓ Impacts

## (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

## (9.3.1.10) Located in area with water stress

Select from:

🗹 Yes

# (9.3.1.29) Please explain

We have uncomplete data regarding water withdrawals, discharges or consumption from the upstream value chain facilities. We have identified these sourcing areas as water stress locations, according to WRI baseline water stress indicator (Aqueduct 4.0). Sugar cane farming depends on sufficient water availability and quality, even though mostly rainfed and irrigation is limited. We request all our suppliers for information on their water-use, risks and other relevant information related to water through our supplier code. In addition, sugar cane suppliers must adhere to our cane sugar code and audits or obtain Bonsucro certification. We purchase Bonsucro certified sugar or audit our cane sugar suppliers against the Corbion Cane Sugar Code if they are not yet able to deliver Bonsucro-certified sugar. In both cases, we engage with them on water topics, raise awareness and collect data. In line with the Bonsucro standard, we require that consumed kg of water per kg of product does not exceed 130 kg/kg sugar cane (Farm) and 20 kg per kg sugar (Mill). We also require that the sugar cane farmers maintain a water conservation plan aimed at maximizing water use efficiency and minimizing water quality impacts from waste water discharges, erosion and nutrient/agrochemical runoff. The plan should also contain targets for reducing water consumption per ton of sugar cane. processed. If the requirement is not met, we request a corrective action plan and monitor its progress [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

During the ISO 14001 audit, a third-party verified legal compliance, operational controls, and monitoring and measurement systems, including parameters related to water and wastewater management.

#### Water withdrawals - volume by source

#### (9.3.2.1) % verified

Select from:

76-100

#### (9.3.2.2) Verification standard used

During the ISO 14001 audit, a third-party verified legal compliance, operational controls, and monitoring and measurement systems, including parameters related to water and wastewater management.

#### Water withdrawals - quality by standard water quality parameters

## (9.3.2.1) % verified

Select from:

76-100

## (9.3.2.2) Verification standard used

During the ISO 14001 audit, a third-party verified legal compliance, operational controls, and monitoring and measurement systems, including parameters related to water and wastewater management.

#### Water discharges - total volumes

## (9.3.2.1) % verified

Select from:

76-100

# (9.3.2.2) Verification standard used

During the ISO 14001 audit, a third-party verified legal compliance, operational controls, and monitoring and measurement systems, including parameters related to water and wastewater management.

#### Water discharges - volume by destination

## (9.3.2.1) % verified

Select from:

76-100

## (9.3.2.2) Verification standard used

During the ISO 14001 audit, a third-party verified legal compliance, operational controls, and monitoring and measurement systems, including parameters related to water and wastewater management.

#### Water discharges - volume by final treatment level

## (9.3.2.1) % verified

Select from:

76-100

## (9.3.2.2) Verification standard used

During the ISO 14001 audit, a third-party verified legal compliance, operational controls, and monitoring and measurement systems, including parameters related to water and wastewater management.

## (9.3.2.1) % verified

Select from:

76-100

## (9.3.2.2) Verification standard used

During the ISO 14001 audit, a third-party verified legal compliance, operational controls, and monitoring and measurement systems, including parameters related to water and wastewater management.

#### Water consumption - total volume

## (9.3.2.1) % verified

Select from:

76-100

#### (9.3.2.2) Verification standard used

During the ISO 14001 audit, a third-party verified legal compliance, operational controls, and monitoring and measurement systems, including parameters related to water and wastewater management. [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: ✓ No facilities were reported in 9.3.1

## (9.5) Provide a figure for your organization's total water withdrawal efficiency.

## (9.5.1) Revenue (currency)

#### 1443800000

#### (9.5.2) Total water withdrawal efficiency

294893.79

## (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:

☑ No, but we intend to do so within the next two years

#### (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

5.85

## (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 4

(9.12.1) Product name

Multiple products

## (9.12.2) Water intensity value

1.42

## (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 withdrawn 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:

 $\blacksquare$  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 lowcarbon 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: ✓ No, but we plan to within the next two years

## (9.15.3) Why do you not have water-related target(s) and what are your plans to develop these in the future?

## (9.15.3.1) Primary reason

Select from:

 $\blacksquare$  We are planning to introduce a target within the next two years

## (9.15.3.2) Please explain

Based on our initial water risk assessment we have not identified substantive water risk in our direct operations nor in our supply chain (based on the threshold from our enterprise-wide risk management). Therefore, the development of water-related targets hasn't been our immediate business priority. However, we recognize the relevance of water and how water issues are growing in relevance locally and globally. We are reviewing our approach by updating the risk assessment on an annual basis and we consider setting a targets, starting with our direct operations. Setting water targets for our own operations is an element of the implementation of our water policy published in by the end of 2023. For the upstream value chain the focus in on strengthening our supplier policies and extending our supplier engagement program to water topics, in regions where water is a risk or opportunity [Fixed 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?
Select from: ✓ No, we do not use indicators, but plan to within the next two years

[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 (

# **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 (

## **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 (

#### **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 (

## 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]

# 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

## (13.1.1.2) Disclosure module and data verified and/or assured

#### Environmental performance – Climate change

- ✓ Waste data
- ✓ Fuel consumption
- Methane emissions

- Renewable fuel consumption
- Emissions breakdown by country/area
- ✓ Energy attribute certificates (EACs)

- ✓ Base year emissions
- ✓ Progress against targets
- ☑ 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)
- ✓ Year on year change in absolute emissions (Scope 1 and 2)

- ✓ Electricity/Steam/Heat/Cooling generation
- Electricity/Steam/Heat/Cooling consumption
- ✓ Year on year change in emissions intensity (Scope 1 and 2)

#### (13.1.1.3) Verification/assurance standard

#### **General standards**

✓ Dutch Standard 3000A

#### (13.1.1.4) Further details of the third-party verification/assurance process

Third party verification is performed annually, and limited assurance is provided on indicated datapoints. The assurance report of the independent auditor can be found on page 211-214 of the Annual Report 2023. Information on the assurance level and KPIs verified by the external auditor can be found on page 84 and page 179-180 of the Annual Report 2023.

## (13.1.1.5) Attach verification/assurance evidence/report (optional)

Corbion\_annual\_report\_2023 (1).pdf

## Row 2

#### (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 withdrawals- total volumes

✓ Water withdrawals – volumes by source

#### (13.1.1.3) Verification/assurance standard

**General standards** 

✓ Dutch Standard 3000A

#### (13.1.1.4) Further details of the third-party verification/assurance process

Third party verification is performed annually, and limited assurance is provided on indicated datapoints. The assurance report of the independent auditor can be found on page 211-214 of the Annual Report 2023. Information on the assurance level and KPIs verified by the external auditor can be found on page 84 and page 179-180 of the Annual Report 2023.

#### (13.1.1.5) Attach verification/assurance evidence/report (optional)

Corbion\_annual\_report\_2023 (1).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: ✓ No