

AMEROPA



Group Sustainability Report

2024

www.ameropa.com

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1. CEO Statement



When I stepped into the role of CEO in 2024, I was made accountable not just for a business, but a legacy—four generations of commitment to feeding the world responsibly. I take this role seriously, and I’m committed to carrying forward Ameropa’s values and purpose.

A CHALLENGING YEAR

2024 tested our resilience: for a third straight year, high energy prices in Europe forced us to significantly reduce operations at Azomureș, our Romanian fertilizer plant, while severe droughts across Southeast Europe reduced grain yields by 35%. These realities reminded us that our industry sits at the intersection of climate, energy, and food security.

Most significantly, we lost a colleague in a workplace incident and experienced 16 safety incidents throughout the year. Nothing is more important than ensuring every person goes home safely each day. This tragic reminder has reinforced our commitment to safety as our top priority, not just as a business imperative, but as a moral obligation to our employees and their families.

RESPONDING WITH OUR VALUES

Despite these setbacks, our teams showed remarkable dedication. Our Grains & Oilseeds Division adapted by diversifying into new markets, while our Fertilizers Division maintained stability for customers during volatile times. These responses reflect our C.A.R.E. values.

Even amid operational challenges, we continued our sustainability commitments. We expanded our biostimulants offerings, advanced our clean ammonia partnerships and engaged suppliers on emissions. In Romania alone, our community initiatives directly impacted 6’500 children and through the Ameropa Foundation we supported thousands more people with educational and vocational programs.

Internally, our first employee survey showed encouraging results, placing us in the top quartile of industry benchmarks. We aim to be a top decile performing company.

LOOKING FORWARD: OUR 2025 COMMITMENTS

As we enter 2025, we're focused on fundamental improvements. Our safety protocols are being strengthened with new life-saving rules, enhanced training, and a global safety committee. We will not compromise on this foundation. Our path forward is clear: safer operations, more resilient supply chains, and continued innovation in sustainable agriculture.

Being the fourth generation to lead this family business means understanding that we're stewards of trust—trust from farmers and business partners, communities, employees, and future generations.

The challenge of feeding a growing world while positively impacting the environment and communities in which we live isn't one we can solve alone; but we strive to be a committed partner along all supply chains where we operate to find and implement solutions.

Josh Zacharias

Chief Executive Officer









Ameropa Group





2. Dashboard

2024 Progress on Targets

Target	Target Date	Status	2024 Progress	SDG linked
🌱 Carbon Footprint				
Reduce Scope 1 & 2 emissions by 35% by 2030 vs. 2020	31.12.2030	🔄	Azomures Green Transition plan in progress: feasibility studies were done, and some projects launched.	<div>13 CLIMATE ACTION</div> <div></div>
Engage with key suppliers on their production emissions	31.12.2025 ¹	🔄	Engagement launched with 17 suppliers – covering 15% of our fertilizer volumes.	<div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div> <div></div>
🌱 Sustainable Value Chains				
No deforestation in our rubber and grains supply chains	31.12.2025 ¹	🔄	Engagement launched with direct suppliers. ~37% of our rubber and 43% of grains from South America were purchased from suppliers committed to eliminate deforestation.	<div>15 LIFE ON LAND</div> <div></div>
Launch a pilot project on regenerative agriculture in Romania	31.12.2025	🔄	Program under definition	<div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div> <div></div>
👥 Safety at Work				
Reduce TRIR ² in our Romanian entities, first below 1.5 in Azomures and below 1 in other entities, before aiming Zero Accident.	continuous	❌	TRIR at Azomures increased to 2.8 TRIR below 1 in 2 entities out of 4.	<div>8 DECENT WORK AND ECONOMIC GROWTH</div> <div></div>
👥 Labour Conditions and Attractivity				
Launch employee surveys	31.12.2024	✅	1st group-wide employee survey was launched in 2024	<div>8 DECENT WORK AND ECONOMIC GROWTH</div> <div></div>
Define a talent strategy & organization development plan that builds relevant opportunities	31.12.2024	✅	talent and succession planning framework developed	
🤝 Diversity & Inclusion				
Run an inclusion awareness program for our management	31.12.2024	✅	100 managers participated to inclusion awareness workshops	<div>5 GENDER EQUALITY</div> <div></div>
Increase racial and ethnic diversity	31.12.2030	✅	Over 35 nationalities represented in our workforce	
🤝 Integrity & Compliance				
Roll out of global policies, procedures and programs on sanctions, bribery, competition law and derivatives	31.12.2024	✅	Policies implemented, with training programs organized.	<div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div> <div></div>
Whistleblowing platform in key jurisdictions	31.12.2023	✅	Whistleblowing platforms and grievance channels available, with investigation mechanism in place.	<div>8 DECENT WORK AND ECONOMIC GROWTH</div> <div></div>

¹ As we progress in our actions and further strengthen our procedures, we are currently reviewing our targets and timeline to better reflect our commitment towards reducing our environmental footprint.

² TRIR stands for Total Recordable Injury Rate. We currently monitor this rate for our key operational entities located in Romania and Australia.

References



Completed



In progress



Delayed



Missed

In 2025, we have launched a reassessment of our material topics, following the Double Materiality approach. New targets will be defined once this review is completed.

2024 Key Metrics

Environmental Stewardship			
Carbon Footprint		Energy	Waste
Scope 1&2: 0.4 million tons CO2e	Scope 3: 39.9 million tons CO2e	204'055 MWh	5'469 t
↑ 158% vs 2023*	↓ 9% vs 2023	↑ 51% vs 2023*	↓ 9% vs 2023
↓ 70% vs 2020*	↓ 35% vs 2020	↓ 98% vs 2020*	↑ 34% vs 2020

* Azomures plant was not fully operational in 2022, 2023, 2024. Thus environmental data for those years do not reflect normal operating conditions. 2020 Baseline data reflect normal operating conditions.

Social Responsibility			
Employees	Employee engagement score	Safety	Communities
2'635	69% alignment	TRIR : 2.64	Over 6'500 children involved in education, cultural or support activities.
↑ 2% vs 2023	74% engagement	↑ vs 2.21 in 2023	
		1 Fatality	

Business Integrity	
Diversity	Compliance
27% women	250 employees trained on Code of Conduct
↑ vs 26% in 2023	





3. Overview

3.1 Ameropa at a Glance

Ameropa is a Swiss agri-commodity group with operations spanning through the value chain from production to trading and distribution. Founded in 1948, it is a family-owned company that values long-term relationships and traditions while embracing new ideas.

Our Vision:
Passionately growing agri-business for a better future together

Our Mission:
Leverage our expertise in the global agri-supply chain and providing our partners with stability in complex markets.



2024 Key Numbers

 76 Years of experience	 2600+ Employees	 28 Countries	 100+ Countries where we sell products	 6.3bn CHF in sales	 23+ Millions tons of products traded
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3.1.1 Our Business Segments

We operate across different parts of the value chain, from production to trading and distribution, with two key divisions:

- **Fertilizers** – Producing, trading, and distributing essential fertilizers and chemicals.
- **Grains & Oilseeds** – Sourcing, trading, and delivering food and feed products worldwide.

Additionally, Ameropa owns Azomures, a fertilizer plant in Romania, involved in the production of high quality nitrogen-based fertilizers, and distribution of fertilizers in Romania and abroad.

With a strong logistics network and commitment to quality, we ensure efficient, reliable product delivery worldwide.

FERTILIZERS DIVISION

Ameropa is a key player in the global fertilizer market, trading around 13 million tons per year. Our expertise covers the entire fertilizer value chain.

Production:

- 130'000 tons of Single Super Phosphate (SSP) production by Impact Fertilizers division in Australia
- 250'000 tons of customized fertilizer blends produced by facilities in Australia
- Ammonium Sulfate capacity via a JV in Tianjin Shengrui (China)³

³ Information linked to this plant is not disclosed in this report, as Ameropa holds a minority share and does not have operational control.



MERCHANDISING OF RAW MATERIALS AND FINISHED GOODS:

Global presence in all important fertilizer export and import markets, covering a broad range of fertilizer raw materials, fertilizers for blending and direct application, through a strong network of suppliers and customers.

Key Products include:

- **Raw Materials:** Sulphur, Phosphate Rock
- **Nitrogen:** Urea, Ammonium Sulphate, NPK, Ammonia, and more
- **Phosphates:** MAP, DAP, TSP, SSP
- **Potash:** MOP, SOP
- **Specialties:** Natural Rubber, Bio-stimulants

DISTRIBUTION AND RETAIL:

- Fertilizer distribution in Eastern Australia through our divisions Impact Fertilizers and Brown's Fertilizers, with a wide network of warehouses and retail services.
- Large distribution network in North America with warehouses along the supply chain route.
- Distribution of high efficiency fertilizers and bio-stimulants in Romania through our commercial venture Ameropa Biotech.

GRAINS & OILSEEDS DIVISION

With strong supply chains in Europe, Africa and Asia, we are the largest merchant of Romanian grains on the world market, and one of the largest merchants of grains in African markets. We trade annually around 10 million tons of grains. Our well-established origination and distribution network in Central and Eastern Europe is further strengthened by our extensive storage capacity and our own port terminal, Chimpex, in Romania.

Our activity is organized around three main hubs:

Black Sea value chain

- Origination of grains in Central Eastern Europe, with a strong presence in Romania working closely with local farmers, originating grains and oilseeds and distributing inputs.
- Robust infrastructure in shipping and storage, with a port terminal on the Black Sea (Constanta) and storage facility for ca. 600'000 tons grains, complemented by a network of warehouses and silos across the region.
- World-wide marketing of grains. Key products include wheat, corn, barley, rapeseeds, sunflower seeds.

Central Europe value chain

- Strong presence in North-West Romania, Serbia and Hungary, working closely with local farmers, originating grains and oilseeds and distributing inputs.
- Strong logistics supported by warehouses and silos.
- Distribution of grains and oilseeds towards Western and Central Europe key markets such as Germany, Italy, Austria.

Merchandising in Africa and Asia

- Merchandising (mainly wheat) in West and Central Africa, serving long-standing clients in close to 20 countries.
- Importing/exporting of wheat, corn and beans to/from South Africa as well as marketing these products regionally out of our South African office.
- Import of feedstuff, grains and oilseeds from various origins to the Asian market.

AZOMURES

Azomures produces fertilizers delivered to the Romanian market, and to regional market (Serbia, Hungary, Bulgaria, Ukraine). The plant is located in Targu Mures, Romania and has an annual capacity of 1.8 million tons. It includes a complex of facilities for the production of agricultural fertilizers (NPK, ammonium nitrate, CAN, granular urea) and various industrial products (melamine, technical urea, ammonia water, nitric acid and others).



3.1.2 Our Geographical Presence

LOCAL FOCUS, GLOBAL STRENGTH



3.2
Market and
Company
Highlights
in 2024

Despite a challenging market environment in 2024, Ameropa took important steps to strengthen its business for the future.

Azomures

Ongoing energy crisis in Europe continued to bring significant operational challenges to the European fertilizer production industry, including to Azomures. High European gas prices (as much as 10 times higher than in most global areas of fertilizer production) made it impossible for Azomures to operate consistently during the year and forced to stop production during most of the year.

Grains and Oilseeds

Severe droughts in Southeast Europe slashed the yields of grains and oilseeds, in particular the corn crop alone declined 35% compared with the previous year. The global commodity prices of grains and oilseeds fell from 2022-2023 peaks. Despite the challenges, Ameropa’s Grains & Oilseeds Division diversified trade in

other markets, including South Africa, West Africa, and Asia, and delivered a stable performance.

Fertilizers

Despite volatile markets, Ameropa’s Fertilizers Division remained resilient and maintained a market-leading position, serving customers and suppliers worldwide and bringing stability in the supply chain. Our distribution businesses, such as in Australia or Biotech for high efficiency fertilizers in Romania continued to grow.

Organization

- Our CEO Josh Zacharias was appointed in April 2024. He is part of the 4th generation of shareholders and has 18 years of experience in various roles in Ameropa.
- The Group structure was streamlined at the end of 2024 into two key divisions (Fertilizers, Grains & Oilseeds) to better reflect our main supply channels and bring more agility in dynamic markets.



3.3 About the Report

This report covers our progress and activities from January 1st to December 31st, 2024.



Unless otherwise indicated, the report covers all our activities and entities where we have majority control. We continue to further align our reporting with international standards, in particular with the Global Reporting Initiative (GRI). The GRI Index table is available in the Appendix.

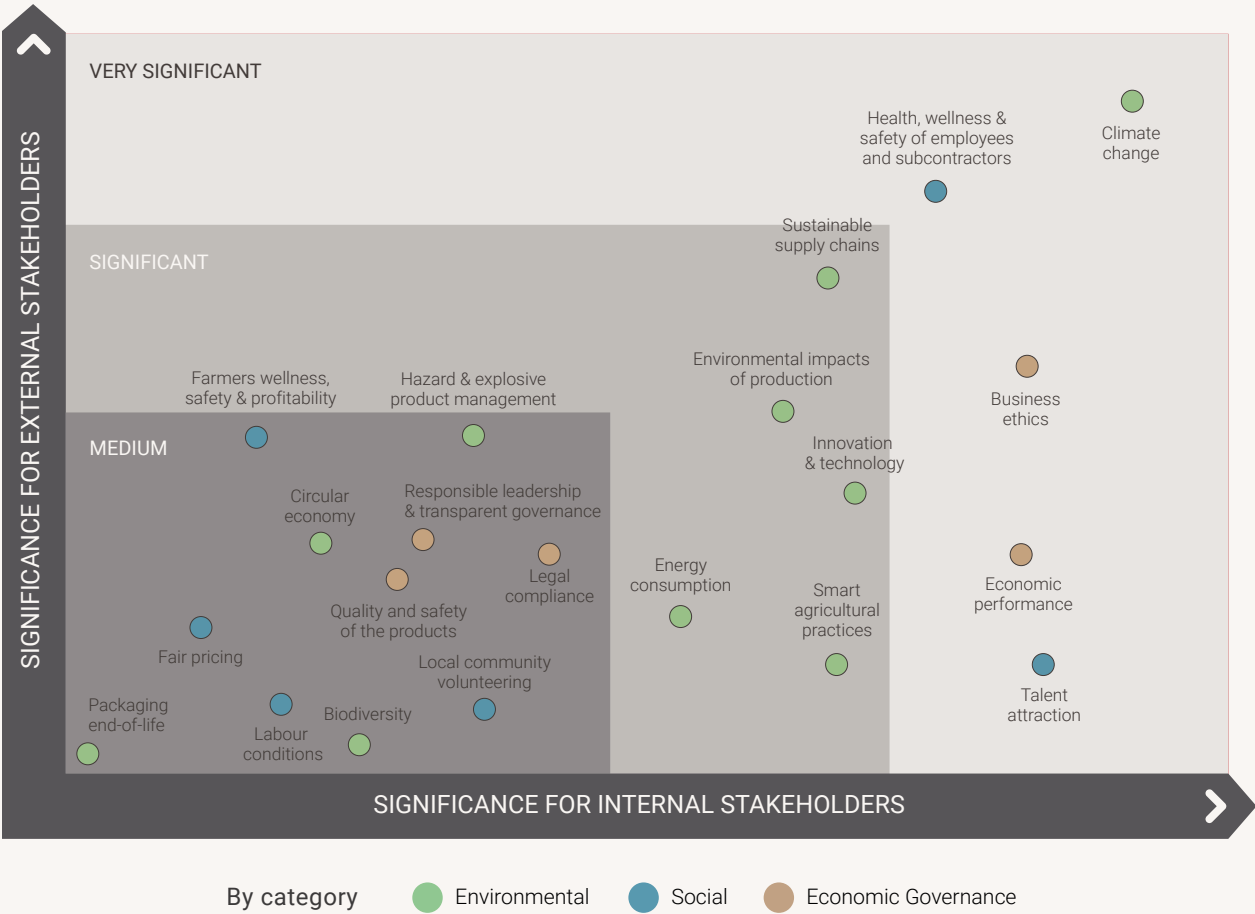


4. Our Sustainability Engagement

Sustainability is at the heart of how we grow and operate. We actively reduce our environmental impact by adopting responsible farming and business practices. We put people first; protecting their safety, supporting fair labor, and staying connected to our communities. We lead with integrity, keeping our operations transparent and building trust with everyone we work with. By combining C.A.R.E for the planet, our people, and ethical business, we aim to contribute to a stronger, more sustainable future for agriculture.

We defined our sustainability priorities through a materiality assessment conducted in 2022, with support from consultants and input from both internal and external stakeholders.

Materiality Matrix



The three pillars and their six associated priorities defined at that time (shown in the image below) continue to guide our sustainability efforts. We regularly update our goals and targets to keep pace with external changes, stakeholder expectations, industry standards, and emerging developments.



Environmental Stewardship

As an agribusiness, we have a direct dependency and impact on the environment. Our activities are linked to the health of the soil and climate conditions. Therefore, we are committed to minimizing our environmental impact and promoting regenerative agriculture.



Social Responsibility

People are at the heart of our business: we care about the safety, health and well-being of our employees, contractors and partners. We also care about the communities in which we operate.



Business Integrity

We are deeply committed to ethics and compliance. By acting with integrity, we uphold our values, maintain the trust of our business partners and build a better future for our company and its stakeholders.





5. Environmental Stewardship

5.1 Sustainable Value Chains

Agriculture today faces a key challenge: feeding the world affordably while protecting the environment; there is an intricate connection between farming and the health of our planet. Sustainable agriculture methods can capture greenhouse gases, prevent flooding, and protect soil. We are committed to lowering our environmental impact by building sustainable supply chains, reducing emissions, and conserving resources.

As an agri-commodity group with global reach, we play an important role in making sure people have access to food. A major challenge today is providing affordable food for a growing population while also protecting the environment and conserving natural resources. We are committed to continuously improving the way we work so that we reduce our environmental impact at every stage, while continuing to support food security and affordability.

Our efforts to build sustainable value chains are organized around three main initiatives:

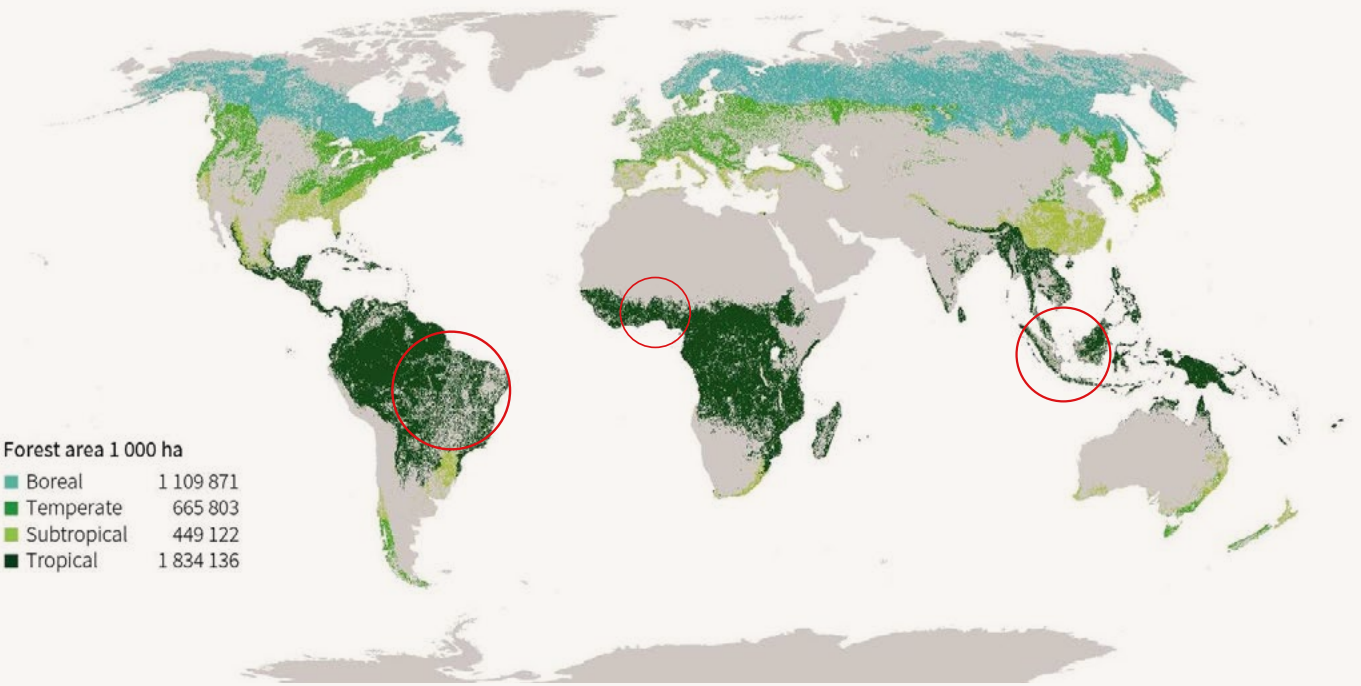
- Ending deforestation in our direct supply chains;
- Promoting regenerative agriculture practices in countries where we have direct links with growers;
- Increasing the availability and offering of sustainable and certified products.



5.1.1 Ending Deforestation

Forests are critical to global climate stability, biodiversity conservation, and community livelihoods. As a global agri-commodity trader, we have both the responsibility and the opportunity to ensure our supply chains contribute to forest protection rather than destruction.

Our current Deforestation risk assessment






— Map showing the main regions where we are exposed to deforestation risk ⁴

	Natural Rubber	Grains (Corn and Soybeans)	Palm Kernel Expeller
Primary Sources	West Africa (Ivory Coast, Guinea)	Limited sourcing from South America (Brazil, Argentina)	Malaysia, Indonesia
Notes	Small volumes as we develop this business area	Majority of our grains (>90% in 2024) is sourced from low-risk European regions.	Complex supply chains require intensive engagement

⁴ Source of the map: FAO. 2020. Global Forest Resources Assessment 2020: Main report. Rome. <https://doi.org/10.4060/ca9825en>

Our Targets

Targets	SDGs	Timeline	2024 Progress	Status
No deforestation in our rubber and grains supply chains	<div><div>15</div><div>LIFE ON LAND</div><div></div></div> <div><div>12</div><div>RESPONSIBLE CONSUMPTION AND PRODUCTION</div><div></div></div>	31.12.2025	Launched engagement with direct suppliers	<div></div> <div>In progress</div>

In majority of situations, we purchase products from suppliers at the port, and not directly from growers. Hence efforts to ensure deforestation-free products require multi-stakeholder engagement. In 2024, we started to engage with our main Tier 1 (Direct) suppliers to understand their practices and commitments towards deforestation. We are currently assessing how we can enhance the traceability of our flows and reach Tier 2 suppliers. Our targets and timeline will be further developed to reflect our engagement.

OUR 2024 PROGRESS BY PRODUCT

Natural Rubber

Around 37% of our rubber supply in 2024 came from suppliers who are members of the Global Platform for Sustainable Natural Rubber. These suppliers have strong commitments to traceability and to preventing deforestation.

Grains

In 2024, 43% of the corn and soybeans we sourced from South America came from companies with traceability processes and commitments to eliminate deforestation in their supply chains.

Palm Kernel Expeller (PKE)

Due to the complexity of the supply chain, which involves several tiers of suppliers, we started engaging with more than 20 of our suppliers in 2024 to understand their traceability practices better.

EUDR

The EU Deforestation Regulation aims at reducing deforestation risk for certain products imported in the EU. Natural rubber, PKE and soy are within the scope of the EUDR. We are currently assessing with our suppliers how we can document the traceability of our supply chain to align with EUDR requirements. Only a minority share of our volumes is imported into the EU. Our ambition towards deforestation applies to all destinations, not only EU, and therefore goes beyond the EUDR requirements.



5.1.2. Regenerative Agriculture

Regenerative agriculture improves soil health, water retention, biodiversity conservation and reduces greenhouse gas emissions. For farmers, this means healthier land that produces better yields over time while building resilience against climate challenges. For our business, this means more resilient supply chains and sustainable sourcing.

THE CHALLENGE AND OPPORTUNITY

Transitioning to regenerative practices requires investment in new equipment, specialized products and training. Farmers must balance the long-term benefits of soil restoration with the immediate pressures of maintaining productive, profitable operations.

We recognize these challenges as we work directly with growers who face them every day. We see our role as one to support farmers through this transition by providing technical inputs they need, reliable partnerships and seeking economic viability for all actors in the value chain.

Our Targets

Targets	SDGs	Timeline	2024 Progress	Status
Launch a pilot project on regenerative agriculture in Romania	<div><div>15</div><div>LIFE ON LAND</div></div> <div><div>12</div><div>RESPONSIBLE CONSUMPTION AND PRODUCTION</div></div>	31.12.2025	Pilot project under definition	<div></div> <div>In progress</div>

OUR ROMANIA PILOT PROJECT

Our pilot project is currently being defined and still planned to be launched in 2025. We aim to work with ~5-10 farmers in Western Romania, with following objectives:

- Practice identification: selecting regenerative techniques suited to local conditions
- Impact measurement: developing metrics to track soil health, carbon sequestration
- Value chain partnerships: engaging suppliers, research institutions and buyers to support farmer success
- Economic viability: ensuring practices improve both environmental and financial outcomes.

NEXT STEPS

We are seeking partners who share our commitment to transforming agriculture through regenerative practices. By combining our market knowledge with farmer expertise and technology, we are convinced that environmental stewardship and agricultural productivity can advance together.

5.1.3. Sustainable Products

CLEAN AMMONIA

Our ammonia trading team has been, over the recent years, working with a special focus on clean ammonia, tracking down and building a selection of promising blue and green ammonia production projects. By entering into cooperation agreements with several producers or project developers to ultimately offtake and market their decarbonized ammonia, Ameropa is leveraging on its well-established expertise in logistics and marketing to play a role to contribute to the decarbonization of this challenging industry.

In 2024, we kept pursuing our long-term objectives in terms of low carbon ammonia offtake and marketing, with the following actions:

- we signed 2 new and promising offtake Memorandum of Understanding for projects ex-India, with a potential volume up to 300'000 tons, which we have identified as competitive and with a potential for fast-tracked developments. We bring to these projects our international network, trade finance, marketing and shipping capabilities.
- We have also engaged with and formally notified our interests in various green projects in Chile.
- Negotiations around pricing structure for Blue Ammonia in the US Gulf have advanced, with increasing acceptance over a CFR Europe indexed reference. A necessary step towards firm offtake deals where Ameropa will seriously consider taking part, would guarantees around environmental compliance and embedded emissions be provided.

In parallel, we are also extending our scope of initiatives by supporting innovation projects revolving around the use of ammonia as carbon-free fuel.

BIOSTIMULANTS AND ORGANIC FERTILIZERS

Our entity Ameropa Biotech is the exclusive authorized distributor in Romania of the Fertinagro Biotech range of products. Our team of technical and commercial experts works with distributors and farmers to promote specialized products and biostimulants and explain their benefits on crop quality, yields and lower environmental impact.

Our distribution entities in Romania, Ameropa Grains, Promat and Agroind, are also promoting biostimulants and organic fertilizers to their customers.

The range of products offered increased in 2024 to 38 products (from 21 in 2023), including biostimulants, organic fertilizers, fertilizers with inhibitors or with enzyme activators.

CERTIFIED PRODUCTS

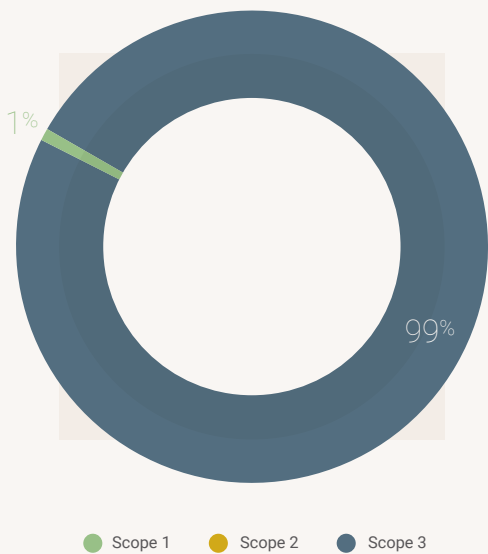
All our grains trading entities in Europe are certified with ISCC. We trade mainly oilseeds within Europe under the ISCC EU certification scheme.



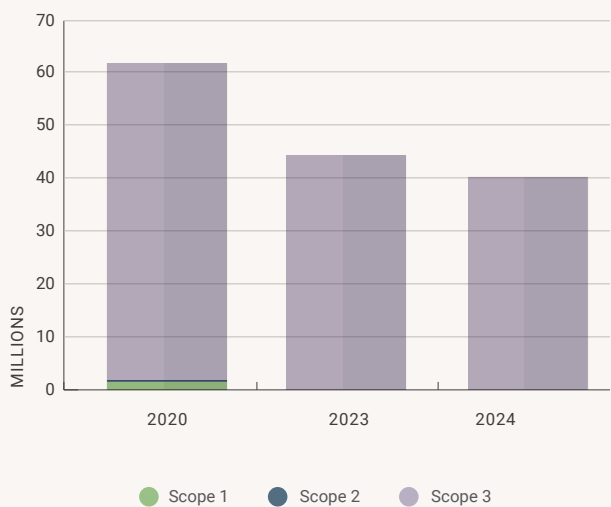
5.2 Reducing our Carbon Footprint

As a trading company, our GHG emissions are primarily linked to the products that we purchase and therefore considered as Scope 3 emissions.

2024 Group Emissions by Scope



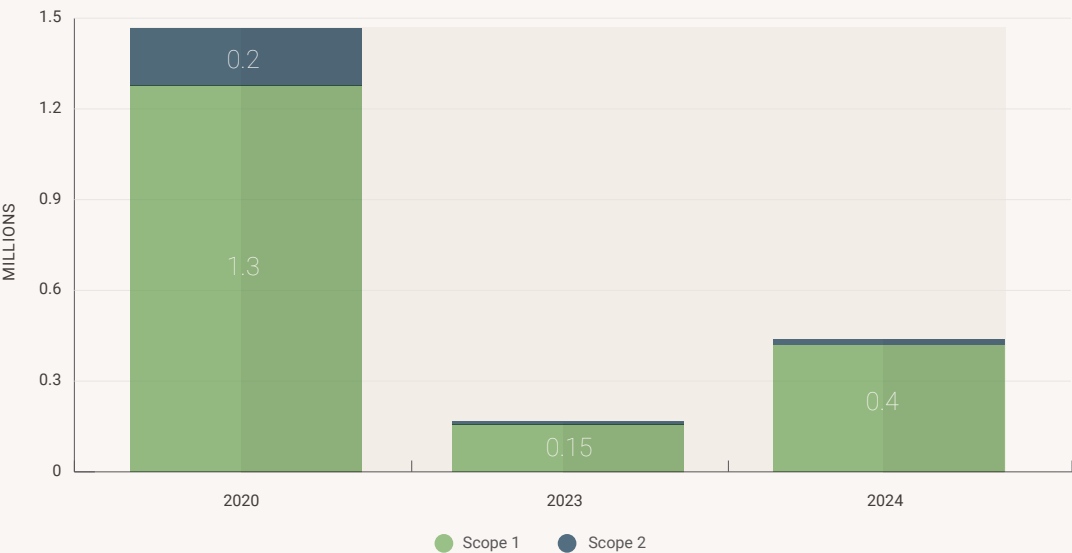
Evolution of Group Emissions (tons Co2e)



5.2.1 Scope 1 +2 Emissions

Our scope 1 and 2 emissions are mainly coming from our fertilizer producing plant Azomures. In 2024 Azomures plant was operated partially, at less than 30% of its capacity, due to high gas prices, therefore scope 1 and 2 emissions are lower and not representative of normal operating conditions. This has been overall the case for the European fertilizer industry since 2021.

Scope 1 and 2 emissions (tons CO2e)



Scope 1 emissions of Azomures are part of the EU ETS compensation scheme and are verified annually by an independent party.

Our Targets

Reducing our direct greenhouse gas emissions has been a priority since Ameropa acquired Azomures in 2012. Significant investments have been done over time to update the plant and decrease emissions. In 2022, we set a target to reduce our Scope 1 and 2 emissions by 35% by 2030 vs. 2020. A Green transition plan has been defined, with a dedicated team involved to monitor it.

Targets	SDGs	Timeline	2024 Progress	Status
Reduce Scope 1 & 2 emissions by 35% by 2030 vs. 2020	<div>13</div> <div>CLIMATE ACTION</div> <div></div>	31.12.2025	Azomures Green Transition plan in progress : feasibility studies were done, and some projects launched.	<div></div> <div>In progress</div>

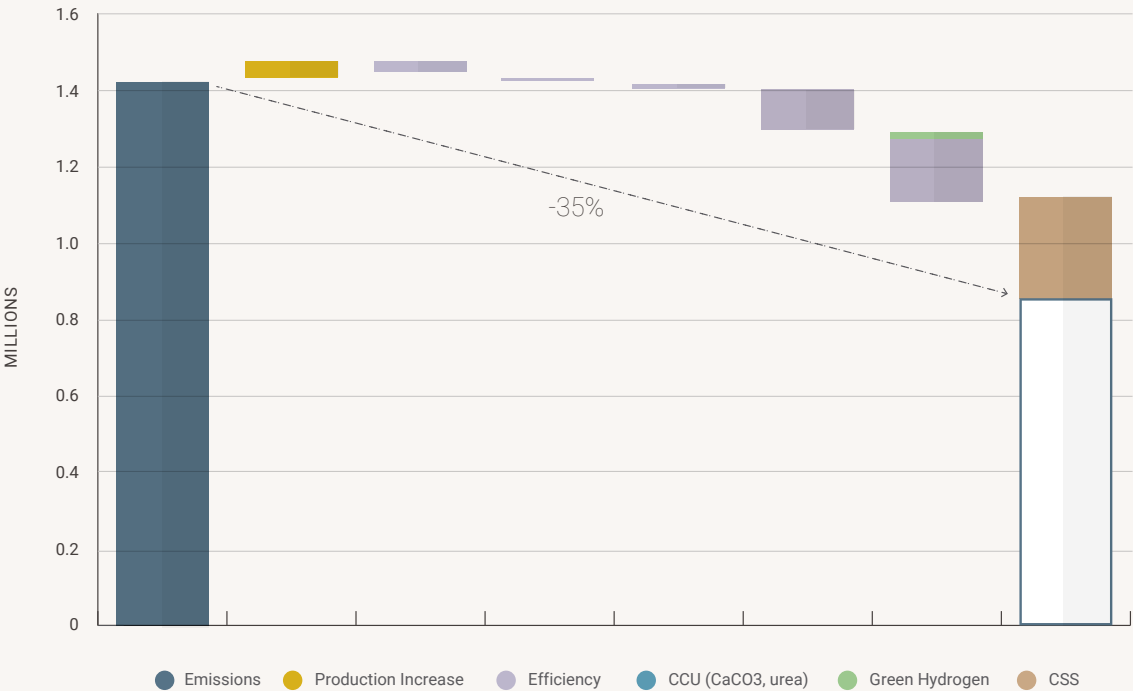
AZOMURES GREEN TRANSITION PLAN

Our decarbonization plan is a combination of efficiency projects and use of newer technologies such as Carbon Capture and Storage (CCS) and green hydrogen pilot projects, which will be done with some partners. Given the complexity of the projects and multi-year execution, we expect the effect on our total emissions to be more visible from 2028 onwards. Until then, we are working towards reducing the intensity of our direct emissions.

In 2024, several steps were taken as part of this transition, in particular most feasibility studies of the projects included in the Green Transition plan have been conducted, and the remaining ones were launched.

Whilst we are committed to enabling a fast transition, several factors might impact the completion timeline or lead us to revise the scope of some projects , such as (i) availability of partners or contractors involved in the projects (ii) access to financing and in particular to EU Funds for transition and modernization (iii) authorization, permits and regulations developments.

Azomures Scope 1&2 Emissions Reduction 2020-2030



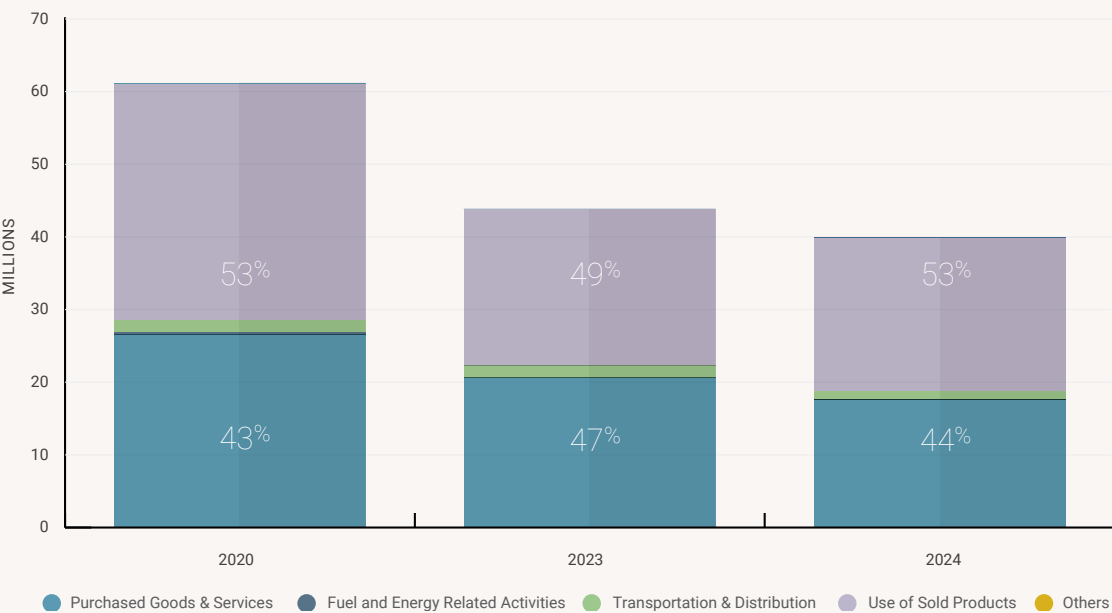
5.2.2. Scope 3 Emissions

SCOPE 3 EMISSIONS AT A GLANCE

Our indirect emissions primarily come from:

- Purchased goods and services: this includes primarily the fertilizers we trade, followed by grains and other raw materials to a lesser extent;
- Use of sold products, mainly the application of nitrogen-based fertilizers in the fields; and
- Transportation of the products.

Scope 3 Emissions (tons CO2e)



FERTILIZER EMISSIONS

The Fertilizer industry faces unique challenges in reducing greenhouse gas emissions due to its energy-intensive production processes, particularly ammonia synthesis where natural gas reforming generates significant CO2. While technological pathways to lower-carbon fertilizers exist, including green ammonia produced with renewable electricity, these alternatives remain economically prohibitive compared to the cost of conventional methods and require substantial capital investments with uncertain returns. They will therefore require many years before achieving the scale economies and technological maturity needed for commercial viability. Projects, whether for green ammonia or carbon capture

and storage, face lengthy development cycles, regulatory uncertainties and limited infrastructure support, further extending transition timelines. In parallel, as fertilizers are necessary for approximately 50% of worldwide food production, the industry must carefully balance emission reduction ambitions with ensuring global food security.

This necessary but gradual transition demands a pragmatic approach that acknowledges both the technological maturation timeline and the economic realities of implementing low-carbon solutions while maintaining affordable fertilizer access for farmers worldwide.

In our merchandising role, with limited involvement in production and no direct involvement in end-use of the products, we focus our efforts on the below priorities:

- Facilitating trades of clean ammonia products (green, blue) when they become available;
- Engaging with suppliers to have a better understanding of their emission intensity at product level;
- Increasing our offering of products with lower carbon footprint, such as biostimulants, products with inhibitors.

Our Targets

Targets	SDGs	Timeline	2024 Progress	Status
Engage with key suppliers on their production emissions	<div><div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div><div>13 CLIMATE ACTION</div></div>	31.12.2025	Engagement launched – 17 suppliers providing actual data, covering 15% of our fertilizers volumes.	<div><div></div><div>In progress</div></div>

Our supply chain is complex, with many suppliers of different sizes involved. At this stage, our engagement is focused on suppliers of nitrogen-based fertilizers, as emissions from purchased nitrogen-based fertilizers represent a significant portion of our Scope 3 emissions. We are currently assessing how we can shift from obtaining emissions as per the CBAM Methodology to emissions as per the GHG Protocol, and how to support some suppliers in their calculation process. Therefore, our targets and timeline will be revised to better reflect our further commitment.

OUR 2024 PROGRESS

Engagement with suppliers

We actively engage discussions with our suppliers to obtain information on actual emissions intensity for the main fertilizer products purchased. In 2024, our engagement was mainly conducted as part of the CBAM and enabled us to obtain actual data for 17 suppliers, covering approximately 15% of our fertilizer volumes.

CBAM

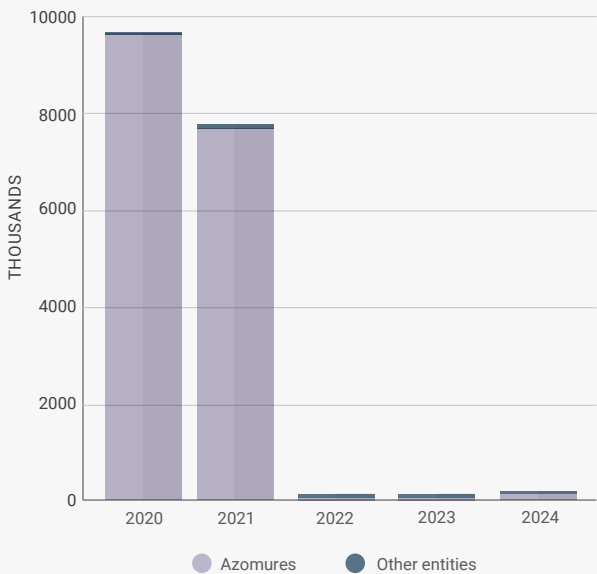
The European Union launched in October 2023 the Carbon Border Adjustment Mechanism (CBAM), to avoid carbon leakage. The Fertilizer sector is in the scope of CBAM for nitrogen-based fertilizers. Our different entities involved in imports of fertilizers in the European Union report the embedded emissions of fertilizers imported on a quarterly basis, as per the methodology defined by the EU for the CBAM. In 2024, we estimate that close to 10% of our total fertilizers traded volumes were part of the CBAM process. Therefore, our commitment and engagement with suppliers goes beyond the CBAM requirements.

5.3
Environmental
Performance

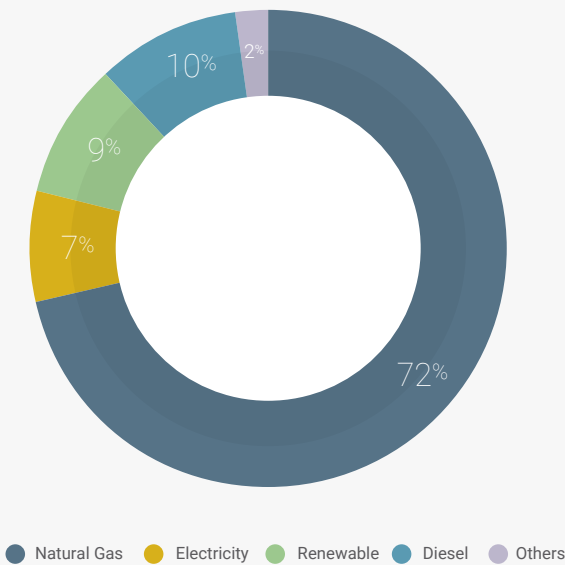
5.3.1 Energy Consumption

Most of our energy consumption is linked to the production of nitrogen fertilizers at our Azomures plant. Under normal operating conditions, Azomures would account for more than 99% of our energy consumption. In 2024, as the plant was not operational during most of the year, our energy consumption was lower, and Azomures' share contributed to ~70%. The rest of our energy consumption comes from our operations in Australia, our port activity in Romania and our silos operations in Romania.

Evolution of energy consumption (MWh)



Breakdown of energy consumption in 2024



OUR MAIN ACTIONS

- The reduction of our energy consumption is at this stage primarily linked to efficiency projects at Azomures, as part of the Green Transition Plan.
- Some initiatives were launched in 2023 in some of our Romanian facilities to install solar panels on the roof of some silos. with an installed capacity of 1500kWp.
- In our main silos and port, we conduct each year several projects to reduce our energy consumption, such as modernization of some equipment with less energy requirement and higher operational efficiency, upgrade of some electric installations.

5.3.2 Water

Over 99.5% of our water withdrawal comes from Azomures plant for steam production. We closely monitor water withdrawal, consumption and discharge from Azomures and work with local authorities to ensure it meets the national regulatory standards. To address the nitrogen levels in the plant’s wastewater, a dedicated wastewater treatment center was built in 2015 in Targu Mures. This facility works in partnership with local water authorities to ensure water is safely purified before it enters the Mureş River. Regular water samples are taken and sent for analysis to independent state laboratories. Results of the analysis are reviewed and published by Azomures. In 2024, for the months where Azomures operated, there were no cases of effluents above the legal limits.

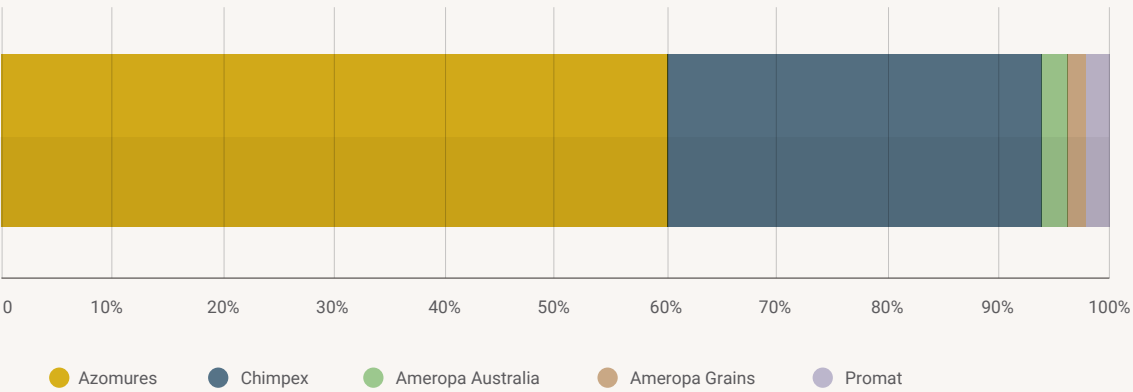
In 2023, we conducted a water risk analysis using the Aqueduct Water Risk Atlas tool from the World Resources Institute on our operational sites in Romania. We identified that 3 sites in Romania are located in areas with low-to-medium water stress. This includes our fertilizer plant Azomures and two storage sites.



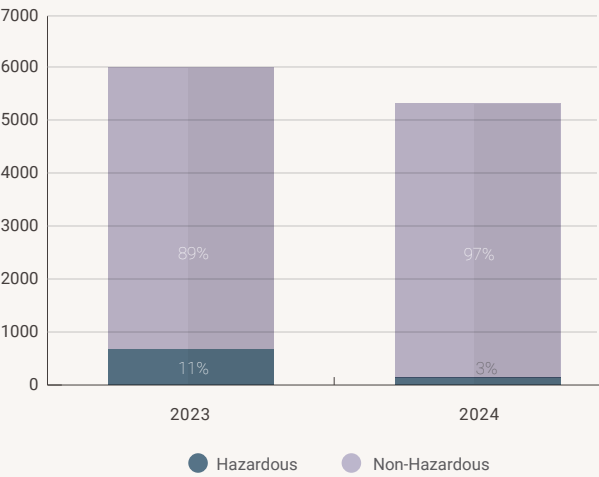
5.3.3 Waste

Our waste is primarily linked to our fertilizer production plant, our port operations in Constanta, and, on a minor scale, our storage activities in Australia and Romania.

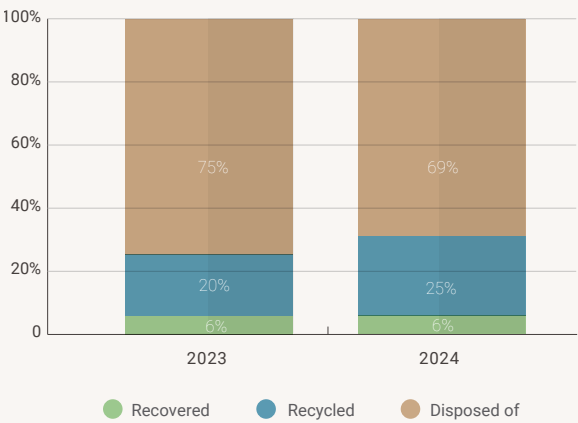
2024 Waste by entity



Waste generated (tons)



Evolution of waste



At all of our facilities, Ameropa adheres to national regulations regarding waste management and partners with local companies to recycle and recover waste. The amount of waste generated decreased in 2024 by 8% compared to 2023, however it increased compared to 2020. The fluctuation in our annual quantity of waste is linked to renovation and cleaning activities conducted.

REDUCING PLASTIC WASTE

Through the Romanian SCAPA (Pesticide Packaging Collection System) program, we collect from farmers the packaging from pesticides sold that might not have been sorted and disposed of correctly otherwise. Throughout our entities in Romania (Promat, Agroind & Ameropa Grains), we collected in 2024 30 tons of packaging that has been sent for safe disposal or recycling.

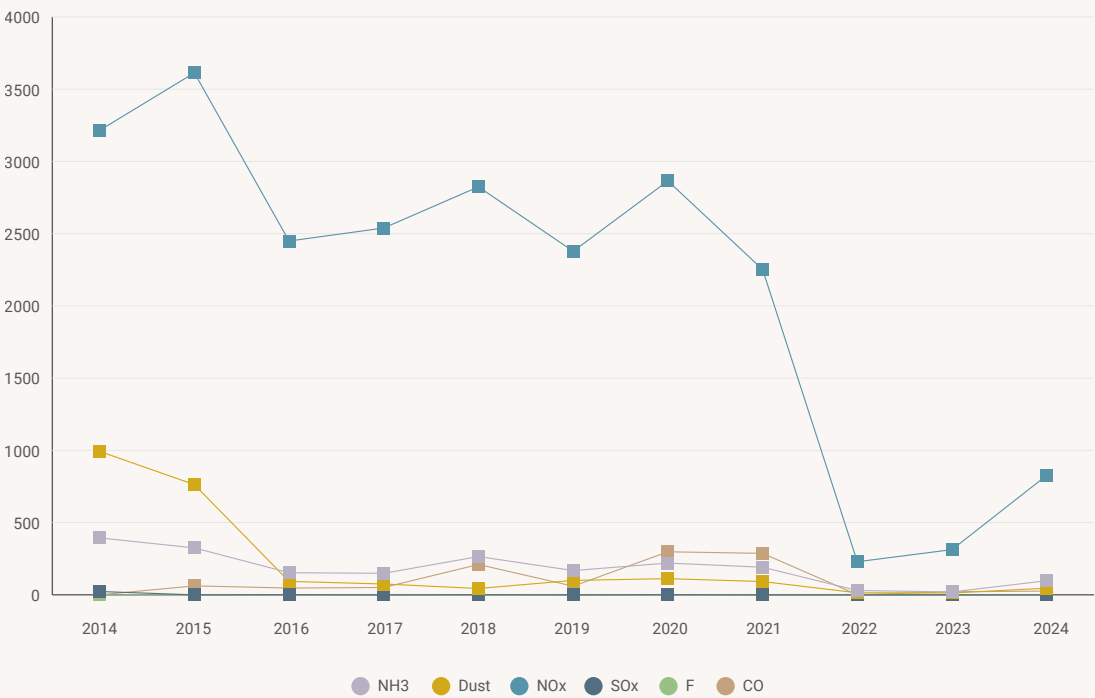
5.3.4 Other emissions to air

Emissions to air are foremost taking place in our Azomures fertilizer plant in Romania and include nitrogen oxide (NOx), sulphur oxide (SOx), ammonia (NH3), fluoride (F) and dust. Over the years, investments made in the plant have enabled to significantly reduce our emissions.

In 2024, emissions of NOx and NH3 increased compared to 2023 due to the partial restart of production at Azomures.

Our other activities mainly generate dust, either at port activities during discharge or charge of vessels, or at silos and warehouses. In our grain storage facilities, we regularly maintain and assess dust filters, and replace them when undergoing some renovations.

Azomures emissions to air





6. Social Responsibility

Ameropa’s 2’635 employees worldwide are fundamental to our success and continued growth. We focus on attracting talented individuals, developing their capabilities, and maintaining working conditions that support employee well-being and organizational performance.

We build leadership capacity at all levels while promoting diversity, equity, and inclusion across our organization. Through skilled, diverse teams, we drive continuous improvement and operational excellence.

Our approach centers on developing professionals and leaders with the knowledge, skills, and capabilities needed to advance our business objectives. We maintain a collaborative, innovative workplace culture that encourages entrepreneurial thinking, recognizing that employee engagement and development are key to our long-term success.

Our responsibility extends to our employees, contractors, and the communities where we operate. This commitment encompasses maintaining safe and healthy work environments for all personnel, positioning ourselves as an employer of choice in our industry, investing in talent development across all levels of our organization, and actively contributing to the strength and vitality of local communities. These efforts reflect our understanding that business success is intrinsically linked to the well-being of our people and the communities we serve.



6.1 Our People

Our workforce slightly increased in 2024 to 2'635 employees worldwide, located in 28 different countries.

Most of our employees are based in the countries of our operations, with a majority in Romania, Australia, and our headquarters in Switzerland. We are proud to remain a local company, respecting local approaches and cultures.

All employee information in the report is presented as of December 31, 2024.

- 97% of employees are permanent employees, 3% are temporary.
- 98% of employees work full-time, 2% part-time.

Additionally, there were 966 workers not employed at the end of 2024, most of them contractors working on our operational sites.

Employees by geography





6.2

6.2.1. Employee alignment & Engagement survey

Attractivity and Labor Conditions

Our Targets

Targets	SDGs	Timeline	2024 Progress	Status
Launch employee surveys	<div>8</div> <div>DECENT WORK AND ECONOMIC GROWTH</div> <div></div>	31.12.2025	1st group-wide employee survey was launched in 2024	<div></div> <div>Achieved</div>

OUR 2024 PROGRESS

In 2024, Ameropa conducted its first Global Alignment & Engagement Survey to better understand how employees across the Group connected with our purpose, values, and workplace experience.



The results showed 69% alignment and 74% engagement placing us in the top quartile of the general industry benchmark. We aim to improve these results to reach top decile for the whole company, as we have already done in some of our business units.

After sharing the overall Group results, our division and function leaders communicated detailed insights with their teams. This transparent approach helped ensure that everyone understood how their feedback would shape next steps.

Action plans were put in place to address the areas where we saw opportunities to improve. These efforts strengthen our company both culturally and operationally, reflecting our commitment to turning feedback into meaningful progress.

6.2.2. Learning & Development

Our Targets

Targets	SDGs	Timeline	2024 Progress	Status
Define a talent strategy & organization development plan that builds relevant opportunities	<div>8</div> <div>DECENT WORK AND ECONOMIC GROWTH</div> <div></div>	31.12.2024	Talent and succession planning framework developed	<div></div> <div>Achieved</div>

OUR 2024 PROGRESS

Several steps were undertaken in 2024 to further support the development of our employees. In particular:

- The definition of our talent and succession planning framework was finalized;
- We set up a mentoring program: 8 pairs of participants composed of potential successors or future leaders (mentees) paired with strategic and executive leaders of Ameropa (mentors).
- The Ameropa Training Forum continued in its fourth edition with more than 150 participants.
- Targeted training opportunities were provided on technical and soft skills.

6.3
Safety at Work

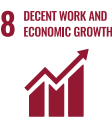

Ensuring the health and safety of our employees is a fundamental priority. We are committed to providing a safe working environment where safety is everyone's responsibility, aiming for zero workplace accidents across our operations.

Our Safety Management Systems

Our safety management systems covers 83% of employees across our main operational entities in Australia and Romania, including our fertilizer plant Azomures, our port terminal Chimpex, and our origination and distribution facilities. Most of the remaining employees work in trading offices with minimal physical risks.

Our safety approach includes:

- Regular management safety walks and audits
- Proactive incident reporting and investigation system
- Risk assessments using Permit to Work, and HAZOP techniques
- Continuous safety training for employees and contractors
- Emergency response drills and equipment upgrades
- Safety performance is reviewed by our Board of Directors, and Safety Committees operate at local level. Our main Romanian entities are certified with ISO 45001 for occupational health and safety management.
- Contractors are covered by our safety management systems and included in safety meetings, trainings, drills.

Our Targets				
Targets	SDGs	Timeline	2024 Progress	Status
Reduce TRIR ⁵ in our Romanian entities, first below 1.5 in Azomures and below 1 in other entities, before aiming Zero Accident.		continuous	TRIR at Azomures : 2.8 TRIR below 1 in 2 entities out of 4	 Missed

⁵ TRIR stands for Total Recordable Injury Rate

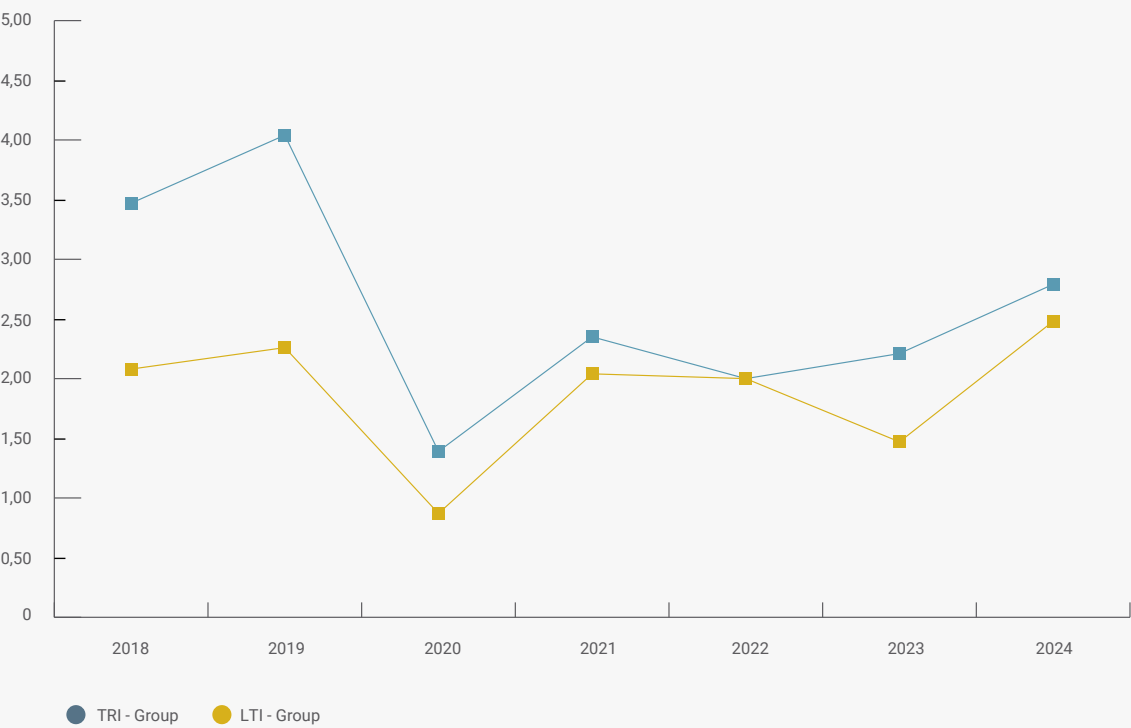


2024 PERFORMANCE AND CHALLENGES

Key safety initiatives in 2024 included defining new life-saving rules, conducting safety leadership training, finalizing our HSE software system for centralized reporting and incident management. We also conducted a safety culture survey in Australia, with outcome feeding our risk assessment and annual action plan.

Despite these efforts, we experienced significant safety challenges. Most seriously, a workplace fatality occurred at one of our Romanian facilities in the fourth quarter, associated with a pre-existing medical condition. We conducted thorough investigations with local authorities and are implementing enhanced preventive measures.

Safety - LTIR and TRIR Evolution



Additionally, we recorded 16 incidents in 2024, compared to 15 in 2023, including three classified as severe. We regard this upward trend with serious concern. Our analysis indicates that while safety procedures are in place and actively maintained, there is room for improvement—particularly in addressing the limitations of older facilities and enhancing training to better influence employee and contractor behavior.

Promoting a culture of safety remains a top priority, and we are committed to taking the necessary steps to strengthen our systems and support our teams.

MOVING FORWARD

We are taking decisive action to strengthen our safety performance:

- Expanding safety management system coverage
- Establishing a global safety committee in 2025
- Training on life-saving rules with compliance monitoring
- Improving contractor performance evaluation
- Investing in facility upgrades and preventive maintenance.

Promoting a culture of safety remains our top priority, and we are committed to taking all necessary steps to protect our teams.

6.4
Work with
Communities
Around Us

As a global company rooted in local engagement, we prioritize the well-being of the communities we serve. A substantial number of our team members come from the regions in which we operate, further solidifying our commitment to local empowerment. Through local activities with the communities around our main locations, we strive to further contribute to their economic and social development.

CSR ACTIVITIES IN ROMANIA

Our entities in Romania organize several events to support the communities around our activities. In 2024, a range of initiatives in 8 different counties directly impacted more than 6’500 children through educational, cultural and support-focused activities such as:

- Educational events and workshops, including Moldova Day and Union Celebrations, which engaged 2’000 children, and Reading Aloud Week, with sessions at schools in Constanta, Dor Marunt, Cobadin, and Ciocarlia reaching nearly 300 children.
- story and book events were held at the Museum of Childhood in Bucharest, in Tibanesti and Tansa, Moldova, and through summer workshops at learning pavilions in Ameropa Grains communities.
- Our traditional Happy Grains Initiative supported over 500 primary school

students in Carpinis, Farcasele, Mirosi, and Ciresu by providing fully equipped backpacks for the start of the school year.

- The “My School, Nature” program built a new learning pavilion in Sarulesti for children and hosted creative and educational workshops on various subjects including art, cooking, and emotional intelligence.

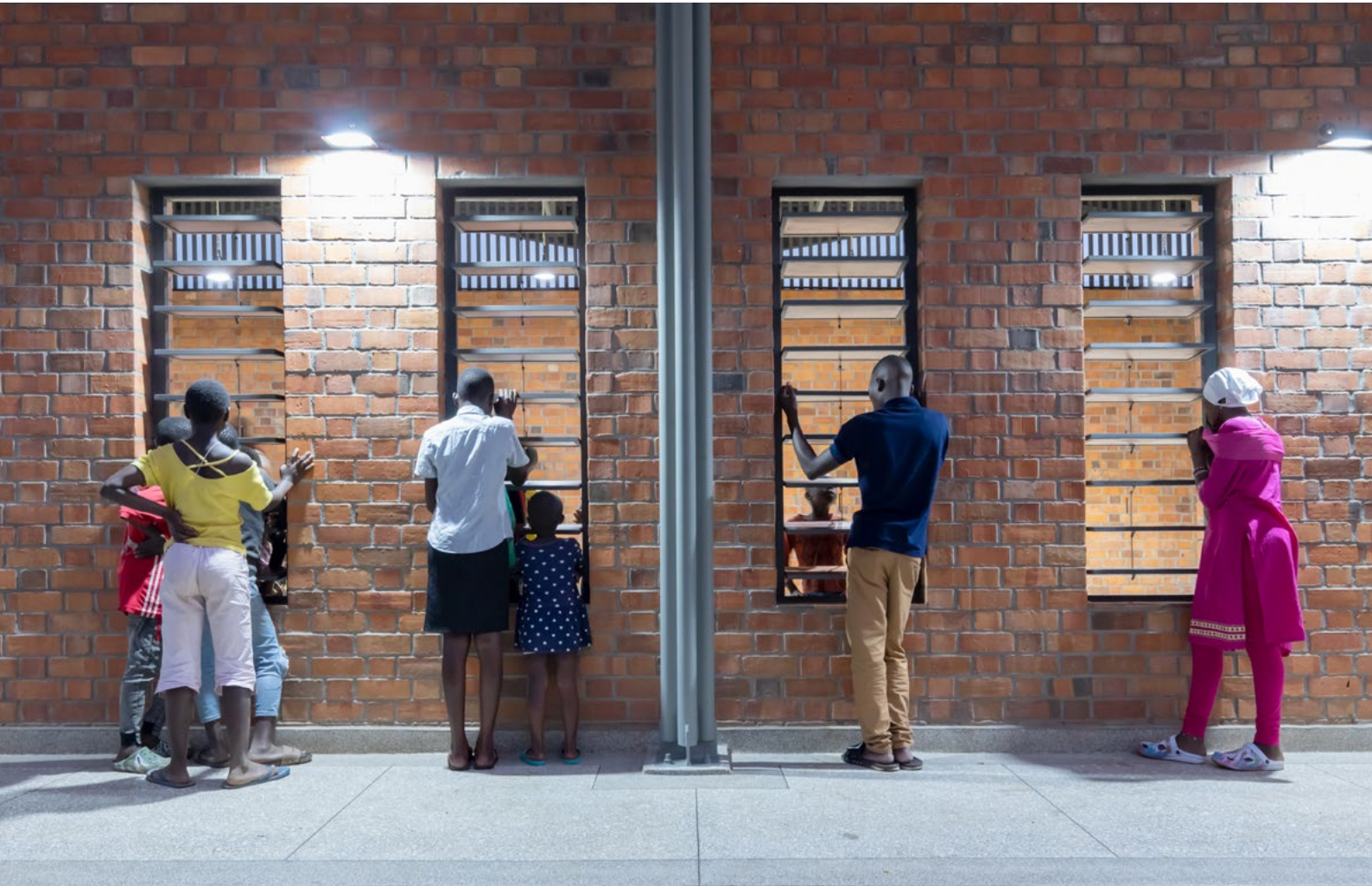
Additionally, many employees were involved in some initiatives, such as the humanitarian campaign to aid flood- affected communities in Galati, or in our reforestation activities.

In total, over 10’000 individuals participated in our educational events or received donations (books, bags). Indirect beneficiaries, including families and local communities, are estimated to triple this number.

THE AMEROPA FOUNDATION

The Ameropa Foundation strives to give back and support social, educational, and agricultural projects around the world for low- and middle-income communities in need. It focuses on three different project areas - Legacy Projects, Sustainable Agriculture, and Romania - which complement or align with the broader Ameropa family, team and communities. The Foundation works to leverage philanthropic efforts by collaborating closely with communities and organizations, so that it can

picture might need caption



create a lasting impact and improve the lives of countless individuals around the world. Some quick numbers to illustrate our impact to date:

- Approximately 164'720 beneficiaries reached.
- More than 7'400 jobs were created.
- More than 122'060 children, adolescents and adults received educational and vocational support.

AMEROPA FOUNDATION ROMANIA

In 2024, Ameropa Foundation Romania advanced its mission to empower vulnerable communities through inclusive, high-quality education aligned with the UN Sustainable Development Goals. Over 2'400 children and teachers benefited from projects focused on long-term impact, built on values of empowerment, sustainability, and collaboration.

Some of the key initiatives included:

- the Pirita Garden Project in Baia Mare, which improved emotional well-being and life skills for children, teens, and mothers through therapeutic gardening.
- The RUBIK EduGarden in Tara Fagarasului fostered ecological learning and teacher development through workshops and a permaculture garden.
- World Vision's "Proud to be a Farmer" modernized agricultural education in five high schools using Agriculture 4.0 technologies, greenhouses, and hands-on training.
- The Stiintescu Program in Mures and Galati engaged over 1'600 children in fun and practical activities boosting interest in science.





7. Business Integrity

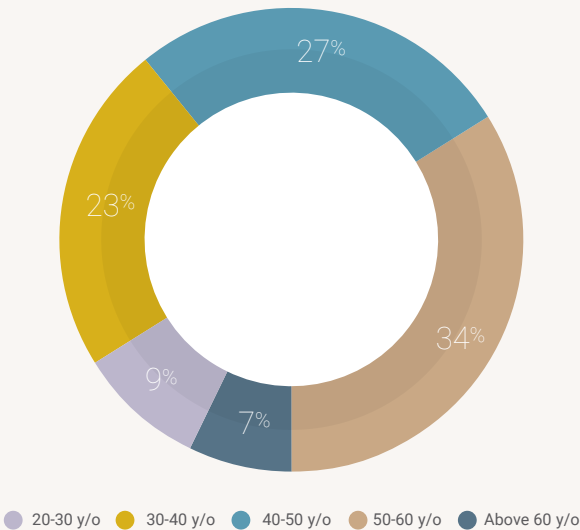
7.1

Diversity and Inclusion

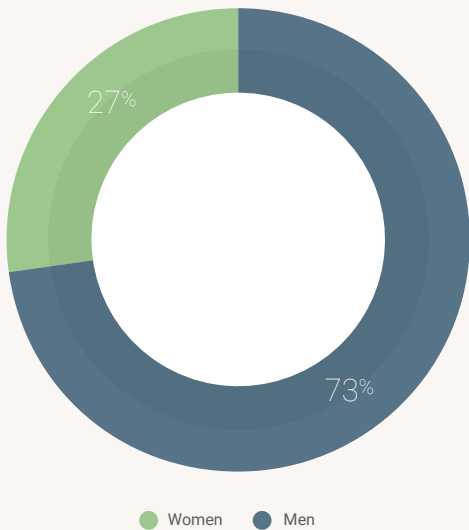
At Ameropa, we believe that diversity and inclusion are key to our success. They are part of our C.A.R.E. values. We want everyone at Ameropa to feel respected, valued, and able to share their ideas. Different backgrounds and views help us think better, make stronger decisions, and grow as a company.

Our Diversity at a Glance

Employees by age-group



Employees by gender in 2024



GLOBAL PRESENCE: 35+ NATIONALITIES

Our Targets

Targets	SDGs	Timeline	2024 Progress	Status
Run an inclusion awareness program for our management	<div>5</div> <div>GENDER EQUALITY</div>	31.12.2024	10 workshops conducted, with more than 100 managers participating	<div>Completed</div>
Increase racial and ethnic diversity		31.12.2030	Over 35 nationalities represented amongst our employees	<div>Ongoing</div>

OUR 2024 ACTIONS

- In 2023 and 2024, we launched a special workshop called “Cultivating Inclusion” for our top 100 managers. We worked with external experts to create this training and completed it in 2024. The goal was to give our leaders the tools to build a more inclusive workplace.
- Since 2023, Ameropa is a sponsor of the Women in Shipping and Trading Association (WISTA) in Switzerland. Early 2024, we hosted a WISTA Switzerland event at our office in Binningen. This event brought together people from trading and shipping to talk about diversity. Ameropa also shared some of the steps we take to support women in commercial roles and to promote inclusion across the company.

NEXT STEPS

We aim to include both men and women equally in our shortlists especially when hiring for management roles. We also review our policies to make sure they support women and families. Our workforce includes people from many nationalities, which gives us a rich mix of cultures and ideas.

We continue working to build a workplace where everyone can thrive and grow with C.A.R.E.



7.2 Compliance and Ethics

Ameropa’s compliance program ensures adherence to all applicable laws, including sanctions, anti-bribery, anti-money laundering, competition law, and derivatives regulation. Our Group-wide Sanctions Compliance Policy includes procedures for screening counterparties and transaction elements such as currency, trade routes, and supply chain partners. Key staff receive regular sanctions training. We also train employees—especially in higher-risk jurisdictions—on competition laws, including bans on anticompetitive agreements and abuse of dominance.

We prioritize working with ethical partners and apply a Know Your Customer (KYC) Policy and screening tools to assess customers, suppliers, and other stakeholders. These tools, along with financial controls, help manage bribery, corruption, and money-laundering risks.

Ameropa supports market integrity by prohibiting insider trading, unlawful disclosure, and market manipulation. Relevant staff complete online training on these issues.

Our Targets				
Targets	SDGs	Timeline	2024 Progress	Status
Roll out of global policies, procedures and programs on sanctions, bribery, competition law and derivatives	<div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div> 	31.12.2024	Policies rolled out, with training provided to relevant employees	 Completed
Whistleblowing platform in key jurisdictions	<div>8 DECENT WORK AND ECONOMIC GROWTH</div> 	31.12.2023	Whistleblowing platform implemented, process in place for the investigation of cases reported.	 Completed

OUR 2024 ACTIONS

Since 2022, we have a Conflict-of-Interest policy across Romanian subsidiaries. In accordance with the EU Whistleblower Directive, we implemented a mechanism to report legal or policy violations, including fraud, discrimination, bribery, and health and safety concerns. Cases reported through these channels are investigated.

We continued to upgrade our global policies, procedures and programs throughout the year.

Our Company [Code of Conduct](#) reflects our ethical culture. In 2024, an online training to the Code of Conduct was completed by 250 employees.

Main topics covered by our Code of Conduct:

People	<ul style="list-style-type: none">• Health & Safety• Equality & Diversity• Workplace harassment• Personal information & Privacy
Business Integrity	<ul style="list-style-type: none">• Compliance with laws & contracts• Bribery & Corruption• Money Laundering and Tax Evasion• Competing Fairly• Choosing Business Partners and Suppliers• Avoiding Market Abuse
Planet and Communities	<ul style="list-style-type: none">• Environmental Sustainability• Product Safety• Human Rights and Development
Accountability and Reporting	<ul style="list-style-type: none">• Company Assets and Reputation• Confidential Information• IT Systems and Data Integrity• Internal Controls and Record Keeping• Conflicts of Interest

Some of the other policies and procedures in place include:

- Sanctions Compliance Policy and Transaction Sanctions Screening Procedure
- The KYC Procedure
- Gifts and Entertainment Policy
- Market Abuse Prevention Policy

7.3
Governance

Ameropa is a private and family-owned agribusiness group with a Board of Directors comprised of three shareholders and four independent directors. Mr. Andreas Zivy, the largest shareholder of the company, is the Chairman of the Board.

Three committees have been established at the Board level to provide additional oversight: Audit, Sustainability, and Nomination and Compensation. The Sustainability Committee, made up of our Board Chairman and an independent Board Member, leads our sustainability efforts. The Committee shapes our strategy, sets priorities and targets, and ensures we stay aligned with our business objectives and core values.

Under the supervision of the Board, the Ameropa Executive Team (AET) is responsible for the executive management of the group, including driving the performance of the company, executing its strategy, and the global management of business lines and corporate functions.

7.4 Human Rights

As per our C.A.R.E values, we are committed to doing business with integrity and in respect of Human Rights. In particular, we condemn child labour and forced labour, and we do not tolerate any form of discrimination. We uphold the right of free association and collective representation, and in countries where it is relevant we work openly with unions.

Our company Code of Conduct sets out the guiding principles for our ethical business conduct, and proper controls ensure that our own operations are conducted accordingly, and that our contractors adhere to it.

We performed in 2024 a risk and impact assessment on Child Labour in our supply chain, with a focus on products and countries with higher risk level for which engagement with our suppliers was launched.

Additionally, our entity Ameropa Australia conforms with the Modern Slavery Act and publishes an annual statement with its areas of focus, actions and objectives.

7.5 Traceability and Quality

QUALITY ASSURANCE

We perform strict quality controls along the supply chain.

In our fertilizer production facilities, we test raw materials, chemical processes, and final products on a continuous basis and maintain records of the results. We have implemented standardized quality procedures and pay close attention to quality management during production and storage.

In our grains activity in Romania, we perform quality controls in our own laboratories installed in our silos. This allows us to segregate goods according to their quality as well as identify if there are issues with received goods so that we can address the situation and avoid contamination of other products.

We adhere to international standards and work with world-wide renowned independent inspection companies to conduct quality controls on our goods and ensure non-contamination during handling and storing operations.

Our main operating entities in Romania (Azomures, Ameropa Grains and Chimpex) are certified with ISO 9001.

FOOD SAFETY

Our grains operations follow food safety procedures and are compliant with local regulations. Our operational policies ensure the appropriate handling of food and feedstuffs. We require full traceability through a proper documentation process and regular quality audits are performed on stored goods and the handling process by accredited third parties.

We work with a range of independent surveyors and laboratories to maintain food safety standards.

Our main grains trading entities, such as Ameropa Grains, AMS Ameropa Marketing and Sales, are certified with GMP+. Our port operator Chimpex is also certified with ISO 22000.

PRODUCT STEWARDSHIP

For our fertilizer production and operations, we follow the product stewardship policy issued by Fertilizer Europe, the European Chemical Fertilizer Producers Association. Azomures has obtained the Product Stewardship Certificate from Fertilizer Europe. The technical specifications of our products and safety sheets are provided to customers and available on our website and on the website of our distributing entities.

OUR CERTIFICATIONS:

Certification	Entities	What it means
GMP+	Ameropa Grains, AMS, Ameropa Asia, Ameropa Italia, MG Produkt	Feed safety standards
ISCC EU	Ameropa Grains, AMS, Agroind Konzul, MG Produkt, Promat	Sustainability certification for transport and energy sector in the EU
ISO 9001	Azomures, Ameropa Grains, Chimpex	Quality management
ISO 14001	Azomures, Ameropa Grains, Chimpex	Environmental management
ISO 22000	Chimpex	Food safety management
ISO 27001	Ameropa Grains	Information security management
ISO 45001	Azomures, Ameropa Grains, Chimpex	Occupational health and safety management
ISO 50001	Azomures	Energy management
Product Stewardship	Azomures	Responsible fertilizer production



8. Annexes

8.1 Sustainability Indicators

Environmental Metrics

GHG Emissions	2020	2021	2022	2023	2024	Unit
Scope 1 GHG Emissions	1'277'289	1'098'821	180'517	156'752	419'569	ktCO2e
Scope 2 GHG Emissions	190'944	168'401	14'329	12'753	18'531	ktCO2e
Scope 3 GHG Emissions	61'061'281	58'813'380	41'332'887	43'850'825	39'900'439	ktCO2e

Energy Consumption	2020	2021	2022	2023	2024	Unit
Total Energy Consumption	9'796'667	7'708'384	131'003	134'825	204'055	MWh
Natural gas	9'338'32	7'307'093	86'243	26'106	146'105	MWh
Electricity	448'963	391'547	22'374	26'202	14'959	MWh
Renewables				59'766	19'023	MWh
Other sources	4'709	4'795	6'792	6'888	4'001	MWh

Other metrics	2020	2021	2022	2023	2024	Unit
Water Withdrawal			3'331'331	3'609'076	4'358'575	m3
Waste Generated	4'088	4'377	4'909	5'994	5'469	tons

Social Metrics

Employees	2020	2021	2022	2023	2024	Unit
Total Employees		2'624	2'575	2'544	2'635	FTEs
Women Employees		26%	27%	26%	27%	%
Permanent Employees			97%	97%	97%	%
Full-time Employees			97%	98%	97%	%

Safety	2020	2021	2022	2023	2024	Unit
Lost Time Injury Rate	0.87	2.04	2.00	1.47	2.33	per 1'000'000 hrs
Total Recordable Incidents Rate	1.39	2.35	2.00	2.21	2.64	per 1'000'000 hrs

8.2 GRI Contents Index

Statement of use	Ameropa has reported the information cited in this GRI content index for the period 01 January 2024 - 31 December 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organizational details	pp. 7-11
	2-2 Entities included in the organization's sustainability reporting	p. 13
	2-3 Reporting period, frequency and contact point	p. 13
	2-6 Activities, value chain and other business relationships	pp. 8-10
	2-7 Employees	pp. 34-35
	2-8 Workers who are not employees	p. 35
	2-9 Governance structure and composition	p. 46
	2-10 Nomination and selection of the highest governance body	p. 46
	2-11 Chair of the highest governance body	p. 46
	2-12 Role of the highest governance body in overseeing the management of impacts	p. 46
	2-14 Role of the highest governance body in sustainability reporting	p. 46
	2-15 Conflicts of interest	pp. 45-46
	2-22 Statement on sustainable development strategy	pp. 15-16
	2-23 Policy commitments	pp. 45-46
	2-24 Embedding policy commitments	pp. 45-46
	2-25 Processes to remediate negative impacts	pp. 46-47
	2-26 Mechanisms for seeking advice and raising concerns	pp. 46-47
	2-27 Compliance with laws and regulations	pp. 45-46
	2-29 Approach to stakeholder engagement	p. 15
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p. 15
	3-2 List of material topics	pp. 15-16
	3-3 Management of material topics	pp. 15-16
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	pp. 45-46
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	pp. 45-46
GRI 302: Energy 2016	302-1 Energy consumption within the organization	pp. 29-30
	302-3 Energy intensity	pp. 29-30
	302-4 Reduction of energy consumption	pp. 29-30
	302-5 Reductions in energy requirements of products and services	pp. 29-30

GRI Standard	Disclosure	Location
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	p. 31
	303-2 Management of water discharge-related impacts	p. 31
	303-3 Water withdrawal	p. 31
	303-4 Water discharge	p. 31
	303-5 Water consumption	p. 31
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	pp. 25-26
	305-2 Energy indirect (Scope 2) GHG emissions	pp. 25-26
	305-3 Other indirect (Scope 3) GHG emissions	pp. 27-29
	305-5 Reduction of GHG emissions	pp. 24-29
	305-6 Emissions of ozone-depleting substances (ODS)	p. 32
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p. 32
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	p. 31
	306-2 Management of significant waste-related impacts	p. 31
	306-3 Waste generated	p. 31
	306-4 Waste diverted from disposal	p. 31
	306-5 Waste directed to disposal	p. 31
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p. 35
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	pp. 37-39
	403-2 Hazard identification, risk assessment, and incident investigation	pp. 37-39
	403-3 Occupational health services	pp. 37-39
	403-4 Worker participation, consultation, and communication on occupational health and safety	pp. 37-39
	403-5 Worker training on occupational health and safety	pp. 37-39
	403-6 Promotion of worker health	pp. 37-39
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	pp. 37-39
	403-8 Workers covered by an occupational health and safety management system	pp. 37-39
	403-9 Work-related injuries	pp. 37-39
	403-10 Work-related ill health	pp. 37-39
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	p. 37
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	pp. 43-44
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	pp. 39-41
	413-2 Operations with significant actual and potential negative impacts on local communities	pp. 39-41
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	pp. 47-48

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