Feralco Group
Impact Report 2025



ASPECTOS DESTACADOS Y REVISIÓN DE SOSTENIBILIDAD + DECLARACIÓN VOLUNTARIA DE SOSTENIBILIDAD DEL GRUPO FERALCO — INSPIRADA EN LOS ESRS

NOTA DE TRADUCCIÓN: Este informe ha sido traducido automáticamente del inglés al español. La versión original en inglés prevalecerá en caso de discrepancia.













LOS COAGULANTES DE FERALCO **DESEMPEÑAN UN PAPEL FUNDAMENTAL EN EL CICLO DEL AGUA** PERMITIENDO PRODUCIR AGUA LIMPIA Y APOYANDO EL TRATAMIENTO DEL AGUA USADA ANTES DE SU DEVOLUCIÓN AL MEDIO AMBIENTE

Los coagulantes metálicos actúan creando precipitados de hidróxidos metálicos que desestabilizan y capturan los contaminantes; la coagulación hace que las partículas se adhieran, la precipitación crea sólidos y la floculación hace crecer esos sólidos hasta formar grandes flóculos que pueden eliminarse del agua.

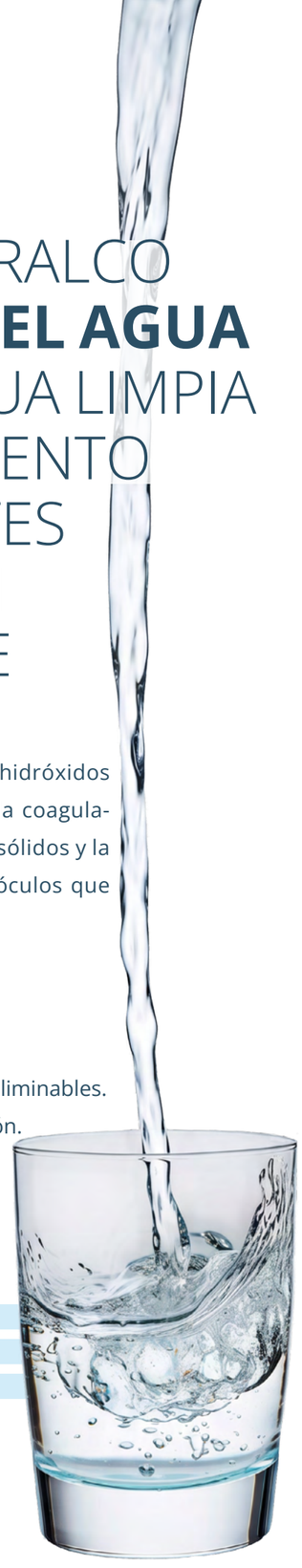
COAGULACIÓN: desestabiliza las partículas.

PRECIPITACIÓN: crea hidróxidos metálicos insolubles y contaminantes sólidos.

FLOCULACIÓN: hace crecer las partículas hasta formar flóculos eliminables.

EL RESULTADO: agua limpia mediante sedimentación y/o filtración.







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GUÍA PARA EL LECTOR

ESTE INFORME ES LA PRIMERA PUBLICACIÓN de sostenibilidad de Feralco para todo el Grupo. Aunque se ha elaborado tomando como referencia las Normas Europeas de Información sobre Sostenibilidad (ESRS), no declara un cumplimiento pleno. Si bien no ha sido objeto de verificación externa, la metodología se ha revisado y validado internamente mediante un proceso transversal. Debido a las incertidumbres inherentes, los resultados deben interpretarse como estimaciones indicativas. Dado que este es nuestro primer año de información estructurada para todo el Grupo, algunos datos, líneas de base y metodologías todavía están en desarrollo, y determinadas métricas se basan en estimaciones internas. Por ello, las cifras podrán perfeccionarse en futuros informes.

ESTE INFORME SE DIVIDE EN dos secciones. La primera parte está organizada para facilitar una navegación clara desde la estrategia hasta la información divulgada. Comienza con apartados estratégicos destacados alineados con la estrategia de sostenibilidad de Feralco, que resumen prioridades, resultados y avances clave y muestran cómo se relacionan con los temas ESRS abordados posteriormente. La segunda parte, la declaración de sostenibilidad, se estructura conforme a los ESRS, con apartados posteriores que presentan información sobre políticas, acciones, métricas y objetivos cuando los datos y la metodología lo permiten en esta fase.

HUITOREL Y CHILDS

MENSAJE DE LOS CO-CEO

El agua ocupa un lugar central en todo lo que hacemos. Cuando adquieren nuestros productos y servicios, nuestros clientes exigen fiabilidad, calidad constante y cumplimiento de todas las normativas y normas aplicables. Nos esforzamos por responder a las mismas expectativas en la forma en que abordamos y gestionamos nuestros retos de sostenibilidad. Nuestro progreso en sostenibilidad se apoya en tres prioridades: datos creíbles, cooperación en la cadena de valor y química responsable para unos sistemas de agua resilientes. La transparencia es un elemento clave tanto de lo que aspiramos a lograr como de los resultados medibles que podemos demostrar a nivel de Grupo. Con el tiempo reforzaremos la calidad y trazabilidad de nuestros datos de sostenibilidad, integraremos la sostenibilidad de forma más práctica en el diálogo con proveedores y clientes, y seguiremos reduciendo la huella y los riesgos de los productos y operaciones que sustentan el tratamiento esencial del agua.

En 2025, el Grupo Feralco dio pasos importantes para mejorar la gestión de la sostenibilidad en nuestras empresas y países. Partiendo de nuestra estructura organizativa descentralizada, la empresa trabaja para cumplir los requisitos normativos existentes y previstos. Una mayor concienciación y atención a las responsabilidades ambientales, sociales y de gobernanza es uno de estos avances. Por ello, hemos trabajado para reforzar nuestras estructuras y procesos internos con el fin de responder con mayor eficiencia a unas exigencias crecientes. Un ejemplo es el sistema de información para todo el Grupo introducido en 2025, diseñado para apoyar la elaboración de la primera Evaluación de Doble Materialidad de todo el Grupo conforme a las Normas Europeas de Información sobre Sostenibilidad publicadas originalmente. Los asuntos relacionados con el clima siguen figurando entre los más significativos, junto con la prevención de la contaminación y el cumplimiento normativo, el uso de recursos y las soluciones circulares, la salud y seguridad en el trabajo y la conducta empresarial.

Nuestra estrategia de sostenibilidad se ha concebido como un sistema conectado, no como iniciativas separadas, porque el progreso en un ámbito depende de acciones facilitadoras en otro. Este informe refleja cómo transformamos ese enfoque en acciones.

En materia climática, nuestro punto de partida es abordar aquello sobre lo que podemos influir directamente y aquello que necesitamos para orientarnos correctamente, en particular una recopilación e interpretación de datos uniforme y coherente. En todo el Grupo medimos el consumo energético y la huella de gases de efecto invernadero asociada, incluidos la electricidad, el gas natural y los combustibles, así como el calor, el vapor y la refrigeración vinculados a nuestros procesos de producción. También somos transparentes al señalar que la mayor huella se sitúa aguas arriba, impulsada principalmente por las materias primas —que contribuyen a más del 80% de nuestras emisiones de Alcance 3— y el transporte subcontratado. Nuestro objetivo es combinar reducciones de gases de efecto invernadero en nuestras propias operaciones con la implicación de proveedores y decisiones de compra informadas, reconociendo al mismo tiempo las limitaciones prácticas cuando las opciones son escasas o las alternativas con menor contenido de carbono tienen un coste mucho mayor.

El desempeño ambiental va más allá del carbono. La prevención de la contaminación y un sólido control operativo son pilares de nuestro sector y aspectos fundamentales para proteger las masas de agua y las comunidades. Las soluciones circulares y la eficiencia de los recursos refuerzan esta labor al reducir residuos y evitar el uso innecesario de materias primas vírgenes. Contamos con empresas del Grupo centradas en la reutilización eficaz de materiales usados.

Nuestros empleados son quienes impulsan nuestro desempeño. Aspiramos a impartir formación anual en ESG a todos los empleados, al tiempo que reforzamos su empleabilidad mediante el aprendizaje continuo y la planificación del desarrollo. Dado que este objetivo se introdujo durante 2025, todavía no se dispone de datos completos de seguimiento sobre la formación de los empleados. No obstante, la ambición es clara: desarrollar la sensibilización y la capacidad práctica en materia ESG en todo el Grupo, de modo que los empleados estén preparados para contribuir a un desempeño seguro, responsable y sostenible.

Una buena gobernanza proporciona la estructura para nuestro trabajo de sostenibilidad, respaldando expectativas claras, información fiable y una gestión coherente de los requisitos legales y éticos en todo el Grupo. Se apoya además en un canal independiente de denuncia y en la gestión de proveedores, para que las normas sobre conducta empresarial y condiciones laborales se extiendan a la cadena de valor. En 2025 no se registraron incidentes de cumplimiento, como incumplimientos comunicados del Código de Conducta, a través de los canales disponibles del Grupo.

El Grupo Feralco seguirá desarrollando y comunicando el papel de nuestros productos en el tratamiento esencial del agua, al tiempo que reduce la huella y los riesgos asociados a la producción, el aprovisionamiento, la logística y el uso. Reforzaremos el diálogo sobre sostenibilidad con proveedores y clientes clave, utilizándolo para mejorar la transparencia, reducir riesgos y apoyar la creación de valor a largo plazo.

Este informe no es solo una respuesta a la regulación. Es una herramienta de gestión para el Grupo Feralco que nos ayuda a conectar impactos, riesgos y oportunidades con las acciones que emprendemos y con el desempeño que medimos en toda la empresa.

«UNA BUENA GOBERNANZA PROPORCIONA LA ESTRUCTURA NECESARIA PARA NUESTRO TRABAJO EN MATERIA DE SOSTENIBILIDAD.»

QUEREMOS AGRADECER A NUESTROS COMPAÑEROS DE TODO EL GRUPO SU TRABAJO PARA MEJORAR LA CALIDAD DE LOS DATOS, REFORZAR LAS RUTINAS Y APLICAR MEDIDAS PRÁCTICAS; Y AGRADECEMOS A NUESTROS CLIENTES, PROVEEDORES Y SOCIOS LA COLABORACIÓN QUE IMPULSA EL PROGRESO EN NUESTRO SECTOR.

/Ludovic Huitorel
Co-CEO, Grupo Feralco

/Stephen Childs
Co-CEO, Grupo Feralco



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ACERCA DEL GRUPO FERALCO

TRATAMIENTO DEL AGUA EN TODA EUROPA

El Grupo Feralco es un proveedor europeo de productos químicos para el tratamiento de aguas y procesos, con sede en Helsingborg, Suecia. Suministramos coagulantes, floculantes y otros reactivos que ayudan a municipios, empresas de servicios públicos y clientes industriales a producir agua potable segura, tratar aguas residuales y gestionar efluentes industriales, incluidas aplicaciones como la fabricación de papel. Operamos como un único grupo con organizaciones nacionales locales, incluidos 21 centros industriales en Suecia, Países Bajos, Alemania, Reino Unido, Francia, Italia y España, además de un centro de distribución en Suiza. Combinamos presencia local con un suministro, una logística y un apoyo técnico fiables, como ensayos de jarras, pruebas in situ y seguimiento del rendimiento. Según una estimación modelizada para el conjunto del Grupo, nuestros productos respaldan servicios de agua que llegan a más de 150 millones de personas en Europa. Nuestras operaciones se sustentan en relaciones a largo plazo con nuestros proveedores y en el suministro de materias primas clave, como materiales a base de aluminio y hierro y ácidos, así como de energía, agua y equipos especializados. Al transformar estos recursos en productos eficaces, contribuimos a garantizar un tratamiento fiable del agua con una química probada, respaldada por datos de sostenibilidad transparentes y sistemas logísticos sólidos que apoyan tanto el cumplimiento actual como la resiliencia futura.





DATOS CLAVE

PROPIETARIO: Grupo Mellby Gård, Suecia.

SEDE CENTRAL: Helsingborg, Suecia.

ORÍGENES: Fundado en 2000 mediante la adquisición de los negocios de tratamiento de aguas de Alcan y Laporte en el Reino Unido, seguido de crecimiento mediante adquisiciones y nuevas plantas.

PRESENCIA EUROPEA: 21 centros industriales en 8 países.

ALCANCE DEL TRATAMIENTO DE AGUAS: Se estima que los productos de Feralco respaldaron el tratamiento de aproximadamente 10.000 millones de m^3 de agua y aguas residuales en 2025.

PERSONAS ALCANZADAS MEDIANTE SERVICIOS DE AGUA: Se estima que los productos de Feralco respaldan servicios de tratamiento de agua potable y/o aguas residuales para unos 150 millones de personas.

VENTAS NETAS (2025): 2.532 millones SEK (228,74 MEUR)

EMPLEADOS (2025): 319 ETC



ASPECTOS DESTACADOS Y REVISIÓN DE SOSTENIBILIDAD 2025 GRUPO FERALCO

INTRODUCCIÓN AL PRIMER INFORME DE IMPACTO DEL GRUPO FERALCO

ESTE PRIMER INFORME DE IMPACTO DEL GRUPO FERALCO OFRECE A CLIENTES, PROVEEDORES, EMPLEADOS, PROPIETARIOS Y OTRAS PARTES INTERESADAS UNA VISIÓN TRANSPARENTE DE CÓMO TRABAJAMOS LAS CUESTIONES DE SOSTENIBILIDAD EN TODO EL GRUPO Y DE CÓMO ESTAMOS CONSTRUYENDO LAS ESTRUCTURAS Y LOS DATOS NECESARIOS PARA GESTIONAR Y MEJORAR NUESTRO DESEMPEÑO CON EL TIEMPO.

El informe se estructura en dos partes para resultar útil a distintos lectores. En primer lugar, compartimos ejemplos seleccionados de todo el Grupo que ilustran cómo trabajamos nuestros asuntos materiales en los ámbitos ambiental, social y de gobernanza (ESG). A continuación se incluye una declaración de sostenibilidad más formal, basada en las Normas Europeas de Información sobre Sostenibilidad (ESRS). Dado que este es nuestro primer año de información estructurada de sostenibilidad para todo el Grupo, la declaración sigue la lógica y las definiciones de los ESRS.

El informe no está sujeto a requisitos legales de verificación de la información de sostenibilidad para el periodo de referencia. En consecuencia, la información de sostenibilidad no ha sido objeto de verificación externa. No obstante, la empresa ha aplicado procedimientos internos de revisión y validación y pretende seguir desarrollando sus procesos de información, la calidad de los datos y la documentación para prepararse ante futuras necesidades de información de las partes interesadas, los clientes y el Grupo.

Aunque actualmente no estamos dentro del ámbito de aplicación de la Directiva sobre información corporativa en materia de sostenibilidad de la UE (CSRD), creemos que una información transparente sobre sostenibilidad favorece la confianza, refuerza nuestras relaciones y nos ayuda a dirigir el negocio de manera responsable. El Grupo Feralco pertenece al Grupo Mellby Gård y nuestra información financiera se incluye en la información de Mellby Gård. A partir de 2027, Mellby Gård deberá informar conforme a la CSRD, y los datos de sostenibilidad de Feralco se incluirán en dicha información consolidada. También queremos publicar nuestro propio informe de sostenibilidad para comunicar abiertamente las prioridades, el trabajo y el progreso del Grupo Feralco.

Este informe es el resultado de nuestro primer año de información estructurada de sostenibilidad en todo el Grupo. Agradecemos el compromiso y la colaboración de toda la organización para recopilar y comunicar datos que, en muchos casos, no se habían recogido de forma coherente anteriormente. Lo consideramos un hito y un paso importante hacia una gestión de la sostenibilidad más sólida. A medida que maduren nuestros procesos y mejore la calidad de los datos, algunas métricas, líneas de base y áreas de atención podrán perfeccionarse.

En 2025, el Grupo Feralco recibió su primera calificación EcoVadis a nivel de Grupo, obteniendo la medalla de Bronce y estableciendo una referencia externa para la mejora continua. Varias empresas locales de Feralco han obtenido individualmente puntuaciones EcoVadis más altas, lo que refleja una mayor madurez en partes de la organización y aporta ejemplos que pueden respaldar nuevos avances en todo el Grupo.

Este informe ofrece una visión estratégica de los impactos, riesgos y oportunidades materiales de sostenibilidad del Grupo. Los objetivos y medidas divulgados en cada tema reflejan la orientación y prioridades actuales del Grupo; sin embargo, varios siguen evolucionando y aún no se han traducido en objetivos específicos y medibles ni en un seguimiento integral del desempeño. A medida que mejoren la calidad, cobertura y coherencia metodológica de los datos, la información se desarrollará de acuerdo con los requisitos normativos. La declaración de sostenibilidad inspirada en los ESRS, a partir de la página 54, presenta información detallada por temas.

Además de apoyar la gestión interna de la sostenibilidad, el informe pretende ofrecer a clientes y otras partes interesadas información relevante para evaluaciones climáticas, evaluaciones de proveedores y decisiones de compra responsable. Esperamos que este informe resulte útil. Agradecemos preguntas, comentarios y aportaciones como parte de nuestro diálogo continuo con las partes interesadas.

Por favor, póngase en contacto con su interlocutor habitual de Feralco o con el equipo central en: **sustainabilityreporting@feralco.com**

ETAPAS DE LA CADENA DE VALOR

APROVISIONAMIENTO DE MATERIAS PRIMAS: adquiere insumos químicos básicos y utiliza cada vez más materias primas recicladas para reducir su huella ambiental.

FABRICACIÓN Y PRODUCCIÓN: opera 21 centros industriales en 8 países europeos para sintetizar coagulantes inorgánicos y productos químicos para procesos de agua.

CADENA DE SUMINISTRO Y LOGÍSTICA: coordina redes de distribución locales y opciones de transporte sin combustibles fósiles para mantener plazos de entrega cortos y un suministro fiable.

APLICACIÓN Y SOLUCIONES B2B: suministra productos químicos personalizados a municipios —para agua potable y aguas residuales— y a sectores industriales como pasta, papel, alimentación y bebidas.

SERVICIOS CIRCULARES Y RESTAURACIÓN: presta servicios ambientales aguas abajo, como la restauración de lagos y cursos de agua mediante operaciones de filiales como Vattenresurs.

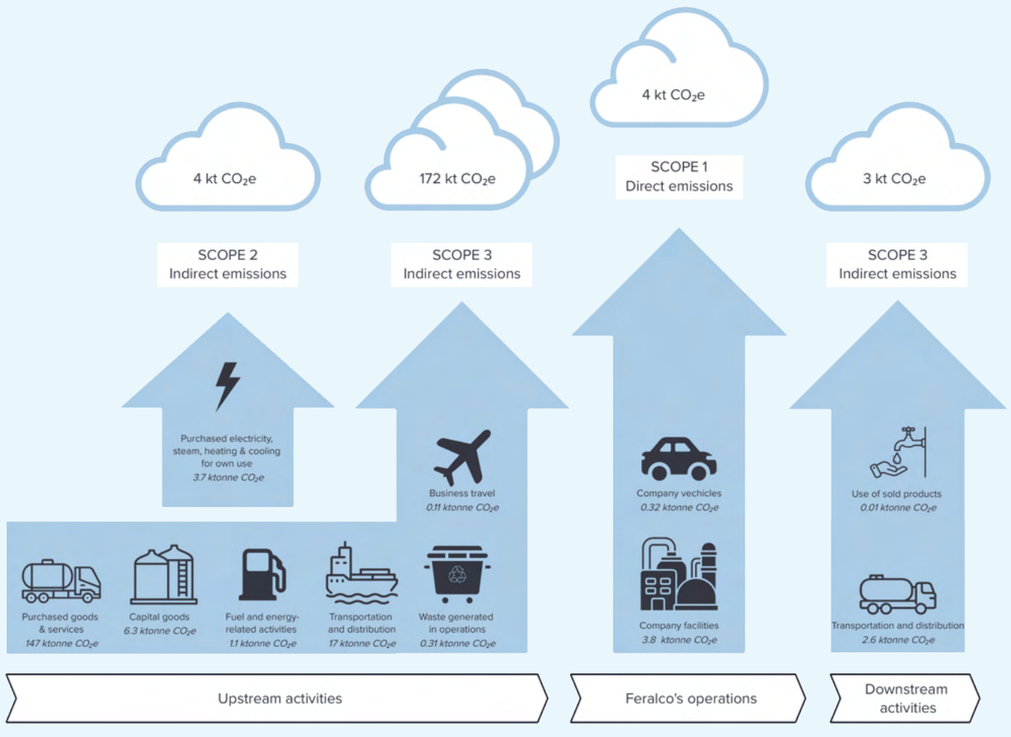


LA SOSTENIBILIDAD DE FERALCO DE UN VISTAZO

PRIMERA PUBLICACIÓN DE SOSTENIBILIDAD PARA TODO EL GRUPO: la publicación de este informe constituye un hito importante en la trayectoria de sostenibilidad del Grupo Feralco, al reunir por primera vez estrategia, datos y ejemplos seleccionados de todo el Grupo.

GESTIÓN DE NUESTRA HUELLA AMBIENTAL

Emisiones totales de GEI de Feralco desglosadas por alcance y categoría



CUIDAR DE LAS PERSONAS

- **Métricas de seguridad del Grupo:** 0 fallecimientos y 9 accidentes laborales registrables comunicados, con 10 días perdidos. Índice de frecuencia de accidentes con baja, LTIR [por millón de horas trabajadas] (2025): 3.9
- **Incidentes de discriminación, incluido acoso, comunicados (2025):** 0
- **Quejas presentadas mediante canales para que la plantilla propia plantee inquietudes (2025):** 0
- **Incidentes graves de derechos humanos relacionados con la plantilla comunicados (2025):** 0
- El Grupo Feralco alcanzó un **índice de recomendación del empleador (eNPS)** de 27 en 2025, 22 puntos por encima de la referencia sectorial disponible. La tasa media de participación fue del 59%.

GENERAR CONFIANZA MEDIANTE UNA BUENA GOBERNANZA

- **Incidentes confirmados de corrupción o soborno (2025):** 0
- **Denuncias recibidas a través del sistema de denuncia (2025):** 0

Consumo total de energía (2025):
30,3 GWh

Proporción renovable del consumo total de energía (2025):
32% y 10 GWh de energía renovable

Emisiones brutas de Alcance 1 (2025):
4,1 kilotoneladas de CO_2e

Emisiones brutas de Alcance 2 (2025):
según localización, 3,0 kilotoneladas de CO_2e
según mercado, 3,7 kilotoneladas de CO_2e

Emisiones brutas de Alcance 3 (2025):
174 kilotoneladas de CO_2e

Mayor categoría de Alcance 3 mostrada:
bienes y servicios adquiridos, 147 kilotoneladas de CO_2e

Emisiones totales de GEI (2025):
según localización, 180 kilotoneladas de CO_2e
según mercado, 182 kilotoneladas de CO_2e

Restauración de lagos por Vattenresurs:
reducción de 35 toneladas de fósforo en una superficie de 770 hectáreas.

EL GRUPO FERALCO REALIZÓ SU PRIMERA EVALUACIÓN DE DOBLE MATERIALIDAD (DMA) COMPLETA EN 2023, BASADA EN LOS ESRS.

NUESTRA EVALUACIÓN DE DOBLE MATERIALIDAD

LA EVALUACIÓN fue realizada por un equipo transversal de todo el Grupo con apoyo de un experto externo y estableció la base del trabajo coordinado de sostenibilidad del Grupo.

Para el ejercicio 2025 no se realizó una nueva DMA completa. En su lugar, se revisó y actualizó la evaluación de 2023 mediante modificaciones limitadas basadas en las aportaciones del propietario y en una comprensión más desarrollada de los requisitos de información. Se consideró suficiente porque la evaluación original ya se había realizado conforme a los ESRS y había identificado los asuntos de sostenibilidad materiales para el Grupo tanto desde la perspectiva del impacto como desde la financiera.

La evaluación actualizada refleja las orientaciones normativas vigentes, criterios de puntuación actualizados y un alcance organizativo que cubre todo el Grupo Feralco. El proceso incluyó varios talleres digitales estructurados y dos talleres presenciales, con especial atención a los temas próximos a los umbrales de materialidad. Las cuestiones abiertas se abordaron mediante conversaciones de seguimiento para favorecer una puntuación coherente en todo el Grupo.

La participación de las partes interesadas fue una parte importante de la Evaluación de Doble Materialidad. El diálogo con clientes, empleados, proveedores, propietarios, autoridades y socios sectoriales ayuda a Feralco a comprender expectativas, contrastar hipótesis e identificar impactos, riesgos y oportunidades relacionados con la sostenibilidad. Para informar el proceso de DMA, en 2022 se realizó un primer análisis de partes interesadas. Aunque este análisis cubría principalmente el negocio nórdico, puso de relieve prioridades consideradas relevantes para el conjunto del Grupo, entre ellas la reducción de gases de efecto invernadero, la transparencia del Alcance 3, el uso circular de recursos, la gestión del agua, el cumplimiento normativo, la diligencia debida en derechos humanos, la gobernanza y la innovación de productos.

La DMA siguió una metodología estructurada alineada con los requisitos ESRS. Los asuntos de sostenibilidad se evaluaron desde dos perspectivas: materialidad de impacto y materialidad financiera. La materialidad de impacto abarca impactos reales y potenciales, positivos y negativos, sobre el medio ambiente y la sociedad, evaluados en función de escala, alcance, carácter irremediable y probabilidad. La materialidad financiera abarca riesgos y oportunidades relacionados con la sostenibilidad que razonablemente podrían afectar a la situación financiera, los resultados o el desarrollo futuro del Grupo, en función de magnitud y probabilidad y tomando como referencia el EBIT (Beneficio antes de Intereses e Impuestos, BAII) del Grupo.

Los resultados de la Evaluación de Doble Materialidad están sujetos a validación formal. Tras la revisión interna, la evaluación fue aprobada por los CEO del Grupo Feralco y presentada al Consejo de Administración. Se revisa periódicamente y puede actualizarse si se producen cambios significativos en las actividades empresariales, los requisitos normativos o las expectativas de las partes interesadas.



ESTRATEGIA DE SOSTENIBILIDAD DEL GRUPO FERALCO

LA ESTRATEGIA DE SOSTENIBILIDAD DEL GRUPO FERALCO está diseñada para traducir la ambición en acciones coherentes en todo el Grupo y su cadena de valor. Guiado por su visión, el Grupo pretende reforzar su posición en productos químicos para el tratamiento de aguas mejorando los datos de desempeño, reduciendo impactos y manteniendo una conducta empresarial responsable. Se ha configurado deliberadamente como un sistema conectado, y no como iniciativas separadas, porque el progreso en un ámbito depende de acciones facilitadoras en otro.

En el centro se encuentra el enfoque de **Desempeño en sostenibilidad**, que integra las prioridades ambientales, sociales y de gobernanza en un único marco de desempeño. Este pilar refuerza la confianza y la rendición de cuentas mejorando la claridad y accesibilidad de los datos y alineando la información con marcos internacionales como los ESRS, con información formal a través de Mellby Gård desde 2027. La transparencia se apoya además en la evaluación externa de EcoVadis y en el desarrollo de un cuadro de mando de sostenibilidad que realiza el seguimiento de los KPI del Grupo y los

NUESTRA VISIÓN: EL GRUPO FERALCO ASPIRA A SER EL PRINCIPAL PROVEEDOR EUROPEO DE PRODUCTOS QUÍMICOS SOSTENIBLES PARA EL TRATAMIENTO DE AGUAS, OFRECIENDO SOLUCIONES INNOVADORAS Y SEGURAS QUE IMPULSEN EL CRECIMIENTO, MINIMICEN EL IMPACTO ECOLÓGICO Y MANTENGAN LA RESPONSABILIDAD SOCIAL Y UNA GOBERNANZA TRANSPARENTE EN TODA LA CADENA DE VALOR.

comunica a las empresas individuales, con responsabilidades claramente definidas. El desempeño en sostenibilidad se trata como un asunto permanente de la agenda de gestión, bajo la responsabilidad última de los CEO del Grupo.

El pilar ambiental se centra en prevenir y reducir impactos negativos en la cadena de valor, vinculando la orientación a largo plazo con actuaciones prácticas. La estrategia establece la ambición a largo plazo de avanzar hacia la neutralidad climática de la cuna a la puerta en 2050 y alinear la acción climática con el Acuerdo de París. Esta ambición todavía no se presenta como un plan de transición desarrollado, sino como orientación para seguir reforzando la calidad de los datos, evaluar oportunidades de reducción y desarrollar planes de mitigación más detallados. Al mismo tiempo, el Grupo Feralco reconoce que la mayor parte del impacto climático se origina aguas arriba, en la cadena de suministro de materias primas, mientras que las mejoras en las operaciones propias también requieren un enfoque sistemático que todavía está evolucionando. Por ello, las acciones incluyen medidas de eficiencia energética en plantas, decisiones sobre fuentes de energía, inversiones para sustituir equipos, optimización operativa y eficiencia del transporte mediante un mayor aprovechamiento de la carga y la revisión de opciones de transporte. La estrategia también comprende el trabajo con flujos de materias primas de menor impacto, recomendando productos que ayuden a reducir el impacto climático durante el uso e implicando a proveedores y clientes para comprender mejor los parámetros de sostenibilidad de la cadena de valor. Todo ello debe hacerse sin comprometer los requisitos de calidad o rendimiento ni generar costes inviables. A partir de 2030 podrán considerarse proyectos de compensación de carbono para emisiones residuales difíciles de reducir, como complemento y no como sustituto de la descarbonización real. Feralco prioriza las reducciones directas y las mejoras de la cadena de valor.

La circularidad se considera un multiplicador: el área de acción de Economía Circular pretende reducir el uso de materiales vírgenes y, con ello, huellas como el impacto climático y el uso del agua, al tiempo que favorece la resiliencia. El Grupo Feralco se esfuerza por aumentar el material reciclado en la producción, colaborar con los clientes para diseñar soluciones químicas reciclables, implicar a las partes interesadas en flujos circulares de materiales más allá de la industria tradicional del tratamiento del agua y seguir los avances en tecnologías circulares que puedan abrir nuevas fuentes de materias primas o nuevos usos de los productos.

El pilar social se centra en fomentar un lugar de trabajo seguro, inclusivo y motivador, comprometido con la diversidad y la igualdad de oportunidades, al tiempo que cumple las expectativas de seguridad y conformidad de producto. Las acciones incluyen encuestas anuales a empleados, desarrollo de capacidades para futuras exigencias y cobertura de la salud y el bienestar laboral en sus dimensiones física, mental y emocional. Estas medidas refuerzan la capacidad de la organización para lograr la excelencia operativa y mantener las mejoras ambientales.



El pilar de gobernanza se centra en actuar con integridad y coherencia. Destaca la conducta transparente y ética, el cumplimiento de normas de sostenibilidad por los proveedores y el uso de marcos reconocidos de información como parte de una buena gobernanza. Las actuaciones abarcan digitalizar el seguimiento de la cadena de suministro para mejorar el cumplimiento ESG, dialogar con partes interesadas que no respetan los valores de la empresa o las directrices legales para apoyarlas y orientarlas en la mejora, y adaptar y supervisar el cumplimiento de los Códigos de Conducta para equipos internos y socios externos.

La estrategia está diseñada para aplicarse en todo el Grupo. El liderazgo de sostenibilidad a escala de Grupo recae en directivos clave y en el Director de Circularidad, mientras que cada entidad jurídica está dirigida por su Director General.

El progreso se supervisa mediante un sistema centralizado de reporte para elaborar un informe anual. La participación de los empleados se apoya internamente mediante foros de partes interesadas y evaluaciones de empleados. Los KPI y objetivos prioritarios son revisados anualmente por el equipo directivo del Grupo y estarán respaldados por políticas detalladas para todo el Grupo en los ámbitos ambiental, social y de gobernanza.

De este modo, la estrategia de sostenibilidad actúa como un timón para el Grupo Feralco: ayuda al negocio a mantener el rumbo, desenvolverse en un panorama de sostenibilidad que cambia rápidamente y traducir las prioridades en una orientación práctica. Conecta medición, gestión y mejora al vincular los datos necesarios para comprender el desempeño con la gobernanza necesaria para orientar las decisiones y las acciones necesarias para reducir los impactos a lo largo del tiempo. Los datos y la gobernanza constituyen la columna vertebral de la credibilidad y el cumplimiento; las palancas operativas reducen los impactos allí donde el Grupo Feralco tiene control directo; y la colaboración en la cadena de valor aborda los principales factores de la huella aguas arriba. Esta lógica conecta los pilares y convierte las prioridades de sostenibilidad en una trayectoria coherente de desempeño, cumplimiento y crecimiento empresarial en todo el Grupo.

INFORMACIÓN AMBIENTAL

GESTIÓN DE NUESTRO IMPACTO AMBIENTAL

ESTA SECCIÓN EXPLICA CÓMO TRABAJA EL GRUPO FERALCO CON EL DESEMPEÑO AMBIENTAL EN TODO EL GRUPO, ABARCANDO EL CAMBIO CLIMÁTICO, LA PREVENCIÓN DE LA CONTAMINACIÓN, LA BIODIVERSIDAD Y LOS ECOSISTEMAS, Y EL USO DE RECURSOS Y LA ECONOMÍA CIRCULAR.

Nos encontramos en una fase en la que hemos comenzado por construir datos fiables y coherentes, y avanzaremos traduciendo esos conocimientos en acciones prácticas que puedan repetirse y ampliarse en distintos centros y países.

En materia climática medimos el consumo energético y la huella de gases de efecto invernadero (GEI) asociada a la electricidad, el gas natural, los combustibles y el calor, vapor y refrigeración relacionados con los procesos. Revisamos estos datos periódicamente mediante rutinas de excelencia operativa en los centros de fabricación. También reconocemos la realidad de la cadena de valor: los impactos clave se sitúan tanto en nuestras propias operaciones como en las actividades aguas arriba. Por ello combinamos mejoras operativas con una atención clara a los insumos circulares y el aprovisionamiento responsable. Evidentemente la contribución de las operaciones propias está más abierta a una influencia directa; la contribución aguas arriba, en particular la de las materias primas, es mayor, pero también más difícil de influir. Los riesgos de contaminación se gestionan mediante permisos y cumplimiento, con el apoyo de programas de control, formación, inspecciones, mantenimiento planificado y seguimiento de parámetros relevantes de aire y agua.

Este informe reconoce tanto los impactos operativos propios del Grupo como la contribución ambiental que sus productos pueden posibilitar en las aplicaciones de los clientes. Los impactos operativos se refieren a la producción, el consumo de energía, las emisiones, los residuos y el cumplimiento; las contribuciones facilitadas por los productos se refieren a cómo los productos químicos de tratamiento del Grupo ayudan a los clientes a alcanzar objetivos de calidad del agua, reducción de la contaminación y desempeño regulatorio.





Comprender el desempeño ambiental comienza por comprender el proceso de producción. El seguimiento continuo ayuda a identificar oportunidades para mejorar la eficiencia, reducir las emisiones y favorecer unas operaciones responsables.

ASPECTOS AMBIENTALES DESTACADOS

E1 CLIMA Y ENERGÍA

- **Base de datos:** los datos sobre energía y huella de carbono se recopilan en los centros y se revisan mediante una plataforma de reporte de sostenibilidad, con el apoyo de rutinas de excelencia operativa.
- **Proporción de energía renovable:** las energías renovables representaron el 32 % del consumo total de energía.
- **Volumen de energía renovable:** el consumo total de energía renovable fue de 10 GWh.
- **Energías renovables in situ y combustibles alternativos:** se utilizan energía solar y combustibles renovables cuando resulta viable, incluida la generación solar en los centros y el uso de combustibles de origen biológico.

E2 PREVENCIÓN DE LA CONTAMINACIÓN

- **Gestión del riesgo de contaminación:** los inventarios químicos, las revisiones de sustancias, el seguimiento de permisos, las rutinas de manipulación segura, la prevención de derrames, el seguimiento de incidentes y la formación de los empleados respaldan el control del riesgo de contaminación en las operaciones.
- **Contribución facilitada por los productos:** los productos de Feralco ayudan a los clientes a prevenir la contaminación mediante un tratamiento eficaz de las aguas residuales, incluida la reducción de fósforo y otras cargas contaminantes en las aguas receptoras.
- **Control de SVHC**: los productos se supervisan conforme a los requisitos de REACH y no contienen sustancias incluidas en la lista de sustancias candidatas SVHC ni en el anexo XIV por encima del umbral del 0,1 % p/p.
- **Cumplimiento de permisos:** las operaciones se gestionan de conformidad con los permisos ambientales locales, con el objetivo de mantener el cumplimiento y, cuando sea viable, operar por debajo de los límites de emisión exigidos.
- **Ejemplo de impacto local:** Ibbenbüren declaró cero residuos derivados del proceso en 2024 y 2025, frente a una producción anual de alrededor de 50 000 toneladas. Más información en el capítulo sobre contaminación.

E3 GESTIÓN DEL AGUA Y RECURSOS MARINOS

- **El agua como eje central del negocio:** aunque no fue identificada como asunto material en la evaluación de doble materialidad, el l agua sigue siendo un elemento central para el negocio del Grupo Feralco y para el valor que aporta a sus clientes.
- **Gestión responsable del agua en las operaciones propias:** el Grupo supervisa el uso y vertido de agua, y varios centros aplican soluciones de optimización, reutilización y circuito cerrado para reducir las aguas residuales y limitar la presión sobre los recursos hídricos locales.
- **Impacto de los productos en la calidad del agua:** los productos químicos de tratamiento del Grupo respaldan la depuración de agua potable, el tratamiento de aguas residuales municipales e industriales y el tratamiento de efluentes industriales, ayudando a los clientes a cumplir los requisitos de calidad del agua y regulatorios.

E4 BIODIVERSIDAD Y ECOSISTEMAS

- **Contribución principal:** los productos de Feralco ayudan a los clientes a eliminar impurezas de las aguas residuales, incluidos compuestos de fósforo que, de otro modo, podrían llegar a ríos, lagos y humedales. Al favorecer un tratamiento eficaz de las aguas residuales, nuestros productos pueden contribuir a mejorar la calidad del agua y también apoyar actividades de restauración en determinados contextos.
- **Proyectos de restauración de lagos:** los resultados cuantificados comunicados incluyen una reducción de 35 toneladas de fósforo en 770 hectáreas en 2025, mediante una tecnología con precipitación de aluminio para reducir la carga interna de fósforo en los ecosistemas acuáticos.

E5 USO DE RECURSOS Y ECONOMÍA CIRCULAR

- **Negocios de reciclaje como parte de Feralco:** las unidades del Grupo Feralco Eco 92 y Gesitma trabajan en la valorización de flujos químicos residuales, que de otro modo se convertirían en residuos, para transformarlos en coagulantes funcionales.
- **Materiales circulares y secundarios en los flujos de entrada:** en 2025, el flujo total de entrada de materiales comunicada por el Grupo fue de 623 ktoneladas, principalmente material inorgánico utilizado para producir coagulantes.
  - ▷ Aplicando una definición amplia de economía circular, el 71 % de las materias primas utilizadas por Feralco para fabricar coagulantes inorgánicos fueron subproductos o materiales reciclados.
  - ▷ Los materiales secundarios comunicados ascendieron a 11,4 ktoneladas, aproximadamente el 1,8 % del peso total de materiales entrantes, excluidos los negocios de valorización, donde los volúmenes pueden basarse casi por completo en materias primas secundarias.
- **Residuos peligrosos:** los residuos peligrosos ascendieron a 2,4 ktoneladas en 2025 y representaron la mayor parte de las 2,8 ktoneladas de residuos totales del Grupo. Consistieron principalmente en material inorgánico que contenía hidróxidos metálicos ácidos.
- **Fiabilidad de los datos de residuos:** las cantidades se miden principalmente en las básculas de los contratistas y se acreditan mediante documentos de traslado y declaraciones anuales; los residuos peligrosos se rastrean de extremo a extremo mediante documentación y códigos EWC (Catálogo Europeo de Residuos).
- **Apoyo a operaciones circulares:** las empresas del Grupo prestan servicios de gestión de residuos y, cuando es viable, operan circuitos de envases retornables para mantener los embalajes en circulación.

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CAMBIO CLIMÁTICO

OBJETIVOS	MEDIDAS
Establecer una base fiable para la recopilación de datos a partir de la cual desarrollar nuevas estrategias.	Para establecer una base fiable para la recopilación de datos a partir de la cual desarrollar nuevas estrategias, el Grupo Feralco mide el consumo de energía y su huella de carbono en todos los centros. Esto abarca la electricidad para equipos como sistemas de calefacción, bombas y grúas; el gas natural y los combustibles, principalmente para calor y vehículos; y el calor, el vapor y la refrigeración necesarios para operar y controlar los procesos de producción. Además de la recopilación interna de datos, el Grupo Feralco trabaja para desarrollar procesos de obtención de información de sostenibilidad pertinente de los proveedores, favoreciendo una mayor transparencia, cálculos más sólidos y estrategias de sostenibilidad mejor fundamentadas. Los datos se comunican trimestralmente a través de una plataforma de reporte, para garantizar su coherencia y que estén listos para orientar los siguientes pasos.
Aplicar medidas para reducir las emisiones en las operaciones propias y en la cadena de suministro aguas arriba.	El Grupo Feralco está aplicando medidas para reducir las emisiones en sus propias operaciones y en la cadena de suministro aguas arriba, especialmente en relación con las materias primas y el transporte. Esto incluye orientar la logística externalizada hacia opciones de transporte con menor uso de combustibles fósiles cuando sea viable, mejorar la planificación del transporte y la utilización de la capacidad de carga con socios especializados, y considerar opciones de materias primas con menor contenido de carbono cuando lo permitan la calidad, la disponibilidad y el coste. Aunque 2025 sirve como año base, ya se han aplicado algunas medidas de reducción. Por ejemplo, en el centro alemán de Ibbenbüren se sustituyeron dos sistemas de refrigeración por uno centralizado, reduciendo tanto el número de bombas como el consumo eléctrico, al tiempo que disminuía el riesgo de emisiones procedentes de equipos de refrigeración y enfriamiento de procesos.

OBJETIVOS	MEDIDAS
Mejorar la eficiencia energética y el uso de tecnologías renovables.	Para mejorar la eficiencia energética y el uso de tecnologías renovables, el Grupo Feralco se centra en utilizar paneles solares, cambiar a energía renovable y aumentar el uso de biocombustibles cuando sea técnica y económicamente viable. En toda la empresa, esto se impulsa mediante un programa sistemático de comparación de excelencia operativa en el que se mide el consumo de energía. El cambio a energías renovables depende en mayor medida de las condiciones locales y las oportunidades del mercado. ▷ En Feralco Suecia, las plantas de producción ya utilizan combustibles de origen biológico para el calor de proceso y también se benefician de la elevada proporción de electricidad libre de combustibles fósiles en Suecia. ▷ En varios centros de Feralco, por ejemplo en Países Bajos, Suiza, Italia y España, se utilizan paneles solares para generar electricidad. Las ampliaciones se evalúan considerando los requisitos de inversión y las limitaciones específicas de cada centro.
Aclarar durante 2026 los objetivos de reducción de GEI de alcance 1, 2 y 3, con una trayectoria de reducción para 2035 actualmente indicada en un 20–40 % respecto al año base 2025, respaldada por planes de transición.	Durante 2025 se implantó la norma de gestión energética ISO 50001 en el centro de Alegia, España. Durante 2026 se desarrollarán planes de mitigación de alcance 1, 2 y 3 con el nivel de detalle adecuado, incluidos los niveles de país, centro de producción y Grupo. Los planes se basarán en los datos de 2025 y definirán acciones de transición para respaldar la trayectoria de reducción para 2035 y la ambición del Grupo de neutralidad climática a largo plazo para 2050.

El enfoque de Feralco para mitigar el cambio climático se centra en realizar mejoras prácticas y eficientes en costes que reduzcan las emisiones allí donde el Grupo tiene influencia directa, al tiempo que crea una base de datos fiable para orientar las decisiones. Una prioridad central es cuantificar de forma coherente el consumo energético y las emisiones de gases de efecto invernadero, ya que se necesitan datos precisos para gestionar el desempeño, seguir los avances y seleccionar las actividades más eficaces. A partir de esta información, el Grupo Feralco prioriza medidas viables y eficientes en costes, entre ellas reducir el uso de energía fósil en las plantas mediante distintas medidas técnicas y operativas, y mejorar el transporte, la logística y las prácticas de abastecimiento para reducir las emisiones vinculadas a la distribución y las compras.

El Grupo también reconoce que una proporción significativa de la huella de carbono se produce aguas arriba en la cadena de valor, impulsada en gran medida por las materias primas y la producción de productos químicos adquiridos. El Grupo Feralco comprende bien los factores que determinan la huella de sus insumos clave, pero la capacidad para reducir estas emisiones depende en parte de las actuaciones de los proveedores y de las condiciones del mercado. Por ello, el enfoque combina medidas internas de reducción con la colaboración con proveedores y decisiones de compra fundamentadas, al tiempo que reconoce las limitaciones cuando las opciones de proveedores son restringidas y cuando la disposición a pagar por alternativas con menor contenido de carbono condiciona lo que puede aplicarse en la práctica.

INICIO DE LA RECOPILACIÓN DE DATOS

Durante 2025, el Grupo Feralco realizó importantes esfuerzos para reforzar la medición de los datos de huella de carbono en todo el Grupo. Se implantó una plataforma común de reporte y se incorporaron al proceso de recopilación y reporte de datos funciones adicionales que no habían participado anteriormente. Aunque ello exigió un esfuerzo considerable, permitió establecer procesos de contabilidad de carbono más coherentes y estructurados en todo el Grupo Feralco, alineados con el GHG Protocol. Estos procesos establecen una línea de base para seguir desarrollando la medición de la huella de carbono a escala de Grupo. Feralco está reforzando la base de datos del Grupo mediante una revisión sistemática del consumo de energía en los centros y por vector energético, incluida la electricidad, el gas natural y los combustibles, así como el calor, el vapor y la refrigeración.

AUMENTO DE LA PROPORCIÓN DE ENERGÍA RENOVABLE

En todo el Grupo, Feralco está aumentando el uso de energía renovable mediante una combinación de generación in situ y combustibles renovables cuando resulta viable. Por ejemplo, en Feralco Países Bajos se utiliza energía solar desde 2018, con una generación de alrededor de 4 MWh durante el periodo de reporte y una cobertura de 3,6 MWh de consumo eléctrico. La posible ampliación se evalúa frente a barreras como las necesidades de inversión, las limitaciones del diseño de los tejados y la exposición a un entorno salino que puede acelerar la degradación de los paneles. En Italia, durante 2025 se instaló un sistema fotovoltaico en el centro de Millesimo, con una capacidad de generación aproximada de 250 MWh de energía renovable al año. En España, dos de las cuatro plantas de producción están equipadas con paneles solares y una tercera prevé instalarlos en 2026.

El principal transportista de Feralco Nordic en Suecia utiliza Neste MY Renewable Diesel (HVO100) para las entregas. Durante el periodo de reporte, el consumo de combustible de este sistema de transporte ascendió a 409 449 litros, de los cuales 405 577 litros, o el 99,1 %, fueron HVO100. Los 3 872 litros restantes, o el 0,9 %, correspondieron a Miles BIO diesel, utilizado para repostajes temporales de apoyo cuando no había HVO100 disponible en las proximidades. El HVO100 se basa en materias primas 100 % renovables y puede reducir considerablemente las emisiones de gases de efecto invernadero en comparación con el diésel fósil, pero la disponibilidad en las estaciones de servicio y su mayor coste siguen constituyendo dificultades para su implantación. Feralco Nordic también trabaja con otros socios de transporte para explorar alternativas a los combustibles fósiles en rutas dentro de Suecia y hacia y desde Noruega, Dinamarca y Finlandia.

ABORDAR LAS EMISIONES DE ALCANCE 3 DE MATERIAS PRIMAS Y TRANSPORTE

La parte más significativa de la huella de gases de efecto invernadero del Grupo Feralco se produce aguas arriba en la cadena de valor, impulsada principalmente por las materias primas y el transporte externalizado.

- Lograr reducciones materiales en las emisiones de las materias primas exige equilibrar las consideraciones climáticas con los requisitos de desempeño y calidad del producto, la seguridad del suministro y el coste. Aunque existen alternativas con menor contenido de carbono para determinados insumos, suelen implicar costes considerablemente superiores y aún no están disponibles a la escala necesaria. La disposición de los clientes a pagar una prima por productos con menor contenido de carbono ha sido hasta ahora limitada, lo que restringe el ritmo del cambio. Por tanto, reducir las emisiones de las materias primas sigue siendo un reto complejo y a largo plazo.
- Para reducir las emisiones relacionadas con el transporte, la logística se optimiza continuamente en colaboración con socios especializados. El transporte por carretera representa la mayor proporción de las emisiones tanto de las materias primas entrantes como de las entregas salientes. La optimización se guía actualmente sobre todo por el coste y se apoya en varias herramientas de planificación, en lugar de un único sistema global. Entre las principales limitaciones figuran los grandes volúmenes, los requisitos de entrega justo a tiempo, la presión de costes y la manipulación de mercancías peligrosas. No obstante, el Grupo Feralco trabaja con sus socios para mejorar la planificación, la utilización de la capacidad de carga y la consolidación cuando sea viable. La descarbonización de las opciones de transporte forma parte de la estrategia de compras del Grupo, pero los costes más elevados siguen siendo una barrera clave. En los países nórdicos, la mayor parte del transporte por carretera ya se realiza con combustible de origen biológico (HVO100), y se evalúan soluciones similares en otras partes del negocio.

CONTRIBUCIÓN AMBIENTAL ASOCIADA A LOS PRODUCTOS

En determinadas configuraciones de tratamiento de aguas residuales, el tratamiento químico con coagulantes inorgánicos puede favorecer objetivos climáticos al reducir la necesidad de procesos biológicos intensivos en energía o mejorar la eficiencia del tratamiento. El beneficio climático depende de las condiciones específicas del centro, los requisitos de tratamiento y los límites del ciclo de vida, por lo que debe evaluarse en relación con el sistema de tratamiento completo

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LA CADENA DE VALOR DEL GRUPO FERALCO
Feralco produce y suministra coagulantes a base de aluminio y hierro para el tratamiento del agua y aplicaciones industriales.

AGUAS ARRIBA

Los proveedores de nuestro proveedor extraen materia prima, que se procesa y se transporta a Feralco.
Se compra energía para la producción

Materias Primas | **Energía** | **Transporte de entrada**

OPERACIONES PROPIAS

Producción

Actividad central de Feralco
Producción de coagulantes de aluminio y hierro mediante procesado químico

AGUAS ABAJO

Clientes y uso

Tratamiento de agua potable | **Tratamiento de agua residual** | **Aplicaciones industriales**

Nuestro valor
Nuestros productos permiten el tratamiento de agua potable y residual facilitando la eliminación de impurezas

CONTAMINACIÓN

OBJETIVOS	MEDIDAS
Mantener el cumplimiento de los requisitos regulatorios, legales y de permisos, minimizando al mismo tiempo los riesgos de contaminación mediante una gestión activa de los productos químicos.	Supervisar la evolución normativa, mantener inventarios químicos, revisar sustancias preocupantes, controlar el cumplimiento de permisos, garantizar la manipulación y el almacenamiento seguros, prevenir derrames mediante inspecciones y mantenimiento e investigar incidentes y cuasi accidentes con acciones correctivas. Proporcionar a los empleados formación pertinente sobre manipulación de productos químicos, respuesta ante derrames y requisitos ambientales.
Garantizar de forma proactiva que no se utilicen sustancias extremadamente preocupantes (SVHC) en el Grupo Feralco.	El Grupo Feralco no utiliza sustancias extremadamente preocupantes (SVHC), ni las fabrica intencionadamente ni las aplica deliberadamente en sus procesos productivos. La lista de sustancias candidatas de REACH se supervisa continuamente y, si alguna sustancia incluida llegara a ser pertinente, se evaluarían alternativas de sustitución con el objetivo de evitar su uso siempre que fuera posible.

El enfoque del Grupo Feralco para prevenir la contaminación se basa en dos medidas prácticas: ayudar a los clientes a reducir la contaminación mediante sus productos y controlar los riesgos de contaminación en sus propias operaciones mediante rutinas sólidas. Un área prioritaria es reducir la contaminación mediante el reciclaje de aguas residuales, con controles de proceso diseñados para minimizar los vertidos al agua. Dado que las operaciones químicas pueden implicar sustancias preocupantes, el Grupo Feralco gestiona estos riesgos cumpliendo la legislación aplicable, los permisos ambientales y las mejores técnicas disponibles. Los empleados reciben formación para trabajar de forma segura, mientras que los programas de control, las inspecciones periódicas y el mantenimiento planificado contribuyen a mantener equipos y procesos en condiciones seguras y a reducir la probabilidad de incidentes de contaminación. Para respaldar un enfoque fiable y verificable, el Grupo Feralco supervisa los parámetros pertinentes de las emisiones al aire y los vertidos de aguas residuales para seguir el desempeño y demostrar el cumplimiento a lo largo del tiempo. Estos parámetros pueden incluir, por ejemplo, la concentración de ácido clorhídrico en las emisiones al aire y en las aguas residuales.



CÓMO AYUDAN LOS PRODUCTOS DE FERALCO A PREVENIR LA CONTAMINACIÓN

Mediante sus productos, el Grupo Feralco ayuda a prevenir la contaminación proporcionando reactivos esenciales para el tratamiento de agua potable y aguas residuales que favorecen una calidad del agua fiable. En la práctica, los coagulantes mejoran el tratamiento del agua neutralizando las cargas eléctricas de pequeñas partículas que, de otro modo, permanecerían dispersas, de modo que se combinan en agrupaciones mayores denominadas flóculos. Estos flóculos son mucho más fáciles de eliminar, lo que hace más eficiente el proceso de depuración y ayuda a fijar las impurezas para separarlas del agua. En el Grupo Feralco, los productos se adaptan a las necesidades individuales de cada cliente y cuentan con el respaldo de los conocimientos técnicos adquiridos en proyectos conjuntos con los clientes. Este enfoque ayuda a los clientes a mantener procesos de tratamiento estables y a reducir la cantidad de impurezas que permanece en el agua tratada.

EDIFICIOS Y SUELO

En las operaciones, prevenir la contaminación y la propagación de sustancias nocivas es una prioridad clave. Los productos químicos se manipulan en zonas designadas y se han implantado medidas de contención de derrames. Cuando procede, estas zonas disponen de cubetos para contener y recoger cualquier derrame.

Algunos centros del Grupo Feralco están situados en antiguos terrenos industriales, en ciertos casos desde épocas en las que los controles ambientales eran menos estrictos. Esto exige una consideración adicional al realizar cambios en los centros. En varias ubicaciones, la empresa participa en proyectos para identificar y remediar la contaminación histórica. Por ejemplo, en la planta de Basse Indre está en marcha un proyecto plurianual para remediar la contaminación heredada. En Italia, los centros de Millesimo y Livorno completaron durante 2025 la retirada de cubiertas de amianto, lo que supuso una mejora significativa tanto para la protección ambiental como para la seguridad de los trabajadores. En Livorno se retiraron 800 m^2 de cubiertas de amianto.

En los procesos de fabricación de coagulantes se utilizan productos químicos altamente corrosivos, como el ácido sulfúrico. Para garantizar la seguridad de las personas y evitar fugas no intencionadas de los equipos, el Grupo Feralco utiliza materiales fluoropoliméricos en las aplicaciones pertinentes. En los últimos años, los flujos de residuos que contienen PFAS —por ejemplo, determinados materiales de envases y revestimientos— se han segregado y almacenado por separado de otros residuos como medida de precaución para evitar una gestión no controlada que provoque contaminación por PFAS. Los volúmenes son limitados, pero, dado que actualmente no existen vías de reciclaje establecidas ni soluciones de destrucción ampliamente disponibles, el material se almacena a la espera de opciones de tratamiento adecuadas.



DE RESIDUO DE FABRICACIÓN A RECURSO

Algunos ejemplos de cómo el Grupo Feralco reduce los riesgos locales de contaminación y mejora la eficiencia de los recursos son:

- **Alemania:** en Feralco Alemania, se reutilizan lodos de hidróxido de aluminio en el centro de Ibbenbüren, reduciendo la necesidad de materias primas primarias y evitando tratamientos o incineraciones costosos. El material se transporta en camión y se almacena de forma segura en un complejo de búnkeres del centro.
- **Suecia:** se utilizan conceptos de planta en circuito cerrado para captar, tratar y recircular efluentes y subproductos in situ, reduciendo los vertidos y permitiendo reutilizar materiales recuperados. No obstante, los circuitos completamente cerrados están limitados por factores como la demanda energética, el balance hídrico y los flujos residuales.

Cerrar circuitos para reducir impactos locales: un ejemplo de Ibbenbüren

En Alemania, el proyecto «Closed Loops IBB» pretende utilizar los recursos de forma sostenible y económica, reduciendo al mismo tiempo los impactos ambientales negativos de las emisiones y los residuos en el centro de Ibbenbüren. El proyecto está diseñado para acercar a cero los residuos de producción y las aguas residuales, favoreciendo un entorno local más limpio y reduciendo la presión sobre los sistemas hídricos locales. Un resultado clave es que en 2024 y 2025 no se generaron residuos de proceso procedentes de la producción de alrededor de 50 000 toneladas de producto. Las soluciones de circuito cerrado también favorecen a las comunidades locales al reducir el consumo de agua, evitar vertidos de aguas residuales de producción y permitir la reutilización de flujos residuales relacionados con la producción. En conjunto, esto reduce la necesidad de eliminación externa y disminuye el riesgo de impactos ambientales en el entorno.

GESTIÓN DEL AGUA Y CONTRIBUCIÓN AL TRATAMIENTO DEL AGUA

OBJETIVOS	MEDIDAS
Reforzar la gestión responsable del agua en las operaciones, ayudando al mismo tiempo a los clientes a conseguir un tratamiento eficaz del agua y las aguas residuales mediante soluciones fiables.	Como parte del desarrollo continuo del reporte de sostenibilidad, Feralco pretende mejorar la recopilación y el análisis de datos relacionados con el agua en los centros pertinentes, incluidos la captación, el vertido y los riesgos relacionados con el agua cuando sean materiales.
Reforzar la resiliencia de los sistemas de suministro y tratamiento de agua.	Mantener cadenas de suministro fiables para soluciones esenciales de tratamiento del agua y apoyar un acceso seguro al agua mediante la participación activa en foros sectoriales y público-privados pertinentes. Por ejemplo, Feralco Nordic es miembro de VAPOS en Suecia, que reúne a actores públicos y privados del agua para reforzar la seguridad del suministro durante perturbaciones imprevistas o geopolíticas.

Aunque los impactos, riesgos y oportunidades relacionados con el agua no alcanzaron el umbral de materialidad en la evaluación de doble materialidad, el agua sigue siendo central para la identidad empresarial y el valor para el cliente de Feralco. Por ello, incluimos aquí una sección sobre nuestros impactos relacionados con el agua. El Grupo pretende gestionar el agua de forma responsable en sus propias actividades, al tiempo que proporciona productos químicos de tratamiento que ayudan a los clientes en la depuración de agua potable, el tratamiento de aguas residuales, el tratamiento de efluentes industriales y el cumplimiento de los requisitos de calidad del agua.

OPERACIONES PROPIAS

En sus propias operaciones, Feralco se centra en una gestión responsable del agua mediante el seguimiento de la captación, el consumo, el vertido y las aguas residuales de producción cuando corresponde. Varios centros trabajan en la concienciación sobre riesgos hídricos, optimización de procesos, reutilización y soluciones de circuito cerrado para reducir los volúmenes de aguas residuales y limitar la presión sobre los recursos hídricos locales. La gestión del agua a escala de Grupo, incluidos los métodos de recopilación y consolidación de datos, se está perfeccionando actualmente.

CONTRIBUCIÓN DE LOS PRODUCTOS

La principal contribución de Feralco relacionada con el agua se obtiene a través de sus productos. Los productos químicos de tratamiento del Grupo respaldan la depuración de agua potable, el tratamiento de aguas residuales municipales e industriales, la eliminación de fósforo, el tratamiento de efluentes industriales y, cuando procede, la reutilización y el reciclaje del agua. Estas aplicaciones ayudan a los clientes a cumplir los requisitos de calidad y conformidad del agua, al tiempo que respaldan sistemas de tratamiento fiables y resilientes.

BIODIVERSIDAD Y ECOSISTEMAS

OBJETIVOS	MEDIDAS
Apoyar la restauración de ecosistemas. ▶	El Grupo Feralco apoya la protección de los ecosistemas facilitando un tratamiento eficaz de las aguas residuales, lo que ayuda a reducir contaminantes como el fósforo que llegan a ríos y lagos, mejorando así la calidad del agua. Esto incluye soluciones que favorecen la eliminación eficiente de impurezas y ayudan a proteger los ecosistemas acuáticos de los que dependen las comunidades y la naturaleza. Feralco ha invertido recientemente en capacidad adicional de producción de sulfato férrico en Reino Unido y Países Bajos, apoyando el acceso local a productos utilizados en el tratamiento de aguas residuales y ayudando a las empresas a cumplir límites más estrictos de vertido de fósforo. Además, el Grupo Feralco apoya la restauración de lagos mediante su filial Vattenresurs, vinculando acciones prácticas a la recuperación de hábitats y especies acuáticas cercanas.

EL ENFOQUE DEL GRUPO FERALCO RESPECTO A LA BIODIVERSIDAD Y LOS ECOSISTEMAS está estrechamente vinculado a su actividad principal de suministro de productos químicos para el tratamiento del agua, que favorece la protección de los ecosistemas acuáticos y los recursos hídricos naturales. Al hacer posible un tratamiento eficaz de las aguas residuales, el Grupo Feralco ayuda a reducir la carga de impurezas que, de otro modo, llegarían a ríos, lagos o humedales. Esta contribución también respalda iniciativas de restauración en distintos contextos, por ejemplo cuando una mejor calidad del agua y unos vertidos controlados ayudan a estabilizar o recuperar humedales y ecosistemas lacustres con el tiempo. Además, las iniciativas locales pueden centrarse en la restauración ecológica y la protección de especies locales, vinculando la acción práctica con las necesidades de los hábitats cercanos. En conjunto, el enfoque combina la protección de los ecosistemas mediante los productos y servicios principales con un apoyo específico a proyectos de restauración alineados con las prioridades ambientales locales.

Feralco, al igual que otros miembros de INCOPA, acoge favorablemente la Directiva revisada sobre el Tratamiento de Aguas Residuales Urbanas (UWWTD), sus límites más ambiciosos de fósforo y su objetivo de neutralidad energética. El tratamiento terciario de eliminación de fósforo y nitrógeno será obligatorio para instalaciones que presten servicio a 150.000 habitantes equivalentes o más con independencia de si vierten en zonas sensibles a la eutrofización. INCOPA y sus miembros han evaluado que la industria dispone de capacidad global de fabricación suficiente para respaldar el mayor control del fósforo exigido. También acogemos favorablemente los límites más estrictos de 0,5 mg P/litro para grandes plantas urbanas y 0,7 mg P/litro para plantas medianas. Se espera que estas medidas mejoren el estado ecológico de las masas de agua receptoras, lo que a su vez puede favorecer la biodiversidad y permitir soluciones circulares para el fósforo.

Más allá de su actividad principal de tratamiento de aguas residuales, Vattenresurs —filial del Grupo Feralco— restaura activamente masas de agua en las que el contenido de fósforo provoca eutrofización, lo que deriva en proliferaciones masivas de algas y una reducción de la biodiversidad.

El Grupo también tiene interés en apoyar otros tipos de proyectos de restauración de ecosistemas.

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CONTRIBUCIÓN A LA CALIDAD DEL AGUA Y A LA PROTECCIÓN DE LOS ECOSISTEMAS MEDIANTE SOLUCIONES PROPORCIONADAS POR EL NEGOCIO PRINCIPAL

La contribución del Grupo Feralco a la biodiversidad y los ecosistemas está estrechamente vinculada a su actividad principal, porque los productos para el tratamiento de aguas residuales pueden favorecer masas de agua más limpias y hábitats acuáticos más saludables. Ejemplos típicos son los proyectos de restauración de lagos eutrofizados, en los que el tratamiento ayuda a reducir el exceso de nutrientes y mejorar la calidad del agua. Estos proyectos se conectan directamente con el modelo de negocio porque se basan en la misma reacción química y el mismo tipo de policloruro de aluminio (PAC) utilizados en aplicaciones de tratamiento de aguas residuales. Cuando resulta viable, el Grupo Feralco trabaja con socios para planificar y ejecutar eficazmente estas actividades de restauración. actualmente no existen vías de reciclaje establecidas ni soluciones de destrucción ampliamente disponibles, el material se almacena a la espera de opciones de tratamiento adecuadas.

RESTAURACIÓN DE LAGOS EN SUECIA — VATTENRESURS

El Grupo Feralco apoya la mejora de la salud de los ecosistemas acuáticos mediante trabajos específicos en lagos y cursos de agua, con especial atención a entornos eutróficos donde una mejor calidad del agua puede contribuir a reforzar la biodiversidad con el tiempo. La filial Vattenresurs utiliza la tecnología Ekobentik, basada en el tratamiento con aluminio de los sedimentos lacustres, un método seguro y eficiente en costes para mitigar la eutrofización causada por aportes excesivos de fósforo procedentes, por ejemplo, de aguas residuales y agricultura. Estudios científicos, como el informe 2023:03 de la Agencia Sueca para la Gestión Marina y del Agua (HaV), muestran que este enfoque es muy eficaz para reducir la carga interna de fósforo, favorecer la recuperación de la biodiversidad y crear valor a largo plazo para la naturaleza y la sociedad.

Durante 2025, los proyectos de restauración en Suecia incluyeron masas de agua como Riddarfjärden, Årstaviken, Stora Måsnaren, Kyrkviken, Jönköpings deponi y Hönsan. El método principal fue la precipitación con aluminio del fósforo presente en los sedimentos del fondo para reducir la carga interna de fósforo. Los resultados cuantificados comunicados para estos proyectos incluyen una reducción de 35 toneladas de fósforo en una superficie de 770 hectáreas, correspondiente a seis lagos.



USO DE RECURSOS Y ECONOMÍA CIRCULAR

OBJETIVOS	MEDIDAS
Cuantificar los materiales reciclados y los subproductos que sustituyen a materiales vírgenes.	Para cuantificar los materiales reciclados y los subproductos y sustituir materiales vírgenes, el Grupo Feralco está construyendo una línea de base fiable mediante la medición de la cantidad de materias primas secundarias y subproductos utilizados y de los residuos generados en las operaciones. Esto crea un punto de partida claro para determinar dónde pueden sustituirse materiales vírgenes y dónde pueden tener mayor efecto las medidas de prevención y reutilización de residuos. La línea de base se utilizará para establecer prioridades, hacer seguimiento del progreso y apoyar un reporte coherente en todo el Grupo. Puede encontrarse más información en la página 78.
Reducir las aguas residuales por tonelada.	Reducimos nuestros volúmenes de aguas residuales optimizando los procesos de producción para necesitar menos agua. Esto incluye mejorar la eficiencia de los procesos mediante medidas de optimización específicas, así como actuaciones para promover el reciclaje y la reducción de residuos con el fin de mantener los materiales y el agua en uso durante más tiempo, cuando sea viable. En conjunto, estas medidas ayudan a reducir los volúmenes de aguas residuales por tonelada de producto y apoyan la mejora continua en los centros.
Sustituir materias primas por materiales reciclados o subproductos.	Para sustituir materias primas por materiales reciclados o subproductos, el Grupo Feralco trabaja para mejorar la circularidad priorizando opciones como la reutilización y el reciclaje, de modo que se necesiten menos materias primas vírgenes. Esto implica identificar dónde pueden los materiales reciclados o los subproductos sustituir técnicamente a los insumos primarios y crear después las rutinas necesarias para aplicar estas opciones de forma estable. Paralelamente, el Grupo Feralco busca proveedores con un sólido desempeño en sostenibilidad y establece relaciones a más largo plazo para asegurar un acceso fiable a materiales secundarios adecuados.
Desarrollar e impulsar proyectos de economía circular que mejoren la eficiencia de los recursos, reduzcan los residuos y apoyen el uso de flujos residuales, materiales recuperados o materias primas alternativas cuando resulte técnica, económica y ambientalmente viable.	Durante 2025 ejecutamos varios proyectos circulares en paralelo, ya que el Grupo Feralco busca mejorar continuamente en este ámbito. Los proyectos se centran en resultados prácticos, como un mejor abastecimiento de materias primas, la recuperación de fósforo, un menor impacto de CO_2 y un mayor uso de materiales secundarios. Cada proyecto tiene una finalidad clara, pero todos siguen la misma dirección: mantener los materiales en uso durante más tiempo y reducir los residuos y las emisiones cuando sea viable. El Grupo permanece abierto a nuevos insumos y oportunidades y busca activamente materias primas circulares, socios e ideas adicionales para reforzar y ampliar la cartera de proyectos circulares.

LA CIRCULARIDAD EN FERALCO: NUESTRO MULTIPLICADOR PARA LA SOSTENIBILIDAD

La circularidad es material para el Grupo Feralco y constituye una parte fundamental de cómo desarrollamos el negocio. Nuestro objetivo es aplicar enfoques de economía circular sin comprometer la calidad, el desempeño ni el cumplimiento de los productos.

La circularidad ya se refleja en varias partes del negocio, y hay más iniciativas en desarrollo. Esto incluye materias primas alternativas, asociaciones circulares, unidades de negocio centradas en el reciclaje y operaciones complementarias. Entre los factores impulsores se encuentran el coste, la resiliencia, el acceso a materias primas y la obtención de mayor valor de los flujos de materiales existentes, al tiempo que se apoya la descarbonización desplazando los materiales hacia posiciones superiores de la jerarquía R —el orden de prioridad desde rechazar y reducir hasta reciclar y recuperar— cuando resulte viable y creíble.

EL PROGRESO NO ESTÁ EXENTO DE LIMITACIONES

Algunas de nuestras actividades circulares más consolidadas se desarrollan a través de negocios centrados en el reciclaje. Eco 92, en Italia, y Gesitma, en España, valorizan determinados flujos de residuos industriales para convertirlos en coagulantes destinados al tratamiento de aguas residuales. En Vetlanda, Suecia, se produce policloruro de aluminio desde 1982 utilizando flujos secundarios de aluminio, también para coagulantes destinados al agua potable. Paralelamente, los proyectos de los centros ayudan a reducir los residuos internos mediante un mejor rendimiento, la estabilidad de los procesos y la gestión de los residuos de producción. En Reino Unido, dos actividades circulares ilustran este enfoque. Se utilizan aproximadamente 3 ktoneladas anuales de residuos de cloruro de aluminio en productos Pluspac, manteniendo el material en uso productivo en lugar de tratarlo como residuo. Además, Feralco UK recicla actualmente alrededor de 2 ktoneladas anuales de ácido sulfúrico residual. Se prevé que el volumen aumente hasta aproximadamente 4 ktoneladas anuales, con una inversión significativa prevista para lograrlo.

El progreso no está exento de limitaciones. La disponibilidad, la consistencia y el coste pueden restringir las soluciones circulares, especialmente en aplicaciones sujetas a especificaciones estrictas, como los coagulantes para agua potable, donde el contenido activo y el control de impurezas son críticos para el desempeño y la aceptación regulatoria.

El Grupo Feralco también opera en cadenas de valor químicas muy integradas para insumos clave como ácidos y sales metálicas. Estos sistemas suelen utilizar coproductos y subproductos de forma eficiente, lo que favorece la escala, el coste y la calidad, pero también puede dificultar una rápida reconfiguración de los flujos de materias primas. Por ello, ampliamos las opciones circulares cuando existe una vía técnica y comercial sólida.

También mejoramos la circularidad mediante palancas operativas cotidianas, como la eficiencia del transporte, incluidas las cargas completas y los retornos de mercancías. Nuestro negocio de polímeros contribuye mejorando la separación y la deshidratación de lodos, lo que puede reducir el consumo total de productos químicos y prolongar el valor de los coagulantes. Aguas abajo, seguimos evaluando oportunidades para el reciclaje de metales y la recuperación de fósforo. El reciclaje de metales para convertirlos en coagulantes estándar sigue siendo comercialmente difícil, mientras que la recuperación de fósforo cuenta con un argumento más sólido desde el punto de vista de los recursos, incluida la clasificación de la roca fosfórica y el fósforo como materias primas fundamentales por parte de la UE. Seguimos atentamente estos avances y colaboramos cuando las vías de implantación están claras.

PRODUCTO: producido intencionadamente como resultado principal.

SUBPRODUCTO: generado junto con el producto principal y utilizado directamente.

MATERIAL SECUNDARIO: recuperado de residuos y reutilizado como materia prima.

USO DE RECURSOS Y ECONOMÍA CIRCULAR

La economía circular es un ámbito amplio y no se limita únicamente al reciclaje de residuos. En nuestro caso, una gran proporción de las materias primas utilizadas son subproductos de distintos procesos químicos, como refinerías de petróleo, producción de fertilizantes y fabricación de PVC.
Con esta definición amplia, más de dos tercios de los coagulantes se fabrican con materias primas circulares. La mayor parte de esta circularidad se encuentra en ácidos, como el ácido clorhídrico y el ácido sulfúrico, que son materias primas bien definidas y puras. Para aumentar la tasa de circularidad, el Grupo busca ampliar el uso de materiales reciclados y secundarios. Estos pueden incluir ácidos u óxidos metálicos, pero el reto consiste en encontrar volúmenes adecuados de material concentrado y puro.

Actualmente, la ratio de circularidad —definida como la proporción en masa de las materias primas adquiridas para fabricar coagulantes que están relacionadas con la economía circular, es decir, recicladas o subproductos, respecto del total de materiales adquiridos para fabricar coagulantes— es del 71 % para los coagulantes, sin contabilizar el agua. Esta ratio estará sujeta a ajustes. La cantidad de materias primas secundarias —recicladas— utilizada en el negocio convencional de coagulantes es baja, alrededor del 2 %. Sin embargo, en Eco 92, en Italia, y Gesitma, en España, las materias primas secundarias representan la gran mayoría. Estos negocios se basan casi por completo en volúmenes de fin de la condición de residuo y materias primas secundarias. En Eco 92, la proporción de materias primas secundarias es aproximadamente del 96 %.

PRODUCTO EFICIENTE EN EL USO DE RECURSOS MEDIANTE SOLUCIONES CIRCULARES

En Feralco, muchos productos utilizan insumos secundarios, como lodos de hidróxido de aluminio, lo que ayuda a reducir la necesidad de materias primas primarias y evita vías de eliminación como el tratamiento o la incineración. La calidad y la consistencia se garantizan mediante la inspección estándar de los productos terminados.

Varias plantas recuperan agua de las zonas de proceso y producción, creando sistemas de circuito cerrado con vertidos de agua nulos o casi nulos. En Suecia, esto incluye la reutilización del 100 % de las aguas residuales de proceso en Vetlanda y la reutilización del agua de los lavadores de gases en Sölvesborg. Se aplican enfoques similares en otros centros, donde ayudan a reducir los volúmenes de efluentes hasta cero o casi cero cuando resulta técnicamente viable.



Varias plantas recuperan y recirculan agua de las zonas de proceso y producción, reduciendo los vertidos de aguas residuales de proceso y apoyando el funcionamiento en circuito cerrado cuando resulta técnicamente viable. En Suecia, por ejemplo, el centro de Vetlanda funciona sin vertido de aguas residuales de proceso, aunque un pequeño flujo residual se envía a un gestor externo de residuos. En otros centros se aplican enfoques similares para reducir los volúmenes de efluentes y gestionar los flujos de agua conforme a las condiciones técnicas y de los permisos locales.

Otro ejemplo de estas soluciones circulares se encuentra en Feralco Francia. Nuestro centro industrial de producción de coagulantes utiliza un subproducto de aluminio procedente de un productor industrial situado cerca de nuestras instalaciones, a 40 km. Este vecino industrial, socio nuestro desde hace casi 15 años, produce condensadores electrónicos a base de aluminio metálico puro. Su producción genera efluentes que mezclamos con nuestra propia producción para crear un nuevo coagulante destinado al tratamiento de aguas residuales. Este producto tiene propiedades útiles para mejorar el desempeño de los procesos biológicos de depuración, por ejemplo combatiendo las bacterias filamentosas.

USO CIRCULAR DEL AGUA DE LLUVIA EN LAS OPERACIONES

Muchos de nuestros centros de fabricación operan etapas de proceso que utilizan exclusivamente agua de lluvia recogida, en lugar de agua suministrada por la red municipal. Este enfoque reduce la demanda del centro sobre la red local de agua y disminuye el volumen de agua potable necesaria para las operaciones diarias. También favorece la resiliencia hídrica local al reducir la presión sobre la infraestructura regional durante periodos de alta demanda y limitar las extracciones de los sistemas de agua tratada.

El uso de agua de lluvia recogida se aplica actualmente a escala de centro, en función de las condiciones locales, la viabilidad operativa y la capacidad de recogida disponible. Estas prácticas no se rigen por una política, norma o directiva de ámbito grupal y no existe una metodología centralizada para medir, verificar o comunicar la cantidad de agua de lluvia utilizada. Por ello, sigue siendo limitada la visión global del Grupo sobre los volúmenes totales, la variación del desempeño entre centros y las tendencias a largo plazo.

SUSTITUCIÓN DE MATERIALES VÍRGENES POR ALUMINIO RECICLADO

En Suecia, Feralco Nordic estudia aumentar el uso de lodos de aluminio como insumo secundario. Esto puede reducir el consumo de materias primas primarias, mantener materiales valiosos en uso y disminuir la huella de carbono. El aluminio reciclado se utiliza desde hace mucho tiempo y procede tanto de residuos de filtración externos —principalmente del sector de extrusión y fabricación de perfiles de aluminio— como de residuos de filtración internos. Estas materias primas secundarias sustituyen parcialmente al aluminio primario necesario para la producción. De este modo, los componentes recuperados pueden reincorporarse a la producción en lugar de tratarse como residuos. Para garantizar que el material sea apto para su uso, se aplica una especificación definida, incluidos límites para impurezas metálicas, respaldada por controles diarios y comunicación continua con los proveedores. En Vetlanda, este enfoque contribuye a una sustitución cuantificable, con un ahorro de alrededor de 950 toneladas de hidróxido de aluminio al año, mientras la cuantificación de otras sustituciones está en proceso. Además, muchos otros centros de Feralco desarrollan proyectos de circularidad centrados en materias primas secundarias, oportunidades de fin de la condición de residuo, reducción de residuos, circuitos cerrados y eficiencia de materiales, cuyos detalles se gestionan localmente. Este enfoque refuerza el uso circular de los recursos y respalda la finalidad ambiental más amplia del tratamiento del agua, que puede contribuir a mejorar las condiciones de los ecosistemas acuáticos.

INFORMACIÓN SOCIAL

NUESTRO ENFOQUE DE LOS TEMAS DE SOSTENIBILIDAD SOCIAL

Esta sección explica cómo el Grupo Feralco gestiona los impactos, riesgos y oportunidades sociales relacionados con su personal propio, los trabajadores de la cadena de valor y las comunidades afectadas. El Grupo Feralco aspira a ofrecer un lugar de trabajo seguro y participativo, oportunidades de desarrollo justas y relaciones responsables con proveedores y comunidades. La salud y la seguridad han sido durante mucho tiempo una parte esencial del negocio y una base importante de su éxito.

Mientras nos preparamos para el reporte conforme a la CSRD, se están incorporando datos sociales adicionales junto con el reporte existente de salud, seguridad y medio ambiente. Esto nos ayuda a ser más transparentes sobre nuestros impactos y riesgos sociales y a utilizar el diálogo con las partes interesadas para mejorar con el tiempo.





ASPECTOS SOCIALES DESTACADOS

S1 PERSONAL PROPIO

- **Implantación de encuestas de compromiso y bienestar de los empleados:** durante 2025, el Grupo Feralco introdujo una encuesta de compromiso y bienestar para todo el Grupo con el fin de establecer una línea de base y facilitar un seguimiento continuo, administrada por Eletive. La primera encuesta alcanzó una tasa de respuesta del 82 %, seguida de encuestas trimestrales más breves para hacer seguimiento de la evolución.
- **Indicador de compromiso**: la encuesta de compromiso de 2025 registró una puntuación media de 3,9 sobre 5, en línea con los valores de referencia del sector, mientras que el eNPS del Grupo fue de 27 en una escala de –100 a 100, muy por encima del valor de referencia de 5.
- **Marco de seguridad:** el enfoque del Grupo Feralco respecto a la seguridad y salud en el trabajo se basa en evaluaciones sistemáticas de riesgos, formación periódica, procedimientos de seguridad claros y un reporte estructurado de incidentes y cuasi accidentes, con acciones de seguimiento definidas y compartidas entre ubicaciones. En 2025, este enfoque se reforzó mediante el establecimiento de una ambición «Zero Harm» para todo el Grupo y el despliegue de una política de seguridad unificada, reforzando una cultura de seguridad preventiva coherente en todas las entidades.
- **Métricas de seguridad del Grupo:** 0 fallecimientos y 9 accidentes laborales registrables notificados, con 10 días perdidos.

HACER POSIBLE EL AGUA LIMPIA MEDIANTE PRODUCTOS QUÍMICOS SEGUROS Y EFICIENTES ES EL NÚCLEO DEL NEGOCIO DEL GRUPO FERALCO. AL FAVORECER EL TRATAMIENTO DE AGUA POTABLE Y AGUAS RESIDUALES, NUESTROS PRODUCTOS CONTRIBUYEN A SERVICIOS IMPORTANTES PARA LAS PERSONAS Y LAS COMUNIDADES. AL MISMO TIEMPO, EL GRUPO FERALCO PROCURA ACTUAR RESPONSABLEMENTE EN LAS COMUNIDADES LOCALES DONDE OPERA Y MANTENER UN DIÁLOGO DIRECTO Y CONSTRUCTIVO CON LAS PERSONAS Y LAS PARTES INTERESADAS.

S2 TRABAJADORES DE LA CADENA DE VALOR

- **Expectativas responsables:** mediante una estrecha colaboración con los socios comerciales y la revisión de cómo gestionan los asuntos sociales, el Grupo Feralco aspira a favorecer un trato justo, una remuneración adecuada y lugares de trabajo seguros para los trabajadores de la cadena de valor. Estas expectativas se reflejan en el Código de Conducta Empresarial y el enfoque se está sistematizando en mayor medida.
- **Diálogo con proveedores:** se presta especial atención a los proveedores de materias primas y transporte, que representan una parte importante del gasto y de la huella de carbono. El diálogo estructurado ayuda a abordar la seguridad y la cooperación a largo plazo, algo también importante para los trabajadores de la cadena de valor.
- **Desarrollo de rutinas:** se están formalizando progresivamente las rutinas de proveedores para todo el Grupo, lo que también mejora nuestro conocimiento sobre los trabajadores de la cadena de valor.

S3 COMUNIDADES AFECTADAS

- **Proyectos comunitarios:** en 2025 realizamos al menos 10 iniciativas para comunidades locales, respondiendo a necesidades como educación, inclusión, apoyo comunitario y actividades culturales y deportivas.
- **Participación abierta:** «Neighbour Open House» en Suecia y «Open Gates» en Alemania facilitan un diálogo bidireccional con vecinos, autoridades y partes interesadas locales.

PLANTILLA PROPIA

OBJETIVOS	MEDIDAS
Cero incidentes laborales.	Para lograr cero incidentes laborales, el Grupo Feralco aplica un enfoque coherente de seguridad y salud en el trabajo en todas sus entidades. Incluye evaluaciones sistemáticas de riesgos, formación periódica en salud y seguridad y el suministro de equipos seguros y adecuados para las tareas diarias. La comunicación clara, la instrucción práctica y las rutinas de trabajo seguro definidas garantizan que los empleados comprendan los riesgos desde el principio y apliquen medidas preventivas de forma coherente. Estos principios están integrados en las operaciones diarias y constituyen una parte esencial de la política de seguridad y salud en el trabajo del Grupo Feralco.
Formación anual sobre temas ESG a todos los empleados.	Para impartir anualmente formación ESG a todos sus empleados, el Grupo Feralco refuerza el aprendizaje y el desarrollo para que las personas adquieran conocimientos prácticos de ESG junto con las competencias necesarias en sus funciones diarias. En Feralco Francia, esto incluye programas para desarrollar competencias y empleabilidad a lo largo del tiempo. En Alemania, incluye formación periódica que ayuda a los equipos a comprender las expectativas y aplicarlas en el trabajo cotidiano. En Reino Unido y España, la Sustainability Controller del Grupo impartió formación sobre sostenibilidad y reporte ESG. En conjunto, estas medidas favorecen conocimientos coherentes en todo el Grupo y ayudan a los empleados a mantener la confianza y la capacidad a medida que evolucionan los requisitos.
Oportunidades de desarrollo no discriminatorias. Al menos un 30 % de mujeres en puestos de liderazgo para 2035, avanzando con el tiempo hacia una representación equilibrada 50/50.	Para favorecer oportunidades de desarrollo no discriminatorias y alcanzar al menos un 30 % de mujeres en puestos de liderazgo para 2035, con la ambición a más largo plazo de lograr el equilibrio de género, el Grupo Feralco aspira a garantizar que las oportunidades sean justas y se basen en las competencias y el desempeño. Esto incluye evaluar la igualdad salarial y el equilibrio de género en las estructuras retributivas, así como aplicar medidas que favorezcan una plantilla diversa en la contratación, el desarrollo y las prácticas de liderazgo.

El enfoque del Grupo Feralco respecto a su personal propio se centra en ser un empleador atractivo en una industria crítica para la seguridad, al tiempo que genera confianza mediante directrices claras y prácticas cotidianas. Las acciones del Grupo garantizan condiciones de trabajo seguras y saludables y promueven el bienestar y la calidad de vida laboral. El Grupo aspira a ir más allá de los requisitos mínimos fomentando un lugar de trabajo seguro mediante información, formación periódica y condiciones de trabajo sistemáticamente seguras, ayudando a las personas a comprender los riesgos desde el principio y seguir las rutinas con confianza.

APOYANDO LA CONCILIACIÓN Y PREVINIENDO EL ESTRÉS

El Grupo Feralco supervisa indicadores relacionados con la salud, el estrés y el equilibrio entre la vida laboral y personal mediante encuestas periódicas de compromiso y bienestar de los empleados realizadas en todo el Grupo. A partir de los resultados de las encuestas, las distintas unidades de Feralco adoptan las medidas que consideran adecuadas para su contexto local, sus retos, su cultura y la composición de su plantilla. Feralco Francia trabaja para reforzar la calidad de vida laboral combinando medidas de conciliación con una prevención estructurada del estrés y los riesgos psicosociales, apoyada por talleres de bienestar y actividades de sensibilización integradas en su política de seguridad y salud en el trabajo. Estos talleres se celebran anualmente y abordan temas prácticos como el sueño, la nutrición, la gestión del estrés y las emociones, la desconexión digital, la postura y la prevención relacionada con trastornos musculoesqueléticos. La participación de los empleados en la oferta de bienestar ha aumentado. Durante el mismo periodo, el absentismo descendió del 2,89 % en 2024 al 1,84 % en 2025. Las respuestas de la encuesta anual de bienestar y compromiso se utilizan para definir los siguientes pasos y, dado que el feedback de los responsables se identificó como la principal área de mejora, se implantará formación sobre este tema para todos los responsables en Francia.





REFORZANDO DEL DESARROLLO Y EL FEEDBACK

El Grupo Feralco considera que el desarrollo de los empleados es esencial para el desempeño y el compromiso a largo plazo y trabaja para crear un entorno en el que las personas puedan reforzar sus competencias y evolucionar hacia nuevas funciones. A escala de Grupo, esto se apoya mediante encuestas trimestrales de compromiso de los empleados, en las que pueden compartir cómo perciben la cultura de feedback y sus propias oportunidades de desarrollo, además de formular comentarios específicos. En Francia, este enfoque se refuerza mediante formación periódica, planes de desarrollo profesional y movilidad interna. La formación abarca desde organización del trabajo y gestión del tiempo hasta informática, logística, idiomas, marketing y ventas, además de seguridad. Los planes de desarrollo profesional se elaboran a partir de entrevistas anuales y profesionales y de una evaluación anual de necesidades; posteriormente se actualizan para reflejar las aspiraciones de los empleados y las oportunidades internas. Como resultado, han aumentado las horas de formación por empleado, reflejando una mayor atención al desarrollo de competencias y formación adicional en salud, seguridad y calidad de vida vinculada a necesidades identificadas en conversaciones de RR. HH. y en revisiones anuales. Para reforzar el reconocimiento y la claridad en Feralco Nordic, por ejemplo, se realiza una revisión anual de desempeño y desarrollo para todos los empleados incluyendo todas las funciones, niveles y ubicaciones, que abarca desempeño, situación laboral, relaciones, objetivos y feedback.

REFORZANDO LA SEGURIDAD LABORAL Y REDUCIENDO RIESGOS

La seguridad laboral es una prioridad esencial para el Grupo Feralco. A escala de Grupo, se guía por el objetivo de cero incidentes laborales y se refuerza mediante un sistema de gestión de la seguridad. Este incluye evaluaciones de riesgos, formación obligatoria en todas las entidades así como sesiones informativas de seguridad periódicas celebradas durante el año y basadas en las evaluaciones de riesgos específicas del lugar de trabajo, con apoyo de especialistas externos. Estas medidas pretenden evitar la «ceguera operativa», y los cuasi accidentes se registran para poder tomar medidas localmente y compartirlas después con otras plantas.

La seguridad se refuerza mediante formación y talleres específicos para cada puesto, evaluaciones de riesgos documentadas y mejoras prácticas, como mejoras ergonómicas de equipos y equipos diseñados para reducir el esfuerzo manual y la carga física. El uso de equipos de protección es supervisado por los responsables de equipo, y la formación se documenta mediante certificados individuales.

A escala de Grupo, el reporte de incidentes, accidentes y cuasi accidentes está integrado en procedimientos locales de HSE que abarcan a empleados y contratistas. En 2025, el Grupo registró una tasa de lesiones con baja, LTIR, de 3,9 por millón de horas trabajadas.



TRABAJADORES DE LA CADENA DE VALOR

OBJETIVOS	MEDIDAS
Implantar rutinas de gestión de proveedores en todos los negocios.	Para implantar una gestión exhaustiva de proveedores, el Grupo Feralco integra rutinas sólidas que ayudan a identificar y abordar los riesgos de derechos humanos en la cadena de valor, incluido el riesgo de trabajo infantil en contextos de abastecimiento como África, China y Reino Unido y en servicios de la cadena de valor relacionados con el aluminio. Estas rutinas están respaldadas por un Código de Conducta de Derechos Humanos para todo el Grupo que establece expectativas para clientes y proveedores y se aplica a todas las personas afectadas por las relaciones comerciales del Grupo Feralco. El objetivo es implantar estas rutinas de evaluación de proveedores en todos los negocios antes de finalizar 2026, creando un estándar mínimo común para la gestión de proveedores en todo el Grupo.
Evaluar a los proveedores en materia de condiciones laborales, seguridad, calidad y riesgos ambientales.	Durante 2026, desarrollar e implantar un proceso de evaluación para proveedores de materias primas de riesgo, utilizando una herramienta estructurada para analizar condiciones laborales, seguridad y salud, derechos humanos, conducta empresarial y riesgos ambientales. Los resultados se utilizarán para priorizar el diálogo con proveedores, las acciones de seguimiento y, cuando sea necesario, las medidas correctivas.

El enfoque del Grupo Feralco respecto a los trabajadores de su cadena de valor parte de la consideración de que las relaciones con los proveedores son esenciales, no solo para alcanzar los objetivos de reducción ambiental, sino también para generar impactos sociales positivos más allá de las propias operaciones del Grupo Feralco. Por ello, el Grupo se centra en construir una colaboración a largo plazo y pide a proveedores y socios logísticos que participen en este recorrido alineándose con expectativas compartidas sobre condiciones de trabajo responsables. Este enfoque se apoya en el mantenimiento de relaciones periódicas tanto con proveedores como con socios de transporte, de modo que las expectativas y los problemas puedan abordarse de forma temprana y coherente. Cuando surgen preocupaciones graves, el Grupo Feralco reconoce que una gestión responsable de proveedores también puede implicar cambiar de proveedor o, potencialmente, poner fin a relaciones comerciales con proveedores que no cumplan normas éticas básicas sobre condiciones de trabajo. Este enfoque vincula la colaboración y la responsabilidad y pretende reforzar la confianza, la resiliencia y las prácticas responsables en toda la cadena de valor.



CONSTRUYENDO EL DIÁLOGO CON PROVEEDORES BASADO EN ASOCIACIONES A LARGO PLAZO

El Grupo Feralco concede gran importancia a un diálogo estrecho con socios clave, centrándose en los proveedores de materias primas y de transporte. Una «buena relación» se define en términos prácticos como la entrega puntual, el cumplimiento de la demanda y las especificaciones, la cooperación y flexibilidad y los esfuerzos de sostenibilidad. Se mantienen diálogos con distintas frecuencias según el material o servicio, desde contactos diarios y semanales hasta intercambios mensuales. Entre los temas habituales se encuentran la capacidad y los costes, la seguridad, el desarrollo y la cooperación a largo plazo, ayudando a ambas partes a planificar con antelación y resolver los problemas pronto. Las conclusiones de estos diálogos se utilizan para mejorar la coordinación diaria y reforzar la colaboración en el tiempo. Esta colaboración estable y a largo plazo ayuda a proporcionar seguridad laboral fiable a los trabajadores de nuestra cadena de valor.

ELEVAANDO LAS EXPECTATIVAS DE SEGURIDAD Y SALUD EN LA CADENA DE SUMINISTRO

El Grupo Feralco integra la seguridad y salud de los proveedores en su gestión y sus encuestas a proveedores, con el objetivo de garantizar que las prácticas básicas de seguridad se comprendan y apliquen más allá de los centros propios. Las evaluaciones internas de seguridad cuentan con el apoyo de especialistas externos en seguridad laboral y, dependiendo del trabajo específico a evaluar, participan expertos adicionales en las inspecciones in situ, en algunos casos superando los requisitos legales.

Se prevén visitas de seguridad en las instalaciones de los proveedores, pero actualmente se realizan de forma esporádica y no sistemática; cuando se llevan a cabo, están dirigidos por la función de compras.

COMUNIDADES AFECTADAS

OBJETIVOS	MEDIDAS
Realizar 10 proyectos comunitarios al año.	Para devolver valor a la comunidad, el Grupo Feralco aspira a actuar como un socio local responsable en las comunidades donde opera, apoyando proyectos sociales que respondan a necesidades locales. Esto incluye adoptar un enfoque abierto al diálogo y seleccionar iniciativas que reflejen aspectos ESG de manera práctica, como educación, apoyo comunitario o asociaciones locales. Al realizar estos proyectos de forma periódica, el Grupo refuerza la confianza local y mantiene su compromiso con la comunidad visible y coherente.

Aunque Feralco no presta directamente servicios de agua potable ni de aguas residuales, sus productos respaldan sistemas de tratamiento importantes para las comunidades, la salud pública y la protección de las aguas receptoras. Las comunidades afectadas se consideran partes interesadas cuando las operaciones, los productos o la cadena de valor de Feralco pueden influir en las condiciones ambientales locales, la calidad del agua, los resultados del tratamiento de aguas residuales o la fiabilidad de sistemas esenciales de tratamiento del agua.

Para reforzar su contribución positiva a las comunidades afectadas, El Grupo Feralco se centra en una comunicación proactiva y en buenas relaciones de vecindad, con el objetivo de generar confianza mediante la apertura y una interacción cotidiana respetuosa en los lugares donde opera. En Países Bajos, esto incluye mantener canales de comunicación claros y adoptar un enfoque de buena vecindad para abordar las preguntas con antelación y evitar malentendidos. Paralelamente, en Suecia, el diálogo continuo de Feralco Nordic con las autoridades locales se utiliza para alinearse con las expectativas locales, debatir asuntos relacionados con los centros y garantizar una relación estable a lo largo del tiempo. Sobre estas bases, el Grupo Feralco también prevé aumentar el número de proyectos sociales para profundizar la participación comunitaria de una manera práctica y pertinente a escala local.

ABRIENDO LAS PUERTAS A LAS COMUNIDADES LOCALES

Al invitar a residentes locales, centros educativos, autoridades y otras partes interesadas a visitar nuestras instalaciones, ofrecemos una oportunidad para conocer nuestras operaciones y compartir sus aportaciones. Esto nos acerca a las comunidades externas. Mediante los eventos «Neighbour Open House», Feralco Nordic explica qué sucede en los centros de producción y por qué es importante la actividad, comparte información sobre operaciones, impactos ambientales y medidas de seguridad e invita a vecinos y partes interesadas locales a formular preguntas. En Alemania, los eventos tipo «Open Gates» ofrecen visitas a las fábricas e información sobre producción y tecnología, así como sobre oportunidades de formación y desarrollo profesional y sobre seguridad y protección ambiental, enmarcadas en una relación de vecindad responsable. Son ejemplos de eventos concebidos como conversaciones bidireccionales, en los que se anima a los visitantes a plantear preguntas durante las visitas y los debates, ayudando al Grupo Feralco a reforzar las relaciones con autoridades locales, residentes cercanos y vecinos industriales.

ALIANZAS LOCALES QUE MARCAN LA DIFERENCIA

Se desarrollan proyectos sociales localmente, los cuales reflejan las necesidades y prioridades comunitarias de cada país. Varias iniciativas se centran en la educación y la participación juvenil, incluido el apoyo de Feralco Nordic a la iniciativa Natur & Miljöboken en Sölvesborg, que anima a las familias a hablar sobre clima y sostenibilidad, así como Future Day en Nienburg, el premio anual Feralco Water Award y el apoyo a centros educativos locales en Alemania. Otros proyectos refuerzan la inclusión y el bienestar, como el apoyo de Feralco Italia y ECO 92 a Lega del Filo d'Oro, la campaña Vidas y la Fundación Francesca Rava, y la colaboración de Feralco Francia con una organización que emplea a personas con discapacidad en un proyecto de mejora estética de un centro. También se apoya el deporte comunitario mediante la provisión de ropa para equipos juveniles de fútbol en Reino Unido y el patrocinio por parte de Gesitma del equipo femenino de fútbol DUX La Rioja en España.





Foto: Miguel Peche, La Rioja

INFORMACIÓN SOBRE GOBERNANZA

NUESTRO ENFOQUE DE GOBERNANZA



Esta sección explica cómo trabaja el Grupo Feralco para garantizar una conducta empresarial responsable y transparente mediante cumplimiento, ética, información y gestión de riesgos. La información de sostenibilidad se integra cada vez más en los procesos de gestión, respaldada por un sistema central que permite una recopilación estructurada y prepara al Grupo para informar plenamente conforme a la CSRD a través de Mellby Gård desde 2027. La rendición de cuentas se demuestra mediante evaluaciones y certificaciones externas reconocidas, incluida la calificación EcoVadis del Grupo y sistemas de gestión basados en ISO cuando procede. El riesgo se reduce mediante expectativas claras recogidas en los Códigos de Conducta, un canal seguro de denuncia y estrategias de compra destinadas a reforzar la continuidad de suministro. Un enfoque basado en riesgos para la seguridad de la información ayuda a proteger la información, los datos personales y los sistemas empresariales críticos, favoreciendo la continuidad del negocio y reduciendo el riesgo operativo. El Grupo también contribuye al desarrollo responsable del sector mediante la participación activa en colaboraciones sectoriales, incluida INCOPA, que favorecen la concienciación regulatoria, el intercambio de conocimientos técnicos y el desarrollo del sector a largo plazo.

ASPECTOS DESTACADOS DE GOBERNANZA

G1 – CONDUCTA EMPRESARIAL, REPORTE, CUMPLIMIENTO Y VERIFICACIÓN

- **Reporte conforme a la CSRD:** este informe de 2025 abarca Feralco a escala de Grupo y está inspirado en las ESRS, pero no declara un cumplimiento pleno de la CSRD. A partir de 2027, el reporte formal conforme a la CSRD se realizará a través de la empresa matriz de Feralco, Mellby Gård.
- **Evaluación externa:** se utiliza EcoVadis como evaluación externa de sostenibilidad a escala de país y de Grupo, respaldada por evidencias y documentación del sistema de reporte.

ÉTICA, FORMACIÓN Y POSIBILIDAD DE PLANTEAR INQUIETUDES

- **Formación sobre el Código de Conducta:** se pretende impartir formación anual a todos los empleados, con confirmación de aceptación y seguimiento de la finalización, renovada cada año y traducida a los idiomas locales.
- **Ética e integridad:** en 2025 no se notificaron infracciones del Código de Conducta, casos de corrupción o soborno ni denuncias a través de los canales de reporte disponibles del Grupo, incluido el portal independiente de denuncia.
- **Transparencia sobre la madurez:** los datos sobre corrupción y soborno no se habían recopilado anteriormente de forma consolidada a escala de Grupo, pero, como parte del desarrollo de este informe, el proceso de reporte relacionado ha empezado a formalizarse. Para 2025, la dirección notificó cero incidentes de corrupción o soborno.

COMPRAS Y REDUCCIÓN DE RIESGOS RELACIONADOS CON PROVEEDORES

- **Estrategias de compras:** las materias primas estratégicas se adquieren centralmente, mientras que la mayoría de las demás compras se realizan localmente. En Alemania, por ejemplo, se aplica una estrategia de doble proveedor para reducir la dependencia y reforzar la flexibilidad y la continuidad de los proveedores estratégicos.
- **Ética y canales de denuncia:** en 2025 se notificaron cero infracciones del Código de Conducta y cero casos de denuncia, respaldados por el canal independiente y por expectativas claras en las políticas.



CONDUCTA EMPRESARIAL

OBJETIVOS	MEDIDAS
Pleno cumplimiento de los requisitos de la CSRD: reporte a través de Mellby Gård a partir de 2027. ▶	Para cumplir los requisitos de la CSRD, el reporte formal de sostenibilidad del Grupo Feralco se incluirá en el reporte consolidado de Mellby Gård a partir del ejercicio de reporte 2027, en línea con la forma en que los datos financieros de Feralco ya se reportan a escala de la empresa matriz. Para respaldarlo, el Grupo Feralco está integrando el reporte de sostenibilidad en los procesos ordinarios de gestión y desarrollando una estructura coherente de reporte para todo el Grupo. El cumplimiento legal sigue siendo la base, mientras que el proceso de reporte está diseñado para responder a las crecientes expectativas de las partes interesadas y preparar el reporte a través de Mellby Gård. Se utiliza un sistema central de reporte para recopilar y estructurar los datos de sostenibilidad, ayudando a crear un conjunto de datos fiable y comparable en todo el Grupo.
Certificaciones de sostenibilidad (ISO 14001) y evaluación de terceros mediante EcoVadis. ▶	Para lograr la verificación y evaluación por terceros de los esfuerzos de sostenibilidad, Feralco Group utiliza certificaciones y evaluaciones reconocidas que aportan confirmación externa de que sus prácticas de gestión ambiental y sostenibilidad se aplican de forma estructurada. La mayoría de las entidades del Grupo mantienen certificaciones ISO 14001 e ISO 9001 y otras certificaciones ISO pertinentes a escala de centro donde procede. El uso de EcoVadis como evaluación externa de sostenibilidad a escala de Grupo y de entidades demuestra avances e identifica áreas de mejora. Los datos de sostenibilidad recopilados mediante el sistema central de reporte del Grupo respaldan estas certificaciones aportando evidencias y documentación coherentes entre los negocios.

EL ENFOQUE DEL GRUPO FERALCO respecto a la gobernanza se centra en dos prioridades que actúan conjuntamente para reducir el riesgo y proteger la continuidad del negocio a largo plazo. En primer lugar, el cumplimiento legal se considera la base y se refuerza mediante el Código de Conducta y el próximo reporte conforme a la CSRD, incluida una función central de reporte que también respalda la denuncia de irregularidades, de modo que las inquietudes puedan plantearse y gestionarse de forma controlada. En segundo lugar, el Grupo reconoce que las relaciones con los proveedores constituyen una importante palanca de gobernanza y vincula estrechamente este aspecto con el tema de los trabajadores de la cadena de valor (S2), con el objetivo de lograr una mayor alineación en todo el Grupo para reducir los riesgos de la cadena de suministro y proteger el negocio.

Cuando existen carencias en la estructura de todo el Grupo, las entidades locales las abordan desarrollando rutinas más claras y procesos compartidos, de modo que las expectativas y responsabilidades sean coherentes dentro de cada entidad local. Al mismo tiempo, el Consejo de Administración supervisa la estrategia, los riesgos y el desempeño de sostenibilidad, reforzando su importancia a escala de Grupo. En conjunto, esta estructura de gobernanza pretende proteger el negocio y aumentar la resiliencia, favoreciendo un suministro fiable en una actividad que contribuye a la producción esencial de agua potable.

LAS ESTRATEGIAS CENTRALES DE COMPRAS REFUERZAN LA RESILIENCIA

El Grupo Feralco utiliza un conjunto de estrategias complementarias de compras para garantizar el suministro, reducir riesgos y aplicar normas coherentes en todo el Grupo. Las compras centrales se utilizan para materias primas estratégicas con el fin de aprovechar el poder de compra, garantizar la seguridad del suministro y aplicar requisitos coherentes. Además de los detalles contractuales, esperamos que nuestros proveedores cumplan nuestro Código de Conducta para Socios Comerciales, que también incluye expectativas ESG, como anticorrupción y cumplimiento de normas laborales.

Para las entidades de Feralco, las compras centrales respaldan la eficiencia de costes, la resiliencia de la cadena de suministro y los objetivos de sostenibilidad, por ejemplo para hidróxido de aluminio, magnetita, zeolita e hidróxido de magnesio, y son reforzadas por relaciones a largo plazo con proveedores y coordinación periódica en reuniones globales y europeas. En Alemania, una estrategia de doble proveedor reduce la dependencia de fuentes únicas y aumenta la flexibilidad en materia de calidad, capacidad de entrega, precio y disponibilidad, actuando el segundo proveedor como opción de contingencia. En conjunto, estos enfoques ayudan a reducir los riesgos de interrupción y favorecen un suministro fiable en una actividad que depende de un abastecimiento estable de materias primas.

PARTICIPACIÓN EN ASOCIACIONES SECTORIALES

El Grupo participa en varias asociaciones sectoriales, especialmente en la Asociación de Fabricantes de Coagulantes Inorgánicos (Inorganic Coagulants Producers Association-INCOPA) y la Asociación Europea de Ácido Sulfúrico (European Sulphuric Acid Association-ESA), ambas áreas sectoriales del European Chemical Industry Council (CEFIC). INCOPA y ESA apoyan a sus miembros proporcionando una plataforma de colaboración sobre asuntos regulatorios, de salud, seguridad y medio ambiente; facilitando el intercambio de conocimientos y buenas prácticas; supervisando la evolución del sector y las tendencias del mercado; dialogando con autoridades y partes interesadas; y promoviendo el uso responsable y sostenible de sus respectivos productos y tecnologías, incluido el desarrollo de normas, metodologías y orientaciones sectoriales pertinentes.

Además, las distintas entidades jurídicas del Grupo Feralco contribuyen a varias organizaciones a escala nacional.

SEGURIDAD DE LA INFORMACIÓN Y PROTECCIÓN DE DATOS

El Grupo Feralco aplica un enfoque basado en riesgos para la seguridad de la información y la protección de datos, con el fin de proteger los activos de información, los datos personales y los sistemas empresariales críticos. El enfoque combina estructuras de gobernanza, políticas y normas, controles técnicos y organizativos, procesos de gestión de incidentes, actividades de concienciación de los empleados y medidas de continuidad del negocio.

Los riesgos de seguridad de la información y protección de datos se evalúan y gestionan mediante actividades que incluyen evaluaciones de riesgos, revisiones de controles de acceso, inventarios de activos y sistemas, procedimientos de gestión de incidentes y revisiones de seguridad relacionadas con proveedores. Los requisitos pertinentes de seguridad y protección de datos se integran en los procesos operativos para respaldar el cumplimiento de las obligaciones legales, regulatorias y contractuales aplicables.

Durante 2025, el Grupo Feralco reforzó aún más su gobernanza de la seguridad de la información mediante un programa específico para mejorar la preparación ante la Directiva sobre seguridad de las redes y sistemas de información (NIS2). Las actividades incluyeron evaluaciones

de madurez y brechas de seguridad, inventarios de activos de información y sistemas críticos, revisiones de seguridad de proveedores y el desarrollo continuo de políticas, normas y procesos de gobernanza. Estas actividades respaldan un enfoque de resiliencia cibernética y cumplimiento normativo más estructurado.

La concienciación de los empleados siguió siendo un elemento importante del enfoque del Grupo durante 2025. Mediante un programa de concienciación para todo el Grupo, los empleados participaron en formación sobre ciberseguridad y simulaciones de phishing diseñadas para reforzar la comprensión de los riesgos cibernéticos, favorecer una gestión responsable de la información y contribuir al desarrollo continuo de una cultura consciente de la seguridad.

ÉTICA Y COMUNICACIÓN DE IRREGULARIDADES, CON CERO CASOS NOTIFICADOS

Feralco refuerza una cultura de integridad mediante formación obligatoria sobre el Código de Conducta para todos los empleados del Grupo, que se completa durante la incorporación. El cumplimiento se supervisa bajo responsabilidad de la dirección, y el Código de Conducta y las políticas relacionadas se actualizan cuando es necesario, con el apoyo de formación interna para mantener claras y actualizadas las expectativas. En 2025 se notificaron cero infracciones del Código de Conducta.

PORTAL DE DENUNCIAS INDEPENDIENTE

El Grupo Feralco ofrece un canal independiente de denuncia para que empleados y partes interesadas externas puedan comunicar irregularidades graves de forma segura y confidencial. El portal garantiza que las denuncias se gestionen de forma independiente y se documenten con seguridad de conformidad con la Política de Denuncias. La política protege expresamente frente a represalias a las personas denunciantes y a las partes pertinentes, y establece cómo se evalúan, investigan y abordan los casos. El enlace al portal está disponible mediante la comunicación interna de políticas y la publicación de la Política de Denuncias en las plataformas del Grupo.

Enlace: HTTPS://WWW.FERALCO.COM/WHISTLEBLOWER/

VERIFICACIÓN DE TERCEROS MEDIANTE CERTIFICACIONES Y CALIFICACIONES

El Grupo Feralco utiliza herramientas de terceros para aumentar la transparencia y demostrar que los principales sistemas de gestión funcionan en la práctica. Esto incluye actualmente una evaluación EcoVadis a escala de Grupo y de entidades, utilizada para demostrar las expectativas de cumplimiento y la mejora continua. Las certificaciones y calificaciones se mantienen mediante ciclos recurrentes que combinan auditorías internas con evaluaciones externas, ayudando a garantizar la preparación y la coherencia a lo largo del tiempo. Esto incluye certificaciones ISO; la mayoría de los centros del Grupo Feralco mantienen las certificaciones ISO 9001 e ISO 14001. Los resultados respaldan la divulgación de información sobre sostenibilidad al proporcionar señales fundamentadas externamente sobre el desempeño y las prácticas de gobernanza.

FIN DE LA PARTE I

ESTA PRIMERA PARTE DE LA PUBLICACIÓN HA DESCRITO cómo está tomando forma la sostenibilidad en el Grupo Feralco mediante la estrategia, la gobernanza y ejemplos prácticos de distintas áreas del negocio. La siguiente Declaración de Sostenibilidad reúne este trabajo de forma más formal y estructurada, siguiendo la lógica de las Normas Europeas de Información sobre Sostenibilidad (ESRS) y presentando las políticas, acciones, métricas y objetivos que sustentan nuestro reporte actual.

PARTE II ▶

FERALCO GROUP'S 2025 VOLUNTARY SUSTAINABILITY STATEMENT

INSPIRED BY ESRS



FERALCO GROUP

SUSTAINABILITY STATEMENT 2025

This sustainability statement is prepared on a consolidated basis for The Feralco Group. The scope of consolidation differs from the financial statements, as The Feralco Group does not prepare consolidated financial statements. Financial reporting is consolidated at parent company level by Mellby Gård AB, and The Feralco Group therefore has no formal legal obligation to prepare either financial or sustainability statements. Instead, the sustainability statement is prepared on a voluntary basis and follows the general structure and themes of the ESRS to support transparency and build internal readiness. It does not claim full ESRS compliance. While external assurance is not required, the company has implemented internal review and validation processes to ensure the accuracy and reliability of the reported information.

The Feralco Group is a European supplier of high-performance water treatment and process chemicals, headquartered in Helsingborg, Sweden. The Group supplies municipal and industrial operators across Europe with coagulants, flocculants and process reagents for drinking water, process water, sewage and industrial effluents, as well as applications such as papermaking. Feralco operates across Europe, with 21 industrial sites in Sweden, the Netherlands, Germany, the UK, France, Italy and Spain, and a distribution site in Switzerland, combining local presence with reliable supply and technical support such as jar testing, on-site trials and performance monitoring. Based on group reporting, Feralco's products support water services reaching more than 150 million people in Europe.

During the reporting period, The Feralco Group generated total revenues of 2 532 MSEK (228.74 MEUR).

The Feralco Group has a strong commitment to sustainability and HSE. **Read more at www.feralco.com.**

Before presenting the detailed disclosures, the following highlights provide context for the sustainability statement:

- This is the first year in which The Feralco Group publishes a consolidated sustainability statement. As reporting processes and data availability continue to mature, further improvements in future reporting cycles are expected.
- The Group's total greenhouse gas emissions for 2025 are estimated at approximately 175–185 ktonnes of CO_2e. The Group has set an ambition to reduce CO_2e emissions with a 2035 reduction pathway currently indicated at 20–40% from a 2025 base year. The most significant share of emissions arises from upstream raw materials.
- Increased use of circular economy principles, including the expanded use of secondary raw materials, is identified as a key lever to reduce emissions, preserve virgin resources and strengthen supply resilience. The overall impact on total emissions depends on supplier practices and value chain dynamics.
- As a company operating in the chemical industry, the protection of workers and the environment is a core consideration and is embedded in the Group's operational practices.
- The Group aims to act responsibly and transparently. No known violations of business conduct requirements were identified during the reporting period.

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THE SUSTAINABILITY STATEMENT IS PREPARED ON A VOLUNTARY BASIS AND FOLLOWS THE GENERAL STRUCTURE AND THEMES OF THE ESRS TO SUPPORT TRANSPARENCY AND BUILD INTERNAL READINESS

ESRS 2 GENERAL INFORMATION

ABOUT THE SUSTAINABILITY STATEMENT

BP-1

This sustainability statement covers the Group's own operations and, to a limited extent, its upstream and downstream value chain. Upstream information is based on long-term supplier relationships, assessments and supplier engagement. Downstream transparency is limited due to the Group's large and diverse customer base.

No subsidiaries in The Feralco Group are exempted from sustainability reporting. Certain disclosure requirements may have been omitted as they were assessed as not applicable or material to the undertaking. No omissions have been applied on the basis of intellectual property, know-how, innovation, or ongoing negotiation.

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

SBM-1

The Feralco Group operates in western Europe as a manufacturer and supplier of water treatment chemicals, with a product portfolio spanning the production of coagulants and other chemical solutions used primarily in municipal and industrial water treatment processes. The Group's business is centred on the transformation of raw materials into specialised products that support safe and efficient water purification. The customers are mostly found across the regions in which Feralco operates. Its operations include 18 production sites, complemented by logistics, technical support and administrative functions.

The Group's revenues are generated through the sale of chemicals used in drinking water production, wastewater treatment, industrial process water applications and related environmental services. A significant share of these sales is conducted through public procurement processes in Western Europe, reflecting the essential nature of the Group's products. The customer base consists of municipalities, utility providers, and industrial clients, together representing a diverse market.

The business model is supported by long-term supplier relationships that ensure access to key raw materials such as aluminium- and iron-based compounds, hydrochloric acid, sulphuric acid and other chemical inputs. These materials form the foundation of the Group's production processes. Additional resources required for operations include energy, water and specialised equipment. The Group's manufacturing processes convert these inputs into value-adding performance products that help to secure reliable water treatment with proven chemistry, backed by transparent sustainability data, and robust logistics systems that support both compliance today and resilience for tomorrow.

Across the upstream value chain, environmental and social information is obtained through supplier engagement, assessments and site visits. These activities support the Group's understanding of raw material dependencies and supply chain risks. Full transparency across all upstream actors is not yet available or possible, but long-standing supplier relationships provide a degree of insight into sourcing practices and material impacts.

Downstream, the Group's products are distributed to a wide range of customers across Europe. Although sales are concentrated in public procurement channels, full visibility of the downstream value chain is limited due to the large and diverse customer base, which includes more than 3 000 active customers in 2025. The majority of these customers use The Feralco Group's products directly in water treatment applications, where the chemicals undergo immediate transformation and do not remain as standalone products. The Feralco Group's value chain is characterised by a flow from raw material sourcing to manufacturing, distribution and end-use in water treatment and other processes. Products typically do not contribute significantly to end-of-life waste, as they are consumed within chemical reactions during water treatment. However, value-chain dependencies include energy markets, raw material markets and transportation networks, which influence operational continuity and cost efficiency.

While The Feralco Group's sustainability focus primarily covers the segment of the value chain from direct suppliers to customers, this does not imply that activities further upstream (such as suppliers' suppliers, virgin excavation or recovered materials) or further downstream (such as customers' customers, by-products or end-of-waste outcomes) are considered unimportant or of lower concern. Rather, these stages fall primarily under the responsibility of the respective suppliers and customers with whom Feralco interacts and are therefore outside The Feralco Group's direct operational control.

Notwithstanding these limitations, The Feralco Group recognises that sustainability impacts may arise across the entire cradle-to-grave value chain. The defined focus reflects a deliberate prioritisation of areas where Feralco has the greatest ability to influence outcomes and where meaningful impacts can be achieved, while acknowledging that full value chain transparency is an area of ongoing development.

Overall, the business model reflects The Feralco Group's role as a provider of essential water treatment solutions, supported by established production capabilities and supplier relationships, and operating within a value chain where transparency varies between upstream and downstream activities.

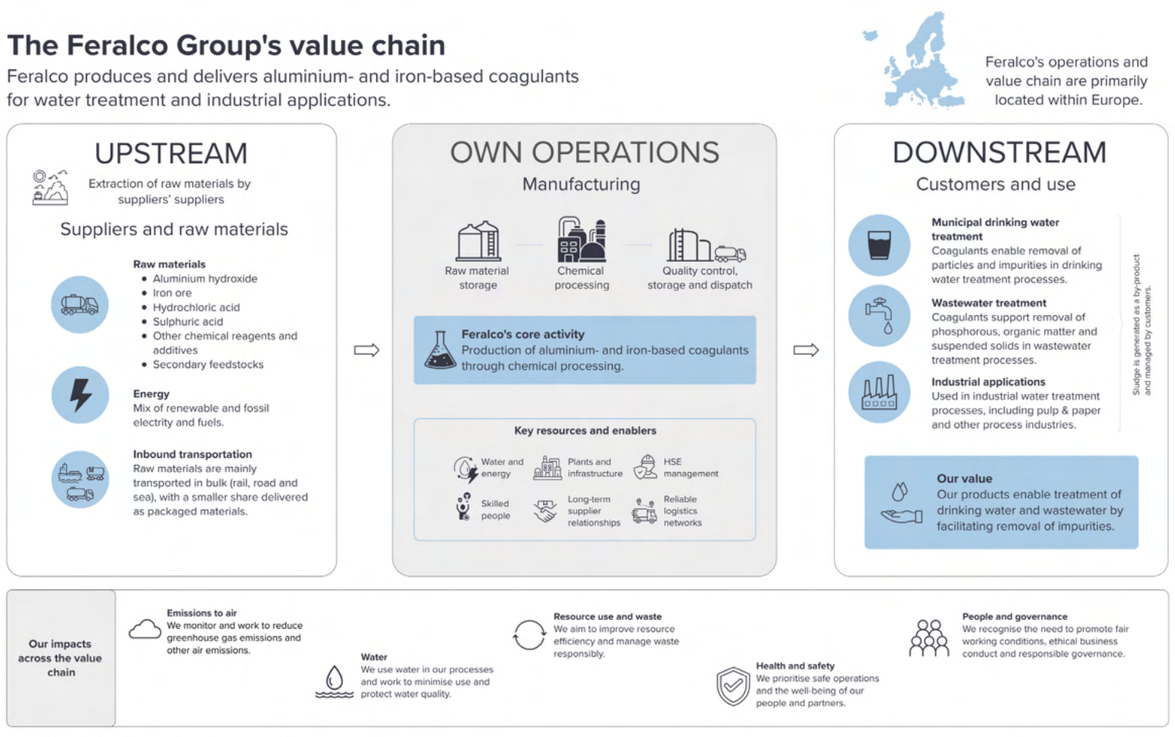


Figure 1. The Feralco Group's value chain

Product Use

The Feralco Group supplies its products exclusively to professional and industrial customers and is committed to ensuring that customers receive clear and accurate information on safe handling and use. All products are labelled and documented in accordance with applicable legal and regulatory requirements, including information on hazardous properties where relevant. Product information is provided in the official languages of the countries where products are manufactured, stored or marketed. Safety Data Sheets (SDS) are available for all relevant Feralco products and are regularly maintained to support safe handling throughout the value chain. In addition, Feralco provides technical support and product-related guidance where required to help customers apply products safely and effectively.

The Feralco Group considers environmental impacts arising during the use phase of its products and seeks to support positive environmental outcomes through product stewardship, customer collaboration and continuous improvement of treatment efficiency.

Products are selected to meet individual customer requirements and are supported by technical expertise delivered in collaboration with customers, who retain ultimate responsibility for product use. This includes product selection, dosage optimisation and process support aimed at maintaining efficient and stable treatment operations.

Through careful product selection, customers can improve treatment efficiency, reduce treatment disruptions, improve resource utilisation and meet compliance requirements more efficiently. In this way, The Feralco Group helps optimise treatment performance and reduce the amount of impurities remaining in treated water.

By enabling effective treatment of drinking water and wastewater, the Group's products contribute to the removal of suspended solids, phosphorus and other contaminants that could otherwise be discharged into the environment. As a result, the use of The Feralco Group's products supports the supply of high-quality drinking water, efficient nutrient recovery from wastewater, the protection of aquatic ecosystems and compliance with legislative and environmental requirements.

The Group recognises that sustainability impacts may arise throughout the product life cycle and therefore considers downstream use-phase impacts as part of its sustainability approach. Particular focus is placed on understanding the positive environmental outcomes enabled through product applications, including secured water quality, nutrient recovery, protection of receiving waters and improved water management.

SUSTAINABILITY STRATEGY

SBM-1

The Feralco Group's sustainability strategy sets a forward-looking direction for how the Group intends to operate and grow responsibly across its core markets, products and value chain. The strategy is centred on supporting safe and efficient water treatment while progressively reducing environmental impacts, strengthening social responsibility and ensuring robust governance across the organisation.

The Group's sustainability-related goals span its significant product groups, customer categories and primary geographies in Europe. Feralco aims to deliver effective water treatment chemicals with an emphasis on water stewardship, efficient resource use and reduced environmental footprint. Circular economy principles guide the optimisation of raw material use, with increasing attention to reuse, recycling and the integration of secondary materials. Sustainability considerations are incorporated into supplier evaluation and selection, with a focus on compliance, continuous improvement and strengthened regional supply-chain resilience.

The company's strategic direction is also shaped by transparent and regular engagement with employees, communities, customers, suppliers, regulators and owners. These interactions inform ongoing improvements in environmental and social performance, including monitoring of energy use, emissions, pollution, water consumption, biodiversity and material efficiency. Mechanisms are being developed to better understand and address social impacts, with the focus being on understanding impacts on the own workforce, and on understanding the impact on the workers in the value chain.

The environmental aspects include monitoring of energy use, emissions, pollution, water consumption, biodiversity and material efficiency. The current focus is to establish solid carbon accounting mechanisms and to start deducing the climate impact.

For social aspects mechanisms are being developed to better understand and address social impacts. The current focus is to understand the impact on the own workforce, and on understanding the impact on the workers in the value chain.

Supplier relationships are governed by due diligence, transparency and the Business Code of Conduct; compliance monitoring through assessments, audits and site visits is progressing. Water stewardship remains a central environmental pillar, supported by efforts to prevent contamination and promote sustainable water management. Resource efficiency, circular-material use and waste minimisation continue to guide operational decision-making across the Group. Customer and vendor feedback forms part of continuous improvement, and operations are compliant to all legal requirements and further aligned with standards such as ISO 14001 and IPPC where applicable.

The Feralco Group's sustainability strategy focuses on minimising its carbon footprint and increasing resource efficiency, including more circular flows of materials. Governance responsibilities for environmental and social matters are distributed across departments and supported by a zero-tolerance approach to corruption and bribery, as well as adherence to due-diligence requirements. Stakeholder engagement, responsible interaction with public-policy processes and future full compliance with ESRS and CSRD reporting are also included within the Group's strategic commitments.

Overall, the Group's strategic trajectory reflects a structured, long-term approach to environmental stewardship, responsible value-chain practices and strengthened governance, while continuing to support customers in public and industrial water treatment across Europe.

SUSTAINABILITY GOVERNANCE

GOV-1, G1. GOV-1, GOV-2

The Feralco Group operates under a unitary board structure. The Board of Directors holds the highest governing authority and is responsible for the overall strategic direction of the Group, oversight of management and supervision of sustainability related matters. The Board formally represents the company and ensures that governance responsibilities are exercised in line with applicable corporate requirements.

The Board consists exclusively of non-executive directors, including independent members who contribute to objective oversight of strategy, risk management and sustainability. No dedicated board committees, such as audit, remuneration or sustainability committees, have been established. The sustainability matters are overseen directly by the Board as a whole. The current Board composition reflects the Group's existing governance structure and the experience and competencies of its members. While the Board currently lacks gender diversity, the company recognises the value of diversity in governance and will continue to consider diversity factors, including gender, in future succession and appointment processes.

Operational responsibility for sustainability is delegated to the executive management team. The Group CEOs are responsible for executing the overall strategy and implementing sustainability-related policies and actions approved by the Board. Sustainability responsibilities are further embedded through the line organisation. Business leaders are accountable for the performance of

their respective areas, supported by the Circularity Manager, who provides technical expertise and coordination, and the Sustainability Controller, who oversees reporting, monitoring and follow-up.

Expectations for conduct and decision-making are defined through internal frameworks, including the Code of Conduct, the Code of Conduct for Business Partners, the Personnel Policy, the Whistleblower Policy, the Fraud Directive and the HSE framework. These frameworks guide behaviour, compliance and risk awareness across the organisation and support the integration of governance responsibilities into operational processes.

Decision-making and signatory authority follow established internal rules. The company is jointly represented by any two board members or a board deputy, by two authorised external signatories, or by one authorised external signatory together with a board member or deputy. The CEOs are authorised to represent the company in matters relating to the day-to-day management of its operations.

Targets related to material impacts, risks and opportunities are developed under the leadership of the CEOs and implemented through the line organisation. Monitoring of progress takes place through existing management processes, with matters referred to executive management or the Board when required. The Board of Directors sets the sustainability strategy and reviews progress against key targets on a regular basis. Ongoing monitoring is led primarily by the Circularity Manager and the Sustainability Controller, who together with local managers and sustainability reporters, collect data and ensure consistent reporting. The activities are under oversight from executive management.

Sustainability is incorporated into strategic and risk-related decision-making across the Group. Environmental and social indicators, including energy use, emissions, water consumption, biodiversity, occupational safety, diversity and responsible sourcing, are monitored and reviewed. Risk management processes are updated as needed to reflect regulatory developments and sustainability-related risks. Supplier relationships are managed through transparency requirements, together with occasional assessments and audits.

POLICIES TO GOVERN SUSTAINABILITY

MDR-P

The Feralco Group is continuing to develop a more consolidated approach to sustainability governance. At present, sustainability-related matters are managed through existing local procedures, management systems and regulatory compliance requirements across the Group's legal entities. Group-wide policies covering environmental, social and governance matters are under development as part of the ongoing consolidation of the sustainability governance framework. This approach reflects the Group's organisational structure, where local entities retain operational responsibility while the Group continues to strengthen coordination and alignment over time.

Several internal documents currently provide guidance on sustainability-related matters across the Group. These include the Corporate Social Responsibility Policy, the Code of Conduct, the Code of Conduct for Business Partners, the Personnel Policy, the Whistleblower Policy, the Fraud Directive and the Health, Safety and Environment (HSE) framework. Together, these documents set expectations for ethical behaviour, workplace safety, human rights safeguards, non-discrimination and responsible business conduct. What implementation looks like in practice varies across the legal entities of The Feralco Group. As a minimum, all entities are required to comply with the Group policies while retaining the flexibility to adopt more advanced practices and align with local regulations where applicable. While these group policies do not yet form a consolidated sustainability policy framework, a Group Sustainability Strategy, described in a previous chapter, provides overall direction for sustainability efforts across The Feralco Group.

Environmental and social matters are primarily managed through compliance with local legislation, permitting requirements and operational management systems, including ISO 14001 certification in most entities. These systems guide the handling of environmental impacts, workplace health and safety, and other sustainability-related issues.

Entity-specific approaches and procedures are also applied where required by local legislation or where individual sites have sustainability ambitions that exceed Group-level expectations. These may include additional measures for pollution control, chemical handling, workplace safety, environmental monitoring and supplier engagement.

The Group operates across multiple regulatory frameworks, including the EU, Switzerland and the UK, which requires a degree of local adaptation in sustainability practices. As a result, approaches may vary between entities. Ongoing efforts are focused on clarifying responsibilities, further developing internal processes and enhancing coordination over time supported by improvements in data and internal capabilities, and alignment with applicable regulatory expectations, including the upcoming CSRD. At this stage, sustainability-related expectations are guided by a combination of Group-level conduct documents and local procedures. As the Group's sustainability governance continues to evolve, further development of the policy structure is expected to support increased consistency and oversight across the organisation.

SUSTAINABILITY-RELATED INCENTIVES SCHEMES

GOV-3, E1.GOV-3

The Feralco Group incorporates limited sustainability considerations into incentive arrangements for certain members of management. The structure and implementation of these arrangements currently reflect the organisation's decentralised operating model and may vary across entities and roles.

Where applicable, sustainability-related aspects form part of individual performance objectives and are considered alongside other business priorities. Approximately 10 % of variable remuneration may be linked to sustainability-related considerations, with the specific design and weighting determined at entity level. The terms of the relevant incentive arrangements are approved by the CEOs, Managing Directors and members of the C-suite in their respective line roles.

At present, sustainability-related incentives are primarily based on individual objectives rather than a common set of Group-wide sustainability performance indicators. Climate-related considerations are not currently included as a standalone component in the remuneration for members of the administrative, management or supervisory bodies, and remuneration is not linked to greenhouse gas emission reduction targets under ESRS E1.

As the Group continues to strengthen its sustainability governance, performance management and reporting capabilities, remuneration practices may further evolve to reflect the development of broader sustainability objectives and monitoring frameworks.

RISK MANAGEMENT IN SUSTAINABILITY REPORTING

GOV-5

Overview of Reporting-Related Risk Management

The Feralco Group has established internal processes to support the preparation of its sustainability statement. These processes focus specifically on risks associated with the accuracy, consistency and completeness of sustainability information. The approach covers the reporting cycle and does not replace the Group's broader environmental or operational risk management practices, which are handled separately at entity level.

The primary objective of the reporting-specific risk management approach is to ensure that the Group can produce sustainability disclosures that are reliable, comparable and aligned with the requirements of the Corporate Sustainability Reporting Directive. Due to the Group's decentralised structure, there are varying levels of data maturity across the entities. During 2025, the entities have put particular emphasis on defining sustainability reporting responsibilities, clarifying methodologies and improving data quality.

Governance and Allocation of Responsibilities

The risk management process is based on a distributed model. Executive management oversees the overall reporting framework and delegates responsibilities across entities. Data collection, validation and reporting are carried out by designated sustainability reporters within the line organisation. The Sustainability Controller provides central coordination, ensures consistency and performs data reviews, while the Circularity Manager supports technical matters and carries out cross-checks where needed.

Entity-level procedures, including ISO 14001 where applicable, provide supporting controls for environmental data. Internal guiding documents such as the Code of Conduct, the Code of Conduct for Business Partners and the Whistleblower Policy form the broader governance context in which reporting responsibilities are fulfilled. Internal control processes for sustainability reporting are established at entity level and continue to be refined at Group level. The reporting process is supported by a sustainability reporting platform, which provides a centralised structure for data entry, consolidation and review. Sustainability data is monitored across areas such as energy use, emissions, water consumption, biodiversity-related indicators, workplace safety, diversity and responsible sourcing. Regular follow-ups take place through fortnightly meetings, quarterly reporting cycles, and management discussions.

Risk Identification and Mitigation in Sustainability Reporting

Reporting-related risks are identified throughout the reporting cycle. Key risk types include incomplete or missing data, estimation uncertainty, inconsistency between entities, limited upstream or downstream transparency and challenges associated with data collection timing. Risks are assessed using qualitative and quantitative criteria such as potential impact on reporting reliability, likelihood of occurrence and the feasibility of addressing issues within the reporting period.

Prioritisation is based on a combined assessment of impact and likelihood. Higher-risk areas receive additional scrutiny, including deeper review by the sustainability team and adjustments to methodologies where required.

The most material risks identified in the current reporting period relate to:

- **Limited availability of upstream and downstream value-chain data.**
- **Estimation uncertainty where assumptions or proxies are necessary.**
- **Inconsistent methodologies across legal entities.**
- **Certain sustainability data are entered manually into the reporting system, which introduces a risk of human error.**
- **Incomplete internal controls due to the absence of Group-wide policies and harmonised procedures.**

These risks reflect the early stage of The Feralco Group's consolidated sustainability reporting and the Group's decentralised operational structure.

Mitigation measures include harmonisation of data definitions, clearer methodological guidance arising from the double materiality assessment, centralised review and plausibility checks, and the use of supplier assessments. Significant effort is made to validate the data. Nevertheless, differences in local conditions mean that significant variations between production sites are to be expected. As data maturity improves, additional controls are expected to be introduced.

Integration into the Reporting Cycle

Findings from the risk assessments are addressed during iterative data reviews. Material issues are escalated to executive management, and reporting methods or data sources are adjusted when necessary. Improvements in data collection, documentation and transparency form part of the ongoing development of the Group's sustainability reporting capabilities.

Governance-related data such as training completion, supplier audit coverage and incident reporting are only partially tracked at this stage. These gaps are incorporated into the assessment of reporting limitations and uncertainties.

Oversight by the Governing Bodies

The outcomes of the reporting-specific risk assessment form part of the Group's double materiality assessment. Results are reviewed by senior management, approved by the CEOs and validated by the Board of Directors. This ensures that the main limitations, uncertainties and methodological choices are acknowledged at the highest level and are transparently reflected in the sustainability statement.

STAKEHOLDER ENGAGEMENT

SBM-2

Feralco engages with stakeholders on an ongoing basis to support transparent communication across its value chain. Stakeholder groups have been identified based on their relationship to the Group's operations and their ability to influence, or be affected by, The Feralco Group's activities. This included upstream suppliers, downstream customers, the owners, and internal stakeholders such as employees and management.

Ahead of the Double Materiality Assessment, Feralco conducted structured interviews with representatives from these groups to capture a range of perspectives on actual and potential impacts, as well as related risks and opportunities. The engagement focused primarily on stakeholders with direct and regular interaction with The Feralco Group.

Insights from the stakeholder interviews were integrated into the double materiality assessment to ensure that the views of stakeholders were considered in determining the most relevant sustainability matters for reporting.

DOUBLE MATERIALITY ASSESSMENT

IRO-1, E1.IRO-1, E2.IRO-1, E3.IRO-1, E4.IRO-1, E5.IRO-1, G1.IRO-1, IRO-2

Description of process to identify and assess material impacts, risks and opportunities

The Feralco Group carried out its first double materiality assessment (DMA) in accordance with the principles set out in the ESRS in 2023, assessing each sustainability matter through both an impact materiality lens and a financial materiality lens. The process followed a structured scoring approach to ensure consistency, transparency and comparability.

Relevant ESG topics were first identified using sector standards, regulatory requirements and recognised international frameworks. Internal and external stakeholders were then engaged through interviews and a workshop, where potential impacts, risks and opportunities were discussed and scored. Impact materiality was assessed based on scale, scope, irremediability and likelihood, considering both positive and negative, as well as actual and potential impacts. Financial materiality was evaluated based on the financial magnitude, likelihood and nature of potential financial effects. All Impacts, Risks and Opportunities (IROs) were assessed on a gross basis, and a sustainability matter was deemed material if at least one associated IRO exceeded the materiality threshold.

Upstream and downstream impacts were prioritised based on severity and likelihood, and stakeholder feedback was incorporated throughout the process. Input parameters included topic relevance, stakeholder expectations, regulatory and market trends and industry benchmarks.

The scoring outcomes and final materiality conclusions were reviewed and validated in a workshop with the CEOs and other relevant stakeholders, and internal controls ensured that the process was documented and aligned with ESRS requirements. In 2024 the original DMA was reviewed by the sustainability team and minor updates were made. It is based on this DMA that Feralco has done its 2025 ESRS reporting. Annual updates and periodic methodological reviews are planned to ensure continued alignment with regulatory developments and improved data availability.

Identification and assessment of ESRS topics

This section complements the earlier description of the overall DMA methodology by explaining the topic-specific assessment processes and summarising the conclusions reached for each ESRS standard. All topics – material and non-material – are included for transparency, as required by ESRS 2.

Climate change (ESRS E1)

The Feralco Group identified and assessed climate-related impacts, risks and opportunities based on the full value chain coverage applied in the DMA as material. In addition to the ESRS required process, the company collaborates with INCOPA to analyse produc-specific carbon footprints across manufacturing, transport and upstream sourcing. This enables more precise estimation of scope-related emissions and contributes to its evidence base for assessing climate-related impacts under ESRS E1 and ESRS 2 IRO-1.

The assessment confirms material impact through actual GHG emissions and energy use in manufacturing and transportation (upstream, own operations and downstream), as well as financial materiality through risks such as exposure to increased carbon prices, volatile energy markets and physical climate hazards affecting several sites. Opportunities, including the potential to reduce emissions and energy costs through efficiency and renewable energy solutions, are also assessed as financially material. These findings are supported by the value chain IROs documented in the DMA.

OVERVIEW OF DMA RESULTS (MATERIAL IMPACTS, RISKS AND OPPORTUNITIES) IN ACCORDANCE WITH ESRS

Material sustainability topcis and subtopcis	Value chain location	Impact	Financial opportunity/risk	IROs identified	IROs material
ESRS E1 - Climate Change				8	**8**
Climate change adaptation	●		▲	–	**2**
Climate change mitigation	↗ ● ↘	●	■ ▲	–	**3**
Energy	●	●	■ ▲	–	**3**
ESRS E2 - Pollution				12	**3**
Microplastics	↘	○	■	–	**1**
Pollution of living organisms and food resources		● ○		–	**1**
Pollution of water	↗ ● ↘	● ○	▲	–	**1**
ESRS E4 - Biodiversity and ecosystems				15	**11**
Direct impact drivers of biodiversity loss	↗ ● ↘	● ●	■ ▲	–	**3**
Impacts and dependencies on ecosystem services	↗ ● ↘	●	■ ▲	–	**2**
Impacts on the extent and condition of ecosystems	↗ ● ↘	● ●	■ ▲	–	**3**
Impacts on the state of species	↗ ● ↘	● ●	■ ▲	–	**3**
ESRS E5 - Circular economy				11	**6**
Resource inflows, including resource use	↗ ●	●	■ ▲	–	**2**
Resource outflows related to products and services	↘	●/○	■ ▲	–	**3**
Waste	↗ ●	●	■ ▲	–	**1**
ESRS S1 - Own workforce				13	**4**
Working Conditions	●	○ ○	■ ▲	–	**4**
ESRS S2 - Workers in the value chain				13	**4**
Working conditions	↗	○	▲	–	**4**
ESRS S3 - Affected communities				10	**3**
Communities' economic, social and cultural rights	↘	●/○	■	–	**3**
ESRS G1 - Business conduct				12	**1**
Corporate Culture	↗ ● ↘	○	▲	–	**1**

● Own operations ↗ Upstream ↘ Downstream ● Actual positive ○ Potential positive ● Actual negative ○ Potential negative ■ Opportunity ▲ Risk

Figure 2. Overview of DMA results (material impacts, risks and opportunities) in accordance with ESRS

Pollution (ESRS E2)
The Feralco Group's process for identifying pollution-related impacts, risks and opportunities is closely aligned with the operational realities of the chemical sector. The company analyses pollution sources across upstream sourcing, manufacturing, downstream transport, use of products in water treatment and end-of-life stages. The DMA identifies actual and potential negative impacts associated with emissions to air, risks of spills and leakages to water and soil, and pollution affecting living organisms and food resources. Where relevant, positive contributions are also considered – for example, the potential to enable removal of microplastics in wastewater.

The identification process includes internal expert workshops, review of incident data, assessment of environmental dependencies and risks, and cross-checking with regulatory developments. Based on this analysis, pollution is found to be a material topic for The Feralco Group.

Water and marine resources (ESRS E3)
Although water is an essential input for The Feralco Group's operations, the results of the DMA show that impacts, risks and opportunities related to water and marine resources do not meet the company's thresholds for materiality. Feralco evaluated water-related dependencies, potential upstream spill risks, water use in manufacturing, and possible impacts on marine ecosystems. These were found to have low likelihood, low or reversible severity, and limited financial effect. Opportunities related to marine restoration or water efficiency were also assessed as non-material compared with the company's higher-impact topics. The DMA also considered the Feralco Group's contribution to drinking water production, wastewater treatment and water reuse through its products and technologies, and these contributions were also reflected through positive impacts on affected communities (see ESRS S3).

The assessment nevertheless concludes that E3 is not material and does not require full ESRS topical disclosures.

Nevertheless, The Feralco Group continues to maintain responsible water management practices and monitor water use and discharge, with several sites implementing optimisation, reuse, and closed-loop solutions to reduce wastewater and limit pressure on local water resources.

Biodiversity and ecosystems (ESRS E4)
The Feralco Group's process for identifying biodiversity-related impacts, risks, dependencies and opportunities includes site-specific assessments, engagement with local experts and review of operational activities that may affect ecosystem health. The DMA highlights both negative impacts (e.g. pollution and ecosystem degradation associated with chemical handling, sourcing and transportation) and positive contributions (e.g. biodiversity restoration through lake restoration and water treatment services). Several biodiversity-related IROs were assessed as material due to their scale, likelihood and relevance across both upstream and downstream activities.

Some Feralco sites are located near areas with biodiversity sensitivity. Although criteria for proximity are not always clearly defined at regulatory level, Feralco acknowledges these interactions and applies mitigation measures where necessary. Based on this assessment, the company concludes that biodiversity-related mitigation actions are required at selected sites. ESRS E4 is therefore a material topic.

Resource use and circular economy (ESRS E5)
Resource inflows, outflows and waste generation are central to The Feralco Group's operations. The company's assessment under ESRS E5 and ESRS 2 IRO-1 focuses on analysing dependencies on critical raw materials, risks of supply disruptions, the impacts of waste streams, and opportunities for circularity such as recovery of aluminium or iron from sludge and the increased use of by-products as input materials.

Several IROs in this area were assessed as material (including resource use, circular recovery opportunities and waste-related impacts), driven by their relevance to operational continuity, cost exposure and environmental impact.

Own workforce (ESRS S1)
The assessment of S1 focuses on working conditions, health and safety risks associated with manufacturing and transport of chemicals, and broader workforce well-being. The DMA identifies material impacts related to employee health and safety, and positive impacts linked to enhanced working conditions and employee well-being. Financially material opportunities relate to talent retention and reduced turnover. ESRS S1 is therefore considered material.

- **As a company operating in the chemical industry, the protection of workers and the environment is paramount and embedded in how Feralco operates.**

Feralco evaluated its upstream and downstream value chain for risks related to labour rights, working conditions and human rights, especially in regions where legal protections may differ from European standards. The DMA identified potential negative impacts on workers in the value chain, including health and safety concerns linked to chemical handling and limited transparency in supplier labour practices. Working conditions in the value chain were assessed as material based on impact related criteria.

Other subtopics under S2, such as equal opportunities and other work-related rights, did not meet the thresholds for materiality.

Affected communities (ESRS S3)
The Feralco Group's products play a significant role in water and sanitation services. The DMA identifies material positive impacts on communities' economic, social and cultural rights, particularly downstream where clean water access is improved through Feralco technologies.

Other S3 subtopics, such as working opportunities or consumer-related risks, did not reach material thresholds. ESRS S3 is therefore partially material, with the material IROs related specifically to water and sanitation.

Consumers and end-users (ESRS S4)
The DMA identified potential negative impacts related to consumer and end-user safety, such as the risk of incorrect handling of chemicals due to insufficient information. However, these risks are assessed as low in severity, low in likelihood and limited to narrow downstream situations. No significant financial effects were identified. As a result, the assessment concludes that S4 is not material.

Business conduct (ESRS G1)
The Feralco Group identifies business conduct impacts, risks and opportunities by assessing the nature of supplier activities, geographic risk exposure, transaction types and compliance with the company's Business Code of Conduct. The company monitors performance through supplier assessments, occasional audits and confidential reporting channels, applying zero tolerance for corruption and bribery. From this assessment, the topic is judged material, particularly regarding corporate culture and ethical conduct in own operations.

As with all materiality judgements, the company must draw a clear boundary based on defined criteria and the available evidence. As data availability increases, methodologies mature, and business conditions evolve, the results of the DMA are expected to develop over future reporting cycles. At this stage, however, the assessment shows that the evidence for E3 Water and marine resources and S4 Consumers and end-users does not meet the thresholds for impact or financial materiality under the ESRS. These topics are therefore not included as material disclosures in this reporting cycle, although Feralco will continue to monitor them where relevant to operational management.

BASIS FOR PREPARATION

BP-2

This section summarises the specific circumstances, assumptions and limitations that inform the preparation of the sustainability statement. It supports readers in understanding how the underlying data has been compiled, including the use of estimates, uncertainties, and methodological considerations.

Time horizons
The Group has not deviated from the ESRS definitions of short-, medium- or long-term time horizons. The disclosures reflect the standard ESRS time-horizon framework.

Use of estimated data in the value chain
Several quantitative metrics – primarily those related to upstream and downstream value-chain activities – include estimated data. Estimates have been applied in cases where primary data is not yet available, cannot be obtained proportionately, or relies on external sources such as supplier information, recognised secondary datasets or sector-based proxies. Estimated data is particularly relevant for selected Scope 3 greenhouse gas emission categories and related value-chain indicators.

The Group considers these estimates to provide a reasonable representation of its impacts, risks and opportunities at the time of reporting. Work to improve the completeness and quality of value-chain data is ongoing, including increased supplier engagement and progressive substitution of estimated inputs with primary data where feasible.

Basis for preparation and level of accuracy
Some disclosures are subject to measurement uncertainty due to:

- **Reliance on third-party value-chain data**
- **Use of recognised emission factors, sector averages and other proxies**
- **Inherent uncertainty in assumptions related to future developments**
- **The use of emission factors and their inherent estimation-based nature.**

Assumptions, data sources and methodological choices are described alongside the relevant metrics. Forward-looking information, including targets and transition-related disclosures, is inherently uncertain and may be affected by external developments beyond the Group's control.

Measurement uncertainty
Several reported quantitative metrics are subject to a high level of measurement uncertainty. In particular, certain Scope 3 emissions relating to purchased goods rely on:

- **A mix of user-specific data, supplier information and database values**
- **Proxy data for a limited number of raw materials**
- **Supplier-specific characterisation factors (CIFs) with varying data quality**

In cases where proxy or average values are used, these represent a small share of total purchased goods but influence the precision of the corresponding disclosures. The level of uncertainty is driven by varying data quality, regional differences, methodological assumptions in life-cycle assessments, or simply the absence of reliable primary data. In accordance with ESRS 2 BP-2, these uncertainties and assumptions are transparently disclosed to support comparability and reliability.

ENVIRONMENTAL INFORMATION
E1 CLIMATE CHANGE

TRANSITION PLAN

E1-1

The Feralco Group has to date not adopted a detailed transition plan for climate change mitigation. However, the Group is in the process of establishing the analytical and organisational foundations required to support future climate target-setting and transition planning. This work is supported by the implementation of carbon-accounting tools, improved value-chain data collection, and product-level life-cycle assessments conducted in cooperation with INCOPA. These activities are enabling a clearer understanding of the Group's greenhouse gas emissions and the levers available to reduce them.

During 2026, the Feralco Group intends to further develop its climate approach by clarifying Scope 1, Scope 2 and Scope 3 greenhouse gas reduction targets and developing abatement plans at Group, country and production-site level. These plans will be based on the 2025 emissions baseline and will define transition actions to support the Group's longer-term climate ambition.

Early assessments from 2023 showed that 80–85 % of total emissions originate from upstream raw-material sourcing for the production of coagulants. As a result, supplier engagement, procurement decisions and material substitution constitute the most significant levers for long-term decarbonisation. These measures are complex, as they involve multiple boundary conditions, technical constraints and potential goal conflicts across the value chain.

In parallel, the Group is implementing measures to reduce emissions in its own operations and advancing several mitigation measures that support future decarbonisation. Current efforts focus on improving energy efficiency at production sites, increasing the use of renewable technologies where technically and economically feasible and strengthening the measurement and reporting of Scope 1, Scope 2 and selected upstream Scope 3 emissions. Feralco is also assessing whether an internal carbon price could support lower-emission investment decisions.

Lifecycle considerations are incorporated into product-development activities, and the Group continues to pursue selected circularity and end-of-life recovery initiatives where relevant. Collaboration with upstream suppliers remains important given the high share of emissions linked to raw materials. Existing environmental governance structures, including ISO 14001 and IPPC compliance, support this work.

At this stage, the Group has not established a dedicated financial plan, investment roadmap or Paris-aligned decarbonisation pathway. Such elements are expected to be further developed once data quality and analytical foundations have progressed sufficiently. The Group intends to establish a formal transition plan in due course.

IMPACTS, RISKS AND OPPORTUNITIES

SBM-3, E1.SBM-3, E1-9

Climate change is a material topic for The Feralco Group because the company operates chemical manufacturing and transport activities and maintains production facilities that are exposed to physical climate risks. The assessment has identified actual negative impacts on the climate through greenhouse gas emissions and energy use across upstream suppliers, The Feralco Group's own operations and downstream distribution. At the same time, climate change also creates financially material risks, including potential increases in costs linked to new climate regulation on emissions, higher and more volatile energy prices and the risk of operational disruption where plants are located in areas exposed to rising sea levels and extreme weather events. In addition, actions taken to reduce emissions and improve energy performance may create business opportunities, including enhanced competitiveness, alignment with customer requirements, and lower long-term operating costs. Taken together, these environmental and financial effects mean that E1 – Climate change is material for Feralco and requires transparent reporting under ESRS.

IMPACTS, RISKS AND OPPORTUNITY MANAGEMENT

Policies

E1-2, MDR-P

Feralco manages its material climate-related impacts, risks and opportunities through the Group's sustainability strategy, which functions as the overarching policy framework for all entities. The strategy, described in the general governance section (Strategy, business model and value chain), covers climate change mitigation and adaptation, energy efficiency and the deployment of renewable energy. It sets out the Group's approach to reducing greenhouse gas emissions across Scopes 1, 2 and 3, improving energy efficiency, increasing the use of renewable energy and addressing upstream emission drivers through responsible sourcing. Climate-related aspects are embedded in strategic decision-making, supported by the use of environmental performance indicators and alignment with relevant management systems such as ISO 14001.

ACTIONS

E1-3, MDR-A

Across The Feralco Group, climate-related actions have been implemented addressing its material impacts, risks and opportunities related to E1 – Climate change. Some actions can be carried out using internal resources, while measures such as solar photovoltaic (PV) installations, renewable power sourcing, fossil-free transportation and major efficiency upgrades depend on the availability of capital, suppliers and technology. Other measures, including electrification and site-level adaptation, rely primarily on internal prioritisation and operational capacity.

Completed and ongoing actions

Current mitigation actions focus on renewable electricity, fuel switching, electrification and efficiency improvements. During 2025, Solar PV systems have been installed in Spain at Feralco Iberia's plants in Valdemoro and Alegia and in Italy at Feralco Italia's Millesimo plant. Additional PV projects are in progress for sites in Spain, France and the Netherlands. In Germany, Feralco Deutschland is evaluating a transition to renewable electricity, and the UK entity is considering following suit. Fuel switching to renewable diesel (HVO) continues in Spain for Feralco Iberia, with further potential in for example the Netherlands and the UK; In Sweden, Feralco Nordic's main transport supplier has operated fossil free for several years.

Around half of the sites in The Feralco Group have already replaced diesel forklifts with electric alternatives. This is further complemented by energy efficiency upgrades such as inverters, higher efficiency motors and strengthened energy management systems across the Group. Product-level actions include reduced use of high footprint-inputs in coagulants.

For adaptation, Feralco Iberia in Spain is planning measures to address site-specific flood risks.

Planned actions

Planned measures extend the same levers into future reporting periods. These include additional PV installations, further energy efficiency upgrades, the continued HVO rollout, and recipe optimisation initiatives in Spain and the Netherlands during 2026–2027. Larger scale renewable projects are planned for the Netherlands from 2027 onwards. Adaptation measures at Iberian sites are also scheduled for 2026.

Expected outcomes

Emission reduction impacts are not yet quantified at Group level, as emissions data, methodologies and reduction measures continue to be harmonised. Nevertheless, the actions underway indicate key decarbonisation pathways. Expanded PV capacity and renewable electricity sourcing are expected to contribute to lower Scope 2 emissions, while the use of HVO and transport optimisation may reduce fuel related emissions. Electrification and efficiency upgrades are expected to decrease electricity use and associated emissions. Recipe changes are expected to reduce upstream Scope 3 intensity over time. Adaptation-focused measures strengthen operational resilience but are not expected to directly reduce greenhouse gas emissions.

Scope and boundaries

The climate change mitigation actions primarily concern The Feralco Group's own operations, including production sites, equipment, energy sourcing and fleet decisions.

OpEx and CapEx requirements

At this stage, implementation of the action plan does not require significant Group-level OpEx or CapEx allocations, although some entity level measures are dependent on available investment resources.

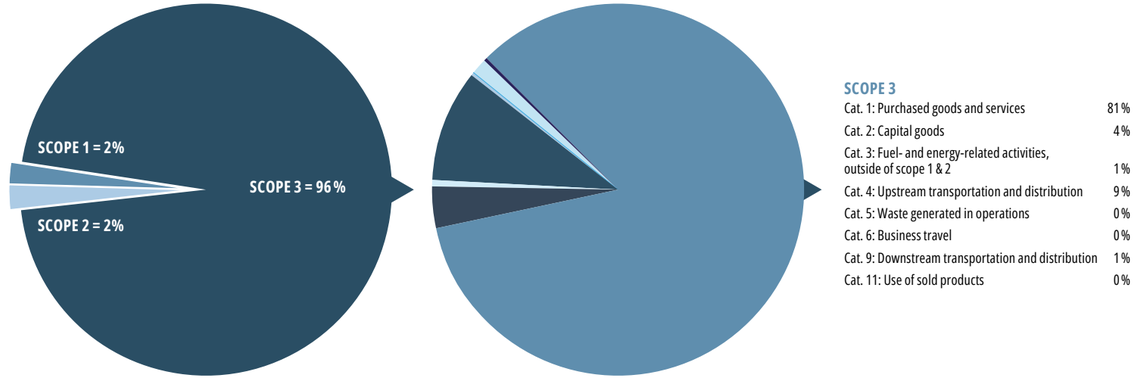


Figure 3. Share of Total Emissions by Source (tCO2e), 2025

Limitations

Addressing the Group's contribution to climate change is expected to require a significant focus on emissions arising from Scope 3 Category 1, which indicates a significant share of the overall greenhouse gas footprint. While some reductions are already achieved through recipe adjustments, the most material potential lies in shifting to raw materials with inherently lower climate impact. Such changes are associated with additional cost, and the ability to pass on or share these costs with customers is limited.

The Company already has a comparatively low Scope 1 and Scope 2 greenhouse gas emissions footprint, reflecting the nature and development of its operations over more than 20 years.

PERFORMANCE

Targets

E1-4, MDR-T

Prior to 2025, the Group used carbon footprint estimates based on available product life-cycle data and sales volumes to support the identification of emission hotspots and potential reduction opportunities.

The first emission assessment (2023) estimated 150 ktonnes CO_2e consolidated carbon footprint and was based on a representative operational year and calculated using a cradle-to-customer-gate boundary using INCOPA life-cycle data. This assessment served as an early reference point for evaluating decarbonization opportunities and provided a reference point for the reduction targets and the Group's climate ambition.

In 2025, The Feralco Group implemented structured carbon accounting in line with the GHG Protocol, providing a more comprehensive understanding of emissions across Scope 1, Scope 2 and Scope 3 categories. This establishes 2025 as the baseline year for the development of greenhouse gas reduction targets and abatement plans from 2026 onwards covering Scope 1, Scope 2 (market-based) and upstream Scope 3 emissions.

The application of consistent methodologies, harmonized system boundaries and sustainability reporting software across the Group strengthens the quality and comparability of emissions data. This enables a more robust assessment of emission sources and reduction opportunities and supports the ongoing refinement of climate targets and abatement plans.

Developments in baseline understanding

During 2025, the first full cycle of bottom-up sustainability reporting from individual legal entities and production sites produced a more detailed emission profile, resulting in an aggregated footprint of approximately 180 ktonnes CO_2e. This higher value reflects several factors:

- **Higher sales and production volumes in the reporting year.**
- **Refined and more granular calculation methods at entity level.**
- **Remaining uncertainty in several Scope 3 categories due to data availability and use of proxies.**

The updated distribution across scopes is approximately 2% Scope 1, 2% Scope 2, and 96% Scope 3 (upstream and downstream). This deeper level of reporting has improved transparency but also indicates that the baseline emissions may need to be reassessed. The Group therefore acknowledges that further refinement of its baseline may be required as methodologies and data quality continue to mature.

DECARBONISATION LEVERS

During 2025, the accounting method of the Group's GHG emissions was refined in line with the GHG protocol. However, the 2023 emissions estimate had already indicated that reductions in upstream raw-material emissions, increased use of recycled and by-product materials, improved energy efficiency, and greater use of renewable electricity were likely to represent important decarbonisation opportunities. Transport optimisation, lower-impact product applications and emerging solutions such as circular-material innovations and enhanced supplier engagement are also considered potential contributors to future emissions reductions. The 2025 data generally support these observations.

From 2030, carbon offsetting projects may also be considered in the longer term for residual emissions that are difficult to reduce, as a complement to, not a substitute for, actual decarbonisation. The Feralco Group prioritises direct emission reductions and value-chain improvements.

GHG-reduction targets

The Group has set an ambition to reduce CO_2e emissions, with a 2035 reduction pathway currently indicated at 20–40 % from a 2025 base year. During 2026, the Group will continue developing Scope 1, 2 and 3 abatement plans at country, production site and Group levels, helping to translate this ambition into actionable measures and supporting its longer-term goal of climate neutrality by 2050.

Consistency with GHG-inventory boundaries

The reduction targets will apply the same scope definitions and system boundaries as the Group's GHG inventory. All data is consolidated through the sustainability reporting software, ensuring that the baseline, annual emissions and progress towards targets are reported using consistent methods. This prevents local variations in scope boundaries and safeguards alignment between entity-level reporting and Group-level targets.

Methodological improvements and potential refinements

Data quality and system control are expected to improve over time through enhanced reporting maturity and a growing share of primary data from key suppliers, such as supplier-specific emission factors. These developments are expected to support more accurate emissions profiling and may lead the Group to revisit or refine its baseline and target architecture. In parallel, the Group may consider alignment with 1.5 °C reference pathways as methodological maturity increases.

Even when setting the base year as 2025 based on more structured data, it may be required to make revisions to the future targets as data quality and calculation methodologies continue to mature. Yet with reference to the estimate for 2023, and the reporting in line with the GHG protocol, The Feralco Group now goes forward and sets targets on all levels.

The 2023 estimate was calculated using a sales-based approach (cradle to customer gate) and

was not prepared in accordance with the GHG Protocol. The estimate was derived from sales statistics by multiplying total sold volumes (tonnes of product) by applying product-specific emission factors expressed as kg CO_2e per tonne of product. These emission factors were based on available climate impact factors, CIF, or product carbon footprint, PCF, data.

For 2025, emissions were calculated using the Group's carbon accounting tool, applying a bottom-up approach in line with the GHG Protocol. Purchase and activity data are reported at entity level. Emissions are calculated by multiplying incoming materials, energy use and other activities by relevant emission factors. These emission factors include supplier-specific data where available. Transportation activities within the Group's operational control are also included. At present, this GHG Protocol-based dataset is available for 2025 only.

As the methodologies, data sources and system boundaries differ, the results are not directly comparable. Nevertheless, both approaches indicate a greenhouse gas footprint of a similar order of magnitude and identify similar emissions drivers at Group level. Both approaches provide an estimate of The Feralco Group's greenhouse gas footprint and indicate a cradle-to-gate footprint in the range of approximately 175–185 ktonnes CO_2e for 2025. This level is higher than the 2023 estimate due to both methodological differences and changes in the business. Year-to-year variation in emissions reflects several factors, including sales volumes, product mix, organic growth and, to some extent, improvements in the quality and specificity of emission factors.

When expressed as portfolio-level carbon intensity, both approaches produce broadly comparable results relative to the Group's total product output, slightly above 0.2 kg CO_2e per kg of sold product as an average.

Science-based assessment

At this stage, the Group's targets are not science-based and have not been assessed against a 1.5 °C scenario. No sector-specific pathway has yet been identified for reference.

METRICS

Energy consumption

E1-5, E1-6, E1-7, E1-8, MDR-M

As 2025 is the first year for which a consolidated Group level sustainability report has been prepared, no comparable Group level data from previous years is available for energy consumption or energy mix.

High climate impact sector

Feralco operates in a sector with high climate impact and acknowledges its responsibility to address climate related impacts. In accordance with ESRS 1 Appendix C, the Group is classified as operating in a high climate impact sector, as chemical manufacturing (NACE C20) is identified among sectors with elevated climate relevance.

During the reporting period, Feralco generated total revenues of 2 532 MSEK. The Group operates entirely within a high climate-impact sector, and consequently 100 % of revenue is generated from activities within this sector. This revenue figure is used as the denominator for the calculation of the Group's energy and greenhouse gas emissions intensity metrics.

GHG emissions

Since 2025 is the first year in which a consolidated Group level sustainability report is prepared, no comparable Group level data from previous years is available for GHG emissions.

ACCOUNTING PRINCIPLES

E1-4 Targets related to climate change mitigation and adaptation

At this stage, no additional methodologies, assumptions or accounting considerations have been provided for E1 4 beyond those included in the main disclosure. No supplementary contextual information is applied here.

Energy consumption and mix	2025
(1) Fuel consumption from coal and coal products (MWh)	**0**
(2) Fuel consumption from crude oil and petroleum products (MWh)	**1 200**
(3) Fuel consumption from natural gas (MWh)	**7 600**
(4) Fuel consumption from other fossil sources (MWh)	**0**
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	**9 400**
(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	**18 200**
Share of fossil sources in total energy consumption	**58 %**
(7) Consumption from nuclear sources (MWh)	**1 900**
Share of consumption from nuclear sources in total energy consumption	**6.1 %**
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	**6 600**
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	**3 400**
(10) The consumption of self-generated non-fuel renewable energy (MWh)	**40**
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	**10 000**
Share of renewable sources in total energy consumption	**32 %**
Total energy consumption (MWh) (the sum of lines 6, 7, and 11)	**30 300**

Figure 4. Energy consumption and mix, 2025

E1-5 Energy consumption and mix

The Feralco Group systematically collects and records energy consumption and energy mix data at the local level, corresponding to each site or legal entity. Wherever available, more precise carbon data, rather than spend-based estimates, are utilised to enhance accuracy. A sustainability reporting software solution is used to support data collection, management and reporting. At present, fossil energy sources are reported on an aggregated basis and are not consistently differentiated by fuel type across all entities.

Methodology

E1-6 Gross Scope 1, 2, 3 and Total GHG Emissions

Greenhouse gas emissions are calculated by multiplying activity data by relevant emission factors.

- **Scope 1 and Scope 2 activity data are reported locally by each site or legal entity in the sustainability reporting software.**
- **Scope 3 activity data are also entered locally, with the exception of Category 1: Purchased Goods and Services. For this category, quantities of incoming raw materials are automatically imported based on invoice records, providing alignment with procurement data and reducing the risk of transcription errors.**

Emission factor sources

Emission factors are sourced from a combination of:

- **The sustainability reporting software's emission factor library, including Defra, IEA, AIB, Exiobase and NTM.**
- **Ecoinvent, primarily for raw materials, chemicals and other process related factors.**
- **Supplier specific emission factors, particularly for electrical energy and other disclosures where the supplier provides documented data.**
- **Proxy estimates for a small number of raw materials where no suitable factor is available from recognised databases or supplier data. Such estimates were developed using comparable materials, industry knowledge and available technical information, and were subject to internal review and validation.**

Rationale for selection of emission factors

Emission factors are selected based on:

- **Representativeness and methodological transparency of the underlying dataset.**
- **Availability of supplier-specific information that better reflects local energy generation or material production conditions.**
- **Ability to match raw materials to life cycle based factors, particularly for coagulants.**
- **The need for complete coverage of all material emission sources.**

Precision and uncertainties

The precision of emission factors varies. Some broad-average factors may deviate significantly from real-world conditions, while supplier specific or well documented LCA factors are more accurate. Based on judgement, the average uncertainty of the emission factors is estimated to lie within ±25 percent. A small number of proxy factors introduce additional estimation uncertainty.

Summary of Emission Factors Utilised for Scope 1, 2, and 3 Greenhouse Gas (GHG) Emissions and Justification for Their Selection

Complementary Information for ESRS E1-6: Emission Factors Applied in GHG Calculations

To quantify Scope 1, 2, and 3 greenhouse gas (GHG) emissions, a comprehensive suite of emission factors has been employed. These factors have been sourced predominantly from authoritative

The Feralco Group GHG emissions per scope, 2025	(ktonnes CO_2e)
Gross Scope 1 GHG emissions	**4.1**
Gross Scope 2 Location-based GHG emissions	**3.0**
Gross Scope 2 Market-based GHG emissions	**3.7**
Gross Scope 3 GHG emissions	**174**
Biogenic Scope 1 emissions	**1.9**
Biogenic Scope 2 (location-based) emissions	**0**
Biogenic Scope 2 (market-based) emissions	**0**
Biogenic Scope 3 emissions	**0**

Figure 5. The Feralco Group GHG emissions per scope, 2025

In 2025, 34 % of Scope 2 GHG emissions were covered by contractual instruments.

The Feralco Group GHG emissions intensity per revenue, 2025	(tonnes CO_2e/SEK)
Total GHG emissions (location-based) per net revenue	**0.07**
Total GHG emissions (market-based) per net revenue	**0.07**

Figure 6. The Feralco Group GHG emissions intensity per revenue, 2025

Expressed differently, the metric equates to approximately 14 SEK per tonne of CO_2e.

The Feralco Group GHG emissions, 2025	(ktonne CO_2e)
Gross Scope 1 GHG emissions	**4.1**
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	N/A
Gross location-based Scope 2 GHG emissions	3.0
Gross market-based Scope 2 GHG emissions	**3.7**
Total Gross indirect (Scope 3) GHG emissions	**174**
1 Purchased goods and services*	147
2 Capital goods	6.3
3 Fuel and energy-related Activities (not included in Scope1 or Scope 2)	1.1
4 Upstream transportation and distribution	17
5 Waste generated in operations	0.31
6 Business travel	0.11
7 Employee commuting	N/A
8 Upstream leased assets	N/A
9 Downstream transportation and distribution	2.6
10 Processing of sold products	N/A
11 Use of sold products	0.01
12 End-of-life treatment of sold products	N/A
13 Downstream leased assets	N/A
14 Franchises	N/A
15 Investments	N/A
Total GHG emissions	
Total GHG emissions (location-based)	180
Total GHG emissions (market-based)	182

Figure 7. The Feralco Group GHG emissions, 2025

***Note: Category 1 currently covers emissions from purchased raw materials and traded goods only. Packaging materials, services and raw materials for the Eco 92 business in Italy are excluded due to data unavailability.**



bodies including DEFRA (2024, 2025), IEA (2024), AIB (2024), NTM (2024), IPCC (2014), alongside other reputable databases. The selection criteria emphasize adherence to internationally recognised methodologies, regular data updates, and applicability to the company's operational context.

Scope 1 Emission Factors

- **Stationary Combustion:** DEFRA (2024) emission factors specific to fuels such as diesel, LPG and natural gas were utilised, reflecting their precision and periodic revision.
- **Company Vehicles:** DEFRA (2024, 2025) emission factors for diesel, petrol, LPG, and biofuels were selected due to their sector-specific relevance and accuracy.
- **Fugitive Emissions (Refrigerants):** DEFRA (2024) emission factors, including R410A and R22, were chosen for their comprehensive coverage of commonly employed refrigerants.

Scope 2 Emission Factors

- **Purchased Electricity:** Country-specific emission factors were sourced from IEA (2024), AIB (2024), and DEFRA (2021) to accurately represent regional grid mixes.
- **Purchased Heating, Cooling, and Steam:** Factors provided by DEFRA (2024), Energiföretagen (2023), and national agencies were utilised to represent district heating and cooling emissions.

Scope 3 Emission Factors

- **Purchased Goods and Services:** Emission factors have been applied for raw materials using data from recognised databases such as Ecoinvent, supplemented by life cycle assessment studies (notably for coagulants) and supplier-provided information. For certain raw materials lacking direct data, proxy estimates were employed.
- **Capital goods:** Factors from Exiobase have been applied for capital goods using a spend based approach using categorisation in accordance with the financial reporting.
- **Transportation (Inbound/Outbound):** NTM (2024) factors were selected for diverse transport modes including truck, sea, and rail, valued for their granularity and European relevance.
- **Waste Generated in Operations:** DEFRA (2024) emission factors for landfill, recycling, and other waste categories were utilised to align with best practices and ensure comparability.
- **Business Travel:** Emission factors from DEFRA (2024) and NTM (2018) for air, rail, road, and ferry travel were applied, reflecting current updates and conformity with GHG Protocol guidance.

Own Produced Energy

IPCC (2014) factors for renewable energy sources (hydropower, solar, wind, geothermal) were applied and set to zero, consistent with their negligible direct greenhouse gas emissions. This applies at present only for solar power.

Rationale for Selection

The emission factors were selected based on their authoritative credibility, frequency of updates, and strict alignment with international standards, including the GHG Protocol and ESRS requirements. Preference was given to country- and activity-specific factors to maximize the accuracy and relevance of the emissions data relative to the company's operations and value chain. This approach ensures consistency, reliability, and transparency in the calculation and reporting of GHG emissions.

The Group uses a sustainability reporting software to collect, consolidate and manage sustainability data across its entities. Emissions calculations are performed using methodologies and emission factors defined in accordance with the GHG Protocol.

Additionally, a series of Excel-based tools are utilised for the automated import of purchased goods and services, facilitating the conversion of purchase data extracted from the ERP system. In this process the different goods are assigned an emission factor using the above-mentioned criteria which is imported along with the amount purchased.

The Feralco Group conducted a Scope 3 GHG emission screening across all 15 categories defined by the GHG Protocol to identify which categories are relevant to the Group and to determine the potential significance of each source. The screening involved reviewing the activities in the value chain, information demands from stakeholders, available data, supplier information, internal processes, and financial purchases. Each category was assessed for relevance, data availability, and estimated materiality. Based on this assessment:

- **Relevant and material categories were prioritised for calculation, including purchased goods and services, upstream transportation and distribution, fuel- and energy-related activities, waste generated in operations, business travel, and downstream transportation and distribution.**
- **Categories not relevant to The Feralco Group's business model – such as processing of sold products, use of sold products, and end-of-life treatment of sold products – were screened out due to the nature of the products (industrial chemicals primarily used as inputs in water treatment processes).**

Wherever available, the Scope 3 greenhouse gas (GHG) emissions are quantified using actual activity data obtained from suppliers within the upstream value chain and from customers or distributors within the downstream value chain. In instances where such data is not yet reliably accessible, estimates are employed or generic emission factors to ensure comprehensive measurement. During 2025, 21 % of the Scope 3 emissions were calculated using primary data.

Emission factors for purchased goods are generally defined on a cradle-to-gate basis, where the gate is the economic transfer point. This means the goods can be delivered at Feralco's gate, transportation included or not, but normally it would be the supplier's physical plant gate (as transportation is normally paid for separately).

Specific activity data is applied where feasible. The total estimate is however largely based on data from databases and estimates as described above, which introduces a degree of uncertainty. Increasing the availability of supplier-specific (primary) data remains a priority, and ongoing supplier engagement is expected to improve data quality and calculation accuracy over time.

Significant Scope 3 GHG emissions

Significant Scope 3 GHG emission categories and their reporting boundaries, calculation methods, and calculation tools:

Scope 3, Category 1: Purchased goods and services

- Only raw materials are covered. As the majority of products are delivered as bulk chemicals, the impact from packaging material is limited and excluded.
- Calculated using purchase data of raw materials taken from invoices from suppliers. This means the volumes are very accurate, however as mentioned the estimated climate impact factors ("carbon footprint") are not equally precise.
- The majority of products are delivered in bulk, typically by trucks. A smaller volume of products is shipped in drums, IBCs or sacks, yet packaging has not been included in The Feralco Group's reporting on purchased goods and services, as its estimated carbon footprint is considered immaterial.
- As services are considered to have marginal emission footprints for The Feralco Group, these have not been included in the calculations of this category.

Scope 3, Category 2: Capital goods

- Calculated using the spend-based method with emission factors mapped against investment spend data on categories “Land and water”, “Equipment”, “Buildings and constructions”, “Land improvements”, “Plant and Machinery”, and “Leasehold equipment” for each of The Feralco Group’s legal entities.

Scope 3, Category 3: Fuel- and energy-related activities not included in Scope 1 or Scope 2

- Calculated automatically in the sustainability reporting software by applying upstream emission factors to the same fuel and electricity data used for Scope 1 and 2. This captures the emissions created before the energy reaches its point of use, such as in production, extraction and delivery, including transmission losses. The calculation uses either supplier-specific or average emission factors, which are applied automatically to Scope 1 and 2 data in the platform and reported separately in line with the GHG Protocol and ESRS.

Scope 3, Category 4: Upstream transportation and distribution

- Calculated primarily using the distance-based method by entering data on tonne-km transported. Where pre-calculated emission data is available from transport suppliers, it is used, improving the accuracy of the calculations. For a small number of transport activities where neither supplier-specific emissions data nor distance-based calculations are available, emissions are estimated using the spend-based method.

Scope 3, Category 5: Waste generated in operations

- Calculated primarily using the waste-type specific method. In cases where such data is available, the supplier-specific method is used. In some cases where no other reliable data is available, the average-data method is used.

Scope 3, Category 6: Business travel

- Calculated primarily using the distance-based method. Where such data is available, pre-calculated emission data is used. In some cases where no other data is readily available, the spend-based method is used.

Scope 3, Category 9: Downstream transportation

- Calculated primarily using the distance-based method by entering data on tonne-km transported. Where pre-calculated emission data is available from transport suppliers, this data is used. For a small number of cases where pre-calculated emission data or the distance-based method is not possible, the spend-based method is used.

Scope 3, Category 11: Use of sold products

- Use-phase emissions were estimated using a simplified model based on the electricity required for product dosing in a representative customer application. The assessment indicated emissions of less than 10 tonnes CO_2e annually for the volume of product sold in 2025. Owing to the limited energy requirement and resulting emissions, this category was considered immaterial.

Scope 3 categories excluded

The following Scope 3 categories have been excluded from the 2025 reporting and disclosure, with justifications provided for each exclusion:

- **Scope 3, Category 7: Employee commuting**

Justification: Based on a preliminary assessment, emissions associated with employee commuting are expected to be insignificant relative to the Group’s material emission sources. As no systematic data collection processes are currently in place and the category is not expected to materially affect the Group’s overall greenhouse gas footprint, it has been excluded from the inventory. The relevance of this category will be reassessed as data maturity improves.

- **Scope 3, Category 8: Upstream leased assets**

Justification: Emissions associated with upstream leased assets are considered immaterial based on the limited extent of such arrangements within the Group. Consequently, this category has been excluded from the inventory.

- **Scope 3, Category 10: Processing of sold products**

Justification: The reporting is limited to the delivery point. The typical processing of the chemicals requires limited downstream processing by customers. An assessment based on representative application scenarios indicated that the associated energy use and resulting greenhouse gas emissions represent less than a tenth of a per mille (<0.1 ‰) of the Group’s total GHG emissions, and was therefore excluded from reporting.

- **Scope 3, Category 12: End-of-life treatment of sold products**

Justification: The Group’s products consist primarily of chemicals used as process inputs in water treatment applications and are generally consumed during use rather than generating significant product-related waste streams requiring end-of-life treatment. Scope 3 Category 12 (End of life treatment of sold products) is expected to have limited relevance. Due to the nature of the products, the complexity and diversity of downstream applications, The Group has prioritised categories with higher expected impact. The relevance of this category will be reassessed as Scope 3 screening and data maturity evolves.

- **Scope 3, Category 13: Downstream leased assets**

Justification: Emissions associated with downstream leased assets are considered immaterial due to the negligible extent of such activities within The Group. Accordingly, this category has been excluded from the inventory.

- **Scope 3, Category 14: Franchises**

Justification: The Feralco Group has no franchises.

- **Scope 3, Category 15: Investments**

Justification: The Feralco Group does not make investments in other organisations.

INCREASING THE AVAILABILITY OF SUPPLIER-SPECIFIC (PRIMARY) DATA REMAINS A PRIORITY

E2 POLLUTION

IMPACTS, RISKS AND OPPORTUNITIES

ESRS 2 SBM-3, E2-6

Pollution is material to Feralco because the production, handling and transportation of chemicals can lead to negative impacts on air, water, soil and living organisms across the value chain. The assessment identifies material impacts related to leakages, spills and emissions, especially downstream where chemicals are used in water treatment or transported. These effects can harm ecosystems and local communities and therefore require transparent reporting. Pollution is also financially relevant: stricter regulations, liabilities for environmental damage and cleanup, and reputational risks can increase costs or reduce revenues. At the same time, The Feralco Group can contribute positively through solutions that support pollution reduction for sewage water where e.g. phosphorous is removed. These combined environmental and financial considerations make pollution a material ESRS topic for the company.

IMPACTS, RISKS AND OPPORTUNITIES RELATED TO POLLUTION (E2)

This section summarises The Feralco Group's material impacts, risks and opportunities related to pollution across its value chain. Pollution is material because the Group produces, handles and transports chemical products, which generate environmental exposure in both upstream and downstream activities.

Overview of material impacts

The Feralco Group's activities can give rise to negative impacts on water, air, soil and living organisms. The main actual and potential impacts arise from:

- **Leakages or accidental releases during production, storage or internal handling.**
- **Spills or emissions that may occur during distribution or customer use.**
- **Downstream application of water treatment chemicals that, if improperly managed by external operators, may affect aquatic environments.**
- **Local ecosystem disturbance in proximity to production sites.**

These impacts can affect biodiversity, surface water and groundwater quality, and the health and well-being of local communities. They therefore require structured management and transparent reporting.

Overview of material risks

The assessment identified several pollution-related risks with relevance for financial and operational performance. These include:

- **Regulatory tightening, where stricter discharge limits, hazardous substance restrictions or permitting requirements could increase compliance costs or require capital investments.**
- **Liability and remediation risk, where spills, leakages or other incidents may lead to clean-up obligations or compensation claims.**
- **Business interruption risk, as pollution incidents can lead to temporary suspension of operations or restrictions imposed by authorities.**
- **Reputational risk, particularly in the case of visible environmental events or negative stakeholder perception.**

These risks may influence both short-term operating costs and longer term investment needs. While the magnitude depends on the specific incident or regulatory development, pollution remains a financially relevant topic for the Group.

Overview of opportunities

The assessment also identified opportunities for The Feralco Group to contribute positively to pollution prevention in the wider value chain. These include:

- **Provision of products that support improved water quality, such as coagulants that enable more effective removal of pollutants and microplastics in wastewater treatment.**
- **Potential growing demand for solutions that assist municipalities and industries in meeting stricter water discharge limits.**
- **Increased customer interest in suppliers that demonstrate responsible environmental management.**

These opportunities may support sustained demand for The Feralco Group's products and enhance long-term competitiveness.

Policies for managing impacts, risks and opportunities related to pollution

This section summarises how existing Group policies address pollution-related IROs. Detailed policy descriptions are presented in other chapters; this section provides a high-level explanation tailored to the pollution topic. The following policies apply:

- **Feralco Group Sustainability Strategy**
- **Feralco Group Code of Conduct**

These policies are described under the general governance section (Strategy, business model and value chain, and Sustainability governance).

Further policies are maintained at local level and adapted to applicable local regulatory requirements.

Scope and key contents

The policies aim to ensure full compliance with applicable legislation and permit conditions and to reduce or eliminate negative impacts on human health, the environment and property. They set expectations for the responsible management of pollution-related risks across production, handling, transport and value chain interactions.

Prevention, control and mitigation of pollution

The policy framework addresses the management of pollution to air, water and soil. It includes commitments to minimise emissions of organic and inorganic substances, conduct continuous monitoring of environmental performance, and implement measures in line with legal requirements and permit conditions. The Group works to minimise contamination, support responsible water management and apply sustainability criteria in supplier assessment. Sites use recognised standards such as ISO 14001 and IPPC requirements for operational control.

Substitution and minimisation of substances of concern

The policies state that substances of high concern are not used. Where technical or regulatory constraints apply to other hazardous substances, the Group implements measures to minimise associated risks, particularly avoiding non-essential or consumer-facing applications.

Management of substances of very high concern

The Feralco Group ensures that substances of very high concern are not used. Rather than operating a phased elimination programme, the Group avoids their use altogether. The REACH Candidate List is monitored on an ongoing basis, and potential substitution alternatives would be assessed should a listed substance become relevant.

Prevention of incidents and emergency situations

The policies address prevention of pollution incidents through compliance with laws and permits, structured environmental risk assessments and regular training. If an incident occurs, procedures are designed to minimise impacts on people and the environment through rapid response and mitigation actions.

Actions

E2-2, MDR-A

During the reporting year, The Feralco Group continued to implement and monitor pollution-related actions across its entities, focusing mainly on improved containment, lower emissions and waste minimisation. Completed measures included impermeable paving and HCl gas detection at Feralco in Italy; a sealed big-bag filling system at Feralco in Spain to reduce dust emissions; and the installation of a scrubber system on the ferric plant in the UK, together with several dust extraction systems. Ongoing initiatives include sludge-to-product reuse at Feralco in Spain, hazardous-waste reduction at Feralco in Sweden and packaging-waste reduction at Gesitma in Spain.

Further pollution-prevention measures are planned, including reactor exhaust scrubbing at Feralco in Germany, HCl vapour-return systems in the Netherlands, upgraded containment and retention infrastructure at Feralco in Sweden, reinforced ground protection at Feralco in Germany and Gesitma in Spain, and the replacement of acetylene-based ICP laboratory equipment at Eco 92 in Italy. These actions are expected to strengthen air-emission control, soil and groundwater protection and the reduction of hazardous substances across the Group.

While outcomes are still being evaluated and calculation methods are not yet fully harmonised, the actions indicate a clear direction towards lower pollution risks. Measures implemented to date have already improved air-emission control, reduced dust exposure and strengthened soil and groundwater protection at operational sites. The actions primarily relate to the operational scope of each entity, with completion timelines ranging from 2025 to 2027 depending on the measure and location.

Performance

Targets related to pollution

The Group's targets for pollution are framed around full compliance with all applicable laws, regulations and permit conditions. The intent is to prevent and control pollution across the operational footprint by ensuring adherence to defined limits for emissions to air, water and soil, and by managing the use of substances of concern and substances of very high concern. The targets therefore function as minimum performance expectations rather than quantified improvement goals.

The commitment applies to four key areas:

- **Air pollutants and their specific load limits.**
- **Emissions to water within permitted discharge limits.**
- **Prevention of soil pollution and adherence to associated load thresholds.**
- **Avoidance and active management of substances of concern and substances of very high concern.**

This compliance focus supports the broader aim of mitigating pollution-related impacts, risks and opportunities identified in the materiality assessment.

Target design and measurement approach

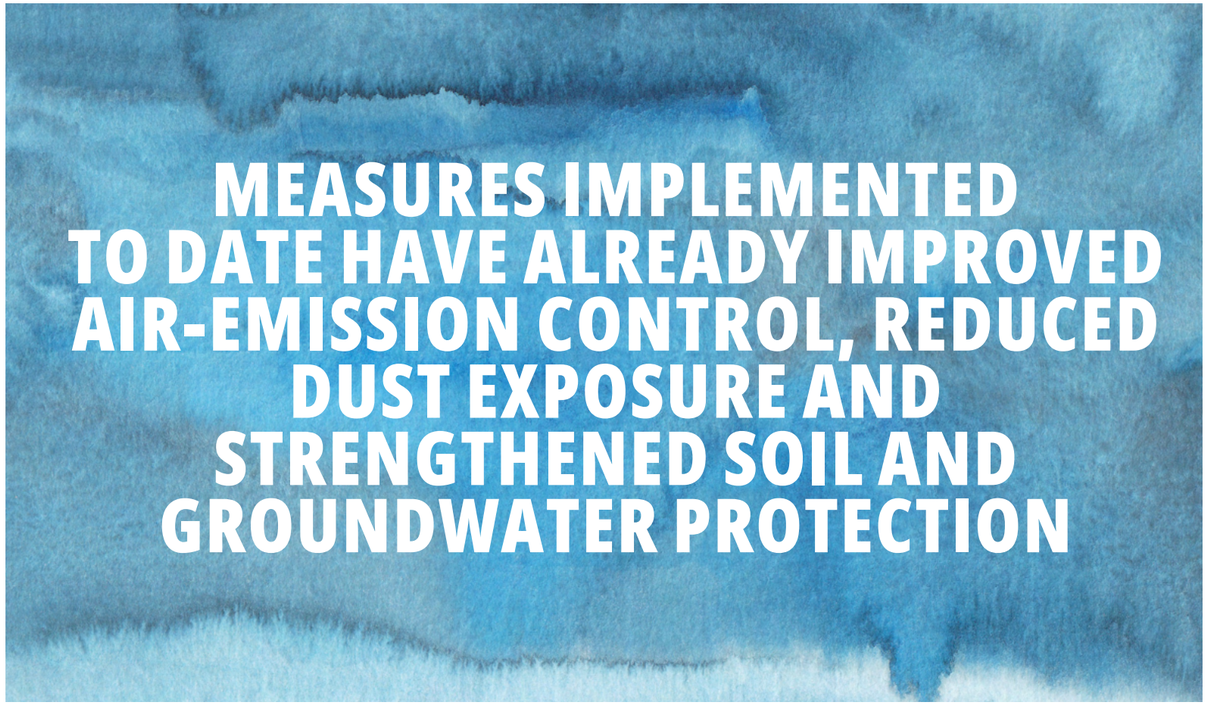
The Group's pollution-related objectives focus on maintaining compliance with applicable legal, regulatory and permit requirements while minimising pollution risks through active chemical management and operational controls. The Group's approach includes:

- **Monitoring compliance with environmental permits and regulatory requirements.**
- **Maintaining chemical inventories and reviewing substances of concern.**
- **Preventing spills and releases through inspections, maintenance and safe handling procedures.**
- **Investigating incidents and near misses and implementing corrective actions where required.**
- **Providing relevant employee training on chemical handling, spill response and environmental requirements.**
- **Controls on the use of hazardous substances in product formulations and supply chain processes.**

Performance is monitored through environmental monitoring programmes, regulatory reporting, permit compliance reviews, incident management processes and internal environmental management practices.

Current status

At present, the Group has not established Group-wide quantitative pollution reduction targets linked to specific baselines, milestones or target years. Pollution-related performance is therefore primarily assessed through compliance, prevention and risk management measures rather than predefined reduction trajectories. The Group may consider the development of additional quantitative indicators and targets as its sustainability management processes continue to evolve.



E4 BIODIVERSITY AND ECOSYSTEMS

IMPACTS, RISKS AND OPPORTUNITIES

SBM-3, E4.SBM-3, E4-6

Biodiversity is material to The Feralco Group because its operations and supply chain interact closely with ecosystems through sourcing, chemical production, transport and the use of products in water bodies. The DMA identifies both negative impacts – such as pollution of ecosystems and drivers of biodiversity loss – as well as positive contributions through lake restoration and water treatment services. These impacts occur upstream, downstream and in The Feralco Group's own operations. There are also financially material risks if environmental degradation leads to regulatory requirements, liability for ecosystem damage or reputational effects. Conversely, increasing demand for restoration services and water treatment solutions presents opportunities for the business. Given this dual impact and the strong regulatory focus on biodiversity, this topic is material for reporting.

TRANSITION PLAN

E4-1

At present, biodiversity-related actions are integrated into the Group's broader sustainability activities rather than managed through a standalone transition plan. The Feralco Group supports ecosystem protection by enabling effective wastewater treatment and improved water quality, while also contributing to ecosystem restoration initiatives through its subsidiary Vattenresurs. As the Group continues to develop its sustainability framework, biodiversity-related objectives and actions may be further formalised where appropriate.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

Policies

E4-2, MDR-P

Biodiversity and ecosystem considerations are incorporated into the Group's environmental management practices and sustainability strategy. The Group manages biodiversity-related impacts, dependencies and risks through compliance with applicable legislation and permit requirements, supported by site-level environmental management systems, including ISO 14001-aligned frameworks where applicable.

The Group further supports ecosystem protection and restoration through activities that contribute to improved water quality and through restoration initiatives undertaken by its subsidiary Vattenresurs.

At present, biodiversity-related matters are governed through these existing management processes and sustainability commitments. The need for a dedicated Group-wide biodiversity policy will be evaluated as the Group's sustainability framework continues to evolve.

Actions

E4-3, MDR-A

With the intent to support a consistent, Group-wide basis for identifying locations that require closer review, an in-depth assessment was conducted with external expert support. The Group identified that a number of sites may be located in or near biodiversity-sensitive areas. As the ESRS framework does not provide a single prescriptive definition of "near" biodiversity-sensitive areas, the assessment was performed using a consistent screening approach across all Feralco locations.

Where sites are considered to be in proximity to biodiversity sensitive areas, the primary protective and mitigation measures are established and enforced through applicable legal requirements and permit conditions, and compliance with these requirements is embedded in local management systems. Based on the assessment performed, no additional site specific mitigation measures were identified as necessary beyond existing legal and permitting obligations at this stage.

The Group will continue to consider biodiversity and proximity to biodiversity-sensitive areas in its ongoing sustainability work and will reassess potential actions as data quality improves and operational conditions change.

In addition, The Feralco Group has adopted limited, site-specific actions related to biodiversity and ecosystems. No completed or ongoing biodiversity actions were recorded during the reporting year; however, several actions are planned in France and Germany.

Planned actions include a nature-based full-site remediation including landscaping and tree-planting programme at Feralco site in Basse Indre in France, targeted for completion by December 2027. The initiative aims to restore on-site habitats and deliver local adaptation co-benefits, such as microclimate regulation and improved water management, in the former industrial area where Feralco resides. These actions relate to The Feralco Group's own operations, primarily address local ecosystem impacts and stakeholder engagement and are not expected to contribute materially to climate mitigation outcomes. The Feralco Nordic subsidiary Vattenresurs restores ecosystems in nutrient-rich lakes and coastal bays using a proprietary treatment method in which coagulants precipitate phosphorus, helping the ecosystem return to a more balanced state. This supports improved water quality and delivers biodiversity benefits.

The expected outcomes include improved habitat quality and strengthened local ecosystem services at and around operational sites. While outcomes have not yet been quantified, the actions are anticipated to support local biodiversity, including pollinators and other beneficial species, and to contribute positively to long-term nature protection at a local level.

The actions apply at site or regional level and are limited in scope. Implementation does not require significant operational or capital expenditures. The Group does not use biodiversity offsets, nor has it incorporated local or indigenous knowledge into the listed actions.

Targets

E4-4, MDR-T

The Group is currently evaluating the necessity and feasibility of developing biodiversity metrics at the consolidated level. As a result, no Group-wide targets have been established at this stage. Within certain business segments, primarily Vattenresurs, biodiversity-related impacts are already monitored through established operational indicators. These include the number of lakes treated, the total treated area and the tonnes of phosphorus captured. These indicators provide a practical means of quantifying the segment's contribution to changes in water quality and related ecological conditions.

Metrics

E4-5, MDR-M

Impact metrics related to biodiversity and ecosystems change

Monitoring of biodiversity- and ecosystem-related impacts is based on metrics established by competent authorities in the countries where The Feralco Group operates. These metrics are applied and complied with at local entity level in accordance with national regulatory requirements. Due to differences in regulatory frameworks, definitions and monitoring approaches across jurisdictions, biodiversity-related metrics are currently not consolidated or reported at Group level.

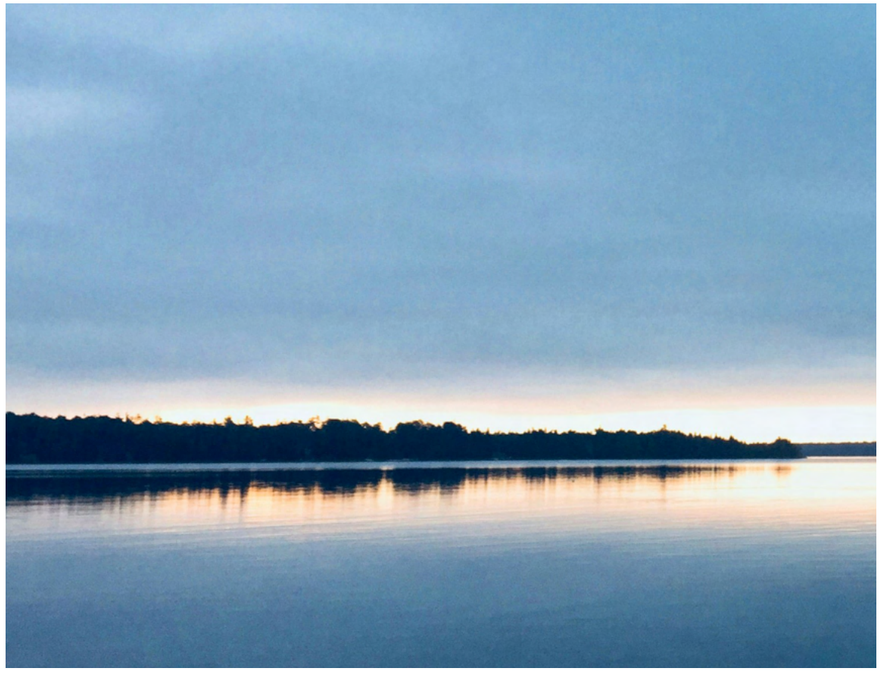
Positive biodiversity- and ecosystem-related impacts generated by The Feralco Group subsidiary Vattenresurs are measured using quantifiable outcome-based metrics. These include the amount of phosphorus removed from the ecosystems of the treated water bodies. Metrics include number of water bodies, the surface area of lakes and other water bodies restored. The amount of phosphorus precipitated is measured, but this provides only an indicative view of the treatment's impact. The most significant effect is the qualitative, long-term improvement in ecological status. In many cases, the ecosystem begins to improve almost immediately, with biodiversity gradually starting to recover. These developments are monitored and supported by follow-up research conducted with academic partners.

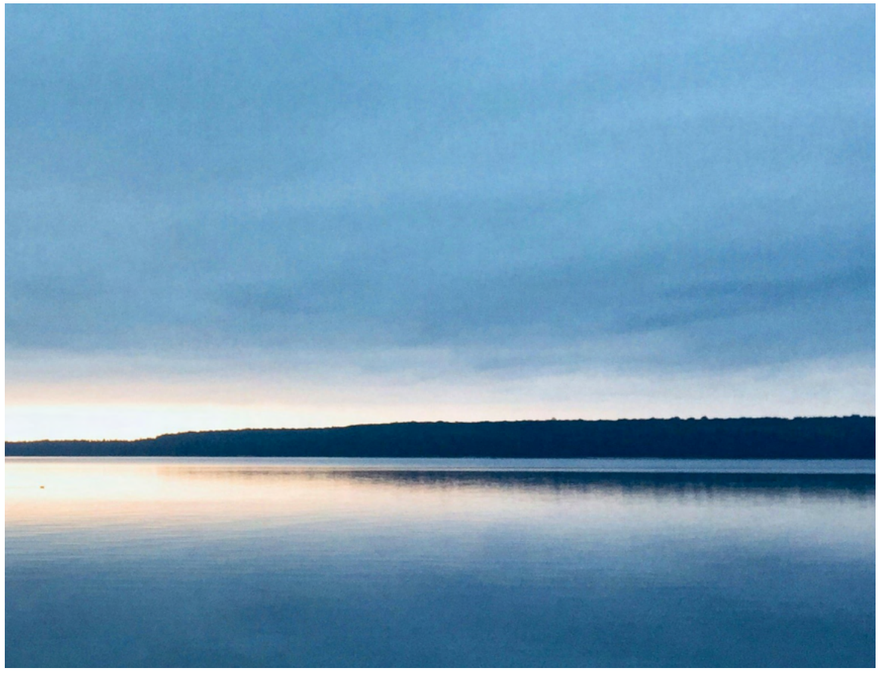
Biodiversity and ecosystem impact metrics	2025	2024	2023
Treated surface (hectares)	770	584	442
Number of lakes (number)	6	6	3
Estimated amount of phosphorous precipitated from the ecosystem (tonnes)	35.0	18.5	24.5

Figure 8. Biodiversity and ecosystem impact metrics, 2023–2025

Certain potential impacts on biodiversity and ecosystems are monitored and reported under Pollution (ESRS E2), where they are more appropriately captured due to their nature and measurement approach, rather than under ESRS E4.

In addition, a screening assessment of sites owned, leased or managed within the reporting boundary was conducted in 2024 using geospatial biodiversity risk datasets. The screening did not confirm any material overlap between Group sites and protected areas or Key Biodiversity Areas at the level of specificity required for disclosure. Further analysis, such as site-level verification and/or the use of IBAT, would be required to determine whether any sites intersect with, or are in proximity to, specific designated areas. On this basis, no biodiversity-sensitive land area in material proximity to The Feralco Group's sites is reported at this stage.





E5 RESOURCE USE AND CIRCULAR ECONOMY

IMPACTS, RISKS AND OPPORTUNITIES

ESRS 2 SBM-3

Circular economy is material because The Feralco Group's operations rely on resource-intensive raw materials and generate residual streams across the value chain. Material impacts arise primarily from upstream sourcing of key inputs and from waste and sludge associated with manufacturing and downstream use of the Group's products. Financially material risks relate to supply disruptions for critical inputs and higher procurement costs driven by regulatory change and market constraints. The assessment also identifies opportunities to improve circularity and resilience through recovery of valuable components from sludge, increased use of recycled or secondary materials, and improved operational resource efficiency – measures that can lower costs and strengthen competitiveness. These impacts, risks and opportunities confirm circularity as a relevant topic for ESRS disclosures.

Circular economy in various shapes is material to The Feralco Group, and significant efforts are being undertaken to transform the traditional coagulant business by adopting circular economy concepts. Customers expect consistent performance, quality and regulatory compliance, and circularity is therefore pursued without compromising quality or operational performance. Several commercial initiatives have already been adopted, while others remain under development. These include the use of alternative raw materials, partnerships in circular development projects, acquisitions of recycling businesses and the establishment of complementary operations.

The drivers are diverse, encompassing economic factors, supply resilience, access to raw materials and the enhancement of value from existing product lines. Circularity also supports decarbonisation by lifting material streams higher up the waste hierarchy where technically feasible and commercially viable. Some of the Group's most developed Circular Economy models are found within its recycling-focused businesses. Subsidiaries Eco 92 (Italy) and Gesitma (Spain) upgrade selected industrial residue streams into coagulants used in wastewater treatment. In Vetlanda (Sweden), the production of polyaluminium chloride has utilised secondary streams from the aluminium industry as a raw material since 1982, including for coagulants used in drinking water treatment. In parallel, efforts are made to reduce internal waste generation through site-level projects that improve yield, process stability and the handling of production residuals.

Progress is influenced by factors such as raw material availability, consistency and cost. These trade-offs and the resulting pace of implementation are recognised and communicated transparently. This is especially relevant in specification-driven applications, including drinking water coagulants, where active content and strict impurity control are critical to product performance and regulatory acceptance. The European chemical industry is, in many areas, highly integrated and provides key inputs such as acids and metal salts through integrated value chains. These structures can include co-products and by-products that are efficiently utilised, delivering advantages in scale, cost and quality. At the same time the optimisation of existing value chains can limit the speed at which raw material flows can be reconfigured, potentially slowing the implementation of the new circular solutions. Within these constraints, the Group seeks to expand circular alternatives where technically and commercially viable pathways exist.

Continuous efforts are also directed towards improving transport efficiency, including through load optimisation and return freight solutions in close cooperation with transport companies. Smarter process performance at customer sites contributes to resource efficiency. The Group's polymer business plays an important role in this regard. By improving separation and sludge dewatering, polymers can help reduce overall chemical consumption and extend the value of our coagulants. Downstream opportunities related to metal recycling and phosphorus recovery continue to be assessed. Recycling metals back to standard coagulants is still challenging from a commercial perspective, while phosphorus recovery is supported by a stronger resource value proposition, including the EU's classification of phosphate rock and phosphorus as Critical Raw Materials. Developments in this area are monitored closely, and participation in projects and partnerships is pursued where roles, responsibilities and implementation pathways are sufficiently defined and demonstrate clear potential.

IMPACTS, RISKS AND OPPORTUNITY MANAGEMENT

Policies

E5-1, MDR-P

Feralco has not yet adopted a dedicated Group-wide policy specifically addressing resource use and circular economy; the sustainability policy framework remains under development. Nevertheless, circularity is already integrated into the business through established operational practices, the use of secondary materials, and oversight through the dedicated Circularity Manager role. These elements guide ongoing work even though they are not yet consolidated into a single policy document.

In the absence of a standalone policy, the Group's Sustainability Strategy provides the overarching direction for circular economy. It sets out the intention to reduce reliance on virgin materials while lowering environmental footprints and strengthening societal resilience, and it sets expectations to increase the share of recycled inputs, collaborate with customers to design recyclable chemical solutions, engage with stakeholders on circular material flows, and monitor emerging circular technologies for future raw material or product opportunities.

Actions

E5-2, MDR-A

During the reporting year, Feralco implemented and progressed a set of circular economy actions aimed at improving material efficiency, reducing waste and strengthening water reuse. The actions focus on practical, site level measures such as material recovery, water substitution, process loss reduction and packaging reuse, implemented across the Feralco organisations in Spain (incl. Gesitma), France, Germany, and the UK – primarily within The Feralco Group's own operations, with selected measures extending into downstream activities.

Key completed and ongoing actions include: rainwater to process water reuse at Feralco in France (approximately 1 800 m^3/year); recycling of water treatment sludge into new coagulants through the REAL 2.0 project at Feralco in Spain; recovery of spilt aluminium sulphate for reuse at Feralco in the UK; and expanded packaging circularity in collaboration with Gesitma in Spain through reconditioned returnable containers and reuse of sample bottles. Eco 92 in Italy completed an EU waste shipment notification to facilitate recovery (R4) over disposal. In addition, Feralco in France plans to incorporate unreacted magnetite into production to reduce virgin raw material consumption, and Feralco in Germany is developing cleaning and rinse water recycling processes to reduce water consumption and inbound freight.

The expected outcomes of these actions are reduced reliance on virgin raw materials, lower waste volumes and improved water and resource efficiency across the Group. At this stage, several outcomes have not yet been fully quantified; however, the actions are designed to contribute to improved circularity and reduced environmental footprints as projects mature.

Implementation timelines vary by entity and measure. Rainwater reuse at Feralco in France and the EU waste shipment notification at Eco 92 were completed in 2025. Magnetite reuse at Feralco in France is planned by December 2026, and water recycling projects in Germany are expected to be finalised by August 2027. Several actions at Feralco in Spain, the UK and for Gesitma are ongoing without fixed end-dates, reflecting continuous circular practices rather than one-off projects.

Implementation of these actions does not require significant operational or capital expenditure.

PERFORMANCE

Targets

E5-3, MDR-T

Through circular economy concepts The Feralco Group seeks to reduce the use of virgin materials by keeping resources in productive use through reuse, recycling and recovery. Virgin materials are derived from newly extracted resources, secondary raw materials are recovered from waste through recycling, and by-products are co-produced materials from other manufacturing processes that can be used as alternative inputs. The use of secondary raw materials and by-products supports circularity by reducing waste generation and dependence on virgin resource extraction. This can also be a decarbonisation lever.

The Group has established a set of circularity related targets to guide the progressive integration of circular economy principles into its operations. These targets are designed to support a gradual shift away from virgin raw materials, strengthen resource efficiency and contribute to supply resilience across the value chain.

At this stage, the target framework consists of a combination of qualitative objectives and quantitative indicators. The approach reflects the current level of data maturity and the technical and commercial constraints associated with chemical production, including material specifications, impurity thresholds and customer requirements.

Circularity initiatives depend on collaboration across upstream suppliers, downstream customers and relevant external stakeholders, including research institutions and partners involved in recycling and recovery technologies. In particular, the integration of recycled and by-product materials requires close coordination with customers to ensure that product performance, safety and regulatory compliance meet requirements for building the circular economy.







The Group's circularity targets focus primarily on increasing the share of recycled and by-product raw materials used in production. In addition, selected targets support the development of circular product applications and project-based initiatives. The following key performance indicators have been established:

- **Assessment of the share and volume of recycled and by-product raw materials replacing virgin inputs. Target year: 2026.**
- **Increase the share of recycled raw materials relative to total raw material sourcing. A quantitative target will be established as data availability improves and technical feasibility is further assessed. Expected during 2027. Indicative timeline: 2030.**
- **Increase in the combined share of recycled and by-product raw materials, subject to reassessment based on operational feasibility and value chain constraints. Indicative timeline: 2030.**
- **Run of three parallel circular projects within the Group. Target year: 2025.**

As of the reporting period, the assessment of recycled and by-product material shares and the implementation of three circular project lines have been achieved and are partially reflected in this sustainability statement. The target to increase recycled material sourcing must be regarded as challenging under current technical and market conditions. The target related to combined recycled and by-product materials has been achieved for certain product segments (coagulants), but not yet across the Group's total raw material base.

The targets will be further refined as data quality improves, internal processes are harmonised and practical experience with circular material flows increases. At this stage, progress is monitored through internal data collection and project tracking rather than a fully standardised Group-wide performance system.

METRICS

Resource inflows

E5-4, E5-5, MDR-M

The Group sources material inputs through established procurement processes designed to support product quality, supply reliability and compliance with relevant requirements. New suppliers are reviewed prior to onboarding, with consideration given to operational capability, delivery performance, quality standards and relevant sustainability aspects.

Supplier relationships are primarily managed through long-term cooperation, contractual arrangements and ongoing follow-up. Expectations related to responsible business conduct are communicated through the Business Code of Conduct. Supplier audits or additional assessments may be conducted where considered appropriate; however, practices vary across The Group and continue to develop.

The Group predominantly sources from established suppliers, many of which have supplied the business for several years. This provides practical insight into supplier performance, while also indicating that certain documented assessments and audit evidence may require updating as sustainability reporting requirements become more detailed.

Procurement activities are supported by controls covering purchasing, quality verification, supplier management and contract compliance. These processes help ensure reliable sourcing of materials and contribute to the management of sustainability-related risks within the supply chain.

Relevant Resources Sourced

- **Raw materials: including aluminium salts (Al), iron oxides (Fe), hydrochloric acid, sulphuric acid, chlorate, hydrogen peroxide, additives, and other chemicals essential for operations.**
- **Utilities: energy, natural gas, oil, and water used in processing and manufacturing.**
- **Physical assets: offices, buildings, plants (21 industrial sites), vehicles, and land.**
- **Other inputs: specialised knowledge, patents, and know-how relevant to chemical production.**

Supplier Base Overview

The Group sources raw materials, transport services and utilities from a diverse supplier base. Certain critical raw materials are procured from a limited number of qualified suppliers due to technical, quality and regulatory requirements. Supplier concentration and supply continuity are monitored as part of procurement and risk management processes.

ESG Impacts Identified in Supplier Activities

- **Virgin raw materials such as aluminium and iron compounds are extracted from mines, leading to significant environmental footprints (e.g., approximately 36 tonnes of material excavated per tonne of aluminium and 16 tonnes per tonne of iron).**
- **Fossil fuel usage in transportation and steam generation contributes to emissions; efforts are ongoing to increase the use of secondary raw materials and alternative fuels such as Hydrotreated Vegetable Oil (HVO). Some transportation also use rail and maritime transport to reduce carbon footprint.**
- **Exploring secondary and by-product sources for acids is underway to improve circularity, though strict purity and heavy metal content regulations pose challenges.**
- **Wastewater and hazardous waste handling by chemical suppliers are monitored to mitigate environmental risks.**

The Feralco Group continuously monitors and reassesses supplier-related impacts through sustainability due diligence and materiality assessments to support responsible sourcing and reduce negative ESG outcomes.

Resource inflows	2025
Total weight of products and materials	623 000
Biological raw materials sustainably sourced	0 %
Total weight of circular raw materials (by-products and secondary)	318 023
Circular raw materials in ratio to all raw material for coagulants manufacturing	71%
Total weight of secondary materials	11 400
Secondary materials in relation to total products and materials	1.8 %

Figure 9. Resource inflows (excluding water), 2025







Resource outflows
Feralco specializes in the production of water treatment chemicals using a combination of virgin and circular raw materials, which include by-products and waste materials. All inputs meet strict performance and purity standards, ensuring safety and cost-efficiency. Additionally, Feralco operates a waste management business, further supporting circular economy principles in its production processes.

Product durability
The Feralco Group's products exhibit durability consistent with the industry average. As chemical substances, they undergo reactions and integration during use, ensuring their effectiveness and suitability for their intended applications. By nature, the products are not reparable.

Waste generated in The Feralco Group's own operations
Waste metrics include waste generated from the Group's operations and managed through the Group's waste management systems. (Waste generated and managed independently by external contractors is generally excluded due to local regulatory differences, unless responsibility for its management rests with the Group.)

Waste metrics	2025
Total amount of waste generated [tonnes]	2 800
Total Amount of Waste Diverted from Disposal [tonnes]	1 200
- Preparation for reuse [tonnes]	0.2
- Recycling [tonnes]	1 100
- Other recovery [tonnes]	150
Hazardous waste [tonnes]	1 100
Non-hazardous waste [tonnes]	120
Total Amount of Waste Directed to Disposal [tonnes]	1 600
- Incineration [tonnes]	130
- Landfill [tonnes]	780
- Other disposal [tonnes]	660
Hazardous waste [tonnes]	1 300
Non-hazardous waste [tonnes]	260
Percentage of recycled waste %	44 %

Figure 10. Waste metrics, 2025

Composition of waste
The Feralco Group's relevant waste streams are dominated by by-product and residues typically collected in drums or Intermediate Bulk Containers (IBCs).

Consistent additional streams are liquid effluents and off-spec/residual coagulants; occasional non-routine volumes arise from incidents and construction works. Packaging-related wastes include contaminated plastic packaging/containers. Other streams comprise alumina waste, absorbent filter media, laboratory chemicals and insulating materials; ordinary office/workshop wastes (paper, plastics, wood) are handled via municipal routes, and toner/cartridges go to authorised operators.

Pickling acids are managed via recovery and physico-chemical treatment, waste mixtures that Eco 92 cannot treat to End-of-Waste are sent for disposal, while Gesitma acts as a licensed intermediary for customer take-back/transport/treatment when applicable.

No production waste is generated at non-manufacturing sites.





Materials in waste
Under ESRS E5 5 (Resource outflows – waste), The Feralco Group's waste consists primarily of inorganic acids, coagulant residues and filter cakes from product manufacturing. These may be acidic, containing metal hydroxy-oxides often not washed and therefore being hazardous waste.

Additional streams include ferrous/ferric raw material residues (also with gravel), alumina waste, contaminated absorbents and wipes, oily separator sludges, laboratory and organic chemical residues, contaminated HDPE/PP packaging, and common recyclables/combustibles (paper/cardboard, plastics, wood, mixed waste).

In some cases, no waste was reported as generated during the reporting period. This reflects waste being temporarily accumulated on site rather than transferred to an external waste management provider.

Hazardous waste generated in the Feralco Group's own operations

Hazardous waste	2025
Total Amount of Hazardous Waste [tonnes]	2 400
Total Amount of Radioactive Waste [tonnes]	0

Figure 11. Hazardous waste, 2025

Product waste management and product end-of-life
Operationally, the Group works to reduce waste at source through production adjustments, such as recipe optimisation, and by recovering product waste where feasible. The Group also collaborates with specialised service providers and licensed waste-management partners to ensure that waste arising from its operations is handled, transported and treated in a responsible manner. Where technically feasible, the Group also operates returnable plastic-container loops involving collection, preparation and reuse or refill, which keeps certain types of packaging in circulation for longer and reduces the need for single-use alternatives.

The Feralco Group considers environmental impacts across the entire product life cycle, including end-of-life aspects. The Group's products are predominantly supplied as liquid treatment chemicals in bulk and are consumed or transformed during drinking water, wastewater and industrial treatment processes. As a result, the products generally do not remain as standalone materials requiring disposal at the end of their use and therefore do not typically generate significant product-related end-of-life waste.

While products rarely become waste as such, situations may occur where limited volumes remain unused. In most cases, however, the products are consumed through chemical reactions during treatment processes and become incorporated into treatment residues, commonly referred to as sludge, together with the impurities they are used to remove.

These sludges can have various downstream applications. In particular, wastewater-treatment sludges may contain valuable resources, such as phosphorus and biomass, which can be recovered or utilised in processes including nutrient recovery and energy generation. Consequently, The Feralco Group's products generally do not contribute significantly to end-of-life waste.

However, product composition and performance remain important in supporting the safe and efficient management, treatment and potential recovery of resulting sludge streams. By enabling effective treatment processes and supporting downstream recovery opportunities where feasible, the Group contributes to resource efficiency and circularity beyond the point of product use.

In certain markets, Group companies provide specialised waste-management services that support customers in managing waste streams and meeting regulatory requirements. Gesitma in Spain operates as a licensed intermediary and waste broker, organising take-back, transport and treatment on behalf of customers and invoicing the associated service. Eco 92 in Italy performs similar brokerage activities for several waste types when appropriate.

For the portion of products supplied in packed format (bags, big-bags or IBCs), The Group supports the collection, transportation and treatment of relevant waste streams. These activities contribute to improved resource recovery and circularity, enabling materials and valuable components to be reused, recycled or otherwise managed in accordance with applicable regulatory and environmental requirements. In certain applications, this may also support the recovery of valuable resources, contributing to more efficient use of materials and the broader transition towards a circular economy.

Due to the nature of the Group's products, direct end-of-life considerations are largely confined to the management of a limited amount of product packaging and associated materials, which are generally managed by customers in accordance with applicable waste-management requirements.

The Group seeks to minimise environmental impacts associated with post-use packaging through regulatory compliance, recycling initiatives and, where technically feasible, reuse systems that keep packaging materials in circulation for longer. Customers receive Safety Data Sheets and relevant handling and disposal information to support safe and compliant management of packaging and any associated residues in accordance with local regulatory requirements. This is consistent with the Group's existing approach of providing customers with safety data sheets and disposal guidance to support compliant downstream handling.

The Group continues to evaluate opportunities to improve packaging circularity, increase reuse where practical and promote responsible end-of-life management throughout the value chain. These efforts reflect The Feralco Group's objective of minimising environmental impacts associated with product distribution and packaging while supporting efficient and compliant downstream handling practices.

ACCOUNTING PRINCIPLES

E5-2 – Actions and resources related to resource use and circular economy
Resource inflow data is based on internal records, procurement data and operational inputs from relevant sites and is subject to internal review processes, although no external validation has been performed.

E5-3 Targets related to resource use and circular economy
No additional methodological information is reported for this disclosure. The accounting principles therefore include only the contextual elements presented elsewhere in the chapter.

E5-4 Resource inflows
Resource inflow metrics cover purchased material inputs measured in tonnes and exclude water. The proportion of recycled input materials is estimated using data gathered through the annual internal survey. The reported data has been reviewed to avoid double counting between reused and recycled material categories. The methodology relies on procurement records and internally reported information. Reporting is limited to material categories for which sufficiently reliable data is available.

E5-5 Resource outflows
Resource-outflow and waste-related metrics are primarily based on contractor weighbridge measurements supported by consignment or transfer documentation and by treatment-site annual returns. For operations managed by third parties, their annual reporting serves as the key data source. Hazardous waste is tracked from generation to final treatment and documented using European Waste Catalogue (EWC/CER) codes in accordance with regulatory requirements.

The methodology assumes that contractor-documented weights reflect the most accurate quantification available. Allocation keys are used when waste streams are shared between entities. Office-only locations with no production are assessed as having no reportable waste volumes. Regulatory storage and dispatch requirements are followed, including permitted temporary-storage timeframes and the requirement to use authorised operators. Completeness is supported by invoices and by prudent estimates where needed.

Resource-outflow data is based primarily on internal records.

(In Italy, waste-related data is subject to external verification, and Eco 92 submits monthly data to the Italian Environmental Agency, as the operation is linked to End-of-Waste activities. No fully equivalent external validation process exists in other jurisdictions where we operate, but waste volumes are reported.)

SOCIAL INFORMATION S1 OWN WORKFORCE

S1 OWN WORKFORCE

Impacts, risks and opportunities

SBM-3, S1.SBM-3

The own workforce topic is material especially because The Feralco Group's operations depend on employees working in environments that involve handling chemicals and operating heavy equipment. These working conditions create inherent health and safety exposures that require systematic management. In addition to physical safety, the Group has a material responsibility to protect employee well-being, including psychosocial risks, as part of maintaining a safe and productive workplace.

The Feralco Group's workforce is central to business continuity and operational resilience. The skills, experience and day-to-day decisions of employees are necessary to operate production facilities reliably and to meet customer and regulatory expectations. Maintaining safe working conditions, supporting employee well-being and applying fair employment practices are therefore integral to operational performance and to the company's ability to recruit, retain and protect its workforce.

The Double Materiality Assessment identifies material impacts related to employee health and safety and employee well-being. It also highlights opportunities linked to improved working conditions and stronger well-being practices. Reducing incident risks, supporting physical and mental health, and strengthening workplace routines and culture can contribute to lower turnover and more stable long-term operations. These considerations confirm ESRS S1 as material for reporting. Impact, risk and opportunity management

POLICIES

S1-1, MDR-P

The Feralco Group's management of impacts, risks and opportunities related to its own workforce is guided by a set of Group-wide policies that collectively define expectations for ethical conduct, equal treatment, and workplace safety. These policies apply to all employees across the Group and form the basis for how The Group safeguards human rights, supports fair working conditions and maintains a healthy and safe working environment.

The Personnel Policy establishes equal opportunities, ethical behaviour and compliance with applicable rules, and sets clear expectations for creating a safe, non-discriminatory and supportive workplace. The Code of Conduct reinforces these principles by prohibiting child labour, forced or coerced labour, trafficking and discriminatory practices, and by affirming respect for internationally recognised human and labour rights, including freedom of association and collective bargaining. The Occupational Safety and Health Policy outlines the Group's commitments to workplace safety and well-being, including the Zero Harm vision and systematic risk mitigation across operations.

Together, these policies require that all employees are treated fairly and respectfully, and that ethical behaviour is upheld throughout the organisation. They are supported by procedural elements such as a confidential whistleblower channel, anti-retaliation protections, behavioural expectations for reporting misconduct, and regular employee surveys that help identify emerging issues related to inclusion, culture and working conditions. These mechanisms help prevent, detect and address discrimination or other adverse impacts, ensuring that The Feralco Group's workforce-related responsibilities are operationalised in practice.

PROCESS FOR ENGAGEMENT AND REMEDIATION

S1-2, S1-3, S1-4

Process for engagement with own workforce

The Feralco Group engages with its workforce through decentralised processes that reflect national legislation and local labour-market practices. Each entity maintains regular dialogue with employees using mechanisms such as appraisal discussions, personal target-setting, union interactions where applicable, and employee surveys. These channels support the identification of actual and potential impacts on employees and form part of the Group's due-diligence approach.

Engagement focuses on topics identified in the Double Materiality Assessment, including well-being, equal opportunities and other equality-related matters. A Group-level employee survey was put in place in 2025, with results analysed at Group as well as local level to ensure relevant follow-up.

Operational responsibility for ensuring that engagement is carried out and that outcomes inform The Feralco Group's approach lies with the Chief Executive Officer, supported by local management teams.

Process for remediation of own workforce

The Feralco Group's approach to remedying human-rights impacts in its own workforce is guided by Group-wide policy commitments to internationally recognised human and labour rights. These commitments are set out in the Code of Conduct and the Personnel Policy.

Together, these policies establish the principles that would guide remediation if a human-rights impact were to occur. They include respect for internationally proclaimed human rights, non-discrimination and equal treatment, the prohibition of child labour and forced or coerced labour, freedom of association and collective bargaining, and the provision of safe and healthy working conditions. The policies also require ethical behaviour, compliance with applicable laws and continuous improvement of workplace conditions.

Feralco enables remedy by maintaining confidential and retaliation-free reporting channels, including an externally administered whistleblower system and the option to report concerns to managers, the CEOs or Board members. These channels allow employees to raise concerns anonymously and ensure that credible issues can be investigated and addressed. The Feralco Group's commitments provide the basis for actions such as corrective measures, workplace adjustments, or other responses appropriate to the nature of the impact.

TARGETS

S1-5, MDR-T

The Feralco Group has established Group-level workforce objectives introduced as part of the transition from decentralised management of social matters to a more harmonised sustainability governance model. These targets, introduced in 2025, reflect the Group's ambition to support a safe, fair and inclusive working environment across all entities. The current Group-level targets are:

- **Zero workplace incidents annually.**
- **100 % of employees trained each year in ESG-related topics.**
- **Continuous assurance of equal opportunities for all employees.**
- **At least 30 % women in leadership roles by 2035, with a long-term ambition of achieving gender balance over time.**

The Group is currently developing a more consistent approach to monitoring workforce-related objectives across legal entities. As reporting processes and governance structures continue to develop, the associated metrics, responsibilities and monitoring arrangements are to be further refined.

Workforce-related objectives have been developed through Group and local management processes. The Group recognises the importance of employee perspectives and may further strengthen stakeholder involvement as workforce governance processes continue to evolve and become more harmonised across the organisation.

METRICS

S1-6, S1-7, S1-8, S1-9, S1-10, S1-11, S1-12, S1-13, S1-14, S1-15, S1-16, S1-17, MDR-M

Characteristics of own employees

The gender distribution of The Feralco Group's full time equivalent employees (FTEs) during 2025 (average throughout the year).

Gender	Head count	Share
Male	242	76 %
Female	77	24 %
Total	319	100 %

Figure 12. Employee and Gender distribution, 2025

Employee turnover data is not yet reported on a consolidated Group basis. The development of more harmonised workforce reporting processes is expected to improve the availability and consistency of such information over time.

Collective bargaining and social dialogue

Across The Feralco Group, there are local collective bargaining agreements. Based on the available workforce data, 65 per cent of employees are covered by collective bargaining agreements. At Group level, 39 per cent of employees are represented by workers' representatives.

DIVERSITY METRICS

Distribution of The Feralco Group's employees by age

Age breakdown	Number of employees	Percentage of employees
Employees under 30 years old	23	7 %
Employees 30-50 years old	145	45 %
Employees over 50 years old	151	47 %

Figure 13. Age distribution of employees, 2025

Distribution of The Feralco Group's top management by gender

Gender in leadership roles	2025
Number of women in top management	1
Number of men in top management	11
Percentage of women in top management	8 %
Percentage of men in top management	92 %

(Top management is defined to be: CEOs, C-suites and MDs).

Figure 14.Top management distribution by gender, 2025

Adequate wages and social protection

Employees receive an adequate wage in line with the applicable benchmarks used for this disclosure. The same assessment has been extended voluntarily to non-employees in the Group's own workforce, and all non-employees are also reported as receiving wages aligned with the applicable adequacy benchmarks.

Coverage by social protection is universal across The Feralco Group. Coverage for non-employees has not been reported.

Training and skills development metrics

Group-wide training and skills development metrics are currently being harmonised. Initial focus has been placed on establishing consistent reporting of training participation and completion rates across the Group. Managers are responsible for conducting training and this is an inherent element of performance reviews to investigate the need for people's development.

Employees	2025
Total share of employees who received a structured annual performance review.	51 %
Percentage of women who received a structured annual performance review	60 %
Percentage of men who received a structured annual performance review	48 %

Figure 15. Employees' training metrics, 2025

Annual performance reviews are currently not mandatory or structured in all Feralco countries/units.

Health and safety metrics

Health and safety metrics	2025
Percentage of own workforce who are covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines	100 %
Percentage of own workforce who are covered by a health and safety management system which is based on legal requirements and/or recognised standards or guidelines, and which has been internally audited and/or audited or certified by an external party	0 %
Fatalities as a result of work-related injuries [Fatalities of accidents]	0
Fatalities as a result of work-related ill health [Fatalities of accidents]	0
Recordable work-related accidents [Number of accidents]	9
Rate of recordable work-related accidents, TRR [Number of accidents per million hours worked]	17.6
Lost Time Injuries Rate, LTIR [Number of Lost Time Injuries per million hours worked]	3.9
Cases of recordable work-related ill health	0
Days lost to work-related injuries and fatalities from work-related accidents and work-related ill health and fatalities from ill health [days]	10

Figure 16. Health and safety metrics, 2025

Health and safety management system

The Feralco Group manages occupational health and safety through a group-wide health and safety management framework comprising common policies, minimum requirements, governance and reporting processes, supplemented by local systems at entity level. The framework applies to all employees and is implemented in accordance with applicable national legislation and local risk profiles. The scope and level of formalisation are adapted to the size, complexity and risk exposure of each organisational unit.

Work-related ill health includes acute, recurring, and chronic conditions caused or aggravated by work, such as musculoskeletal disorders, skin and respiratory diseases, cancers, diseases related to physical agents, and work-related mental health conditions.

Work-life balance metrics

Work-life balance metrics cover employees' entitlement to family-related leave, including maternity, paternity, parental and carers' leave, as defined under national legislation and collective agreements in line with ESRS S1-15 AR 96.

Work-life balance 2025	Percentage of employees
Employees entitled to take family-related leave	100 %
Employees who took family-related leave	25 %
Women who took family-related leave	40 %
Men who took family-related leave	20 %

Figure 17. Work-life balance metrics, 2025

S2 WORKERS IN THE VALUE CHAIN

Incidents, complaints and severe human rights impacts
The Feralco Group uses a workplace engagement survey tool to monitor employee well-being and engagement, which can indicate potential experiences of bullying, discrimination or other work related concerns. Where survey results suggest possible bullying or related issues, management follows up to better understand the situation and take appropriate action. However, the survey tool does not register or track individual incidents, and no bullying-related complaints or incidents were reported through other available channels, including grievance mechanisms, during the reporting period. Accordingly, the total number of severe human rights incidents related to the company's workforce was zero for the reporting period.

ACCOUNTING PRINCIPLES

The S1 disclosures are based on data drawn from the Group's different internal HR, payroll and employee-management systems, with the methodologies and assumptions for each metric described in the relevant subsections. There is no standalone financial statement prepared at The Feralco Group level, as all financial information is consolidated within the annual report of Mellby Gård, which also contains the most representative employee figures. The average number of employees for 2025 follows the financial reporting methodology.



IMPACTS, RISKS AND OPPORTUNITIES

SBM-3, S2.SBM-3

Workers in The Feralco Group's value chain may be exposed to risks linked to limited transparency and differing labour standards among upstream suppliers and downstream partners, particularly in regions outside Europe. Material impacts relate to working conditions, including health and safety risks associated with the handling of chemicals and other process inputs. These conditions can vary across suppliers, which increases the need for appropriate due diligence and monitoring.

Poor labour practices among suppliers or downstream partners can also lead to operational, financial and reputational consequences for The Feralco Group. As The Group depends on stable and responsible value-chain relationships to operate reliably, safeguarding the conditions under which external workers are employed contributes to business resilience.

Due to these potential impacts and risks across both upstream and downstream stages, the topic S2 is considered material for reporting.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

Policies

S2-1, MDR-P

The Feralco Group currently addresses workers in the value chain through the Business Code of Conduct, which sets expectations regarding legal compliance, health and safety standards, and responsible business practices. The need for a dedicated policy will be considered as sustainability governance and due diligence processes continue to develop.

PROCESS FOR ENGAGEMENT AND REMEDIATION

The Group's approach to workers in the value chain is currently centred on supplier due diligence, assessments, audits and the communication of expectations through relevant policies and supplier requirements. These mechanisms support the identification and management of potential value-chain impacts. As the Group further develops its sustainability governance and due diligence framework, additional approaches to stakeholder engagement may be considered where relevant.

A potential material negative impact has been identified relating to the handling of hazardous materials in upstream and downstream activities. To address this risk, the Group communicates expectations regarding occupational health and safety, legal compliance and responsible business conduct through its Business Code of Conduct and supplier-related processes. Supplier assessments, audits and ongoing due diligence activities support the identification and management of potential value-chain impacts.

The Group's whistleblower channel is available to both internal and external stakeholders and provides a confidential mechanism for raising concerns. Whistleblower reports are managed confidentially according to the Group's Whistleblower Policy, with formal acknowledgement and structured follow-up procedures. As the Group continues to develop its sustainability governance and due diligence framework, opportunities to further strengthen engagement and grievance management processes relating to value-chain workers will be evaluated.

Actions

S2-4, S2-5, MDR-A, MDR-T

The Group's current focus is on strengthening supplier due diligence processes, relevant policies and reporting capabilities relating to workers in the value chain. These activities support the identification, assessment and management of potential value-chain impacts and provide the foundation for the future development of more specific actions, objectives and monitoring processes.

S3 AFFECTED COMMUNITIES

IMPACTS, RISKS AND OPPORTUNITIES

SBM-3, S3.SBM-3

Affected communities are material because The Feralco Group's products support essential water treatment processes that influence water quality and sanitation services. These services have direct implications for communities' social and economic rights, particularly where access to clean and safe water depends on effective downstream treatment. The DMA identifies positive impacts linked to improved water quality, which can support public health and community well-being.

Communities may also face risks if products are not used as intended or where information provided to operators is incomplete. Such situations could affect service reliability or the quality of treated water delivered to end users. These potential outcomes underscore the importance of clear information, responsible product use and appropriate support to downstream partners.

Given the combination of positive impacts and potential risks associated with water treatment across the downstream value chain, S3 is considered material for reporting.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

Policies

S3-1, MDR-P

Community-related matters are currently addressed through the Group's broader sustainability governance framework, including due diligence procedures, supplier assessments, internal training and sustainability monitoring processes. These mechanisms support the identification and assessment of impacts, risks and opportunities relating to affected communities.

The double materiality assessment identified a positive material impact through the Group's contribution to water treatment and related societal benefits. As sustainability governance continues to mature, the Group will evaluate whether additional community-specific policies or management processes are required.

PROCESS FOR ENGAGEMENT AND REMEDIATION

S3-2, S3-3, S3-4

No material negative impacts on affected communities have been identified. Community-related concerns can be raised through The Feralco Group's publicly available whistleblowing channel, which is open to any external stakeholder and handled confidentially in line with internal procedures. Relevant concerns are reviewed and addressed through established governance and follow-up processes. The Group will continue to evaluate whether additional engagement or grievance mechanisms relating specifically to affected communities are appropriate as its sustainability framework develops.

Actions

S3-4, MDR-A

No instances of non-respect for internationally recognised rights of affected communities have been identified within The Feralco Group's operations or value chain. Given the nature of the impacts identified through the double materiality assessment, community-related matters are currently addressed through broader sustainability governance and due diligence processes rather than through dedicated Group-wide action programmes. Local entities may maintain relationships and interactions with communities relevant to their operations, while efforts to strengthen consistency and coordination across the Group continue as sustainability governance develops.

Targets

S3-5, MDR-T

The double materiality assessment identified a material positive impact on affected communities, mainly through the Group's contribution to water treatment and related societal benefits. The Group has set a target to carry out 10 community projects annually across the Group. As sustainability governance and reporting processes develop, the Group will continue to assess whether further community-related objectives and performance indicators should be introduced.

Metrics

MDR-M

The Group's material positive impact on affected communities is primarily linked to its contribution to drinking water and wastewater treatment. To support the monitoring of this impact, the Group has



developed a set of positive impact metrics intended to provide an indication of the societal benefits enabled through its products and technologies. These metrics are based on estimates and should be interpreted as indicative measures of impact rather than direct measurements of outcomes.

Positive impact metric	2025
Water treatment reach	Approximately 10 billion m^3 of water and wastewater treated
People reached through water services	Approximately 150 million people supported by drinking water and/or wastewater treatment services
Number of customers (municipalities, utilities or industries served)	Feralco supplied products for use in water treatment to approximately 1 200 customers across approximately 2 300 delivery locations.

Figure 18. Positive water impact metrics, 2025

The reported metrics are derived from sales volumes and product portfolio data collected from The Group entities. Entity-level calculations are performed using documented application-specific conversion factors that estimate the volume of water and wastewater treatment enabled by the Group's products and the associated potential population impact. The calculation methodology takes into account product application characteristics and available operational information. Population impact is an indicative estimate and should not be interpreted as the number of unique individuals served, as populations may be represented through multiple treatment processes and applications. The resulting estimates are consolidated at The Group level and are subject to internal review, validation and management approval processes before reporting.
As the methodology relies partly on proxy factors and assumptions, the reported figures should be regarded as indicative estimates. The Group intends to further develop metrics that help assess the societal benefits associated with its contribution to drinking water and wastewater treatment.

GOVERNANCE INFORMATION G1 BUSINESS CONDUCT

IMPACTS, RISKS AND OPPORTUNITIES

ESRS 2 SBM-3

Business conduct is considered a material topic for The Feralco Group, as ethical behaviour, anti-corruption measures and transparent decision-making are fundamental to maintaining trust among employees, customers, suppliers and regulators. The Double Materiality Assessment identifies material impacts related to corporate culture, including the need to promote fair and transparent business practices and to ensure that concerns can be raised safely, including through whistleblower protection mechanisms.

The Group's approach to governance and business conduct is grounded not only in the management of legal and reputational risks, but also in a commitment to responsible conduct as an expression of the values that guide its operations. Unethical behaviour or corruption may result in financial losses, regulatory sanctions and reputational damage. Such risks can arise across the value chain and have the potential to undermine stakeholder confidence in the Group's activities and relationships.

Given the influence of business conduct on stakeholder trust, regulatory expectations and the stability of value-chain relationships, G1 Business conduct is considered material for ESRS reporting.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

Policies

G1-1, MDR-P

The Feralco Group manages its material impacts, risks and opportunities related to business conduct through a set of Group-wide policies that define expectations for ethical behaviour, responsible decision-making and regulatory compliance. These policies, presented in the general governance section of the sustainability statement, apply across all entities and form the foundation for how the Group addresses corruption and bribery risks, manages supplier relationships and protects individuals who report concerns. Local policies may exist in certain entities, but they do not override the Group-level framework.

The material business-conduct topics for the Group are corruption and bribery, the management of supplier relationships (including payment practices) and the protection of whistleblowers. These topics reflect the areas where ethical conduct and transparent processes are most relevant to the Group's operations and value chain.

The Feralco Group has established mechanisms to identify, report and investigate unlawful behaviour or breaches of the Code of Conduct. These mechanisms include a formal Whistleblower Policy, complementing normal management oversight and supported by targeted training. Reports can be submitted confidentially by employees or other stakeholders, and all credible concerns are investigated in a timely and structured manner to ensure integrity in decision-making and compliance with legal and internal requirements.

The Group's approach to business ethics, integrity and responsible conduct is currently governed through the Code of Conduct and the Business Partner Code of Conduct. These documents set expectations for ethical business practices and compliance with applicable laws and regulations. As sustainability and compliance governance continue to develop, the Group may further evaluate the need for additional policies or enhanced alignment with internationally recognised frameworks.

Whistleblower protection is covered by the existing Whistleblower Policy, which enables secure and confidential reporting and prohibits retaliation. Procedures are in place to ensure that business-conduct incidents, including suspected corruption or bribery, are investigated promptly, independently and objectively. Employees are expected to identify and report concerns as part of their responsibilities, with further escalation through the line organisation. The whistleblower channel provides an additional channel for reporting concerns where standard reporting routes may be insufficient.

Training on business conduct is provided at onboarding through a review of relevant policies. Line managers are expected to revisit the Code of Conduct annually with their teams. Training completion is currently managed at local entity level. As governance and reporting processes continue to develop, the Group aims to strengthen the consistency of training monitoring across the organisation. The functions most exposed to corruption and bribery risk are those with commercial responsibilities, including sales, procurement and leadership roles where external interaction, negotiation and contracting are frequent. These functions are therefore particularly important for ongoing awareness and adherence to the Group's ethical expectations.

APPROACH TO BUSINESS CONDUCT

G1-1, G1-2, G1-3, G1-5, MDR-A

Approach to protection of whistleblowers

The Feralco Group maintains a formal whistleblower function that allows employees and other stakeholders to report serious irregularities in a confidential and secure manner. Any individual submitting a report through the channels set out in the Whistleblower Policy is protected from reprisals, provided the report is made in good faith and based on reasonable grounds. This protection extends not only to the whistleblower but also to colleagues, trade union representatives, health and safety officers and others who assist them, as well as temporary staff or consultants working within the Group.

Protection under the policy ensures that no adverse consequences may be directed at the whistleblower or related parties as a result of having raised a concern. If an individual believes they have experienced retaliation following a whistleblower report, they are instructed to contact the Group's CEOs immediately. While the policy safeguards whistleblowers, it does not prevent the Group from taking action against an individual for reasons unrelated to the whistleblower report.

Through these measures, the Group aims to create a working environment where concerns can be raised safely, enabling the early identification and correction of business-conduct issues. The whistleblower mechanism complements the broader governance framework and supports the Group's commitment to transparent and responsible business conduct.

Approach to political engagement and lobbying

The Feralco Group does not engage in political participation or lobbying activities. The Group reports that it made no financial or in-kind political contributions during the reporting period, and it does not undertake direct lobbying, political advocacy or attempts to influence public policy. Political engagement is therefore not a material area of activity for the company, and the scope of this disclosure is limited to clarifying the company's approach and the boundaries of its external interactions.

Employees may participate in industry associations as part of their professional responsibilities, most notably INCOPA (the European Inorganic Coagulants Producers' Association, branch under CEFIC). The Feralco Group's participation in these forums is limited to technical and sector-related collaboration.

The Group's external engagement is otherwise confined to commercial and marketing-related activities, including trade fairs, seminars, webinars and customer visits. These activities are designed to support business operations and customer relationships and do not involve political influence. At this stage, the Group has not identified material impacts, risks or opportunities related to political engagement or lobbying.

Approach to relationship with suppliers and payment practices

The Feralco Group's approach to managing its relationships with suppliers is guided by The Feralco Group Business Code of Conduct and, where relevant, the Corporate Social Responsibility Policy. These documents set expectations for responsible sourcing, transparent commercial behaviour and fair treatment of suppliers, including payment practices and the consideration of social and environmental criteria.

Payment practices

The Group has a policy to prevent late payments, including to small and medium-sized suppliers. Payment processes follow the standard rules and contractual terms applicable in each market, and the Group undertakes to meet its obligations and address deviations in a timely manner. To support timely processing, all supplier invoices are scanned and handled through the Group's ERP system, reducing the risk of delays and enabling consistent follow-up. This approach is intended to ensure predictable cash flow for suppliers and support stable long-term relationships.

Supplier relationships

The Feralco Group's approach to supplier engagement is formalised in the Business Code of Conduct, which emphasises responsible business practices, risk management and sustainability across the supply chain. Procurement and supply-chain employees receive continuous training to support effective engagement with suppliers and to strengthen understanding of how sustainability factors are integrated into sourcing decisions. The Group prioritises suppliers that demonstrate strong environmental and social performance, hold relevant certifications or operate locally, where this supports resilience and operational continuity.

Procurement incentives are designed to support responsible sourcing and to reinforce the importance of sustainability considerations alongside cost, quality and delivery performance. While the Feralco Group has no specific programmes are in place, we are committed to maintain ethical and inclusive practices within our procurement activities.

Supplier management is supported by ongoing assessments, including visits, audits and surveys, which provide insight into supplier performance and alignment with the Group's expectations. The Group is developing further targets and initiatives to strengthen communication and consistency in supplier engagement as part of its broader sustainability work.

Social and environmental criteria in supplier selection

Social and environmental considerations form part of supplier selection and evaluation. The Business Code of Conduct and the Corporate Social Responsibility Policy outline the expectations placed on suppliers, including adherence to legal requirements, responsible environmental management and respect for human rights and labour standards. These criteria are applied when assessing new suppliers and reviewing existing ones, supporting The Feralco Group's aim to foster more sustainable and resilient value-chain partnerships.

Approach to corruption and bribery

The Feralco Group applies a zero-tolerance approach to corruption and bribery, as set out in the Group's Codes of Conduct. All employees and associated persons are required to read, understand and acknowledge these policies as part of onboarding. The obligation to prevent, detect and report suspected incidents applies to everyone, and concerns may be reported confidentially through the whistleblower channel. Reports submitted through this channel are managed by an independent external provider, and an independent committee is established when a case requires investigation. Confirmed breaches may lead to disciplinary action in line with local procedures.

The Group does not yet have a formalised Group-level process for reporting corruption-related outcomes to administrative or supervisory bodies. Historically, such matters have been handled at entity level, and further development of structured reporting processes may be considered as governance maturity increases. Corruption-related matters are currently managed at entity level. The Group continues to strengthen the consistency of governance and reporting practices across its operations, including processes for escalating and reporting material matters where appropriate.

Corruption and bribery policies are communicated through the Code of Conduct and the Business Code of Conduct, which are part of the employee handbook and introduced at onboarding. Line managers are responsible for ensuring continued awareness. Training covers all employees, and during the reporting period 21 of 73 employees in functions at higher risk (29 per cent) received specific training.

PERFORMANCE

Targets

MDR-T

The Group has not set specific targets under ESRS G1. During the reporting period, the Group reported no confirmed incidents of corruption or bribery. There were no convictions, fines, disciplinary actions or contract terminations, and no actions were required. The Group's current focus is on maintaining a strong business conduct culture through policies, training, awareness and reporting mechanisms.

METRICS

G1-3, G1-4, G1-5, G1-6, MDR-M

The Feralco Group uses third-party tools to increase transparency and demonstrate that key management systems are working in practice. At Group and entity levels, this currently includes an EcoVadis assessment, which is used to evidence compliance expectations and continuous improvement. The assessment provides an external evaluation of environmental, labour and human rights, ethics and sustainable procurement practices and supports the Group's continuous improvement efforts.

ACCOUNTING PRINCIPLES

G1 disclosures are prepared using internal compliance, HR and finance records covering the Group's own operations. No incidents of corruption or bribery were reported during the period, and data is internally validated. Information on political influence, lobbying and payment practices is based on internal assessments, with no external validation applied.



APPENDIX 1: STATEMENT ON DUE DILIGENCE

ESRS 2 GOV-4

This table identifies where the core elements of due diligence are reflected in the voluntary sustainability statement. The references do not indicate full compliance with every Disclosure Requirement cited.

CORE ELEMENT OF DUE DILIGENCE	REFERENCES IN THE SUSTAINABILITY STATEMENT
a) Embedding due diligence in governance, strategy and the business model	ESRS 2 SBM-1, pp. 60–62 ESRS 2 GOV-1 and GOV-2, pp. 61–63 ESRS 2 GOV-3, p. 62 MDR-P, pp. 62–63 G1-1, pp. 86–87
b) Engaging with affected stakeholders in all key steps of due diligence	ESRS 2 SBM-2, p. 63 S1-2 and S1-3, pp. 82–84 S2 engagement and remediation processes, p. 84 S3-2 and S3-3, pp. 84–85 G1-1, pp. 86–87
c) Identifying and assessing actual and potential adverse impacts	ESRS 2 IRO-1 and IRO-2, pp. 63–65 E1 SBM-3, pp. 66–67 E2 SBM-3, p. 74 E4 SBM-3, p. 76 E5 SBM-3, p. 78 S1 SBM-3, p. 82 S2 SBM-3, p. 84 S3 SBM-3, pp. 84–85 G1 SBM-3, p. 86
d) Taking action to address actual and potential adverse impacts	E1-3, p. 67 E2-2, pp. 74–75 E4-3, pp. 76–77 E5-2, p. 78 S1-4, pp. 82–84 S2-4, p. 84 S3-4, p. 85 G1-1 and G1-3, pp. 86–87
e) Tracking the effectiveness of due-diligence efforts and communicating performance	E1-4 to E1-6, pp. 67–73 E2-3, pp. 74–75 E4-4 and E4-5, pp. 76–77 E5-3 to E5-5, pp. 78–81 S1-5, S1-6, S1-8 to S1-11, S1-13 to S1-15 and S1-17, pp. 82–84 S2-4 and S2-5, p. 84 S3-5 and related metrics, p. 85 G1 performance and metrics, pp. 86–87

APPENDIX 2: DISCLOSURE REQUIREMENTS ADDRESSED IN THE VOLUNTARY SUSTAINABILITY STATEMENT

ESRS 2 IRO-2

This appendix identifies the ESRS Disclosure Requirements addressed in the voluntary sustainability statement and their reporting treatment. It does not constitute a statement of full ESRS compliance.

DISCLOSURE REQUIREMENT	REPORTING TREATMENT	PAGE REFERENCE	SCOPE AND REPORTING LIMITATIONS
ESRS 2 General disclosures			
BP-1 General basis for preparation	Reported	p. 60	–
BP-2 Disclosures in relation to specific circumstances	Reported	p. 65	–
GOV-1 Role of administrative, management and supervisory bodies	Reported	pp. 61–62	–
GOV-2 Information provided to and sustainability matters addressed by governing bodies	Partially reported	pp. 61–63 p. 62	Oversight and monitoring are described, but a detailed list of matters addressed and reporting frequency is limited.
GOV-3 Integration of sustainability-related performance in incentive schemes	Reported	pp. 88–89	–
GOV-4 Statement on due diligence	Reported	pp. 62–63	–
GOV-5 Risk management and internal controls over sustainability reporting	Reported	pp. 60–62	–
SBM-1 Strategy, business model and value chain	Reported	p. 63	Stakeholder groups and DMA interviews are described, but engagement outcomes and effects on strategy are limited.
SBM-2 Interests and views of stakeholders	Partially reported		
SBM-3 Material impacts, risks and opportunities	Reported	pp. 63–65 and topical sections	–
IRO-1 Process to identify and assess material IROs	Reported	pp. 63–65	–
IRO-2 Disclosure Requirements covered	Reported through Appendix 2	Appendix 2	This index identifies disclosure location and treatment.
E1 Climate change			
ESRS 2 GOV-3-E1 Climate-related performance in incentive schemes	Reported	p. 62	–
E1-1 Transition plan for climate change mitigation	Partially reported	p. 66	No detailed transition plan, financial plan, investment roadmap or Paris-aligned pathway has been adopted.
ESRS 2 SBM-3-E1 Material climate-related impacts, risks and opportunities	Reported	pp. 66–67	–
ESRS 2 IRO-1-E1 Climate-related materiality assessment	Reported	pp. 63–65	–
E1-2 Climate policies	Reported	p. 67	–
E1-3 Climate actions and resources	Reported	p. 67	–
E1-4 Climate targets	Partially reported	pp. 67–69	The 2035 pathway is indicative, targets are not science-based and the architecture remains under development.
E1-5 Energy consumption and mix	Reported	p. 69	–
E1-6 Gross Scope 1, Scope 2, Scope 3 and total GHG emissions	Reported	pp. 69–73	–
E1-7 GHG removals and carbon credits	Not reported	–	Possible future use of carbon offsetting is discussed on pp. 67–68, but no GHG removals or carbon credits are reported for 2025.
E1-8 Internal carbon pricing	Not reported	–	Assessment of a possible internal carbon price is mentioned on p. 66, but no applied internal carbon-pricing scheme is disclosed for 2025.
E1-9 Anticipated financial effects	Partially reported	pp. 66–67	Risks and opportunities are described qualitatively; required monetary amounts and detailed asset exposure are not disclosed.
E2 Pollution			
ESRS 2 SBM-3-E2 Material pollution impacts, risks and opportunities	Reported	p. 74	–
ESRS 2 IRO-1-E2 Pollution materiality assessment	Reported	pp. 63–65	–
E2-1 Pollution policies	Reported	pp. 74–75	–
E2-2 Pollution actions and resources	Reported	pp. 74–75	–
E2-3 Pollution targets	Partially reported	pp. 74–75	Compliance objectives are stated, but Group-wide quantitative reduction targets are absent.
E2-4 Pollution of air, water and soil	Not reported	–	Pollution-related impacts, policies and controls are described on pp. 74–75. The Group does not disclose Group-level quantities of relevant pollutants emitted to air, water and soil.

DISCLOSURE REQUIREMENT	REPORTING TREATMENT	PAGE REFERENCE	SCOPE AND REPORTING LIMITATIONS
E2-5 Substances of concern and substances of very high concern	Partially reported	pp. 74–75	Management approach and stated avoidance of SVHC are disclosed, but required quantitative information is absent.
E2-6 Anticipated financial effects	Partially reported	p. 74	Financial risks and opportunities are described qualitatively, without monetary effects.
E3 Water and marine resources			
ESRS 2 SBM-3-E3 and IRO-1-E3 materiality conclusion	Topic assessed as not material	pp. 64–65	–
E3-1 Water and marine-resource policies	Topic assessed as not material	–	Water-related IROs did not reach the materiality thresholds.
E3-2 Water and marine-resource actions	Topic assessed as not material	–	No E3 topical disclosure is reported.
E3-3 Water and marine-resource targets	Topic assessed as not material	–	No E3 topical disclosure is reported.
E3-4 Water consumption	Topic assessed as not material	–	No E3 topical disclosure is reported.
E3-5 Anticipated financial effects	Topic assessed as not material	–	No E3 topical metric is reported in the sustainability statement.
E4 Biodiversity and ecosystems			
E4-1 Transition plan and consideration in strategy and business model	Partially reported	p. 76	No standalone biodiversity transition plan has been adopted.
ESRS 2 SBM-3-E4 Material biodiversity impacts, risks and opportunities	Reported	p. 76	–
ESRS 2 IRO-1-E4 Biodiversity materiality assessment	Reported	pp. 63–65	–
E4-2 Biodiversity policies	Partially reported Reported	p. 76	Existing management systems and strategy apply; no dedicated Group-wide biodiversity policy exists.
E4-3 Biodiversity actions and resources		pp. 76–77	–
E4-4 Biodiversity targets	Partially reported	p. 77	No Group-wide biodiversity targets have been established.
E4-5 Biodiversity impact metrics	Partially reported	p. 77	Vattenresurs metrics are reported, but Group-wide biodiversity metrics are not consolidated.
E4-6 Anticipated financial effects	Partially reported	p. 76	Financial risks and opportunities are qualitative; monetary effects are absent.
E5 Resource use and circular economy			
ESRS 2 SBM-3-E5 Material resource-use impacts, risks and opportunities	Reported	p. 78	–
ESRS 2 IRO-1-E5 Resource-use materiality assessment	Reported	pp. 63–65	–
E5-1 Circular-economy policies	Partially reported	p. 78	No dedicated Group-wide policy exists; the sustainability strategy provides direction.
E5-2 Circular-economy actions and resources	Reported	p. 78	–
E5-3 Circular-economy targets	Partially reported	pp. 78–79	Quantitative and qualitative indicators are presented, but monitoring is not fully standardised.
E5-4 Resource inflows	Reported	p. 79	–
E5-5 Resource outflows	Reported	pp. 80–81	–
E5-6 Anticipated financial effects	Partially reported	p. 78	Risks and opportunities are qualitative; monetary effects are absent.
S1 Own workforce			
ESRS 2 SBM-2-S1 Workforce interests and views	Partially reported	pp. 63 and 82	Survey, appraisal and union mechanisms are described, but effects on strategy are limited.
ESRS 2 SBM-3-S1 Material workforce impacts, risks and opportunities	Reported	p. 82	–
S1-1 Workforce policies	Reported	p. 82	–
S1-2 Workforce engagement	Reported	p. 82	–
S1-3 Remediation and channels	Reported	pp. 82–84	–
S1-4 Actions relating to own workforce	Partially reported	pp. 82–84	Actions are described, but effectiveness is not comprehensively quantified.
S1-5 Workforce targets	Reported	pp. 82–83	–
S1-6 Characteristics of employees	Reported	pp. 82–83	–
S1-7 Characteristics of non-employees	Not reported	–	No number or characteristics of non-employees are disclosed.
S1-8 Collective bargaining and social dialogue	Reported	p. 83	–
S1-9 Diversity metrics	Reported	p. 83	–
S1-10 Adequate wages	Reported	p. 83	–
S1-11 Social protection	Partially reported	p. 83	Employee coverage is reported; non-employee coverage is not reported.
S1-12 Persons with disabilities	Not reported	–	No metric is disclosed.
S1-13 Training and skills development	Partially reported	p. 83	Performance-review coverage is reported, but complete training metrics are absent.
S1-14 Health and safety	Reported	p. 83	–
S1-15 Work-life balance	Reported	p. 83	–
S1-16 Remuneration metrics	Not reported	–	Neither the unadjusted gender pay gap nor the highest-paid-person-to-median remuneration ratio is disclosed.
S1-17 Incidents, complaints and severe human-rights impacts	Reported with limitation	p. 84	No incidents or severe impacts were reported through available channels; the survey does not track individual incidents.
S2 Workers in the value chain			
ESRS 2 SBM-2-S2 Interests and views of value-chain workers	Partially reported	pp. 63 and 84	Supplier engagement is described, but direct worker engagement is not established.
ESRS 2 SBM-3-S2 Material impacts, risks and opportunities	Reported	p. 84	–
S2-1 Policies	Partially reported	p. 84	The Business Code of Conduct applies; a dedicated policy has not been adopted.
S2-2 Engagement with value-chain workers	Partially reported	p. 84	Supplier processes are described, but systematic direct engagement is not reported.
S2-3 Remediation and channels	Partially reported	p. 84	The external whistleblowing channel is available; worker-specific grievance arrangements are not reported.
S2-4 Actions relating to value-chain workers	Partially reported	p. 84	Supplier due diligence is being strengthened, but specific outcomes and effectiveness are limited.
S2-5 Targets	Partially reported	p. 84	Future development of objectives is described, but a complete measurable target framework is not reported.
S3 Affected communities			
ESRS 2 SBM-2-S3 Community interests and views	Partially reported	pp. 63 and 84–85	General stakeholder engagement and local interaction are described; systematic community engagement is limited.
ESRS 2 SBM-3-S3 Material impacts, risks and opportunities	Reported	pp. 84–85	–
S3-1 Policies	Partially reported	p. 85	Broader governance processes apply; no dedicated community policy is reported.
S3-2 Community engagement	Partially reported	pp. 84–85	Local interaction exists, but there is no Group-wide systematic engagement process.
S3-3 Remediation and channels	Partially reported	pp. 84–85	The public whistleblowing channel is available; a community-specific mechanism is not reported.
S3-4 Actions	Partially reported	p. 85	Broader governance and local relationships are described rather than a dedicated Group-wide action programme.
S3-5 Targets	Reported	p. 85	–
Entity-specific positive-impact metrics	Reported with estimation uncertainty	p. 85	Water volume, people supported and customer reach are estimated using sales and application factors.
S4 Consumers and end-users			
ESRS 2 SBM-3-S4 and IRO-1-S4 materiality conclusion	Topic assessed as not material	pp. 64–65	Potential safety impacts were assessed as low in severity and likelihood.
S4-1 Policies	Topic assessed as not material	–	–
S4-2 Engagement	Topic assessed as not material	–	–
S4-3 Remediation and channels	Topic assessed as not material	–	–
S4-4 Actions	Topic assessed as not material	–	–
S4-5 Targets	Topic assessed as not material	–	–
G1 Business conduct			
ESRS 2 SBM-3-G1 Material business-conduct impacts, risks and opportunities	Reported	p. 86	–
ESRS 2 GOV-1-G1 Governance responsibilities	Reported	pp. 61–62	–
ESRS 2 IRO-1-G1 Business-conduct materiality assessment	Reported	pp. 63–65	–
G1-1 Policies and corporate culture	Reported	pp. 86–87	–
G1-2 Supplier relationships	Reported	pp. 86–87	–
G1-3 Prevention and detection of corruption and bribery	Partially reported	pp. 86–87	Policies, channels and training are described; centralised reporting processes remain incomplete.
G1-4 Corruption or bribery incidents	Reported	p. 87	–
G1-5 Political influence and lobbying	Reported	p. 86	–
G1-6 Payment practices	Partially reported	p. 86	Policy and invoice process are described, but standard quantitative payment metrics are absent.

The reporting treatment is based on the content presented in the voluntary sustainability statement. “Partially reported” means that relevant information is available but that the complete content prescribed by the associated ESRS Disclosure Requirement is not presented. The classification does not constitute an assurance conclusion.

APPENDIX 3: DATAPOINTS FROM OTHER EU LEGISLATION

ESRS 2 IRO-2

This table identifies where the core elements of due diligence are reflected in the voluntary sustainability statement. The references do not indicate full compliance with every Disclosure Requirement cited.

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	MATERIAL & REPORTING TREATMENT	PAGE REFERENCE
ESRS 2 GOV-1 Board gender diversity paragraph 21(d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material and partially reported	pp. 61–62
ESRS 2 GOV-1 Percentage of Board members who are independent paragraph 21(e)			Delegated Regulation (EU) 2020/1816, Annex II		Material and partially reported	pp. 61–62
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				Material and reported	pp. 88–89
ESRS 2 SBM-1 Involvement in activities related to fossil-fuel activities paragraph 40(d)(i)	Indicator number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Tables 1 and 2	Delegated Regulation (EU) 2020/1816, Annex II		Not applicable	–
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40(d)(ii)	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Material and reported	pp. 60–61
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40(d)(iii)	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II		Not applicable	–
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40(d)(iv)			Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II		Not applicable	–
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	Material and partially reported	p. 66
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16(g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1	Delegated Regulation (EU) 2020/1818, Article 12.1(d) to (g), and Article 12.2		Not reported	–
ESRS E1-4 GHG emission-reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3	Delegated Regulation (EU) 2020/1818, Article 6		Material and partially reported	pp. 67–69
ESRS E1-5 Energy consumption from fossil sources disaggregated by source paragraph 38	Indicator number 5 Table #1 and Indicator number 5 Table #2 of Annex 1				Material and reported	p. 69
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ESRS E1-5 Energy intensity associated with activities in high climate-impact sectors paragraphs 40–43	Indicator number 6 Table #1 of Annex 1				Material and not reported	–
ESRS E1-6 Gross Scope 1, Scope 2, Scope 3 and total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1	Delegated Regulation (EU) 2020/1818, Articles 5(1), 6 and 8(1)		Material and reported	pp. 69–73
ESRS E1-6 Gross GHG-emissions intensity paragraphs 53–55	Indicator number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3	Delegated Regulation (EU) 2020/1818, Article 8(1)		Material and reported	p. 69
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Material and not reported	–
ESRS E1-9 Exposure to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II; Delegated Regulation (EU) 2020/1816, Annex II		Material and partially reported	pp. 66–67
ESRS E1-9 Monetary amounts by acute and chronic physical risk paragraph 66(a)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5			Material and not reported	–
ESRS E1-9 Location of significant assets at material physical risk paragraph 66(c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5			Material and partially reported	pp. 66–67
ESRS E1-9 Carrying value of real-estate assets by energy-efficiency class paragraph 67(c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2			Material and not reported	–
ESRS E1-9 Exposure to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Material and partially reported	pp. 66–67
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ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table #2 of Annex 1				Not material and not reported	pp. 64–65
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ESRS E3-4 Total water recycled and reused paragraph 28(c)	Indicator number 6.2 Table #2 of Annex 1				Not material and not reported	pp. 64–65
ESRS E3-4 Water consumption per net revenue paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not material and not reported	pp. 64–65
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ESRS E4-2 Policies to address deforestation paragraph 24(d)	Indicator number 15 Table #2 of Annex 1				Material and not reported	–
ESRS E5-5 Non-recycled waste paragraph 37(d)	Indicator number 13 Table #2 of Annex 1				Material and reported	p. 80
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ESRS 2 SBM-3-S1 Risk of incidents of forced labour paragraph 14(f)	Indicator number 13 Table #3 of Annex I				Material and partially reported	p. 82
ESRS 2 SBM-3-S1 Risk of incidents of child labour paragraph 14(g)	Indicator number 12 Table #3 of Annex I				Material and partially reported	p. 82
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				Material and reported	p. 82
ESRS S1-1 Due diligence policies addressing the fundamental ILO Conventions 1–8 paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		Material and partially reported	p. 82
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				Material and reported	p. 82
ESRS S1-1 Workplace-accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				Material and reported	pp. 82–83
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ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88(b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material and reported	p. 83
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ESRS S1-16 Highest-paid-person-to-median remuneration ratio paragraph 97(b)	Indicator number 8 Table #3 of Annex I				Material and not reported	–
ESRS S1-17 Incidents of discrimination paragraph 103(a)	Indicator number 7 Table #3 of Annex I				Material and partially reported	p. 84
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ESRS 2 SBM-3-S2 Significant risk of child labour or forced labour in the value chain paragraph 11(b)	Indicators number 12 and 13 Table #3 of Annex I				Material and partially reported	p. 84
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Material and partially reported	p. 84
ESRS S2-1 Policies related to value-chain workers paragraph 18	Indicators number 11 and 4 Table #3 of Annex 1				Material and partially reported	p. 84
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ESRS S2-1 Due diligence policies addressing the fundamental ILO Conventions 1–8 paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Material and partially reported	p. 84
ESRS S2-4 Human-rights issues and incidents connected to the upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				Material and partially reported	p. 84

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ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Material and partially reported	p. 85
ESRS S3-1 Non-respect of UNGPs, ILO principles and OECD Guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12(1)		Material and partially reported	p. 85
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				Material and partially reported	p. 85
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Not material and not reported	pp. 64–65
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12(1)		Not material and not reported	pp. 64–65
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