

SUSTAINABILITY STATEMENT

General information

This combined non-financial group statement (hereinafter also referred to as “sustainability statement”) has been prepared to meet the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (Corporate Sustainability Reporting Directive, CSRD) and Article 8 of Regulation (EU) 2020/852 (hereinafter “EU Taxonomy” or “EU Taxonomy Regulation”) and to meet the requirements of sections 315b and 315c of the German Commercial Code (HGB) for a non-financial group statement and sections 289b to 289e HGB for a non-financial statement of Südzucker AG.

The following contents represent the combined non-financial group statement for the 2025/26 financial year for Südzucker AG and Südzucker Group. The non-financial group statement was prepared pursuant to section 289d HGB with reference to the European Sustainability Reporting Standards (ESRS) as a framework. Since all of the aspects described apply equally to Südzucker AG and the group, no separate application of a framework as defined in section 289d HGB was necessary for the parent company.

Our sustainability statement includes material information on aspects relating to environmental issues, employee issues, social issues, bribery and corruption control and respect for human rights.

HGB aspects	ESRS topic
Environmental issues	ESRS E1 – Climate change
	ESRS E3 – Water and marine resources
	ESRS E5 – Resource use and circular economy
Employee issues	ESRS S1 – Own Workforce ESRS S2 – Workers in the value chain
Social issues	ESRS S4 – Consumers and end-users
Human rights	ESRS S1 – Own Workforce ESRS S2 – Workers in the value chain
Bribery and corruption control	ESRS G1 – Business conduct

TABLE 029

As part of the annual audit of the group financial statements, KPMG AG Wirtschaftsprüfungsgesellschaft (KPMG), Mannheim, Germany verified that the combined non-financial group statement was prepared in accordance with section 317, subsection (2), sentence 4 of the HGB. In addition, the supervisory board commissioned KPMG to perform a limited assurance review of the combined non-financial group statement in accordance with ISAE 3000 (Revised).

ESRS 2 – General disclosures

Basis for preparation

BP-1 General basis for preparation of sustainability statements
Südzucker Group’s sustainability statement has been prepared on a consolidated basis. The sustainability information presented in this report applies to all fully consolidated Südzucker Group companies according to the consolidated financial statements of Südzucker AG. This also includes AGRANA Beteiligungs-AG and its subsidiaries (hereinafter AGRANA). Subsidiaries that are immaterial for the financial report are also immaterial for the sustainability statement. The information on greenhouse gas (GHG) emissions in the “Climate change” chapter relates to fully consolidated subsidiaries as well as joint ventures over which Südzucker Group exercises operational control.

The sustainability statement also takes into account the upstream and downstream value chains of Südzucker Group. This covers both the materiality assessment process and the policies, actions and targets described, where material impacts, risks or opportunities (IROs) have been identified in relation to the upstream and downstream value chain (e. g. Scope 3 GHG emissions).

In the present sustainability statement, Südzucker Group did not use the option of omitting a specific piece of information corresponding to intellectual property, know-how or the results of innovations. The same applies to the possibility of omitting disclosure of impending developments or matters in the course of negotiation.

The forward-looking statements contained in this sustainability statement are judgments of the executive board, which were made to the best of its knowledge and belief at the time of preparing the financial statements. These statements are naturally subject to risks and uncertainties. If any of the aforementioned uncertainties or other uncertainties occur, or if the assumptions underlying the statements prove to be inaccurate, the actual outcomes may differ from these forecasts.

BP-2 Disclosures in relation to specific circumstances

Südzucker Group uses the same time horizons for sustainability reporting defined by ESRS 1 section 6.4. The defined time horizons are short-term (1 year), medium-term (1 – 5 years) and long-term (over 5 years).

Value chain metrics that are subject to significant uncertainties due to estimation, are included in → chapters “E1 – Climate change (GHG emissions Scope 3 Category 4, transport distances) and “E5 – Resource use and circular economy” (packaging materials: weight and recyclable content). Additional information is available in the indicated chapters.

The approach used to determine Scope 3 greenhouse gas emissions was modified year-on-year. Details can be found in the → chapter “E1 – Climate change”.

No material errors in reporting were identified for the previous reporting period.

Unless otherwise noted, the metrics were not verified by third parties. In the following sections, references to sustainability or material sustainability topics relate in particular to the material impacts, risks and opportunities that we identified in the materiality assessment.

Governance

GOV-1 – The role of the administrative, management and supervisory bodies

Supervisory board and executive board

Südzucker AG is a German stock corporation and, as such, has a dual management structure consisting of an executive board and supervisory board. Pursuant to Article 77 of the German Stock Corporation Act (AktG), the Südzucker AG executive board – currently consisting of five members – is responsible for managing the company. The supervisory board consists of 20 members in accordance with Article 7, paragraph 1 of Südzucker AG’s Articles of incorporation. According to Article 111 of the German Stock Corporation Act, the supervisory board monitors the management of the company. Transferring management actions to the supervisory board is not permitted under stock corporation law and does not take place.

The Codetermination Act applies to Südzucker AG. Accordingly, the supervisory board is composed equally of shareholder representatives, who are elected by the annual general meeting, and employee representatives, who are elected by the employees.

The supervisory board currently has two independent members, which Südzucker considers to be sufficient given the ownership structure (10 % share): Susanne Kunschert, Stuttgart, Germany, and Julia Merkel, Wiesbaden, Germany, are independent of Südzucker AG, its executive board and the controlling shareholder Süddeutsche Zuckerrübenverwertungs-Genossenschaft eG (SZVG).

The supervisory board aims to select a supervisory board composition that ensures that the supervisory board can fully discharge its duties. In this context, the board primarily focuses on candidates’ personal suitability, their professional skills and experience, their integrity and independence, as well as their motivation and capabilities. The supervisory board is committed to diversity across the entire board when selecting suitable candidates and pays particular attention to different professional backgrounds and experience, international representation, and appropriate gender diversity. The supervisory board has adopted its own diversity policy and competency profile, which is in force in the version dated 23 February 2023.

According to the supervisory board, the current composition of the supervisory board aligns with the objectives of the diversity concept and the competency profile. The supervisory board has seven female members, four from the employee side and three from the shareholder side. The proportion of women on the supervisory board is 35 %. The legal gender quota as per Article 96 section 2 of the German Stock Corporation Act has been met. There is a representation of various educational and professional backgrounds, as well as an international presence on the supervisory board. The CVs of the supervisory board members are available on the company website.

The supervisory board conducts periodic evaluations of the effectiveness of its overall activities and those of its committees in carrying out their respective mandates. This is done annually using a questionnaire, without external assistance. The questionnaire is regularly revised and amended according to the latest revision of the German Corporate Governance Code. The questionnaires are evaluated and the results and improvement suggestions discussed at each November meeting. The aim is to continuously improve the work of the supervisory board and its committees.

The supervisory board also approved a diversity policy and a competency profile for the executive board's composition, which is valid as per the version from 6 November 2025. A diverse composition of a strong executive board with complementary expertise is to be ensured, so that different competencies and perspectives are incorporated into the company's management and thereby strengthen the company's innovative capacity. From the supervisory board's perspective, the fundamental suitability criteria include, in particular, professional qualifications, convincing leadership skills, proven performance and experience, personality, integrity, as well as the willingness and ability to perform. When selecting a suitable candidate, the supervisory board is also mindful of diversity aspects. The supervisory board defines diversity as encompassing different and complementary profiles, professional and personal experience, including international exposure, and appropriate gender representation.

According to the supervisory board, the composition of the executive board aligns with the objectives of the diversity concept and the competency profile. The executive board members' CVs with information on age, educational and professional background and international experience are published on the company website. Currently, the proportion of women on the executive board is 20 %. The legal gender quota as per Article 76 section 3a sentence 1 of the German Stock Corporation Act has been met.

The material impacts, risks and opportunities of Südzucker Group are aligned with the functional competencies based on the sustainability-related qualification matrix. The material impacts, risks and opportunities of the environmental topics are aggregated for the functional competence of "ecological sustainability". The material impacts, risks and opportunities of the social aspects or personnel topics are reflected in the functional competence of "Personnel/social sustainability". The material impacts, risks and opportunities related to the topics in the area of business conduct are reflected in the functional competence of "responsible corporate governance and strategy/compliance" and in the sectoral competencies of "Food production/distribution and related value chains" as well as "agriculture and raw materials". Within the supervisory board, the strategy and sustainability committee focuses on topics related to sustainability.

Sustainability-related qualification matrix for the supervisory board

Expertise in the area of sustainability	
Environmental sustainability	●●
Personnel/Social Sustainability	●●●
Responsible corporate governance and strategy/Compliance	
	●●
Sustainability reporting and auditing/Control and risk management systems	
	●●
Expertise in the areas of sectors, products and locations	
Food production/distribution and related value chains	
	●●
Agriculture and raw materials	
	●●
International business/foreign markets of the Südzucker Group	
	●●
Other (business sectors outside Südzucker's core business)	
	●●

- At least one member has special expertise in the respective area
- At least 25 % of the members have special expertise in the respective area.
- At least 50 % of the members have special expertise in the respective area.

TABLE 030

The sectors indicated in the sustainability-related qualification matrix represent our products, manufactured in the relevant regions according to our business model. The supervisory board is regularly informed about the product-specific segments and the locations relevant to the company.

Expertise in sustainability related to ecological and social aspects, personnel matters and business conduct is also present on the executive board. The scope encompasses compliance, control and risk management systems, including the material sub-topics in business conduct. Due to their professional backgrounds and many years of experience in the food industry, four out of five members of the executive board have proven industry experience. The executive board has therefore adequate knowledge of the sector in which Südzucker AG operates and the group's products. The executive board members also have insights into the circumstances at individual geographic locations of Südzucker Group thanks to their broad international experience. Responsibilities for Südzucker Group's product-specific segments (sugar, special products, CropEnergies, starch and fruit) and overarching corporate functions and project units are assigned to the executive board members based on their professional background and expertise.

At least one training session on sustainability-related expertise is held in each financial year for members of the executive board and the supervisory board. In fiscal 2025/26, one training session on sustainability reporting was conducted. In any case, members of the supervisory board are solely responsible for education and training measures they may require to fulfill their duties. They are appropriately supported by Südzucker AG when necessary. Both the executive board and the supervisory board can also rely on the expertise of the company's specialist departments.

Sustainability management organization

The organizational structure of Südzucker Group aims to ensure a holistic and consistent management of sustainability across the entire group. The overall responsibility for sustainability, and thus for the material impacts, risks and opportunities, lies with the executive board. Since 1 October 2025, the Corporate Sustainability & Environment function has been assigned to Dr. Theresa von Fugler, Chief Commercial Officer (CCO) (previously the responsibility of the Chief Operating Officer). She is tasked with ensuring that sustainability, including climate-related issues, is adequately considered in strategic corporate decisions. The executive board approves Südzucker Group's sustainability-related targets and decides on necessary investments in this sector, taking into account potential supervisory board approval rights.

Since June 2022, the group sustainability board has been responsible on behalf of the executive board for advancing and implementing the group-wide sustainability strategy. This steering and decision-making body is responsible for setting priorities, submitting proposals for sustainability targets to the executive board, providing an overview of the most important sustainability-related group projects, and monitoring progress in the group-wide sustainability program. It is composed of the members of the divisional managements responsible for sustainability and the heads of selected corporate functions. Other internal and external guests may be consulted depending on the topic. It is chaired by the CCO. The group sustainability board usually convenes every two to three months. The role and operating principles of the group sustainability board are specified in the group sustainability board charter of 2022.

The Corporate Sustainability & Environment function is responsible for managing the group-wide sustainability program, covering sustainability objectives and reporting. The Corporate Sustainability & Environment function also helps Südzucker Group's departments and operating units integrate sustainability into their business processes and directives. Specifically, this involves developing the necessary processes, tools and training to embed overarching sustainability matters in Südzucker Group. The head of the Corporate Sustainability & Environment function reports to the CCO and is part of the group sustainability board.

At the divisional level, sustainability managers are responsible for implementing the corporate strategic direction and for coordinating sustainability activities at the operational and divisional levels. The Corporate Sustainability & Environment function and the divisional sustainability managers form the group sustainability team, whose purpose is to establish a forum for cooperation, knowledge exchange and reaching consensus. The team convenes monthly and as needed.

The content design of the group-wide sustainability program is carried out by cross-divisional teams. To link strategic considerations with reporting requirements, the heads of these teams were appointed as so-called standard leads. In this role, their task is to have the required data collected and reported in a complete and standardized manner within the group.

The Corporate Human Rights Committee was set up in 2022 to coordinate topics relating to human rights due diligence within Südzucker Group.

Sustainability management organization



DIAGRAM 009

The supervisory board is responsible for monitoring sustainability matters. The supervisory board as the supreme governance body, supervises and advises the executive board in managing the company. This encompasses all sustainability issues and thus all matters that are important for the strategic orientation and sustainability-oriented management of the Südzucker Group. The supervisory board bases its decision on the results of the consultations and the recommendations of the strategy and sustainability committee. Furthermore, the audit committee has been entrusted with monitoring compliance, including adherence to the requirements to be observed by the executive board concerning environmental and social sustainability, and with auditing the group management report, including sustainability reporting. The

responsibilities of the audit committee and committee for strategy and sustainability with respect to sustainability-related matters are specified in the rules of procedure of the supervisory board dated 15 May 2024.

Definition and monitoring of sustainability targets

To advance the integration of sustainability within the group, we have established a dedicated organizational structure (→ section “sustainability management organization” in this chapter). New processes were established in this context, including the process for setting group-wide sustainability targets.

The proposals for group-wide metrics and targets to measure our progress in terms of sustainability are prepared by cross-divisional expert teams applying a standardized framework as part of the group-wide sustainability program. The framework includes specifications for defining metrics, targets and actions. The metrics are approved by the group sustainability board. Proposals for sustainability objectives are also discussed before being presented to the executive board for final approval in the subsequent step. The group sustainability board supervises the progress of the group-wide sustainability program. The executive board also sets time horizons for achieving the objectives. By the time these time horizons are reached, at the latest, the achievement of the targets will be validated. A reassessment of the sustainability targets is carried out in advance if necessary.

The controls and procedures in the sustainability area are based on the standard controls and procedures within the group and are continuously developed further (see risk management and internal controls of sustainability reporting). In accordance with the German Stock Corporation Act, the supervisory board also monitors the executive board with regard to the setting of sustainability targets and the progress made towards achieving them.

GOV-2 – Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies

The executive board’s reporting to the supervisory board is governed by the rules of procedure for the supervisory board and the rules of procedure for the executive board of Südzucker AG. The executive board keeps the supervisory board informed of the group’s situation, both at regular meetings and in between. The reporting includes material sustainability matters. In fiscal year 2025/26, sustainability matters were discussed at every supervisory board meeting. Some of the topics addressed by the supervisory board included projects in bio-based chemicals, investments to reduce GHG emissions and occupational safety in the group.

The head of the Corporate Sustainability & Environment function along with the executive board report on the implementation of due diligence in this area at the annual meeting of the committee of strategy and sustainability. Material sustainability issues are regularly addressed by the responsible executive board member. The head of the Corporate Sustainability & Environment function is asked to present if required. A written report on the status of selected sustainability projects and current developments in the implementation of due diligence is usually also submitted to the group executive board on a quarterly basis. At the meetings of the group sustainability board, the head of the Corporate Sustainability & Environment function and the heads of the impact area teams regularly report on sustainability matters, especially on the status of actions, metrics and targets for the respective impact area.

The investment process is a good example of how the executive board and supervisory board incorporate sustainability into their oversight of the group’s strategy and decision-making. Investment projects are evaluated using a transparent evaluation matrix. This also includes sustainability-related metrics such as CO₂eq emissions and taxonomy-aligned capital expenditures. The weighting of these metrics varies by investment category, with the “sustainability” category being the most significant. Other metrics considered relate to profitability, strategic orientation, and risk areas. This allows projects that contribute to achieving the sustainability targets of Südzucker Group, such as actions taken to reduce GHG emissions, to be specifically requested and approved in the “sustainability” category.

In the course of preparing the sustainability statement, the executive board addressed all material impacts, risks and opportunities. The supervisory board’s strategy and sustainability committee also discussed all material impacts, risks and opportunities when the results of the annual review of the materiality assessment were presented.

GOV-3 – Integration of sustainability-related performance in incentive schemes

Since the 2021/22 financial year, selected sustainability-related components have been part of the executive board’s compensation system. One of the remuneration components for the executive board is the multi-year variable compensation. This accounts for 55 % of the variable compensation or 27.5 % of the total compensation and depends on the achievement of the pre-defined strategic objectives. Part of these strategic objectives is related to sustainability. The outcome is multiplied by a so-called modifier ranging from 0.8 to 1.2. The supervisory board determines the modifier, which is based on the achievement of strategic targets. Südzucker AG’s strategic objectives are aligned both with economic and strategic performance, such as the development of new business fields, and with sustainability criteria. The share of variable compensation linked to sustainability-related objectives is not ascertainable because of its mixing with strategic objectives. The executive board’s performance for the period 2024/25 to 2026/27 is specifically assessed on the basis of the target to reduce Scope 1 and 2 CO₂ emissions by 2030 (corresponds to the emissions reduction target in the → “Climate change” chapter), the target to lower the accident rate (→ chapter S1 “Own Workforce”) and other qualitative targets, including in the areas of personnel and human rights. The metrics used to measure the performance of the executive board include the Scope 1 and Scope 2 emissions and Südzucker Group’s accident rate. The supervisory board decides on the remuneration system and proposes it to the annual general meeting for approval.

GOV-4 – Statement on due diligence

The following table provides an overview explaining in which sections of the current sustainability declaration the core elements of the due diligence process according to the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multi-national Enterprises can be found.

Core elements of due diligence

Core elements of due diligence	Paragraphs in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-1, GOV-2, GOV-3, GOV-5, SBM-1, SBM-3, S2
b) Engagement with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV-2, SBM-2, IRO-1, MDR-P
c) Identification and assessment of adverse impacts	ESRS 2 IRO-1, SBM-3, MDR-A
d) Taking actions to address those adverse impacts	ESRS 2 MDR-A, E1, E3, E5, S1, S2, S4, G1
e) Tracking the effectiveness of these efforts and communication	ESRS 2 MDR-M, MDR-T, E1, E3, E5, S1, S2, S4, G1

TABLE 031

GOV-5 – Risk management and internal controls over sustainability reporting

Sustainability reporting is embedded in the group-wide risk management system. This fundamentally includes processes and systems for collecting and processing sustainability-related data, which we are continuously improving in terms of maturity. Key components include sustainability reporting principles, procedures and controls. Pursuant to Südzucker Group’s risk manage-

ment directive, the management of the Corporate Sustainability & Environment function, as a risk owner, is also responsible for the identification and assessment of opportunities and risks, the implementation of actions to reduce and hedge risks, and the introduction and review of internal controls related to the sustainability reporting process. Additional information on the risk management system is available in → chapter “Risks and opportunities”.

In the fiscal year 2022/23, we identified, assessed, and categorized risks in this area into four groups based on the experience of previous sustainability reporting: Functional reporting logic, IT systems, calculation of metrics as well as reporting responsibilities and lines. Identified risks include, among others, unintentional manual calculation errors, faulty transfer of metrics into reporting, and incomplete disclosure. Based on this foundation, preventive measures for selected aspects of the process were defined and gradually implemented. In fiscal 2025/26, we delved deeper into this analysis. The risks were not prioritized.

Following the assessment of risks, we have defined minimum requirements for internal controls over sustainability reporting for this purpose. A special focus is placed on the control points close to the data source to enhance data quality (dual-control principle and plausibility checks). Controls carried out must be documented. New IT tools were introduced in the HR and environmental areas in fiscal 2024/25 and in occupational safety in the financial year 2025/26. Their implementation was accompanied by appropriate training sessions. Furthermore, training sessions were held concerning the functional logic of sustainability reporting.

The standard leads are accountable for the existence of and adherence to the minimum controls within the scope of sustainability reporting in their respective areas of responsibility. They take measures to enable the collection, consolidation and validation of the necessary qualitative and quantitative data in accordance with the definitions pursuant to the ESRS in a complete and uniform manner within the group. The Corporate Sustainability & Environment function is responsible for the overall process. The executive board approved the current responsibilities and reporting lines for sustainability reporting.

Efforts to implement internal controls for the sustainability reporting process are ongoing. The group aims to establish an internal control system to assess the effectiveness of these controls and report the findings to the executive board and supervisory board accordingly.

Strategy

SBM-1 – Strategy, business model and value chain

Südzucker’s business model involves the use of plants and other raw materials of agricultural origin to develop, produce and market premium-quality food, food ingredients, animal feed, ethanol and other products.

The → diagram “Südzucker Group’s value chain” illustrates the value chain of Südzucker Group across the individual segments. In a predominantly European and regionally based production process, we procure more than 30 million tonnes of renewable agricultural raw materials such as sugar beet, grain, chicory and fruit each year. We ensure the supply of raw materials by means of con-

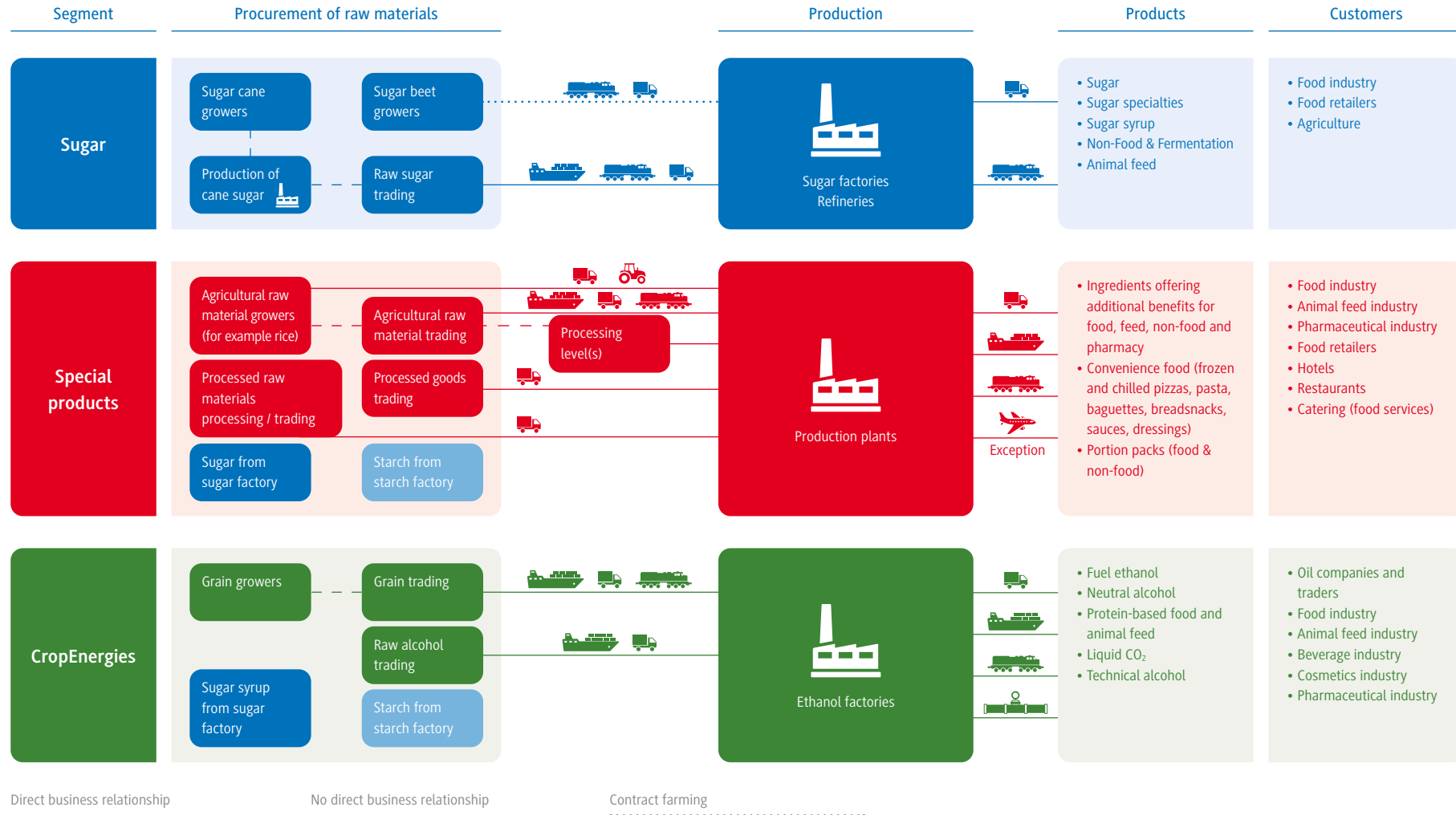
tract farming in the cultivation of sugar beet, chicory, field beans, potatoes and, to some extent, fruit. By purchasing our agricultural raw materials directly from farmers, we improve our ability to work with them to enhance sustainability in agriculture. The topics of sustainable and efficient agriculture are also addressed in our own agricultural operations, which simultaneously contribute to the raw material supply for the factories. We are committed to conducting research in these areas and sharing our knowledge with our business partners, in particular farmers and customers.

In fiscal 2025/26, sugar beets make up most of the agricultural raw material volume with roughly 25 million tonnes. In the sugar segment, we collaborate with approximately 26,000 beet growers in Europe as part of a long-term partnership. The beet growers are organized into associations that negotiate and agree on the contract terms with Südzucker. Apart from sourcing via contract farming, we also purchase agricultural raw materials from traders who source directly or indirectly from raw material farmers. Within Südzucker Group, only the Freiburger division procures finished products such as flour, tomato sauce and cheese from retailers.

We aim to completely process and enhance the agricultural raw materials we purchase. Synergies are leveraged in particular at interconnected sites where we operate multiple industrial facilities. For example, by-products from the starch facilities are valorized by processing them into ethanol at the ethanol plants. Many of our manufacturing locations are embedded in rural areas, where they foster growth and create jobs. We operate approximately 100 production facilities in total, primarily located in Europe. The fruit segment has a global presence with its sites around the world.



Südzucker Group's value chain



Sustainability statement

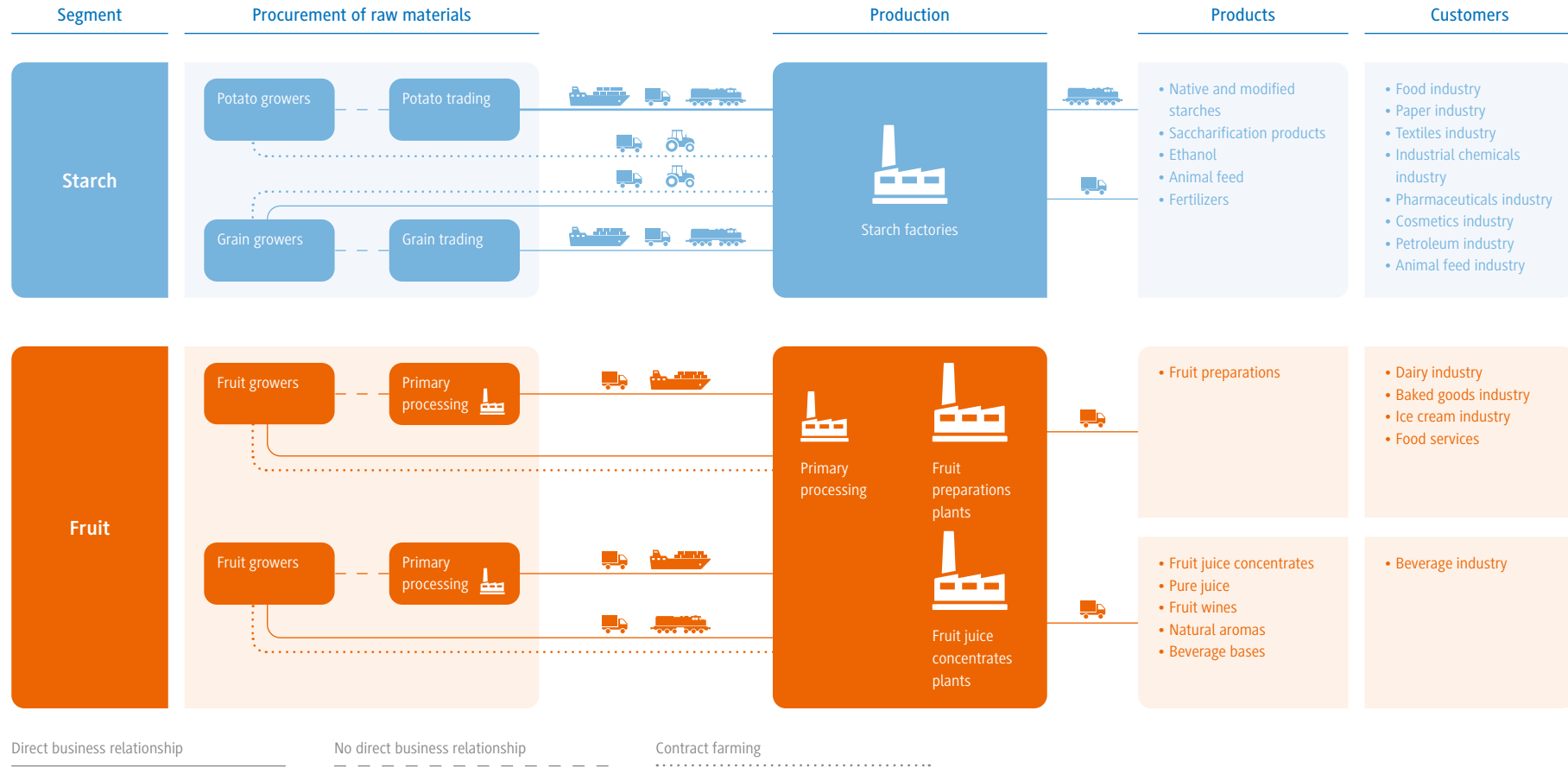


DIAGRAM 010

In terms of marketing, we focus on the business-to-business sector. End products for consumers and end users are exclusively manufactured in the sugar, starch and special products (Freiberger division) segments. We serve clients from the food and beverage sector, the feed and mineral oil industries, and consumer markets like retail and the food service market. We market sugar specialties and glucose syrups, functional ingredients, frozen and chilled pizzas, portion pack Articles, ethanol, animal feed, starch, as well as fruit preparations and fruit juice concentrates. In line with specific customer requirements, we offer products in organic quality, for example, as well as Fairtrade, GMO-free, Roundtable on Sustainable Palm Oil (RSPO), Marine Stewardship Council (MSC), and products certified as kosher and halal. We also support our customers in developing and optimizing their products. This diverse range of products, along with different regional markets, is aimed at balancing risks.

The major products offered by Südzucker Group in terms of revenues are sugar, ethanol, pizza and fruit preparations. In light of the material impacts, functional ingredients and plant-based proteins are also important for contributing to a balanced diet. Approximately 23 (23) % of the group's revenues is generated in Germany, while for the entire EU it is about at 68 (68) %.

In fiscal year 2025/26, 4,988 (4,855) people, representing 26 (25) % of the workforce, were employed in Germany. 6,926 (7,584) employees work in other EU countries and 7,205 (7,520) are employed abroad (→ ESRS S1 – Own workforce). In total, Südzucker Group employed 19,119 (19,959) people by the end of the 2025/26 fiscal year.

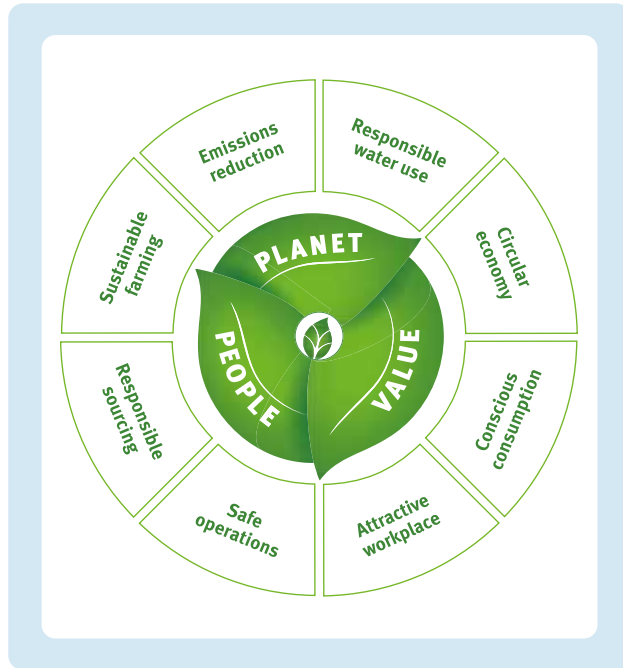
Sustainability strategy

Sustainability is closely linked to our company's purpose – to create value from plants for an enjoyable, healthy and sustainable world. This is why the advancement and implementation of our "Growing in Balance" sustainability strategy is one of the focus topics in the Südzucker Group Strategy 2030.



growing in
balance

Here at Südzucker Group, "Growing in Balance" means harnessing the passion and expertise of all of our employees in their diverse roles to create value that is in harmony with people and the planet. In everything we do, we aim to strike a balance between economic, ecological and social issues, as well as the various expectations of our stakeholders and actively include them in these considerations. Together, we can help create a future worth living in.



Our operating activities give us direct influence on and, therefore a special responsibility for the people around us (“People”), protecting and restoring the environment (“Planet”) and high-quality, innovative products and services as the basis for our economic success (“Value”). To meet this responsibility, we are working on eight impact areas as part of our group-wide sustainability program, including emissions reduction, responsible water use, circular economy, conscious consumption, attractive workplace, safe operations, responsible sourcing and sustainable farming. We are currently defining group-wide targets and specific measures for achieving them for each of these areas. Our sustainability targets are relevant across all segments and regions within the

entire company. We are therefore committed to ensuring that all products and markets contribute to the success of our group-wide sustainability strategy.

The most important sustainability challenges we currently face still include, in particular, managing sustainability matters in the upstream value chain, including collecting the necessary data, quantifying sustainability risks, and building knowledge and awareness of the topic in the group’s specialist departments and units.

The key solutions and most important projects, as well as our group-wide measurable sustainability goals, are described in more detail in the respective chapters.

Since commitment from all our employees is key to implementing our sustainability program, we believe it is essential to provide regular communications on sustainability tailored to the specific target audiences. We also conduct training courses and workshops on selected sustainability topics to enhance internal knowledge in this area.

SBM-2 – Interests and views of stakeholders

Südzucker Group strives for an open and continuous exchange with various stakeholders, laying the foundation for mutual understanding and social acceptance of our business decisions.

We distinguish the following main stakeholder groups with whom we engage on various sustainability matters: employees, works council, trade unions, customers and end consumers, investors and financial institutions, shareholders (SZVG), rating agencies, farmers, suppliers (excluding farmers), affected communities, society and NGOs, media, politics and authorities as well as industry and interest groups.

They have been divided into five categories: employees and trade unions, customers, investors and financial institutions, suppliers (including their workforce), as well as society and the public. We have various formats at our disposal for the exchange.

Besides financial ratings, sustainability ratings assessing our company’s sustainability performance are essential for capital market participants. We maintain regular contact with selected rating agencies. Südzucker Group has participated in the EcoVadis sustainability evaluation system since 2013. EcoVadis is an initiative that evaluates companies based on their commitment to social responsibility. In the current EcoVadis rating, the Südzucker Group was able to maintain the silver medal.



Stakeholder engagement within Südzucker Group

Stakeholder category	Dialog formats	Purpose of engagement	Main topics in relation to sustainability
Employees and unions	Employee meetings Performance reviews Staff newspapers Newsletters Intranet Training events Town hall meetings Video messages Online meetings Surveys Grievance mechanisms	Continuous improvement of working conditions Protection of the health and safety of employees Promotion of open communication Further development of the corporate strategy	Health and safety Work-life balance Diversity and inclusion Remuneration Working conditions and personal development Group and sustainability strategy
Customers/Consumers	Customer consultation Application support/services Company and product websites Trade fair presence Surveys Market research studies Grievance mechanisms	Understanding customer requirements and expectations Adding value to our product offering Further developing products Developing innovative solutions	Products and services Innovations Customer requirements in the area of sustainability Climate and environmental protection in own operations and in agriculture Social affairs and human rights Sustainability assessments and certifications
Shareholders, capital market, financial institutions, investors	Financial reports Annual general meeting Analysts' conferences Roadshows Conference calls Dialogue with rating agencies, analysts and shareholder representatives Company website	Further increase transparency and trust Promote sustainable investment decisions	Climate change and energy transformation Sustainable agriculture Water Human rights Corporate governance
Suppliers, including farmers	Information events (farmer meetings, field days, exhibitions, supplier forums) Online platforms (raw materials portal) Supplier communication (awarding negotiations, farming consultation) Grievance mechanisms	Understanding the needs of farmers and the risks associated with certain crops Promoting sustainable and ethical sourcing practices Creating transparency Ensuring partnership-based, long-term, reliable and resilient supplier relationships	Practices to improve sustainability in agriculture without affecting yields Data collection and measurement of emissions Climate protection Human rights due diligence Training
Press and public (journalists, media, residents and neighbors, authorities, industry and interest groups, research and scientific institutions, politics, schools, universities)	Press releases and talks Response by phone or in writing Cooperative research and projects Political dialogue Committee meetings Presentations Company and product websites	Promoting trust and acceptance Strengthening local ties	Investments in sustainability projects/sustainability strategy Climate and environmental protection Social commitment Nutrition

TABLE 032

Südzucker Group is a member of key sustainability-oriented initiatives and organizations (→ table “Key sustainability-oriented initiatives and organizations”).

The findings gained from our engagement with stakeholders continuously contribute to the further development of our group strategy. As part of developing the policies for the eight impact areas of our sustainability strategy, a specific analysis of the relevance and positions of the individual stakeholder groups was performed and incorporated into our standardized framework. We also conducted a stakeholder analysis as part of the materiality assessment pursuant to ESRS 1. We are generally aware of the interests and points of view of our most important stakeholders as they relate to our group strategy, our sustainability strategy and our business model. In this way, we aim to strike a balance between the various, occasionally contradictory expectations of our stakeholders and align them with our corporate targets. This approach is firmly anchored in our sustainability strategy, “Growing in Balance”. We are not seeking to modify the business model to include the processing of agricultural raw materials.

No significant changes were made to the group’s strategy and business model in the 2025/26 fiscal year.

Communication with the executive board, the supervisory board and the group sustainability board regarding our stakeholders’ positions and expectations in relation to sustainability takes place as needed.

Key sustainability-oriented initiatives and organizations

Organization	Registered office	Member	Since	Objective
Charta der Vielfalt e. V.	Berlin, Germany	Südzucker AG	2008	Promotion of the recognition, appreciation and integration of diversity into Germany’s business culture
EcoVadis SAS	Paris, France	Südzucker AG ¹	2013	Supplier assessment considering environmental and social criteria throughout the entire value chain.
Fairtrade Deutschland/Transfair e. V.	Cologne, Germany	Südzucker AG	2006	Promotion of fair trade
SAI – Sustainable Agriculture Initiative Platform	Geneva, Switzerland	Südzucker AG ¹	2014	Promotion of sustainable agricultural practice
Science Based Targets initiative	New York, USA	Südzucker AG ¹	2022	Define and promote best practices for achieving climate goals
Sedex Information Exchange Limited	London, UK	Südzucker AG ¹	2009	Promotion of good social and environmental practice in the value chain
United Nations Global Compact	New York, USA	Südzucker AG ¹	2022	Promotion of actions to implement the Sustainable Development Goals for a sustainable and inclusive global economy

¹ More than one entity of Südzucker Group endorses this initiative.

TABLE 033

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

Based on the insights gained from the first year of CSRD application, we reviewed the material impacts, risks and opportunities (IROs) in fiscal year 2025/26. Within the scope of this review, targeted adjustments were implemented and individual IROs were consolidated; the material topics remained unchanged.

The → table “Material impacts, risks and opportunities” presents the IROs of Südzucker Group identified as material. Further details on the IROs and their connection to own operations or business relationships are provided in the relevant thematic chapters.

Material impacts, risks and opportunities (IROs)

Material sub-topics	IRO	Short description	Category	Actual/ potential	Value chain	Origin	Time-horizon
Environmental information ESRS E1 – Climate change							
Climate change adaptation	1-E1	Substitution of fossil-based products with biomass-based products	Opportunity	–	Own operations	Sugar division (Südzucker), BENE0, CropEnergies, AGRANA	Medium-term Long-term
	2-E1	Crop failures due to extreme weather events caused by climate change in the agricultural supply chains	Physical risk	–	Upstream value chain	Südzucker Group	Long-term
Climate change mitigation/Energy	3-E1	Greenhouse gas emissions resulting from energy and resource use with high climate impact	Negative impact	Actual	Upstream value chain Own operations Downstream value chain	Sugar division (Südzucker), BENE0, Freiburger, CropEnergies, AGRANA	Short-term Medium-term Long-term
	4-E1	Rising expenses due to investments in GHG reduction measures, legal requirements, and energy and material costs	Transition risk	–	Own operations	Südzucker Group	Medium-term Long-term
	5-E1	Decline in demand due to regulation and/or consumer decisions against climate-intensive products	Transition risk	–	Own operations	Südzucker Group	Medium-term Long-term
Environmental information ESRS E3 – Water and marine resources							
Water	1-E3	Reduced water withdrawal due to water recycling	Positive impact	Actual	Own operations	Sugar division (Südzucker), BENE0, CropEnergies, AGRANA	Medium-term
	2-E3	Water withdrawal in water stress areas	Negative impact	Actual	Own operations	Divisions sugar (Südzucker) and agriculture, BENE0, Freiburger, CropEnergies, AGRANA	Short-term Medium-term Long-term
Environmental information ESRS E5 – Resource use and circular economy							
Resources inflows, including resource use	1-E5	Almost complete utilization of the used agricultural raw materials	Positive impact	Actual	Own operations	Sugar division (Südzucker), BENE0, CropEnergies, AGRANA	Short-term Medium-term Long-term
	2-E5	Utilizing the potential of by-products	Positive impact	Actual	Own operations	Sugar division (Südzucker), BENE0, CropEnergies, AGRANA	Short-term Medium-term Long-term
Resource outflows related to products and services	3-E5	Distribution of sales packaging	Negative impact	Actual	Downstream value chain	Sugar division (Südzucker), BENE0, Freiburger, PortionPack, AGRANA	Short-term Medium-term Long-term
	4-E5	Providing products to substitute mineral and fossil resources	Positive impact	Actual	Downstream value chain	Sugar division (Südzucker), BENE0, CropEnergies, AGRANA	Short-term Medium-term Long-term
Waste	5-E5	Reuse and recycling of waste	Positive impact	Actual	Own operations	Südzucker Group	Short-term Medium-term Long-term

Material impacts, risks and opportunities (IROs)

Material sub-topics	IRO	Short description	Category	Actual/ potential	Value chain	Origin	Time-horizon
Social information ESRS S1 – Own workforce							
Working conditions	1-S1	Adverse effects on the health of employees due to hazards	Negative impact	Actual	Own operations	Südzucker Group	Short-term Medium-term
	2-S1	Good working conditions for employees, such as regulated working hours, adequate wages and social dialog	Positive impact	Actual	Own operations	Group companies with collective bargaining agreements	Short-term Medium-term
	3-S1	Loss of know-how due to high, unplanned employee turnover during times of skilled labor shortage	Risk	–	Own operations	Südzucker Group	Medium-term Long-term
Equal treatment and opportunities for all	4-S1	Underrepresentation of women, especially in management and production	Negative impact	Actual	Own operations	Südzucker Group	Short-term Medium-term
	5-S1	Instances of inappropriate behavior	Negative impact	Potential	Own operations	Südzucker Group	Short-term Medium-term
Social information ESRS S2 – Workers in the value chain							
Working conditions	1-S2	Insufficient health and safety precautions in the workplace	Negative impact	Potential	Upstream value chain	Südzucker Group	Short-term Medium-term Long-term
	2-S2	Withholding of adequate wage	Negative impact	Potential	Upstream value chain	Südzucker Group	Short-term Medium-term Long-term
	3-S2	Higher purchase prices due to potential supplier changes as a result of human rights requirements	Risk	–	Own operations	Südzucker Group	Medium-term Long-term
	4-S2	Reputational risk in the event of non-compliance with legal regulations by suppliers	Risk	–	Own operations	Südzucker Group	Short-term
Equal treatment and opportunities for all	5-S2	Unequal treatment in the workplace	Negative impact	Potential	Upstream value chain	Südzucker Group	Short-term Medium-term
Other work-related rights	6-S2	Child labor due to violations of the minimum age	Negative impact	Potential	Upstream value chain	Südzucker Group	Short-term Medium-term Long-term
	7-S2	Child labor due to violations of the minimum age	Negative impact	Actual	Upstream value chain	AGRANA	Short-term

Material impacts, risks and opportunities (IROs)

Material sub-topics	IRO	Short description	Category	Actual/ potential	Value chain	Origin	Time-horizon
Social information ESRS S4 – Consumers and end-users							
Personal safety of consumers and/or end-users	1-S4	Negative effects on consumer health resulting from deviations in product safety	Negative impact	Potential	Downstream value chain	Südzucker Group	Short-term
	2-S4	Negative effects on consumer health as a result of their consumption behavior	Negative impact	Potential	Downstream value chain	Sugar division (Südzucker), Sugar division (AGRANA), Freiberger	Long-term
	3-S4	Health benefits for consumers through functional ingredients and vegetable proteins	Positive impact	Actual	Downstream value chain	BENEO	Medium-term Long-term
	4-S4	Liability claims and reputational damage due to deviations in the safety of a product	Risk	–	Own operations	Südzucker Group	Short-term
Governance information ESRS G1 – Business conduct							
Corporate culture	1-G1	Promoting a positive corporate culture to strengthen shared goal-setting, enhance competitiveness through sustainable practices, and increase our appeal as an employer	Opportunity	–	Own operations	Südzucker Group	Medium-term Long-term
	2-G1	Damage to reputation, fines and penalties due to violations of legal requirements	Risk	–	Own operations	Südzucker Group	Short-term
Protection of whistle-blowers	3-G1	Insufficient protection of whistleblowers	Negative impact	Potential	Upstream value chain	Südzucker Group	Short-term
					Own operations		Medium-term
Animal welfare	4-G1	Adverse effects on the health and well-being of farm animals	Negative impact	Potential	Upstream value chain	Freiberger	Short-term Medium-term
	5-G1	Adverse effects on the health and well-being of laboratory animals	Negative impact	Potential	Own operations	Südzucker Group	Short-term Medium-term
	6-G1	Health benefits for animals through our products	Positive impact	Actual	Downstream value chain	BENEO	Medium-term Long-term
Management of relationships with suppliers	7-G1	Partnership-based collaboration with beet growers as part of contract farming	Positive impact	Actual	Upstream value chain	Sugar division (Südzucker), Sugar division (AGRANA)	Long-term
Corruption and bribery	8-G1	Damage to reputation in the event of violations of legal regulations regarding corruption and bribery	Risk	–	Own operations	Südzucker Group	Short-term

TABLE 034

The identified material impacts, risks and opportunities reflect Südzucker Group's business model and group strategy, including the sustainability strategy. We are a manufacturer of high-quality products, particularly in the food sector but also in the animal feed and non-food sectors, and as an operator of large-scale technical plants, our material impacts, risks and opportunities are centered on the activities in our production facilities, on our employees and on the workers in the agricultural supply chains.

In the respective chapters, we describe how the material impacts, risks and opportunities currently influence and will continue to influence our business model, value chain, strategy and decision-making. This also applies to the information on the link between the material impacts and the strategy and business model.

All material impacts, risks and opportunities of Südzucker Group in accordance with the table "Material impacts, risks and opportunities" are covered by the disclosure requirements of the ESRS. No company-specific information was identified as material.

We have not identified any material financial impacts from our material risks and opportunities on our financial position and performance for the 2025/26 fiscal year. Furthermore, we have not identified any material risks or opportunities that could result in a significant risk of a material adjustment to the carrying amounts of assets and liabilities within the next reporting period, which will be reported in our corresponding financial statements.

The resilience of the Südzucker Group's business model and strategy – in terms of its ability to manage material sustainability-related impacts and risks and to capitalize on material opportunities – was assessed qualitatively as part of the double materiality analysis and is aligned with the time horizons described in Disclosure requirement ESRS 2 IRO-1. Based on this initial qualitative assessment, the business model and strategy are currently deemed resilient.

The strategy is reviewed regularly. In particular, as we further develop our sustainability strategy, we consider the extent to which the identified material impacts, risks, and opportunities affect the Südzucker Group's business model and strategy. The need for action is continuously derived from the identified IROs and translated into necessary measures.

Impact, risk and opportunity management

IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities

In fiscal year 2024/25, we conducted a double materiality assessment for the first time in accordance with the requirements of ESRS 1. The identification of material impacts, risks and opportunities provides the basis for the direction of our (sustainability) strategy and defines the framework for our group-wide sustainability reporting. We review the relevance of the findings annually and make adjustments if necessary. We intend to conduct a comprehensive materiality assessment every three years.

As part of the materiality assessment 2024/25, we considered the extent to which our company impacts people and the environment along with the risks and opportunities that arise for the company from sustainability aspects. Südzucker Group does not prioritize sustainability-related risks compared to other types of risk.

We performed the materiality assessment from a group perspective for all companies included in CSRD. Regarding the impacts, both the upstream and downstream value chains, as well as the company's own operations, were considered. Südzucker Group's business model guided the analysis, with particular emphasis on food production, chemical manufacturing, and energy generation as independent activities, along with the agricultural production of our business partners, the farmers. We documented differences in terms of divisions, which also affected business activities, as well as regional and business relationships.

The materiality assessment process to identify and assess the material impacts, risks and opportunities consisted of five steps, which are outlined in more detail below.

Step 1: Compilation of potentially relevant sustainability matters

We started by drawing up a list of potentially relevant sustainability matters. This was based on the list of sustainability aspects from ESRS 1 covered in the topic-specific reporting standards. We also drew on other external and internal sources, such as the eight impact areas of our "Growing in Balance" sustainability strategy. All eight impact areas could be assigned to at least one ESRS standard. No company-specific topics were identified beyond the list of sustainability aspects covered by the topic-related reporting standards in ESRS 1.

We also created a guideline summarizing the information relevant for the evaluation.

Step 2: Identification and evaluation of impacts, risks and opportunities

We identified and evaluated impacts, risks and opportunities for each sustainability topic involving internal experts from various relevant specialist functions. For this purpose, several workshops were held for each topic and subtopic. Experts were selected based on their expertise and extensive experience in their respective business areas. They gathered additional information from the units as necessary and consulted other internal experts.

Various sources were used to identify and evaluate the impacts, risks and opportunities. With regard to impacts, for example, this was the risk analysis in accordance with the supply chain due diligence law and internal queries at the production locations; with regard to risks and opportunities, it was the current compliance reports, the climate change scenario analysis and the findings of group-wide risk management.

A rating scheme was defined for the subsequent evaluation of impacts, risks and opportunities, implementing the criteria set out in ESRS 1. Topics with actual impacts were evaluated in terms of severity based on extent and scope and, in the case of negative impacts, for irreversibility. For potential impacts, the severity was further assessed by factoring in the likelihood of occurrence. For the criteria of extent, scope and irreversibility, the values of the scale from 1 to 3 were supported by a qualitative explanation. With regard to potentially negative human rights-related impacts, priority was given to severity over likelihood of occurrence (in accordance with ESRS 1 AR 11).

To determine the financial materiality of a topic, risks and opportunities were evaluated based on the potential extent of the financial effects in alignment with the risk management process and the respective likelihood of occurrence (excluding time horizons: the materiality assessment of time horizons pursuant to ESRS 1 exceed the time horizons of risk management). The extent was evaluated on a scale from 1 to 5 and associated with euro amounts, the possible probabilities on a scale from 1 to 4.

The maximum value was calculated for the evaluated impacts, risks and opportunities, divided by three and assigned to a three-level rating scale ("low", "medium", "high"). We consider a topic to be material if an impact, risk or opportunity is at least in the "medium" range.

The identified impacts were also analyzed to determine whether they could give rise to risks and opportunities. We also identified the level of the value chain at which each impact occurs or could occur. The evaluation also considered to what extent the impacts, risks and opportunities change within the time horizons. The results of the evaluation, along with the reasons, were documented.

Step 3: Considering the stakeholder perspective

The internal experts' evaluation was subsequently supplemented by the stakeholders' perspective. As part of the stakeholder analysis, stakeholder groups were identified for each subtopic that are particularly affected by the impacts of Südzucker Group's business activities in the respective area or have a strong interest in the topics as users of sustainability information (→ table "Stakeholder engagement within Südzucker Group"). Subsequently, we usually identified internal representatives for these relevant external stakeholder groups. Direct involvement and consultation of the stakeholders concerned was only partially conducted for the stakeholder groups of the works council, farmers and shareholders.

Interviews were generally conducted in a structured format. The feedback from the representatives of the stakeholder groups was incorporated into the final assessment of the materiality of the individual sustainability matters.

Step 4: Review and consolidation of the results

The overall result, including the stakeholder perspective, was submitted to the internal experts for final validation. A summary was also presented and approved by the group sustainability board. A total of 36 impacts, risks and opportunities are material for Südzucker Group.

Step 5: Validation of results by the executive board

The executive board finally approved the results of the 2024/25 materiality assessment and the review of the materiality assessment in fiscal year 2025/26. These were also submitted to the supervisory board and its relevant strategy and sustainability committee.

A list of material impacts, risks, and opportunities can be found at the beginning of the respective chapters on the topic-specific standards.

The material sustainability matters are addressed by the respective group functions and coordinated for the Südzucker Group. This also includes the relevant opportunities and risks, which are mapped in the group-wide risk management system. The operational implementation takes place within the units of the Südzucker Group. The evaluation of impacts is currently not integrated into the group's risk management process.

Additional information on the process to identify and assess material impacts, risks and opportunities

Within the scope of the double materiality assessment, the IRO-1 disclosure requirements of the topic-specific standards “Climate change”, “Pollution”, “Water and marine resources”, “Biodiversity and ecosystems”, “Resource use and circular economy” and “Business Conduct” were duly incorporated. The assessment covered the own operations, the upstream and downstream value chain, and, if applicable, assets, identifying the (material) impacts, risks, and opportunities related to the respective subtopics of the topic-specific standards. No direct consultation with affected communities took place within this framework. The interests and positions of the impacted communities were acknowledged, with internal stakeholder representatives being included in the materiality assessment process. When identifying impacts, risks, and opportunities related to Business Conduct, particular attention was paid to specific locations, activities, and sectors.

Climate change

The production of our products leads to the release of GHG emissions. As part of the double materiality assessment in the area of “Climate change”, the impacts on climate change were determined on the basis of the Corporate Carbon Footprint (CCF) of Südzucker Group for the base year 2018/19, which was recalculated in fiscal year 2025/26. The CCF was calculated according to the guidelines of the Greenhouse Gas Protocol. In the base year, both the GHG emissions from our own operations (Scope 1 and 2) and those from the upstream and downstream value chain (Scope 3) were systematically recorded. The current and planned business activities were also taken into account. In addition, regulatory and market issues, as well as climate risks, were analyzed in terms of their risks and opportunities.

Our climate change scenario analysis for both production sites and agricultural supply chains follows the recommendations of the Task Force on Climate-related Financial Disclosures.

In fiscal 2022/23 we conducted a climate change scenario analysis for nearly 100 production locations in Südzucker Group. The aim of the analysis was to determine the climate risk for each location. The scenarios recommended by the Intergovernmental Panel on Climate Change (IPCC) were applied, consisting of a combination of the Shared Socioeconomic Pathways (SSPs) and the Representative Concentration Pathways (RCPs). These climate scenarios were used in the IPCC’s Sixth Assessment Report and reflect the current state of science. The current conditions were considered along with an optimistic scenario (SSP1-2.6) and a pessimistic scenario (SSP5-8.5) up to 2040 and 2060 (long-term). Neither short-term (up to one year) nor medium-term (>1 to 5 years) time horizons were considered. In selecting the time horizons, we aim to ensure that the lifetime of the analyzed assets is largely covered; there is no link to the strategic planning horizon (currently until 2026 or 2030) and the capital allocation plans. Climate scenarios are not applied to climate-related assumptions in financial reporting. We consider the chosen scenarios to adequately reflect the range of plausible risks and uncertainties and to support the assessment of the different conditions affecting our sites.

The SSP1-2.6 scenario, which aims for sustainable development, envisions governments engaging in international cooperation and implementing strict environmental regulations. It promotes renewable energies and sustainable technologies, leading to stable economic growth and reduced inequality. The SSP5-8.5 scenario, by contrast, assumes a development that is heavily dependent on fossil fuels. Here, the emphasis is on economic growth, often at the expense of the environment. This results in high growth rates, but also in greater inequality and social tensions. As a company operating in the global food industry,

political, economic, energy-related and technological conditions are crucial to Südzucker Group. These dynamics are accounted for in both scenarios.

The climatic hazards were selected based on an assessment by external experts, taking into account the geographical coordinates of the locations. The climate hazards classified as acutely relevant for Südzucker Group are heat waves, tornadoes/storms, forest and wildfires, droughts and flooding. The climate hazards classified as chronically relevant are water-stressed areas and rising sea levels. The data used for this analysis was gathered from a variety of sources, including the IPCC’s interactive atlas, the World Resources Institute’s Aqueduct Floods Tool, the Global Risk Data Platform of the United Nations Environment Programme (UNEP), and the internal knowledge and data of Südzucker Group. Furthermore, the identification and assessment of physical risks included the criteria of probability and extent to classify them from “low” to “high”. This classification did not factor in the duration. Climate models with a spatial resolution of 100x100 km were used. Spatial resolution presents a limiting factor, as specific considerations of individual production sites are not possible. Moreover, climate scenarios cannot, in principle, fully represent all the details and complex interactions of climate systems. There are further limitations due to the inclusion of socio-economic factors that are based on assumptions and do not accurately reflect reality.

Standardized questionnaires were used to assess the exposure of production locations and the potential impact on production processes – triggered by the various hazards. The potential physical climate risk of a location was assessed based on this information. Accordingly, the vast majority of our production locations are in the medium-risk category. 3 (2) production sites were classified as high risk. The climate-related hazards assessed as posing a higher risk include drought and/or heat waves, as well as water stress. The climate change scenario analysis for AGRANA’s production

locations was revised in the fiscal years 2024/25 and 2025/26. Südzucker Group plans an update for its other production locations in fiscal year 2026/27. Following this foundation, subsequent adaptation measures will be assessed.

Alongside the climate change scenario analysis for our own production locations, we started analyzing climate risks across our agricultural value chains in the 2023/24 financial year. For this purpose, a specific risk model was developed for Südzucker Group to enable the systematic identification of climate risks. Initially, the physical climate risk for sugar beet was determined based on selected indicators, and preliminary potential impacts on yields were examined. In addition, we also evaluated options for increasing resilience, which can be classified into three areas: Actions at group level, actions at processing location level and actions at farm level. For example, the use of new varieties, precision farming methods and improvements in crop protection were examined. In financial year 2025/26, the analysis for wheat and corn as additional agricultural raw materials relevant to the Südzucker Group was completed.

In line with the analysis of the company's own operations, the combined SSP and RCP scenarios were employed in the analysis of the upstream value chain. The current conditions were considered, along with an optimistic scenario (SSP1-2.6), a medium scenario (SSP2-4.5) and a pessimistic scenario (SSP5-8.5) up to 2030 (medium-term), as well as up to 2040 and 2060 (long-term). A short-term time horizon (up to one year) was not considered. When selecting the time horizons, we aim to cover the lifetime of our assets as comprehensively as possible. There is a link to the strategic planning horizon, but not to the capital allocation plans. We believe that the scenarios chosen cover the range of plausible risks and uncertainties, and that they can be used to assess the different conditions our supply chains might encounter.

A description of the main dynamics included in the SSP1-2.6 and SSP5-8.5 scenarios is provided in the "Climate change" section described above. The SSP2-4.5 scenario, also known as the "middle of the road" scenario, assumes a development in which social, economic and technological trends do not shift markedly from historical patterns. CO₂ emissions remain stable until about 2050 and then begin to decline, but do not reach net zero by 2100. Income growth is uneven, and progress toward the sustainable development goals is slow. Environmental challenges remain, despite some progress being made.

The selection of climate risks considered in the climate change scenario analysis was based on the assessment of both internal and external experts, with regard to the geographical coordinates of the locations. During the fiscal year 2023/24, the initial step took into account the climate indicator temperature (days exceeding 30°C), encompassing both heat stress (chronic) and heat waves (acute), along with the precipitation indicator (alteration in precipitation levels). Further crop-specific climate-based indicators for sugar beet, wheat and corn were developed in a second step with internal and external experts. Both temperature-related and precipitation-related indicators were included. Other climate-related hazards and indicators from the classification table of climate hazards according to ESRS E1 were also analyzed for their relevance and included if appropriate. The identification and evaluation of physical risks included the criteria of probability, extent and duration.

To analyze climate-related physical risks within the upstream value chain, climate models were used at the level of defined cultivation regions (resolution of 100 x 100 km). The climate scenario restrictions are similar to those for our own operations, except that the focus is on the agricultural fields instead of the production locations as described above.

Südzucker Group is an energy-intensive industrial refiner, particularly in the sugar, CropEnergies and starch segments, and the majority of its production locations in these segments are subject to EU emissions trading. The company is thus also intensively focused on transitional climate risks associated with the transition to a low-carbon economy in line with the 1.5-degree limit.

The transition risks within the company's own operations and along the upstream and downstream value chain were identified taking into account the 1.5-degree scenario to limit global warming, as well as short-, medium- and long-term transition events (e. g. higher pricing of greenhouse gas emissions, costs related to the transition to lower-emission technologies, increasing raw material costs). The identified transition risks were subject to an initial qualitative assessment. In a first step, this assessment was based on the evaluations of internal subject-matter experts.

Certain assets are not yet compatible with the transition to a climate-neutral economy. Currently, the Südzucker Group operates combined heat and power (CHP) plants using the fossil fuel coal at four production sites. In the 2025/26 financial year, the phase-out of coal was completed at the Strzelin site in Poland. The facilities at the Zeitz site in Germany and the Opava site in the Czech Republic are currently being converted on a step-by-step basis.

Pollution

To determine the impacts, risks, and opportunities associated with environmental pollution, we have used the LEAP approach¹. Workshops were held with internal company experts to assess the dependencies and effects. We were able to exclude the sub-topics “substances of concern” and “microplastics” as they are not material to our business model. With regard to the sub-topics of air, water, and soil pollution, we relied on environmental regulations and, where necessary, conducted surveys at production sites. The cultivation of agricultural raw materials was especially emphasized, given that this field has the strongest ties to nature. Subsequently, risks (particularly transition and physical risks) and opportunities were then assessed with the help of risk management.

All impacts, risks and opportunities identified related to pollution were classified as immaterial. Südzucker Group operates no locations where pollution is of material significance and has no business activities associated with material impacts, risks and opportunities related to pollution. Considering this context, the ESRS E2 standard is not disclosed. This assessment is partly based on the regulatory requirements that Südzucker Group and its value chain must adhere to, particularly in Europe, where a large part of the company’s business activities are located. Furthermore, there are no findings on actual negative impacts in terms of pollution.

¹ The LEAP approach is an integrated approach for identifying and assessing nature-related issues, developed by the Taskforce on Nature-related Financial Disclosures. LEAP refers to Locate, Evaluate, Assess and Prepare. These four phases aim to assist organizations in evaluating their dependencies and effects on the environment, identifying nature-related risks and opportunities, and taking action accordingly.

Water and marine resources

When identifying the impacts, risks and opportunities related to water and marine resources, a list of potentially relevant sites was compiled, using tools such as the Aqueduct Water Risk Atlas. The criteria considered include water risks and water stress. During the analyses, Südzucker Group’s production locations and the facilities of our major suppliers in river basins were included. Water plays a vital role, especially for the activities within the sugar segment situated in Europe. Due to the business model, there is no reliance on marine resources. The use of marine resources only marginally affects the Freiburger division, which purchases ingredients such as tuna for pizza production. The divisions associated with material impacts, risks, and opportunities related to water resources are listed in the table at the beginning of the → chapter “Water and marine resources”.

The analysis was performed following the LEAP approach. Workshops were held with internal company experts to assess the dependencies and effects. We relied on environmental regulations and, where necessary, performed inquiries at production site level. The consumption of surface water and groundwater as well as withdrawals and discharges were also considered. Marine resources, including their extraction and utilization and the associated economic activities, were covered as well. Risks and opportunities were then assessed with the help of risk management.

Biodiversity and ecosystems

In identifying impacts, risks and opportunities related to biodiversity and ecosystems, activities linked to agriculture were given particular consideration, as interfaces with biodiversity and ecosystems are especially pronounced in this area.

The analysis was performed following the LEAP approach and potentially relevant sites of Südzucker Group were identified. Workshops with internal technical experts were conducted to identify and assess potential dependencies on biodiversity, ecosystems and ecosystem services, as well as associated impacts. We relied on environmental regulations and, where necessary, performed inquiries at production site level. The findings and experiences gained from Südzucker Group’s commitment to the Sustainable Agriculture Initiative Platform (SAI) supported the process.

In the following step, transition risks, physical risks, systemic risks, and opportunities were assessed with the help of risk management. A scenario analysis was not applied for the identification of risks and opportunities.

We have not identified any significant impacts, risks, and opportunities related to biodiversity and ecosystems. With the exception of the fruit segment, Südzucker Group primarily sources agricultural raw materials from the European Union. This ensures the company complies with the “conditionality” requirements applicable to agricultural production in the EU in the areas of climate and environment, including water, soil, biodiversity and landscape, public health, plant health and animal welfare. Compliance with “conditionality” is a fundamental requirement for receiving direct payments and other benefits under the EU’s common agricultural policy. Farmers face administrative sanctions for non-compliance. Activities related to our locations in or near areas with vulnerable biodiversity do not negatively impact these areas. No remedial actions regarding biodiversity need to be taken.

Potential negative impacts on biodiversity and ecosystems have been identified in the AGRANA subgroup's fruit sector. These impacts are limited to the fruit sector and are thus not material for Südzucker Group as a whole.

Resource use and circular economy

When identifying and assessing the impacts, risks and opportunities related to resource use and circular economy, the business segments associated with material impacts, risks and opportunities relating to the use of resources and the circular economy were identified. The material resources used, the material opportunities linked to the circular economy and the stages of the value chain on which resource use and risks are centered were also included. The analysis was performed following the LEAP approach. Resource inflows, resource outflows and waste were examined in detail for their material impact.

IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement

The relevant information for the sustainability aspects assessed as material was disclosed for the 2025/26 financial year in accordance with the disclosure requirements (predominant use of the phasing-in regulations). Data points under disclosure requirement G1-6 – Payment practices, sub-topic "Management of relationships with suppliers" in the "Business conduct" chapter, which are not reported, are an exception. This information was deemed immaterial in the context of the materiality assessment, as it holds no significance concerning the sustainability aspect given the identified positive impact.



Environmental information

Disclosures as per EU Taxonomy

For the financial year 2025/2026, the taxonomy reporting was conducted in accordance with Delegated Regulations (EU) 2021/2178, (EU) 2021/2139, and (EU) 2023/2486, as in effect on December 31, 2025. The Delegated Act of the European Commission of July 4, 2025 ((EU) 2026/73) simplifying the reporting requirements of the EU Taxonomy Regulation was not applied.

Information on taxonomy-eligible and taxonomy-aligned revenues, capital expenditure and operating expenses in accordance with the EU taxonomy is provided below. During the 2025/26 financial year, Südzucker Group's economic activities were to be examined and analyzed with regard to all six environmental objectives in terms of their taxonomy eligibility and alignment. The following key figures relate to the companies fully consolidated in the consolidated financial statements and were derived uniformly throughout the group using the IFRS data on which these consolidated financial statements are based. The operating expenses were classified as immaterial (see → section Taxonomy reporting on operating expenses (OpEx)).

An economic activity is considered taxonomy-aligned if it makes a substantial contribution to at least one of the following environmental objectives: climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. In addition, the economic activity must not significantly harm the other environmental objectives (DNSH = do no significant harm) and must meet minimum safeguards, such as human rights. Taxonomy alignment is verified using the technical screening criteria per economic activity.

The individual Südzucker Group divisions worked with the support of the corporate functions to identify the relevant taxonomy-eligible economic activities and determine the taxonomy-eligible and taxonomy-aligned shares for all six environmental objectives. The analysis steps for the identification and assessment of the relevant economic activities and the necessary interpretation of the EU taxonomy were performed according to central guidelines. The individual revenues and capital expenditures are each assigned to an economic activity. The economic activities "Construction of new buildings" and "Renovation of existing buildings" are taxonomy-eligible for both the environmental objective of "climate change mitigation" and the "transition to a circular economy". Taking into account the technical assessment criteria, the environmental objective of "climate change mitigation" was classified as more relevant for the implemented construction and renovation projects and consequently, in the reported form these projects were assigned accordingly. Double counting when determining the metrics is therefore excluded. Where necessary, allocation keys were used to derive taxonomy-eligible and taxonomy-aligned revenues and capital expenditures.

The scope of the report refers to the environmental objectives of "climate change mitigation" and "circular economy", as no taxonomy-eligible economic activities were identified for the other environmental objectives. Based on the defined activities in the Climate Act (EU) 2021/2139 and the Environment Act (EU) 2023/2486, the economic activities associated with the core business of the Südzucker Group are, for the most part, not covered by the descriptions of taxonomy-eligible activities. Our own sustainability targets, on the other hand, cover all of the group's economic activities and thus form the central steering tool in the further development of our business model and are therefore also relevant for the further development of our sustainable activities.

Due to outstanding definitions and unclear wording, application of the EU taxonomy requires our interpretation. The FAQ documents published by the EU Commission were taken into account to a large extent.

Taxonomy reporting of revenues

The reference values for the share of taxonomy-eligible and taxonomy-aligned revenues are the external revenues reported in the consolidated group income statement, which are explained in more detail under item (06).

As in the previous year, the largest contribution in taxonomy-eligible revenues was attributable to the manufacture of ethanol for transport in the CropEnergies and starch segments (economic activity 4.13). The share of the reported taxonomy-aligned revenues of € 142 million or 1.7 % also mainly relates to revenues from self-produced fuel ethanol from waste and residual materials.

The revenues in ethanol business and the group revenues declined in the fiscal year 2025/26. As a result, the proportion of taxonomy-eligible and taxonomy-aligned revenue remained virtually unchanged.

The relatively low share of taxonomy-aligned revenues compared to the share of taxonomy-eligible revenues is due to the fact that, according to the technical evaluation criteria under economic activity 4.13, only revenues from residue-based fuel ethanol are classified as taxonomy-aligned. The EU taxonomy regulation does not recognize the contribution that biofuels from arable and field crops make to reducing greenhouse gas emissions from transport. Nor does it take into account that ethanol must be certified as sustainable under the requirements of the Renewable Energy Directive, which is also an EU regulation.

The contribution to climate change mitigation and the impairment of other environmental objectives for the taxonomy-aligned revenues from residue-based fuel ethanol was reviewed according to activity-specific criteria. Among other things, the review included an analysis of climate risks using a climate risk and vulnerability analysis in accordance with the requirements of the EU Taxonomy Regulation. To prove the avoidance of the adverse effects with respect to the environmental objectives of water protection, pollution prevention and control as well as biodiversity protection, factory-specific queries were used. One of the factors taken into account was that the CropEnergies BioWanze plant is located less than one kilometer away from a nature reserve. The documents and expert opinions issued as part of the approval procedures for the plants concerned, e.g. in the area of emissions to air and water, formed the basis for checking compliance with the DNSH criteria. Finally, the criteria for minimum safeguards, including a human rights-related due diligence process, were reviewed for the entire group across all activities. In connection with economic activity 4.13, no human rights-related violations were identified in the 2025/26 financial year. Taxonomy-aligned ethanol revenues were generated exclusively from contracts with customers.



Share of taxonomy-eligible and taxonomy-aligned revenues

	Code ¹	2025/26		Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover over 2024/25 ²	Category enabling activity	Category transitional activity
		Turnover	Proportion of turnover	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				
Economic activities		€ million	%	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	142	1.7	Y	N/EL	N/EL	N/EL	N/EL	N/EL	-	Y	Y	Y	-	Y	Y	1.3		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1.)		142	1.7	1.7	0.0	0.0	0.0	0.0	0.0	-	Y	Y	Y	-	Y	Y	1.3		
of which enabling		0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	0.0	E	
of which transitional		0	0.0	0.0						-	Y	Y	Y	-	Y	Y	0.0		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	506	6.1	EL	N/EL	N/EL	N/EL	N/EL	N/EL								7.0		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (A.2.)		506	6.1	6.1	0.0	0.0	0.0	0.0	0.0								7.0		
A. Total (A.1. + A.2.)		648	7.8	7.8	0.0	0.0	0.0	0.0	0.0								7.9		
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities (B.)		7,704	92.2																
Total (A. + B.)		8,352	100.0																

¹ The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective.

² The previous year's figure was adjusted by 0.3 percentage points.

Taxonomy reporting on capital expenditures (CapEx)

Capital expenditures comprise additions to fixed assets and intangible assets (including acquisitions, excluding goodwill) and are further explained under (02) "Scope of consolidation", (21) "Intangible assets" and (22) "Fixed assets (including leases)".

On the one hand, the share of taxonomy-eligible investments in fixed assets of around 24 % is attributable to the production locations at which taxonomy-eligible revenues are already being generated. These include investments in the CropEnergies segment in conjunction with the production of fuel ethanol (economic activity 4.13). On the other hand, Südzucker Group invests in other production sites, for example in wastewater treat-

ment (economic activity 5.1) and, as part of the planned switch to lower-emission energy sources, in CHP plants (e. g. 4.16, 4.20 and 4.30). Excluding economic activity 4.13, these CapEx expenses fall under the so-called category c: Purchase of output from taxonomy-aligned economic activities.

As in the previous year, taxonomy-aligned investments exclusively comprise additions to fixed assets; taxonomy-aligned investments were immaterial in fiscal 2025/26. This results, among other things, from the classification under the economic activity 4.13, which is derived based on the taxonomy-aligned revenue share at the respective plant level. The allocation key ensures that only those plants and production processes that are related to

economic activity 4.13 are taken into account. The significantly lower taxonomy alignment compared to taxonomy eligibility can be attributed in particular to the fact that the obligation to provide evidence for CapEx category c must be provided by the suppliers. Compared to the previous year, the share of taxonomy-aligned investments in total investments remained almost constant. Taxonomy-eligible CapEx is below the previous year's level, due to a total reduction in capital expenditures during the reporting year.

Share of taxonomy-eligible and taxonomy-aligned capital expenditure

Economic activities	Code ¹	CapEx € million	2025/26		Substantial contribution criteria							DNSH criteria ("Does Not Significantly Harm")						Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx 2024/25 %	Category enabling activity E	Category transitional activity T
			Proportion of CapEx %	Climate change mitigation Y;N; N/EL	Climate change adaptation Y;N; N/EL	Water Y;N; N/EL	Pollution Y;N; N/EL	Circular economy Y;N; N/EL	Biodiversity Y;N; N/EL	Climate change mitigation Y/N	Climate change adaptation Y/N	Water Y/N	Pollution Y/N	Circular economy Y/N	Biodiversity Y/N	Minimum safeguards Y/N				
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Manufacture biogas and biofuels for use in transport and of bioliquids	CCM 4.13	4	0.8	Y	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	-	Y	Y	Y	-	Y	Y	0.3		
Production of heat and cooling using waste heat	CCM 4.25	4	0.8	Y	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	-	Y	-	Y	Y	Y	Y	0.3		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	1	0.2	Y	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	-	Y	-	Y	-	Y	Y	0.0	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)		9	1.8	1.8	0.0	0.0	0.0	0.0	0.0	0.0	-	Y	Y	Y	Y	Y	Y	0.6		
of which enabling		1	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	-	Y	-	Y	-	Y	Y	0.0	E	
of which transitional		0	0.0	0.0							-	Y	Y	Y	Y	Y	Y	0.0		T

Share of taxonomy-eligible and taxonomy-aligned capital expenditure

	Code ¹	2025/26		Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx 2024/25	Category enabling activity	Category transitional activity	
		CapEx	Proportion of CapEx	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				Minimum safeguards
Economic activities																			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture biogas and biofuels for use in transport and of bioliquids	CCM 4.13	19	3.9	EL	N/EL	N/EL	N/EL	N/EL	N/EL										3.2
Installation and operation of electric heat pumps	CCM 4.16	7	1.4	EL	N/EL	N/EL	N/EL	N/EL	N/EL										1.2
Cogeneration of heat/cooling and power from bioenergy	CCM 4.20	36	7.4	EL	N/EL	N/EL	N/EL	N/EL	N/EL										7.8
Production of heat and cooling using waste heat	CCM 4.25	2	0.4	EL	N/EL	N/EL	N/EL	N/EL	N/EL										0.0
Electricity generation from fossil gaseous fuels	CCM 4.29	1	0.2	EL	N/EL	N/EL	N/EL	N/EL	N/EL										0.0
High-efficiency co-generation of heat/cooling and power from fossil gaseous fuels	CCM 4.30	25	5.1	EL	N/EL	N/EL	N/EL	N/EL	N/EL										5.0
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	2	0.4	EL	N/EL	N/EL	N/EL	N/EL	N/EL										0.0
Construction, extension and operation of waste water collection and treatment	CCM 5.3	6	1.2	EL	N/EL	N/EL	N/EL	N/EL	N/EL										1.7
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	1	0.2	EL	N/EL	N/EL	N/EL	N/EL	N/EL										0.3
Construction of new buildings	CCM 7.1/CE 3.1	6	1.2	EL	N/EL	N/EL	N/EL	N/EL	N/EL										0.0
Renovation of existing buildings	CCM 7.2/CE 3.2	2	0.4	EL	N/EL	N/EL	N/EL	N/EL	EL										7.3
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	4	0.8	EL	N/EL	N/EL	N/EL	N/EL	EL										2.0
CapEx of Taxonomy-eligible but not environmentally sustainable activities (A.2.)		111	22.6	22.6	0.0	0.0	0.0	0.0	0.0										28.5
A. Total (A.1. + A.2.)		120	24.4	24.4	0.0	0.0	0.0	0.0	0.0										29.1
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities (B.)		367	75.6																
Total (A. + B.)		487	100.0																

¹ The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective.

Taxonomy reporting on operating expenses (OpEx)

Operating expenses (OpEx), as defined in section 1.1.3. of Annex I to Commission Delegated Regulation (EU) 2021/2178, totaling € 317 million for fiscal year 2025/26, are not material, either quantitatively or qualitatively, for Südzucker Group's business model, which is based on the use of plants to develop, manufacture, and market high-quality food and other products.

Operating expenses mainly result from previous investment decisions; in addition, research expenditure is of minor importance for Südzucker Group's business model.

Consequently and in accordance with Commission Delegated Regulation (EU) 2021/2178, the taxonomy-eligible OpEx is therefore € 0.

Share of taxonomy-eligible and taxonomy-aligned operating expenses

	2025/26		Substantial contribution criteria							DNSH criteria ("Does Not Significantly Harm")							Minimum safe-guards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx 2024/25	Category enabling activity	Category transitional activity
	Code ¹	OpEx	Proportion of OpEx	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaption	Water	Pollution	Circular economy	Biodiversity					
Economic activities	€ million	%	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Manufacture biogas and biofuels for use in transport and of bioliquids	CCM 4.13	0	0	Y	N/EL	N/EL	N/EL	N/EL	N/EL	-	Y	Y	Y	-	Y	Y	0.9			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)		0	0.0	0.0	0.0	0.0	0.0	0.0	0.0								0.9			
of which enabling		0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Y	Y	Y	Y	Y	Y	Y	0.0	E		
of which transitional		0	0.0	0.0						Y	Y	Y	Y	Y	Y	Y	0.0		T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Manufacture biogas and biofuels for use in transport and of bioliquids	CCM 4.13	0	0.0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								4.7			
Close to market research, development and innovation	CCM 9.1	0	0.0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.8			
OpEx of Taxonomy-eligible but not environmentally sustainable activities (A.2.)		0	0.0	0.0	0.0	0.0	0.0	0.0	0.0								6.5			
A. Total (A.1. + A.2.)		0	0.0	0.0	0.0	0.0	0.0	0.0	0.0								7.4			
B. Taxonomy-non-eligible activities																				
Turnover of Taxonomy-non-eligible activities (B.)		317	100.0																	
Total (A. + B.)		317	100.0																	

¹ The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective.

Additional information on the scope of taxonomy eligibility and alignment by environmental objective

Pursuant to Annex V of Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023, the disclosure requirements for revenues, CapEx, and OpEx key performance indicators have been expanded. Non-financial undertakings are now additionally required to report the scale of the taxonomy-eligible and taxonomy-aligned activities for each environmental objective. The corresponding disclosures are shown in the tables below:

Share of revenues in total revenues by environmental objective

Environmental objective	Proportion of turnover/Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate change mitigation (CCM)	1.7 %	6.1 %
Climate change adaptation (CCA)	0.0 %	0.0 %
Water and marine resources (WTR)	0.0 %	0.0 %
Pollution (PPC)	0.0 %	0.0 %
Circular economy (CE)	0.0 %	0.0 %
Biodiversity (BIO)	0.0 %	0.0 %

TABLE 038

Share of capital expenditure in total capital expenditure by environmental objective

Environmental objective	Proportion of CapEx/Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate change mitigation (CCM)	1.8 %	22.6 %
Climate change adaptation (CCA)	0.0 %	0.0 %
Water and marine resources (WTR)	0.0 %	0.0 %
Pollution (PPC)	0.0 %	0.0 %
Circular economy (CE)	0.0 %	1.6 %
Biodiversity (BIO)	0.0 %	0.0 %

TABLE 039

Share of operating expenses in total operating expenses by environmental objective

Environmental objective	Proportion of OpEx/Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate change mitigation (CCM)	0.0 %	0.0 %
Climate change adaptation (CCA)	0.0 %	0.0 %
Water and marine resources (WTR)	0.0 %	0.0 %
Pollution (PPC)	0.0 %	0.0 %
Circular economy (CE)	0.0 %	0.0 %
Biodiversity (BIO)	0.0 %	0.0 %

TABLE 040

Template 1: Nuclear- and fossil-gas-related activities

Row	Nuclear-energy-related activities	Yes/No
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
Row	Fossil-gas-related activities	Yes/No
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	Yes
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	Yes
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

TABLE 041

Complementary Delegated Act (EU) 2022/1214 – Disclosure standard template in accordance with Article 8(6) and (7) of the Taxonomy Regulation

The following provides additional information regarding Südzucker Group's taxonomy-eligible and taxonomy-aligned nuclear energy and fossil gas related activities. The presentation is based on the standard reporting template required by the Complementary Delegated Act (EU) 2022/1214.

Template 2: Taxonomy-aligned economic activities (denominator)

Row	Economic activities	Amount and proportion of revenue						Amount and proportion of CapEx						Amount and proportion of OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	142	1.7	142	1.7	-	-	9	1.8	9	1.8	-	-	0	0.0	0	0.0	-	-
8	Total applicable KPI	8,352	100	8,352	100	-	-	487	100	487	100	-	-	317	100	317	100	-	-

TABLE 042

Template 3: Taxonomy-aligned economic activities (numerator)

Row	Economic activities	Amount and proportion of revenue						Amount and proportion of CapEx						Amount and proportion of OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	142	100	142	100	-	-	9	100	9	100	-	-	0	100	0	100	-	-
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI	142	100	142	100	-	-	9	100	9	100	-	-	0	100	0	100	-	-

TABLE 043

Template 4: Taxonomy-eligible but not taxonomy-aligned economic activities

Row	Economic activities	Amount and proportion of revenue						Amount and proportion of CapEx						Amount and proportion of OpEx					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%	€ million	%
1	Amount and proportion of taxonomy-eligible economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Amount and proportion of taxonomy-eligible economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Amount and proportion of taxonomy-eligible economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Amount and proportion of taxonomy-eligible economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	1	0.2	1	0.2	-	-	-	-	-	-	-	-
5	Amount and proportion of taxonomy-eligible economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	25	5.1	25	5.1	-	-	-	-	-	-	-	-
6	Amount and proportion of taxonomy-eligible economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Amount and proportion of other taxonomy-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	506	6.1	506	6.1	-	-	85	17.3	85	17.3	-	-	0	0.0	0	0.0	-	-
8	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI	506	6.1	506	6.1	-	-	111	22.6	111	22.6	-	-	0	0.0	0	0.0	-	-

TABLE 044

Template 5: Taxonomy-non-eligible activities

Row	Economic activities	Amount and Share		Amount and Share		Amount and Share	
		Revenue		CapEx		OpEx	
		€ million	%	€ million	%	€ million	%
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	–	–	–	–	–	–
2	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	–	–	–	–	–	–
3	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	–	–	–	–	–	–
4	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	–	–	–	–	–	–
5	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	–	–	–	–	–	–
6	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	–	–	–	–	–	–
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	7,704	92.2	367	75.4	317	100
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI	7,704	92.2	367	75.4	317	100

TABLE 045

Environmental information

ESRS E1 – Climate change

Climate change is one of the greatest global challenges we face today. Südzucker Group recognizes both significant risks and opportunities for advancing a sustainable business model. Protecting the climate and using energy and resources responsibly are key issues for our company.

As part of the “emission reduction” impact area of our group-wide “Growing in Balance” sustainability strategy, we are continuously developing policies, actions, and targets based on the results of the double materiality assessment in accordance with ESRS 1. The focus is on reducing GHG emissions on the one hand and continuously adapting to climate change on the other. Our future strategy will be centered on the “transition plan for climate change mitigation”, which is expected to be published in fiscal 2027/28.

ESRS 2 SBM-3 – Material impacts, risks and opportunities

Südzucker Group has performed a double materiality assessment in accordance with ESRS 1 to identify material impacts, risks and opportunities (IROs). The material sub-topics presented in the previous year’s table “Material impacts, risks, and opportunities (IROs) related to climate change” have been summarized and are shown below in aggregated form.

Our materiality assessment in the area of “climate change” revealed the following material sub-topics: Climate change mitigation and adaptation and energy. The following is a more detailed description of the IROs identified as material to climate change for the Südzucker Group, along with an explanation of their connection to the corporate strategy and business model.

Material impacts, risks and opportunities (IROs) related to climate change

Material sub-topics	IRO	Short description	Category	Actual/ potential	Value chain	Origin	Time-horizon
Climate change adaptation	1-E1	Substitution of fossil-based products with biomass-based products	Opportunity	–	Own operations	Sugar division (Südzucker), BENE0, CropEnergies, AGRANA	Medium-term Long-term
	2-E1	Crop failures due to extreme weather events caused by climate change in the agricultural supply chains	Physical risk	–	Upstream value chain	Südzucker Group	Long-term
Climate change mitigation /Energy	3-E1	Greenhouse gas emissions resulting from energy and resource use with high climate impact	Negative impact	Actual	Downstream value chain Own operations Upstream value chain	Sugar division (Südzucker), BENE0, Freiburger, CropEnergies, AGRANA	Short-term Medium-term Long-term
	4-E1	Rising expenses due to investments in GHG reduction measures, legal requirements, and energy and material costs	Transition risk	–	Own operations	Südzucker Group	Medium-term Long-term
	5-E1	Decline in demand due to regulation and/or consumer decisions against climate-intensive products	Transition risk	–	Own operations	Südzucker Group	Medium-term Long-term

TABLE 046

Providing bioenergy (e.g., biomethane and ethanol) and bio-based products (e.g., bio-based chemicals) is already an integral part of the business model, mainly in the CropEnergies and starch segments. In the medium to long term, this creates new market opportunities, which also facilitate the reduction of GHG emissions in the downstream value chain (1-E1). The integration of the bio-based chemicals business into group strategy further promotes the substitution of fossil-based products with biomass-based alternatives.

Climate change increases the likelihood of extreme weather events, potentially causing crop failures in agricultural supply chains. This represents a long-term risk for the supply of raw materials and consequently for production security (2-E1). The identification and assessment of climate change-related physical risks in the upstream value chain are described in → ESRS 2 – General disclosures.

The energy- and resource-intensive production processes of the Südzucker Group cause GHG emissions (3-E1). The use of fossil-based energy in our own operations leads to Scope 1 and 2 greenhouse gas (GHG) emissions. Part of the energy demand is already covered by renewable energies. As part of the climate strategy, Südzucker Group plans to further expand the use of renewable energies, further improve energy efficiency in production processes, and further reduce greenhouse gas emissions. In the upstream and downstream value chain, which represents the majority of GHG emissions, Scope 3 GHG emissions primarily arise from the production of purchased agricultural raw materials (category 1), from activities related to fuels and energy (category 3)¹, and from upstream transportation (category 4). Further information can be found in → section E1-3.

Investments in GHG reduction measures, compliance with regulatory requirements (e.g., EU ETS, environmental labeling, or the “combustion engine phase-out” in 2035), as well as rising energy and material costs may result in financial pressures in the medium and long term (4-E1). Hence, the progressive shift towards climate-friendly production is facilitated by organized planning and cost evaluation. Further information can be found in → sections E1-3 and E1-8 in this chapter.

As climate-friendly products become more significant, there might be a decline in the demand for climate-intensive products (5-E1). Südzucker Group addresses this risk by developing and expanding products offering a lower carbon footprint and by optimizing production processes and packaging. Further information can be found in → section E1-3. The IROs 3-E1 and 4-E1 are relevant to both the sub-topic of climate protection and the sub-topic of energy.

These five IROs form an integral part of Südzucker Group’s climate strategy. They form the basis for deriving measures, investment decisions, and monitoring instruments to both minimize risks and seize opportunities in the transformation towards a more climate-friendly and resilient value chain.

Resilience of the strategy and business model in relation to climate change

According to ESRS E1, Südzucker Group lacks a group-wide formal resilience analysis concerning climate change. Nevertheless, the double materiality assessment, together with the climate change scenario analysis of production sites and key supply chains, provides insights into the resilience of the Südzucker Group’s business model with regard to climate change. The analysis of transition risks particularly took into account macroeconomic trends, changes in energy mix, energy consumption, and the adoption of new technologies (→ chapter ESRS 2, SBM-3). Moreover, resilience was assessed at the level of separate corporate areas. For instance, the examination of the sugar division (Südzucker) outlines challenges and respective actions to ensure raw material supply until 2030, also considering the impacts of climate change. A quantitative assessment of expected climate-related financial risks is currently not available.

Overall, the analysis indicates that our business model is resilient in the face of climate change. Included are access to capital, the capability to modernize and phase out assets, the evolution of the product portfolio, and the skills development of the workforce. Our diversified business model and presence in different regional markets contribute to balancing out risks. Regular reviews are conducted on the climate strategy, prioritizing the planning and execution of climate protection and energy efficiency initiatives.

To prepare for the E1-9 disclosure requirement on the expected financial effects of material physical risks and transition risks, as well as potential climate-related opportunities, we intend to conduct a more detailed analysis of the identified material climate-related risks and use the findings to draw further conclusions about Südzucker Group’s resilience to climate change. We aim to carry out a group-wide resilience analysis in the course of developing the transition plan for climate change mitigation.

E1-1 – Transition plan for climate change mitigation

Südzucker Group does not have a formal transition plan for climate change mitigation. Publication of a transition plan is envisaged for fiscal year 2027/28. The plan is intended to function as a core instrument for delivering our GHG emission reduction targets (→ section E1-4) and aligning the group’s strategy with a low-carbon economy. To ensure operational implementation, the transition plan is to be integrated into the Südzucker Group’s financial planning as part of the relevant operating and capital expenditure plans. Mitigation measures have already been implemented within our own business operations.

¹ Unless otherwise included in GHG emissions Scope 1 or Scope 2.

Südzucker Group is already pursuing a range of climate protection initiatives, which are summarized below.

GHG emission reduction targets

Information on our GHG emissions reduction targets can be found in → section E1-4.

Decarbonization levers and main actions

To support the achievement of the GHG emission reduction targets (→ section E1-4), Südzucker Group has analyzed potential pathways to reduce GHG emissions in its own operations as well as across upstream and downstream value chains.

The following key decarbonization levers for reducing emissions in our own business operations and in the upstream and downstream value chain are based on this approach. More details can be found in → sections E1-2 and E1-3:

- Own operations
 - Energy efficiency
 - Fuel switching
 - Electrification
 - Use of renewable fuels
- Upstream and downstream value chain
 - Development of low-emission products
 - Reduction of GHG emissions from raw materials (field emissions)
 - Environmentally friendly procurement of raw materials, secondary materials, and packaging
 - Fuel switching and factory electrification
 - Low-emission logistics

The group-wide action plan for reducing Scope 1 and 2 GHG emissions is available. An action plan covering the upstream and downstream value chain (Scope 3) is scheduled to be developed by fiscal 2027/28.

Investments and financial resources for the transition plan

Further information can be found in → section E1-3.

Assessment of potential locked-in GHG emissions

For the Südzucker Group, locked-in GHG emissions associated with assets mainly result from the operation of its own power plants, provided they are powered by fossil fuels (coal and coke). Locked-in GHG emissions associated with the products sold during the direct use phase are not relevant for the Südzucker Group, since these are biomass-based products. These GHG emissions were therefore classified as not significant in → section E1-6. Products such as ethanol that have been brought to market displace fossil-based products, thereby allowing third parties to reduce the amount of locked-in GHG emissions.

Association with the EU Taxonomy Regulation

Information on the investments for fiscal year 2025/26 can be found in → section E1-3. A report on the planned investments is scheduled for fiscal year 2027/28.

CapEx amounts related to economic activities in the coal, oil, and gas sectors

In fiscal year 2025/26, no CapEx amounts were invested in economic activities related to coal, oil, and gas (NACE B.05, B.06, B.09.1, C.19, D.35.1, D.35.3, and G.46.71). The use of fossil fuels is gradually being reduced (→ section E1-3).

Exception from Paris-aligned EU benchmarks

Südzucker Group is not subject to the exclusion criteria of Article 12, Section 1, Letters d to g of Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Standards Regulation). Südzucker Group is not aware of any exclusions based on Article 12, Section 2 of the Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Standards Regulation) and Commission Implementing Regulation (EU) 2022/2453 (Template I Climate Change Transition Risk).

E1-2 – Policies related to climate change mitigation and adaptation

Südzucker Group has adopted an environmental, energy, and climate policy committing to reducing the resource requirements and environmental and climate impact of its business operations, using energy responsibly, continuously improving the energy efficiency of its production processes, and ensuring the safety of its production facilities.

The policies for reducing GHG emissions in production and in the value chain aim to minimize the respective GHG emissions and are implemented as part of the climate target management process. They primarily address IROs 3-E1 and 4-E1. The policies apply throughout the group and are planned to extend up to the target year 2050. The Corporate Sustainability & Environment function is responsible for monitoring. In this regard, the corporate function works closely with the executive board, which is responsible for implementation in the group companies. The executive board is supported by the group sustainability board. We do not have policies in place for IROs 1-E1 and 5-E1 as these are covered by our existing corporate strategy or general risk management.

Reduction of GHG emissions in production (Scope 1 and 2)

To minimize GHG emissions in production, we plan to gradually implement measures in the following sectors:

- Energy efficiency
- Reduction of Scope 1 GHG emissions
 - Continuation of the coal phase-out
 - Switching fuels (natural gas instead of coal or heating oils)
 - Use of renewable fuels (biogas, biomass, hydrogen). The own production and use of biogas/biomethane from manufacturing residues is particularly relevant.
 - (Partial) electrification of process heat generation
- Reduction of GHG emissions Scope 2 and expansion of renewable energy use
 - Purchase of electricity from renewable/non-fossil sources
 - Purchase of heat from renewable/non-fossil sources

A fundamental prerequisite for converting from fossil-based products to products from renewable sources is a suitable political and economic framework.

Reduction of GHG emissions in the value chain (Scope 3)

There is currently no formal policy for reducing Scope 3 GHG emissions, mainly due to the insufficient data available in the upstream value chain. To minimize GHG emissions in the upstream value chain, we plan to gradually implement measures in the following sectors:

- Reduction of GHG emissions related to agricultural raw material production
- Reduction of GHG emissions related to transportation

In terms of adapting to climate change, there is not yet a separate group-wide policy for managing physical climate-related risks (IRO 2-E1). The current plan is to develop this policy by fiscal 2027/28, once the climate change scenario analysis for key purchased agricultural raw materials has been completed. A group-wide uniform approach has been established for the climate change scenario analysis (→ ESRS 2 – General disclosures). The management of climate risks takes place within the companies of the Südzucker Group. They work continuously on deriving the required resilience measures to minimize respective risks and maintain business operations.

E1-3 – Actions and resources in relation to climate change policies

Actions are presented below for IROs 3-E1 and 4-E1. There are currently no actions planned for the IROs 1-E1, 2-E1 and 5-E1.

To achieve the greenhouse gas emissions reduction targets (→ section E1-4), Südzucker Group has conducted cross-functional analyses of emission reduction potentials within its own business operations as well as along the upstream and downstream value chain. Key decarbonization levers for reducing Scope 1 to 3 GHG emissions were therefore identified.

Based on the identified decarbonization levers, actions to reduce Scope 1 and 2 GHG emissions were defined and evaluated for effectiveness and feasibility to support the achievement of the 2030 and 2050 climate targets. They are continuously refined and prioritized as part of the monitoring process carried out by the Corporate Sustainability & Environment function. We are currently crafting an action plan as part of the transition plan to reduce Scope 3 GHG emissions.

The connection between our climate targets related to Scope 1, 2 and 3 and the targets of the policies “Reduction of GHG emissions in production (Scope 1 and 2)” and “Reduction of GHG emissions in the value chain (Scope 3)” is shown below:

- With regard to GHG emissions in our own operations, we focus on increasing energy efficiency, continuing the phase-out of coal use, switching fuels, using renewable energies and on the electrification of process heat generation. In particular, new technologies such as heat pumps, are to be introduced as part of the GHG reduction measures related to the decarbonization levers of energy efficiency and electrification.
- Transition risks from the emissions trading system (ETS), energy price risks, and investment risks arising from the current use of fossil fuels were taken into account when implementing actions to reduce GHG emissions in our own business operations.
- With regard to GHG emissions from the upstream and downstream value chain, the focus is on GHG emissions from the production of purchased agricultural raw materials (category 1), from activities related to fuels and energy (category 3), and from upstream transportation (category 4). Scope 3 category 1 also emphasizes nature-based solutions such as carbon capture.

Südzucker Group’s target path is shown in the → figure “Target path for GHG emissions reduction”, which has been adjusted compared to the previous year and forms the basis for the gradual achievement of the defined climate targets. When interpreting the figure, it is important to note that the estimated reduction potential of the corresponding actions is shown behind each individual decarbonization lever.

The base year 2018/19 was adjusted compared to the previous year’s report as part of the recalculation of the base year (→ section E1-6). The 2030 target figures remained unchanged due to the current SBTi validation and do not yet reflect the percentage adjustments arising from the expansion of the scope of consolidation and methodological changes in the context of the base year recalculation.

However, the target value for the 2050 target year, which aims for a 90 % reduction in emissions, has been adjusted as it is not an SBTi-validated target. The remaining residual emissions need to be compensated.

With respect to the scheduled application for SBTi-FLAG (Forest, Land and Agriculture) in fiscal 2026/27, the target figures for 2030 will be recalculated taking into account the base year 2018/19. As the base year changes from the calendar year 2018 to the fiscal year 2018/19, the target horizon is likewise moved from 2030 to the fiscal year 2030/31.

Actions to reduce GHG emissions in production (Scope 1 and 2)

The implementation of emission reduction measures in Scope 1 and 2 depends on the allocation of financial resources within the framework of annual and medium-term planning processes. The transition to carbon-neutral production involves substantial investment requirements, the realization of which also depends on external political and regulatory conditions. The Südzucker Group has access

Target path for GHG emissions reduction

GHG emissions in million t CO₂eq

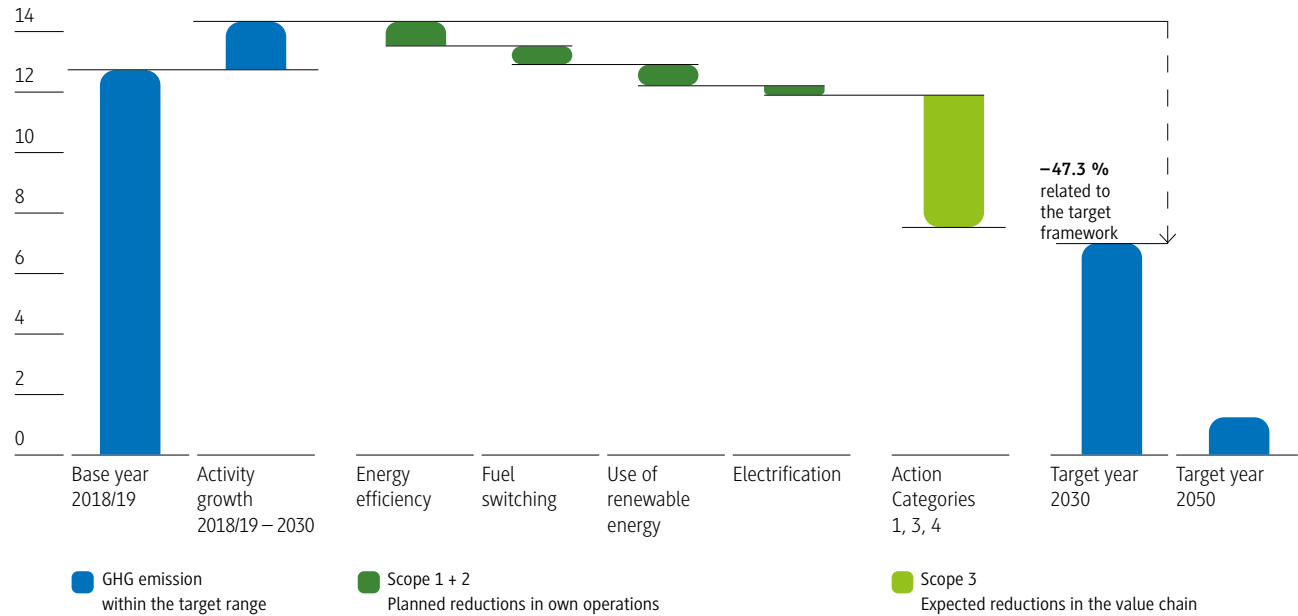


DIAGRAM 011

to various financing instruments; however, a lack of funding and incentive mechanisms, as well as limited opportunities to pass on additional costs, may delay the implementation of decarbonization projects.

Our action plan for Scope 1 and 2 GHG emissions focuses on three areas. The primary focus is on actions to increase energy efficiency, such as replacing existing equipment with highly energy-efficient units, followed by actions to reduce Scope 1 and Scope 2 GHG emissions. A major contribution here will come from replacing our coal-fired equipment step-by-step, electrification and grad-

ually converting to renewable fuels. In addition, we prepared a group-wide roadmap to obtain electrical energy from renewable sources. The switch to renewable fuels will specifically involve the self-generation and use of biogas and biomethane from manufacturing residues and, in the future, the use of hydrogen. The list of actions is reviewed annually and updated if necessary. Ultimately, the decision to select the climate neutrality path will depend on the policy framework in each respective country and the technical requirements at each site.

The status of the greenhouse gas reduction measures recorded in the action plan for Scopes 1 and 2 is shown in the table below.

Status	Number
Implemented measures (since base year 2018)	78
Planned measures	187
Measures whose implementation has been approved	5
Measures whose implementation has begun	17

TABLE 047

Most of the actions identified are related to investments. The projects required to achieve the emission reduction targets identified in the various divisions will be sequentially included in the company's investment plans. Information on how sustainability-related metrics such as emissions and taxonomy-aligned CapEx are considered when evaluating investments is provided in → ESRS 2 – General disclosures (section “Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies”). The investment planning process integrates and aligns with the overall corporate strategy and financial planning of the Südzucker Group. The planned investment measures are requested by the Südzucker Group companies and approved by Südzucker Group's executive and supervisory boards. The portfolio of measures is reviewed annually. Implementation of the measures leads to a reduction in greenhouse gas emissions, possibly with a delay.

Based on our action plan to achieve our climate change targets regarding Scope 1 and 2 GHG emissions, Südzucker Group has invested approximately € 374 million in capital expenditure and related preparatory investments that contribute to the reduction of GHG emissions from 2020/21 to 2025/26. We plan to allocate investments totaling approximately € 295 million for already authorized measures from 2026/27 to 2030/31. We have not

Material actions to reduce GHG emissions (Scope 1 and 2) in own operations in fiscal year 2025/26

Action	Relevant decarbonization lever	Achieved GHG reduction in t CO ₂ eq/year	Assignment of CapEx and OpEx to line items in the financial statements	Taxonomy eligible	Relevant key performance indicators in accordance with the Delegated Regulation (EU) 2021/2178
Fuel switching from coal to natural gas in the Sugar division (Südzucker)	Fuel switching	59,000/51,000	Annex (22)	Yes	CCM 4.20
Electrification and integrated energy and heat recovery in the starch production process (AGRANA)	Electrification	27,700/27,700	Annex (22)	Yes	CCM 4.16
Thermal optimization and fuel switching in the energy supply system of the Sugar Division (AGRANA)	Fuel switching/ Energy efficiency	27,500/27,500	Annex (22)	Yes	CCM 4.25
Energy efficiency, heat recovery, and energy recovery measures (AGRANA)	Energy efficiency	16,400/16,400	Annex (22)	Yes	CCM 7.3/7.5

TABLE 048

currently identified operating expenses that can be clearly attributed to the targets.

Taxonomy-eligible investments under the environmental target of “climate change mitigation” by Südzucker Group amounted to € 111 million in fiscal 2025/26. These included, in particular, investments in CHP plants as part of the planned coal phase-out (CCM 4.20 and 4.30), the installation of heat pumps (CCM 4.16 and 4.25), the operation of wastewater treatment plants (CCM 5.3) and construction of new buildings (CCM 7.1). Taxonomy-aligned investments were immaterial in fiscal 2025/26. There are currently no CapEx plans in accordance with the Commission Delegated Regulation (EU) 2021/2178.

Some of the actions planned to achieve the 2030 climate change target related to Scope 1 can be assigned to activities within the meaning of the Delegated Regulation (EU) 2021/2139. Basically, these are:

- 4.16 Installation and operation of electric heat pumps
- 4.19 Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels
- 4.20 Cogeneration of heat/cool and power from bioenergy
- 4.23 Production of heat/cool from renewable non-fossil gaseous and liquid fuels
- 4.24 Production of heat/cool from bioenergy
- 4.25 Production of heat/cool using waste heat

- 4.30 High-efficiency co-generation of heat/cool and power from fossil gaseous fuels

Material actions implemented by the Südzucker Group to reduce Scope 1 and 2 GHG emissions in fiscal year 2025/26 are presented in the → table “Material actions to reduce GHG emissions (Scope 1 and 2) in own operations in fiscal year 2025/26.”

Actions to reduce GHG emissions in the value chain (Scope 3)

Measures to reduce Scope 3 GHG emissions are planned primarily in the areas of purchased goods and services (category 1), fuel and energy upstream supply chains (category 3), and upstream transportation and distribution (category 4). No formal group-wide action plan is currently in place for Scope 3 GHG emissions. Nevertheless, we are pursuing our climate protection initiatives and have identified the following potential for reducing emissions:

Scope 3, category 1 – Purchased goods and services

With regard to Scope 3 category 1 GHG emissions, Südzucker Group aims to incorporate climate-related criteria into its procurement and tendering processes and to enhance sustainability awareness by providing targeted training initiatives for the purchasing teams. The plan is to utilize digital systems and supplier ratings as instruments for GHG emissions management in the medium term.

Raw materials

Südzucker Group follows a structured approach to identifying emission hotspots and progressively increasing the use of primary data in the upstream value chain. The gathering of primary data for key agricultural raw materials – notably sugar beets – has already been partially put into practice. To this end, the BGD Carbon Tool was developed in collaboration with Bodengesund-

heitsdienst GmbH to calculate the field-related primary emissions of sugar beets. This approach is intended to be expanded to include other raw materials, such as chicory roots or field beans (fava beans). Development of field-related primary emission factors for rice has started.

Südzucker Group aims to lower greenhouse gas emissions related to raw materials by increasingly using materials that require less energy and raw materials throughout their entire life cycle, thereby reducing emissions intensity.

The Freiburger division is enhancing recipes and product concepts to reduce the amount of animal ingredients and replace them with plant-based alternatives when possible.

To decrease GHG intensity, options include switching from cream to milk or from crème fraîche to yogurt, as well as developing hybrid products with a higher vegetable content.

Südzucker Group also takes measures to decrease food waste across the entire value chain.

Secondary materials, packaging, and other goods and services

Südzucker Group is increasingly using primary data to identify emission hotspots and suppliers that account for a significant share of emissions along the value chain. Concurrently, future practices should incorporate more environmentally friendly process chemicals, while placing greater importance on recycled and bio-based materials. The implementation of the Packaging and Packaging Waste Regulation (PPWR), aimed at reducing packaging, provides additional support for this approach.

Packaging-related measures include removing the baseboard from frozen pizzas, introducing thinner films and optimizing product shape and size. Furthermore, improved dosing systems are intended to enable more efficient use of auxiliaries such as defoamers, cleaning agents and lubricants, thereby reducing resource consumption and GHG emissions.

Scope 3, category 3 – Fuel and energy upstream supply chains

To reduce GHG emissions in Scope 3, category 3, Südzucker Group is focusing on electrifying processes and increasing the use of renewable fuels. As a result, direct GHG emissions are significantly decreased along the upstream value chain.

Scope 3, category 4 – Upstream transportation and distribution

Südzucker Group plans to reduce Scope 3 GHG emissions, category 4, along transport and distribution processes by implementing various measures. Among the options being examined are improving packaging efficiency and pallet configurations to maximize load utilization, shifting transport from road to rail or waterways, working with local logistics providers and giving preference to fleets powered by bio-based fuels or electric energy.

Moreover, Südzucker Group is assessing opportunities for increased intermodal transportation. Pilot projects to validate quality, economic efficiency, and logistical feasibility have already commenced.

Further actions

Currently, no actions are planned in the field of climate change adaptation. To leverage the potential for substituting fossil-based products with biomass-based alternatives, Südzucker Group is constructing a biomethane plant at the Zeitz site as well as a facility for producing ethyl acetate from renewable carbon.

Targets

E1-4 – Targets related to climate change mitigation and adaptation

To drive the reduction of greenhouse gas emissions, Südzucker Group has set climate targets (IRO 3-E1 and 4-E1) that support the company's gradual decarbonisation. Moving towards a low-greenhouse-gas economy is a key pillar of our long-term strategy. It supports competitiveness, reduces potential negative impacts on the company and its stakeholders, and contributes to the creation of sustainable value. There are currently no quantitative targets set for the sector of climate change adaptation. No corresponding target has currently been defined, as a group-wide framework is not yet in place (IRO 1-E1 and 2-E1). IRO 5-E1 does not have a specific target since it is encompassed by the general corporate strategy.

Targets for reducing GHG emissions in production (Scope 1 and 2) and in the value chain (Scope 3)

Südzucker Group seeks to decrease its absolute GHG emissions in its own operations and throughout the value chain (Scope 1–3). When setting the climate targets, we incorporated the perspectives of our material stakeholder groups, including investors and customers. For this purpose, the group sustainability board was involved, for example.

In February 2022, Südzucker Group joined the Science Based Targets initiative (SBTi) and committed to reducing its GHG emissions based on the latest scientific findings. One year later, the Science Based Targets initiative (SBTi) validated the company's near-term climate targets to 2030 as science-based, making Südzucker Group the first European sugar producer with SBTi-validated emissions reduction targets.

The currently existing SBTi targets for the fiscal year 2030 compared to the base year 2018 include:

- Scope 1 and Scope 2 (market-based): Reduction of absolute emissions by 50.4 %
- Scope 3 (categories 1, 3, and 4): Reduction of absolute emissions by 30 %

About one-fifth of the scheduled emission reductions for the Scope 1 and 2 target by 2030 pertain to Scope 2 GHG emissions.

SBTi targets are formulated based on the document "Pathways to Net-Zero – SBTi Technical Summary", Version 1.0, dated October 2021*. In this context, our short-term climate targets for Scope 1 and 2 can be considered aligned with the 1.5-degree target of the Paris Agreement. Our climate target for Scope 3 aligns with the SBTi requirements to limit global warming to 'well below 2 degrees'.

Südzucker Group has set the long-term ambition of achieving climate neutrality (Net-Zero) by 2050. The target is not SBTi validated.

The recalculated base year 2018/19 includes GHG emissions amounting to 3.8 million t CO₂eq for Scope 1 and 2 (market-based), as well as 8.9 million t CO₂eq for Scope 3 (categories 1, 3 and 4), and is considered representative as no significant external influences are known (→ section E1-6).

As a result of the recalculation of the base year 2018/19, Südzucker Group aims to reassess its climate targets in the fiscal year 2026/27 and have them validated through the SBTi-FLAG application in accordance with the Forest, Land and Agriculture Science-Based

Target-Setting Guidance*, Version 1.2 of 2026. The SBTi FLAG standard must be complied with in order to maintain the SBTi status of our targets, as the Südzucker Group is classified as part of the food sector.

Climate target monitoring

Target monitoring and review are conducted annually by the Corporate Sustainability & Environment function. The key figures used are the gross GHG emissions Scope 1, the market-based gross GHG emissions Scope 2 and the GHG emissions Scope 3 of categories 1, 3, and 4. Progress on the Scope 3 target is tracked as part of the annual CSRD reporting, while Scope 1 and 2 targets are also assessed using projections. Südzucker Group's five-year production plan also takes into account capacity changes that could lead to increased GHG emissions, necessitating compensation through corresponding mitigation measures.

Although achieving the climate targets has become more challenging, Südzucker Group continues to strive to meet its short-term targets for 2030. The status of the GHG emissions Scope 1 to 3 in fiscal year 2025/26 compared to the defined targets is shown in → section E1-6.

The identified decarbonization levers and their quantitative contribution to achieving the target are listed in → section E1-3.

* External link or reference that is not part of the sustainability statement.

Metrics

E1-5 – Energy consumption and mix

Südzucker Group has selected the financial year as the period for measuring and analyzing its energy consumption across the entire group. Systematically collecting energy data is a crucial foundation for the calculation of the Corporate Carbon Footprint (CCF) and for assessing the effectiveness of energy efficiency measures and GHG emissions reduction. Energy use is particularly significant, given that Südzucker Group conducts business in sectors characterized by high climate and energy intensity.

A detailed description of the methodology for calculating the total energy demand is shown in the → table “Methodology for calculating energy consumption”.

The majority of energy consumption is attributed to production processes, with a smaller portion going to the company’s vehicle fleet. Energy use is closely linked to the volume of raw materials processed: For example, as production volume increases, both energy consumption and the associated GHG emissions rise.

In the context of energy accounting, Südzucker Group distinguishes between primary and secondary energy. Renewable and fossil energy sources are considered primary energy, used for the self-generation of electricity, steam, and cooling for internal needs, as well as to a limited extent for supply to third parties. The use of secondary energy consists of sourcing electricity, steam, and cooling from external energy suppliers at sites worldwide.

The group’s energy consumption is tracked using the central data collection software Sphera. The scope of consolidation applied corresponds to the one used for calculating Scope 1 and 2 GHG emissions in accordance with E1-6. Within the scope of annual reporting, the relevant environmental data is gathered at the site level.

Data collection follows a defined quality hierarchy, where supplier-specific information is prioritized over measured values, which in turn take precedence over estimates. Energy quantities for fuels are measured using the lower heating value (LHV) as a basis. For purchased electricity, heat, steam and cooling, the respective usable energy quantity is taken into account.

Methodology for calculating energy consumption

Category	Description of assumptions and methodology
Fossil and renewable primary energy consumption	Südzucker Group captures all fuels and combustibles in accordance with energy source categories defined across the group, including fossil and biogenic sources. Energy quantities are recorded following a defined quality hierarchy, with supplier-specific information prioritised over measured values, which in turn take precedence over estimates. The energy quantities are calculated on the basis of the lower heating value (LHV) and documented by appropriate evidence such as delivery notes, tank invoices or flow measurements. Biogenic fuels are reported separately.
Secondary energy demand: Electricity (renewable / fossil / nuclear / biogenic)	Electricity consumption is recorded based on billing data, meter readings and energy data and is reported in usable energy quantities (MWh). Wherever possible, the electricity we purchase is classified according to its origin as renewable, fossil or nuclear. Renewable electricity volumes are only accounted for as such if their origin is verified by contractual instruments or market-based evidence, such as power purchase agreements, standardized green electricity tariffs, or guarantees of origin. No certificates of origin are available for January and February 2026 due to legal regulations. The purchase of electricity from renewable sources is ensured through contracts that have been concluded and remain in effect. In the case of mixed electricity supplies, the individual shares are calculated according to the information provided by the energy suppliers; if no breakdown is available, the allocation is based on the specified country mix. Internal energy flows within the company are not factored in.
Secondary energy demand: externally sourced heat, cold, steam	Externally sourced heat, steam, and cooling are recorded based on utility bills and measurement data and accounted solely as final energy. The classification as renewable, fossil, or nuclear energy sources is based on the information provided by the energy suppliers or the contractual agreements. Heat supplied with raw materials is excluded from the energy balance.
Consumption of self-generated, non-fuel-based renewable energy (electricity, heat, solar)	The consumption of self-generated, non-fuel-based renewable energy, primarily from photovoltaic, wind, or solar thermal systems, is reported separately. Energy generated on-site and delivered to third parties is not accounted as self-consumption. All categories exclude internal energy flows within the group and account only for verifiable, usable energy quantities.
Internal energy flows (electricity, heat, steam)	Internal energy flows are excluded in all categories. Only usable energy quantities are considered for all types of energy and verified by appropriate documentation, such as measurement data, supply agreements or invoices.
Renewable energy production	Renewable energy generation includes the production of renewable energy that crosses Südzucker Group’s assessment limits. It is calculated as the sum of the generated renewable electricity, heat, and energy carrier products. These include renewable electricity and heat, as well as energy products like bioethanol, biomethane, renewable hydrogen, and fusel oil, provided they are specifically produced for energy use and exceed defined quantity thresholds.

TABLE 049



The classification of sites under a climate-intensive sector is done annually at the beginning of the fiscal year and validated by someone working at the respective site or functionally closely associated. If a location is assigned to a climate-intensive sector, all fossil energy quantities used in the operational processes are fully recorded.

To maintain data quality, a four-eyes principle for the validation of energy data is set up at the facility level. Additionally, the Corporate Sustainability & Environment function conducts a risk-based plausibility check for all energy data.

Information about Südzucker Group's energy consumption is available in the → table "Total energy consumption and energy mix related to own operations".

The decrease in total fossil energy consumption compared to the previous year is due to lower beet processing in the Sugar segment, plant closures at AGRANA, and reduced ethanol production at CropEnergies. The increase in total renewable energy consumption is primarily a result of the commissioning of the biogas plant at the Strzelin site in Poland.

Südzucker Group's total net revenues originate from high climate impact sectors. The net revenues used correspond to the revenues item in Südzucker Group's income statement.

Activities in sectors listed in Annex I, sections A and C of Regulation (EC) No 1893/2006 of the European Parliament and of the Council were used to calculate energy intensity.

The activities are to be assigned to sectors A (Agriculture, Forestry, Fisheries) and C (Manufacturing / Production of Goods).

Total energy consumption and energy mix related to own operations

MWh	2025/26	2024/25
Total fossil energy consumption	10,643,478	12,124,261
of which fuel consumption from coal and coal products	2,201,480	2,702,576
of which fuel consumption from crude oil and petroleum products	103,257	93,766
of which fuel consumption from natural gas	7,399,085	8,115,277
of which fuel consumption from other fossil sources	272	386
of which consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	939,384	1,212,256
Total consumption from nuclear sources	30,543	22,902
Total renewable energy consumption	2,474,361	2,360,900
of which fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	1,671,078	1,577,952
of which consumption of purchased or acquired electricity, heat, steam, and cooling from renewable energy sources	797,228	763,990
of which consumption of self-generated non-fuel renewable energy	6,055	18,958
Total energy consumption	13,148,382	14,508,063
Share of fossil sources in total energy consumption	80.9 %	83.6 %
Share of renewable sources in total energy consumption	18.8 %	16.3 %
Share of consumption from nuclear sources in total energy consumption	0.2 %	0.1 %

TABLE 050

Non-renewable energy production and renewable energy production

MWh	2025/26	2024/25
Non-renewable energy production	0	0
Renewable energy production	8,063,409	8,569,131

TABLE 051

Energy intensity in relation to activities in high climate impact sectors

		2025/26	2024/25
(1)	Total energy consumption from activities in high climate impact sectors (million MWh)	13.15	14.50
(2)	Net revenue from activities in high climate impact sectors (billion €)	8.35	9.70
(3)	Energy intensity from activities in high climate impact sectors (million MWh/billion €) (Ratio of lines 1 and 2)	1.57	1.50

TABLE 052

E1-6 – Gross Scopes 1, 2, 3 and total GHG emissions

Recalculation of the base year 2018/19

The Corporate Carbon Footprint (CCF) of the Südzucker Group forms the basis for managing and monitoring the group's climate targets and serves as a reference for deriving, prioritizing, and evaluating measures to reduce emissions on the path to achieving climate neutrality.

In accordance with the requirements of the GHG Protocol, a base year recalculation is necessary if there have been significant structural or methodological changes in the respective reporting year compared to the base year.

In fiscal year 2025/26, methodological adjustments were made primarily in relation to Scope 3 emissions in categories 1 and 4. These included refinements to the estimation methodology for the procurement of other services and for outbound logistics paid for by Südzucker, as well as the incorporation of previous M&A transactions (mainly the complete integration of PortionPack Group and transactions at AGRANA). Overall, this led to a recalculation of the base year 2018/19 and to updated GHG accounting in this report compared to the previous year, 2024/25.

Calculation of the CCFs

Südzucker Group bases its CCF calculations on the requirements and guidelines of the GHG Protocol Corporate Standard (2004). The GHG Protocol Scope 2 Guidance (2015) is additionally applied to calculate Scope 2 GHG emissions. Scope 3 GHG emissions are calculated in accordance with the GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)*.

The reporting covers the seven relevant greenhouse gases according to the GHG Protocol. Scope 1 also considers emissions of other greenhouse gases from the use of refrigerants. The current global warming potentials (GWP) of the Intergovernmental Panel on Climate Change (IPCC) based on a time horizon of 100 years are used for conversion into CO₂ equivalents.

The calculation of the CCFs includes all fully consolidated subsidiaries and joint ventures that are under the operational control of Südzucker Group. There were no significant structural changes or extraordinary events in the reporting year compared to the previous year that would have required an adjustment to the reporting boundaries. Scope 1, 2, and 3 GHG emissions are calculated using, among other tools, the Sphera software.

As part of the base year recalculation, an updated assessment of the significant Scope 3 categories was carried out also on the basis of a derivation. The reporting covers Scope 3 categories that are either included in the climate targets or represent at least 5 % of Südzucker Group's total Scope 3 GHG emissions. In line with SBTi regulations, the total of all reported Scope 3 categories exceeds 67 %. Consistent with the previous year, categories 1 (purchased goods and services), 3 (fuel and energy upstream supply chains) and 4 (upstream transportation and distribution) were determined to be significant.

The adjustment of the accounting methodology for GHG emissions Scope 3 category 4 also results in an adjusted value compared to the previous year's reporting, which is presented in the → table "Gross GHG emissions Scope 1, 2 and 3 and total GHG emissions".

Within the scope of annual reporting, the environmental data is gathered at the site level. Measured values are available for the period from March to December, while the months of January and February are partly determined on the basis of appropriate estimation methods. A four-eyes principle was set up for the validation of Scope 1 and Scope 2 data at plant level for quality assurance purposes. Validation is performed by someone working at the respective site or functionally closely associated. Scope 3 data validation occurs at the division level. In addition, a risk-based plausibility check is carried out for all Scope 1 to 3 data by the Corporate Sustainability & Environment Group function.

* External link or reference that is not part of the sustainability statement.

Methodology for calculating Südzucker Group's GHG inventory

Scope/Category	Description of assumptions and methodology	Simplified formula
Scope 1 – direct emissions	Südzucker Group identifies its direct greenhouse gas emissions from stationary and mobile combustion sources, process-related emissions and fugitive emissions, primarily from the use of refrigerants. This is based on the energy data collected in accordance with E1-5 in megawatt hours (MWh, LHV), taking into account the respective fuel categories as well as measured or reliably calculated quantities from process-related and leakage-related sources. The calculation applies the most recent Global Warming Potentials (GWPs) published by the Intergovernmental Panel on Climate Change (IPCC), based on a 100-year time horizon, as well as standardised emission factors from the databases defined in the methodology. Biogenic CO ₂ emissions are reported separately. The emission quantity for fluorinated gases is calculated based on the refill amounts documented in the report year. At agricultural sites, direct and indirect field emissions – particularly nitrous oxide (N ₂ O) emissions – can be calculated in accordance with the 2006 IPCC Guidelines, applying Tiers 1 to 3. If no site-specific data is available, a conservative estimate will be applied. The share of GHG emissions affected by emissions trading systems is assessed due to alignment with the ESRS methodology. The emissions stated in the calendar year's emissions reports are not considered. Alternatively, the GHG emissions impacted by emissions trading systems are assessed using the Scope 1 GHG emissions from the current fiscal year to determine the share of GHG emissions affected by emissions trading systems.	$CO_2e = \sum(\text{fuel quantity} \times EF_{\text{combustion}}) + \text{process emissions} + \text{fugitive emissions}; \text{biogenic } CO_2 \text{ separately}$
Scope 2 – location-based	All purchased energy volumes, including electricity, steam, heat and cooling, are fully captured and reported in line with the GHG Protocol guidance for Scope 2 emissions accounting. National or regional average emission factors of the respective electricity and energy mix are used for the calculation. Internal energy flows between group units are excluded, and only final energy consumption is considered. For mixed energy supplies, the volumes are split based on the documented shares of renewable, fossil and nuclear energy sources.	$CO_2e = \sum(\text{Energy Usage} \times EF_{\text{Grid}})$
Scope 2 – market-based	If energy from specific or renewable sources is contractually substantiated, for instance through power purchase agreements, guarantees of origin or similar certificates, supplier-specific emission factors are applied. The selection of emission factors follows the hierarchical approach set out in the GHG Protocol. Fully renewable electricity supplies are accounted for with an emission factor of zero. Where electricity is only partially renewable, the national residual mix is applied as a fallback. The use of attribute and verification tools is additionally documented.	$CO_2e = \sum(\text{Energy usage} \times \text{Supplier}) \text{ (if no proof available } \rightarrow \text{LB-EF)}$
Scope 3, category 1 Purchased goods and services	Emissions resulting from purchased goods and services comprise all raw materials, process-related secondary materials, packaging materials and other goods and services. The calculation for raw materials, packaging and secondary materials is mainly based on quantities, while the calculation for other goods and services is based on expenditure. Supplier-specific primary data in the form of Product Carbon Footprints are preferably used. If these are not available, secondary data from specified emissions factor databases are applied. Intercompany procurements are consistently excluded from the calculation. Packaging emissions may be calculated either by material category or in aggregated form using a conservative emission factor.	$CO_2e = \sum(\text{Quantity} \times EF) \text{ or } \sum(\text{Expenditures} \times EF)$

A detailed description of the methodology for calculating GHG emissions Scope 1 and 2 as well as the Scope 3 categories is presented in the → table "Methodology for calculating Südzucker Group's GHG inventory". When calculating Scope 1, 2, and 3 GHG emissions, no CO₂ removal (→ section E1-7) or CO₂ certificates (carbon credits) are applied.

Where available, supplier-specific emission factors were used. The determination of GHG emissions currently relies on secondary data based on recognized industry benchmarks, average values and publicly available data sources, rather than on data obtained directly from the upstream value chain.

The biogenic CO₂ emissions were calculated using an emission factor of "0". The share of GHG emissions, calculated using primary data (including primary emission factors) from suppliers or other partners in the supply chain, is 0 %.

The following databases provided the secondary data emission factors used:

- Scope 1 and 2 (provision of databases via Sphera):
 - eGRID EPA eGRID2024 (Emissions & Generation Resource Integrated Database)
 - DEFRA (Department for Environment, Food & Rural Affairs) 2025 Government GHG Conversion Factors for Company Reporting
 - IEA (2025) Emission Factors
 - Sphera Managed LCA Content (MLC) 2026.1

Methodology for calculating Südzucker Group's GHG inventory

Scope/Category	Description of assumptions and methodology	Simplified formula
Scope 3, category 3 Fuel and energy upstream supply chains	The upstream chain emissions of all fuels and purchased energy are calculated on the basis of the consumption recorded in accordance with E1-5. This includes consideration of emissions from extraction, processing as well as transport and distribution. Specific upstream emission factors are applied for each medium, while emissions from the actual combustion are excluded.	$CO_2e = \sum (Fuel/Energy \times EF_Upstream)$
Scope 3, category 4 Upstream transporta- tion and distribution	Emissions from transport and distribution services are calculated based on distance. Inbound shipments and deliveries paid by Südzucker Group are evaluated in terms of the quantity transported, the distance covered and a transport-specific emissions factor. Refrigerated transports are modeled separately. Emissions from external storage services are additionally considered on an expenditure basis. Internal group transport activities that do not involve external service providers are accounted for under Scope 1.	$CO_2e = \sum (Quantity \times Distance \times EF_Transport) + Storage Emissions$

TABLE 053

- Scope 3:
 - AGRIBALYSE® v3.2 (ADEME & INRAE)
 - Agri-Footprint Agri-footprint® 6.0 (Mérieux NutriSciences | Blonk)
 - AIB European Residual Mixes 2024
 - DBEIS (Department for Business, Energy & Industrial Strategy) 2023
 - ecoinvent database v3.11
 - EXIOBASE v3.8.2 (Global Multi-Regional Environmentally Extended MRIO)
 - Infraserv GWP Calculator (based on IPCC AR6 GWP values)

Südzucker Group's GHG emissions are shown in the → table "Gross GHG emissions Scope 1, 2 and 3 and total GHG emissions". Adjustments to the methodology in the base and reporting year limit comparability with the values reported from the previous year.

To ensure consistent reporting, we assessed the extent to which adjustments to the reported prior-year figures were necessary in light of changes in methodology. A materiality threshold of 5 % was established; adjustments to prior-year figures must be made if this threshold is exceeded. This resulted in an adjustment to the reported prior-year figure for Scope 3 Category 4 GHG emissions

(change compared to the 2024/25 annual report: +608,248 t CO₂eq). Given the available resources, the prior-year figure was not re-collected but estimated based on the fiscal year figures.

The target value for the year 2050 was adjusted as described in → section E1-3.

The decrease in Scope 1, 2, and 3 GHG emissions compared to the previous year is attributable to lower sugar beet processing in the Sugar segment, plant closures at AGRANA, reduced ethanol production at CropEnergies, and the implementation of the measures outlined in chapter E1-3.

Gross GHG emissions Scope 1, 2, 3 and total GHG emissions^{1,2}

t CO ₂ eq	Retrospective				Milestones and target years			
	2018/19 (Base year)	2024/25	2025/26	+/- in %	2030	% of target/ base year ⁴	2050/51	% of target/ base year
Scope 1 GHG emissions								
Scope 1 gross GHG emissions	3,308,472	2,722,192	2,421,340	-11				
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	93.0	87.1	90.1	+3				
Scope 2 GHG emissions								
Gross location-based Scope 2 GHG emissions	490,636	446,746	365,168	-18				
Gross market-based Scope 2 GHG emissions	529,517	344,803	268,732	-22				
Total gross GHG emissions, Scope 1 and 2 (market-based)	3,837,989	3,066,995	2,690,072	-12	1,817,812	49.6		
Significant Scope 3 GHG emissions								
Total Gross indirect (Scope 3) GHG emissions³	8,868,779	8,585,633	7,431,545	-13	5,741,179	70.0		
of which category 1 ²	6,792,004	6,632,847	5,630,959	-15				
of which category 3	731,026	592,786	599,775	+1				
of which category 4	1,345,749	1,360,000	1,200,811	-12				
Total GHG emissions								
Total GHG emissions (location-based)	12,667,887	11,754,571	10,218,053	-13				
Total GHG emissions (market-based)	12,706,768	11,652,628	10,121,617	-13	7,558,991	63.7	1,270,677	10.0

¹ GHG emissions Scope 1 and 2 and 3 refer to all fully consolidated subsidiaries and joint ventures under operational control.

² GHG emissions from not fully consolidated companies over which Südzucker has operational control amount to 5,366 t CO₂eq.

³ Total gross GHG emissions, Scope 3 categories 1, 3 and 4.

⁴ The percentage values result from the derivation of the SBTi target path and are therefore fixed. Thus, the absolute target values no longer align with the percentage reductions. The absolute target values will be adjusted with the SBTi FLAG application in fiscal year 2026/27.

Segment-specific presentations of Scope 1, 2, and 3 GHG emissions would provide a distorted view of the distribution of emissions. This is due to the intra-group flows of energy, raw materials, and products between the divisions. For this reason, Südzucker Group discloses GHG emissions exclusively at the group level. The feasibility of a proper and robust segment representation is regularly assessed.

Biogenic CO₂ emissions concerning Scope 1 are 583,871 (556,745) tonnes of CO₂eq resulting from the combustion of organic materials. The emission factors drawn from the mentioned databases do not permit separate disclosure of biogenic CO₂ emissions in the context of Scope 2 and Scope 3.

Südzucker Group uses the following contractual instruments to procure energy from renewable sources:

- Heat: Heat supply contracts
- Electricity: Power purchase agreement contracts, contracts for the supply of certificates of origin and electricity supply contracts

As in the previous year, no certificates of origin are yet available for January and February 2026 due to legal regulations. The procurement of electricity from renewable sources for the respective fiscal year is guaranteed by contracts that have been concluded and have not been terminated. For the assessment of market-based Scope 2 GHG emissions, the underlying contractual instruments for the acquisition of energy are factored in.

TABLE 054

The distribution of green electricity consumption is shown in the following table.

Contractual instruments in the context of purchasing electricity from renewable sources

	2025/26	2024/25
Electricity purchased or received from renewable sources (MWh)	760,706	731,394
of which percentage of electricity from renewable sources purchased through power purchase agreements (bundled instruments) in %	99	100
of which, percentage of electricity from renewable sources purchased through renewable energy certificates (unbundled instruments) in %	1	0

TABLE 055

GHG intensity is calculated as shown below.

GHG intensity based on net revenue

Million t CO ₂ eq/Billion €	2025/26	2024/25
Total GHG emissions (location-based) per net revenue	1.22	1.15
Total GHG emissions (market-based) per net revenue	1.21	1.14

TABLE 056

The net revenues used to calculate the GHG intensity correspond to the revenues item in Südzucker Group's income statement.

E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

In fiscal 2025/26, Südzucker Group did not achieve any greenhouse gas emission reductions through the removal and storage of greenhouse gases as part of projects developed within its own activities or to which it has contributed within its own upstream and downstream value chain. In fiscal year 2025/26, Südzucker Group did not engage in any climate change mitigation projects outside the value chain that were financed or intended to be financed by the purchase of CO₂ certificates. In fiscal year 2025/26, the use of CO₂ certificates to publicly claim GHG neutrality was not of any relevance.

As part of its climate strategy, Südzucker Group aims to increase the support for sustainable and regenerative farming practices to cut GHG emissions and establish additional CO₂ sinks within the value chain. Unavoidable residual emissions should be addressed by CO₂ removal projects after achieving reduction targets, in accordance with recognized standards like SBTi, GHG Protocol, and CSRD/ESRS.

E1-8 – Internal carbon pricing

To promote investments in sustainable solutions, Südzucker Group uses an internal carbon pricing system (shadow price model) in relevant investment decisions. The system is applied to fully consolidated companies. The aim is to provide incentives for the reduction of GHG emissions and to consider potential future CO₂ costs in accordance with Südzucker Group's long-term net-zero targets.

Projects in the investment process are usually evaluated through a scoring model that examines both profitability and sustainability. Actions aimed at reducing GHG emissions are examined against a baseline scenario to assess their effect on GHG reduction and

economic viability. The baseline scenario describes the expected GHG emissions from energy consumption excluding the implementation of mitigation measures compared to consumption with implementation. A hypothetical investment price emerges from the CO₂ savings, influencing the investment decision.

The internal CO₂ price was based on research findings (M. Pahle, J. Sitarz, S. Osorio (PIK), B. Görlach (Ecologic) (2022) The EU-ETS price through 2030 and beyond: A closer look at drivers, models and assumptions. Input material and takeaways from a workshop in Brussels on 30 November 2022, Kopernikus-Projekt Ariadne Potsdam-Institut für Klimafolgenforschung (PIK), Dezember 2022). Starting from 79 €/t CO₂ in 2025/26, the shadow price increases linearly to 140 €/t CO₂ in 2030/31 and is then projected to remain constant. Validation and regular adjustment of prices is conducted by the Corporate Sustainability & Environment function. A price of 140 €/t CO₂ is seen as likely because most of the GHG emissions Scope 1 and 2 of Südzucker Group are affected by the European Emissions Trading Scheme.

Overall, all Scope 1 and 2 GHG emissions are subject to the internal carbon pricing system, as investment decisions will result in future emissions reductions. The CO₂ price is not used for the following purposes:

- Assessment of the use and the residual value of assets
- Impairment of assets
- Fair value measurement of assets acquired through business acquisitions

Environmental information ESRS E3 – Water and marine resources

ESRS 2 SBM-3 – Material impacts, risks and opportunities

Südzucker Group has performed a double materiality assessment in accordance with ESRS 1 to identify material impacts, risks and opportunities (IROs).

Our materiality assessment for “water and marine resources” revealed a material sub-topic: Water. The following is a more detailed description of the IROs identified as material related to water and marine resources for the Südzucker Group, together with an explanation of their link to the corporate strategy and business model.

Our sugar factories and fruit juice concentrate production primarily cover their water requirements by recycling water contained in the agricultural raw materials: Sugar beet consists of 75 % water and apples of 85 %. This allows a significantly reduced water withdrawal from other sources (1-E3).

Since it is – globally speaking – the most important resource, we strive to further reduce the freshwater requirements of our factories – especially in areas with water stress – or to switch to alternative sources.

Südzucker Group operates 43 sites in areas with high or extreme water stress. We have assessed water withdrawal in these areas as a material negative impact (2-E3). Although this IRO originates from water stress, the term ‘water risks’ is used in the following in accordance with the ESRS.

Material impacts, risks and opportunities (IROs) related to water and marine resources

Material sub-topics	IRO	Short description	Category	Actual/ potential	Value chain	Origin	Time-horizon
Water	1-E3	Reduced water withdrawal due to water recycling	Positive impact	Actual	Own operations	Sugar division (Südzucker), BENE, CropEnergies, AGRANA	Medium-term
	2-E3	Water withdrawal in water stress areas	Negative impact	Actual	Own operations	Divisions sugar (Südzucker) and agriculture, BENE, Freiburger, CropEnergies, AGRANA	Short-term Medium-term Long-term

TABLE 057

Impact, risk and opportunity management

E3-1 – Policies related to water and marine resources

In 2025, we revised our group-wide environmental, energy, and climate policy. It also covers the topic of water and is accessible to employees on the intranet. Südzucker Group is committed to reducing the resource requirements and environmental impact of its business activities. This includes aiming to comply with all legal and self-imposed requirements as well as continuously reviewing and optimizing plant designs and production processes.

With regard to the two material IROs, consistent water conservation by closing loops is also an inherent part of our production processes and hence a practiced approach at our locations. Reusing process water in the same or different process steps allows us to reduce the need for fresh water. Condensates from the sugar production process, for example, are reused for extraction purposes or for replenishing cooling circuits. By further reducing

the demand for fresh water, we are trying to decrease our already small water footprint even further and amplify its positive effects. Beyond the identified materiality, we pursue this approach for all Südzucker Group locations, especially for those located in areas with high or extreme water stress. No formal policy is available.

Water withdrawal to cover the remaining fresh water requirements varies according to local water availability. We regularly assess water risks and develop specific actions at site level.

This approach is relevant for the two material IROs 1-E3 and 2-E3. It forms the basis for the positive impacts of Südzucker Group’s activities and simultaneously addresses the negative impacts.

The Corporate Sustainability & Environment function is responsible for monitoring. In this regard, the corporate function works closely with the executive board, which is responsible for implementation in the group companies.

Südzucker Group does not currently pursue any policies relating to marine sustainability.

E3-2 – Actions and resources related to water and marine resources

Water withdrawal as well as water recycling and reuse are tracked annually at the site level across the group to detect deviations from normal operations and increased consumption. Based on the results, corrective or improvement measures are initiated at the site level. A separate action plan is not available; the measures are covered by the ongoing investment process.

As part of our environmental management program, we regularly implement various site-level action plans to reduce our long-term water consumption and increase the security of supply to our plants. In addition to actions aimed at optimizing production processes, the company is increasingly implementing actions to recover water. For instance, this occurs at the Wijgmaal site in Belgium, where rice is processed, or at the Loon-Plage location in France, which employs an innovative technology for water recycling utilizing waste heat. These actions are primarily, though not exclusively, concentrated on sites in areas experiencing water stress.

The cooperative project to build water fields in Tienen, Belgium, launched by Raffinerie Tirlemontoise and others together with the Flemish government and a water company in April 2022, provides another example. Here, the aim is to treat the water from the beets produced in sugar production to generate drinking and irrigation water. In fiscal 2025/26, we successfully secured further funding under an Interreg project. Our long-term target is to close the water cycle in order to reduce our use of groundwater.

Targets and metrics

E3-3 – Targets related to water and marine resources

The following voluntary target was formally adopted in fiscal 2024/25: By 2030, we aim to implement water management plans at all our production locations in areas impacted by water risks, including high water stress areas, to mitigate the negative effects of water withdrawals. The development of management plans started in the fiscal year 2025/26. No external stakeholders were involved in the preparation of this objective.

E3-4 – Metrics

Strictly speaking, the difference between the water withdrawn (surface water, groundwater and drinking water from the public supply) and the wastewater discharged and delivered for irrigation or fertilization purposes cannot be truly defined as water consumption, as it continues to be part of the natural water cycle. In fact, the water is released into the atmosphere, for example, through cooling or drying processes, or is contained within the final product itself. The following table outlines the water consumption at Südzucker Group's production plants:

Water consumption

Thousands of m ³	2025/26	2024/25
Total water consumption	-4,406	-7,974
Total water consumption in areas at water risk, including areas of high-water stress	-4,882	-6,897
Total water recycled and reused	238,654	273,030
Total water stored ¹	296	392
Changes in storage	-96	0

¹ Includes stored water that is reintroduced into the production process to avoid water withdrawal.

Südzucker Group's water consumption figure of -4,406 (-7,974) thousand m³ reflects the fact that the company returns significantly more water than it extracts, as the raw materials processed at its locations, such as sugar beet, chicory roots and apples, supply a substantial amount of water.

The difference between water withdrawal and water discharge of -4,882 (-6,897) thousand m³ in areas affected by water risks, including areas with high-water stress, demonstrates that significantly more water was discharged than withdrawn. These locations have been identified as material according to IRO 2-E3.

A total of 238,654 (273,030) thousand m³ of water was recovered and reused.

The changes in water consumption as well as in the volumes of recovered and reused water compared to the previous year are primarily attributable to the lower volume of processed sugar beets.

TABLE 058

The water withdrawn at the Südzucker Group's sites is typically discharged after being used multiple times in production without being stored. Ponds for storage are available at a few locations, where water obtained during the beet campaign is stored and later used for production purposes. This storage serves to prevent water stress. At the end of fiscal year 2025/26, 296 (392) thousand m³ of stored water were within the reporting boundaries of the Südzucker Group. Occasionally, water is also supplied to farmers for irrigation purposes.

Water intensity – water consumption within the Südzucker Group per net sales revenues – is –528 (–823) m³/€ million.

Background information

Most of the sites identified within the scope of negative impact 2-E3 are located in regions experiencing high water stress or in catchment areas that have been assessed as “less than good” as part of the implementation of the European Water Framework Directive 2000/60/EC.

Information about accessibility, regulation, and reputation issues are sourced from the WRI Aqueduct Water Risk Atlas, with only a limited number of our production locations situated in impacted regions.

The collected data is primarily based on measurements and calculations. Extrapolations and estimates are particularly applicable in the field of water recovery and reuse when suitable measuring devices are not available.



Environmental information

ESRS E5 – Resource use and circular economy

ESRS 2 SBM-3 – Material impacts, risks and opportunities

Südzucker Group has performed a double materiality assessment in accordance with ESRS 1 to identify material impacts, risks and opportunities (IROs).

Our materiality assessment in the area of “resource use and circular economy” revealed the following material sub-topics: resource inflows, including resource use, resource outflows related to products and services, and waste. The following is a more detailed description of the IROs identified as material for the Südzucker Group together with an explanation of their link to the corporate strategy and business model.

Operating in the food industry, Südzucker Group annually processes a total of more than 30 million tonnes of renewable agricultural raw materials, including sugar beets, grain, chicory, and fruit. These are almost entirely processed into high-quality products. This also includes marketing side streams such as molasses, sugar beet pellets, gluten, protein-rich animal feed, flavorings, carbocalk and biogenic carbon dioxide. As part of its group strategy, Südzucker Group aims to tap additional raw materials, extend the value chain and further complement its product portfolio (1-E5).

We are already covering part of Südzucker Group’s energy needs by using the potential of by-products in support of our climate targets. This is how the energy potential of wastewater streams is used to substitute primary fuels in its own production (2-E5).

Material impacts, risks and opportunities related to resource use and circular economy

Material sub-topics	IRO	Short description	Category	Actual/ potential	Value chain	Origin	Time-horizon
Resources inflows, including resource use	1-E5	Almost complete utilization of the used agricultural raw materials	Positive impact	Actual	Own operations	Sugar division (Südzucker), BENE0, CropEnergies, AGRANA	Short-term Medium-term Long-term
	2-E5	Utilizing the potential of by-products	Positive impact	Actual	Own operations	Sugar division (Südzucker), BENE0, CropEnergies, AGRANA	Short-term Medium-term Long-term
Resource outflows related to products and services	3-E5	Distribution of sales packaging	Negative impact	Actual	Downstream value chain	Sugar division (Südzucker), BENE0, Freiburger, PortionPack, AGRANA	Short-term Medium-term Long-term
	4-E5	Providing products to substitute mineral and fossil resources	Positive impact	Actual	Downstream value chain	Sugar division (Südzucker), BENE0, CropEnergies, AGRANA	Short-term Medium-term Long-term
Waste	5-E5	Reuse and recycling of waste	Positive impact	Actual	Own operations	Südzucker Group	Short-term Medium-term Long-term

TABLE 059

Negative environmental impacts arise from the distribution of sales packaging (3-E5). Südzucker Group seeks to minimize these impacts as much as possible. To the extent possible, Südzucker Group opts out of single-use packaging and strives to make the packaging it employs as environmentally friendly as possible.

In the CropEnergies and starch segments, Südzucker Group produces ethanol as an alternative to fossil fuels. As part of our group strategy, we plan to expand our product portfolio to include

bio-based chemicals that can replace fossil resources. This opens up market opportunities for bio-based products in other areas, such as in the transition to a circular economy for bio-based packaging (4-E5).

Across the Südzucker Group, total waste volumes are very low compared to the quantity of raw materials processed, as these raw materials are processed almost in full. Most of the waste is already being recycled today (5-E5).

Impact, risk and opportunity management

E5-1 – Policies related to resource use and circular economy

Südzucker Group has the following policies in place to mitigate negative impacts and further expand positive impacts.

Policy of nearly full utilization of raw materials

The primary objective of the policy is to maximize the nearly full utilization of raw materials as a key component of our business model. This is intended to preserve or further enhance the positive contribution to sustainable resource utilization. The implementation of the policy prioritizes the prevention and minimization of waste in accordance with the waste hierarchy. The policy is applied in our own operations.

Südzucker Group's highly diversified business and the associated differences in procured raw materials and product portfolios are the reasons the policy is being implemented at the company level. The companies are supported by Südzucker Group's Corporate Development & Services function. The implementation of the policy is continuously monitored by the management processes for raw materials, waste and products that have been put in place at the plant level.

The policy of using plants and other raw materials of agricultural origin – including the use of side streams – is designed to encourage the use of renewable resources and to move away from primary raw materials. The policy relates to the material IROs 1-E5 and 4-E5.

Policy of utilizing side streams

The policy of utilizing side-streams by applying all components of the purchased agricultural raw materials is closely linked to the policy of nearly complete utilization of raw materials.

The policy primarily aims to ensure the existing and future use of side streams. This is intended to preserve or further enhance the positive contribution to sustainable resource utilization. The implementation of the policy prioritizes the prevention and minimization of waste in accordance with the waste hierarchy. The policy is applied in our own operations.

We use synergy effects to operate our production plants, especially at the interconnected sites where we operate multiple production plants. In Zeitz and Pischelsdorf, for example, side streams of the wheat starch plants are valorized by processing them into ethanol and animal feed in the ethanol facilities. The energy potential of wastewater streams is also used for biogas production. The biogas produced is utilized in-house to replace primary fuels.

We also rely on innovation to further develop our product streams. One key component is close cooperation with start-ups from the food and circular economy sectors, such as the EIT Food Accelerator Network. This also creates opportunities to develop further synergies in the production process, for example by utilizing side streams.

Südzucker Group's highly diversified business and the associated differences in procured raw materials and product portfolios are the reasons the policy is being implemented at the company level.

The companies are supported by Südzucker Group's Corporate Development & Services function. The implementation of the policy is continuously monitored by the management processes for raw materials, waste and products.

The policy of using side streams is aligned with the use of renewable resources and the substitution of primary raw materials. The policy relates to the IROs 1-E5, 2-E5 and 4-E5.

Policy of achieving the highest possible utilization rate

The general objective is to achieve the highest possible utilization rate for unavoidable waste. This is intended to preserve or further enhance the positive contribution to sustainable resource utilization. As previously outlined in the policies, the prevention or reduction of waste is prioritized per the waste hierarchy. If this is not feasible, the present policy aims to direct unavoidable waste towards reuse or recycling.

The policy of achieving the highest possible utilization rate is applied within our operations and Südzucker Group's highly diversified business and the associated differences in procured raw materials and product portfolios are the reasons it is being implemented at the company level. The implementation of the policy is continuously monitored via the waste management processes put in place at the factory level.

The policy is focused on moving away from the use of primary raw materials. The policy relates to the material impact 5-E5.

Policy of environmentally friendly packaging

During our production, we refrain from using single-use packaging whenever feasible and design our packaging to be as sustainable as possible. The policy aims to enhance the proportion of recycled material or renewable raw materials in packaging and the proportion of recyclable packaging material in the necessary packaging we place on the market, for example when selling small quantities or to end consumers. This should reduce the current negative impact of packaging material use. The implementation of the policy prioritizes the recycling of waste in accordance with the waste hierarchy.

The policy of environmentally friendly packaging is applied within our own operations, and Südzucker Group's highly diversified business and the associated differences in procured raw materials and product portfolios are the reasons it is being implemented at the company level. The continuous monitoring of the concept's implementation is ensured through the management structures for the circular economy area implemented within Südzucker Group.

The policy aligns with the use of renewable resources and the transition away from primary raw materials. The policy relates to the material impact 3-E5.

Policy for replacing fossil-based products

We are particularly interested in expanding our portfolio in the area of biomass-based products for the non-food sector as a substitute for fossil-based products. To this end, we are researching the further development of biofuel production and biomass-based products, such as those made from sugar, starch

or ethanol, which can replace fossil products in the market. The main target of this policy is to facilitate the transition from fossil products to biomass-based alternatives. This is intended to preserve or further enhance the positive contribution to sustainable resource utilization.

The policy for replacing fossil-based products is used in our own operations, developed at the group level and put into action by the companies. By implementing the concept, efforts are made to avoid or minimize waste, or to increase the proportion of waste for reuse or recycling, in accordance with the waste hierarchy. Corporate Development & Services or Corporate Strategy and M&A functions assist in executing the policy across Südzucker Group.

The policy is focused on the use of renewable resources and relates to the material impact 4-E5.

E5-2 – Actions and resources related to resource use and circular economy

The materiality assessment pursuant to ESRS 1 revealed that our material impacts related to resource use and circular economy are predominantly positive.

With a focus on the reuse and recycling of waste, we intend to strengthen the real positive impacts, hence a decision was made to follow up on the utilization rate at the group level. For this purpose, an appropriate key figure was developed by the responsible corporate function together with the divisions and integrated into the data collection. This aims to ensure or maintain the highest possible utilization rate.

This key figure was determined for the first time in fiscal 2024/25 in Südzucker Group's own business unit and has been communicated in the annual report since then. The key figure enables monitoring the recycling rate and, if necessary, implementing actions to achieve the target. This action contributes to the policy of achieving the highest possible recycling rate and relates to the material impact 5-E5. An action plan is not required because this is a matter of monitoring progress.

Südzucker Group is implementing actions as part of its environmentally friendly packaging policy to reduce the actual negative impact of IRO 3-E5. The target is to increase the use of recycled material or renewable raw materials in packaging and the use of recyclable packaging material in the necessary packaging we place on the market, for example when selling small quantities or to end consumers. To this end, the recyclability of packaging materials is to be taken into account.

Regarding the significant impact 3-E5, Freiburger, for instance, has been advocating for the promotion of the circular economy and the conservation of resources since 2018 as part of the "Rethinking Plastic" initiative. This includes the use of recyclable packaging materials that have been successfully tested in the plants and are already partly in use. The initiative aims to systematically separate plastic waste, increase the proportion of recycled materials and reduce the use of plastics. As part of the initiative, Freiburger is also working with research institutions and other Südzucker Group companies on various research projects on plastic substitutes for packaging. In particular, the potential applications of films based on renewable raw materials are being explored.

These actions are carried out by participating in research projects and initiatives and are continuously performed in Südzucker Group’s own business sector. No action plan is required, as coordination is achieved through project participation.

No further specific actions are currently being implemented or planned for the policies of nearly complete utilization of the used raw materials pursuant to 1-E5 and 4-E5, the utilization of side streams pursuant to 2-E5 and 4-E5 and the substitution of fossil-based products pursuant to 4-E5. The implemented management processes for raw materials, waste, and products ensure continuous monitoring of the need for further actions.

Metrics and targets

E5-3 – Targets related to resource use and circular economy

Südzucker Group is committed, as part of its environmental, energy and climate policy, to reducing the resource requirements and environmental impacts of its business activities. This management target is implemented as part of Südzucker Group’s environmental management system. Based on its strategic priorities, the Group has defined the target of achieving a high utilization rate, which is outlined below. No targets were defined for further material impacts. The previous sections outlined how the effectiveness of the policies and actions for the other material impacts was tracked.

Targeting a high utilization rate

In line with the policy of achieving the highest possible utilization rate and with regard to the material impact 5-E5, waste disposal must be avoided, and a high utilization rate must be achieved and maintained within Südzucker Group. Starting in fiscal year 2024/25, the utilization rate is determined as a group-wide measurable, voluntary target for the company’s own activities. It is calculated from the total weight of the non-disposed waste and the total amount of waste generated.¹

The target is a utilization rate of $\geq 90\%$ for Südzucker Group. This represents an ongoing target that must be achieved and upheld. The utilization rate is tracked annually at the group level.

This target was established in collaboration with the divisions, taking into account the interests of the stakeholder groups, and approved by the group sustainability board. When developing the program for the circular economy impact area of our “Growing in Balance” sustainability strategy, we conducted an analysis of the relevance and positions of the individual stakeholder groups and integrated it into the standardized framework.

Achieving a high utilization rate is based on scientific findings that show that sustainable management promotes high utilization rates, thereby conserving raw materials and primary energy.²

The following table shows the current utilization rate and the target achievement. Progress measurement starts with fiscal year 2024/25.

Utilization rate and target achievement

	2025/26	2024/25
Utilization rate	95.4 %	94.1 %
Target achievement	100 %	100 %

TABLE 060

In fiscal 2025/26, no changes to the target formulation have been made, the corresponding key figure or the underlying measurement method, significant assumptions, restrictions, sources and data collection procedures.

Reference to resource inflows and outflows

Our target of a high utilization rate is indirectly related to a circular product design, since the utilization rate also includes recycling. The raw materials Südzucker Group uses are almost entirely processed into high-quality products, resulting in a very low total amount of waste relative to the raw materials processed. Most of the waste is recycled, composted or used for energy. As such, the target promotes increasing the circular material usage rate in terms of the recirculation of materials and components after their first use. The target also has a direct influence on waste management, as the focus is placed on recycling. For example, this is implemented through the separate collection of waste as part of the group’s waste management activities. A high utilization rate also indirectly contributes to the minimization of primary raw materials, as they are retained within the production cycle. Reducing the total amount of waste positively impacts the utilization rate and is preferable to waste recycling. Südzucker Group’s approach of nearly complete processing of the raw materials used helps minimize the total amount of waste relative to the processed raw materials, thereby achieving this target, which is unrelated to sustainable procurement and the use of renewable resources. There are no other aspects concerning this target.

¹ Total weight of non-disposed waste / total weight of generated waste x 100.

² Source: Waste Management in Germany 2023, 2023, BMUV.

Compliance with the waste hierarchy

Compliance with the waste hierarchy, which prioritizes the waste prevention over its recovery or disposal, is a key component of Südzucker Group’s waste management. Our production processes are focused on the efficient use of raw materials and waste prevention. For the waste generated at the plants, the target is to keep these material flows within the material cycle, primarily to recycle them or to utilize their energy potential. The target of a high utilization rate thus encompasses levels 2 (preparation for re-use) 3 (recycling) and 4 (other recovery) of the waste hierarchy.

Cascade principle in waste hierarchy

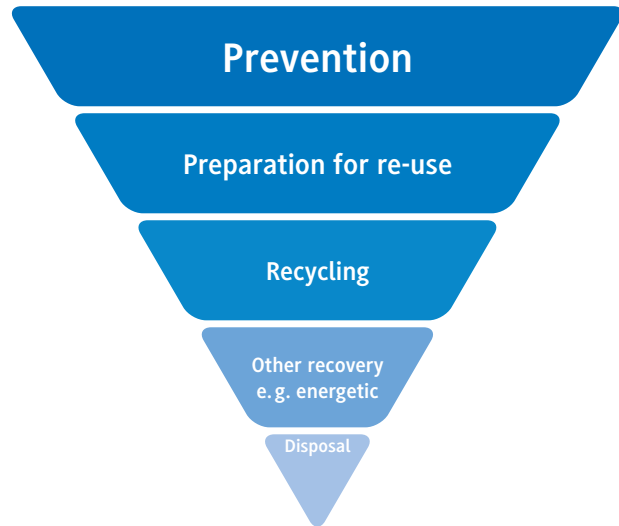


DIAGRAM 012

No ecological thresholds or company-specific allocations were identified when setting the target.

E5-4 – Resource inflows

Description of material resource inflows

Südzucker Group processes large quantities of renewable agricultural raw materials every year. The processed agricultural raw materials, such as sugar beets and wheat, are cultivated in temperate climates and largely do not require irrigation. We are able to largely cover fresh water requirements at our sugar factories and fruit juice concentration production plants by using the water contained in the agricultural raw materials. Additional information on water use can be found in → chapter ESRS E3 – Water and marine resources. When sourcing packaging materials, the focus is on recycled materials or renewable raw materials. This results in the reference to the material IROs 1-E5 to 5-E5. Critical raw materials, rare earths and fixed assets have been identified as non-material resource inflows.

Materials used in the manufacturing of products

	2025/26	2024/25
Total weight of products and technical and biological materials used during the reporting period in tonnes	31,878,217	37,017,407
Percentage of biological materials that is sustainably sourced ¹	88.8 %	89.1 %

¹ The data on the procurement of sustainable biological materials was validated by external parties (certification systems).

TABLE 061

The decrease in the total weight of products used, as well as technical and biological materials, compared to the previous year is primarily due to lower sugar beet purchase volumes in the Sugar segment.

In fiscal 2025/26, the share of sustainably sourced biological materials, including agricultural raw materials, in the Südzucker Group amounted to 88.8 (89.1)%. The Farm Sustainability Assessment (FSA) of the Sustainable Agriculture Initiative Platform (SAI), as well as sustainability standards recognized by SAI as equivalent, play a central role in this context. They apply, among other things, to all sugar beets and chicory purchased within the Südzucker Group. In fiscal 2025/26, FSA Gold status – the highest FSA rating for sustainability – was achieved once more for sugar beet in Germany, Belgium, France and Poland. In Moldova, upon initial participation in the 2024/25 fiscal year, the FSA Bronze status and partly the FSA Silver status were achieved. The chicory growers in Belgium, who produce for the BENEIO division, hold FSA Gold status. Within AGRANA, all farmer groups, with a few exceptions, achieved FSA Silver status or higher. Additional certification systems used for the procurement of sustainably sourced biological materials are for example REDcert², RED compliant, ISCC-EU, Fair-trade, FSC, Red tractor and BIO.

Agricultural raw materials are primarily used in the production processes. As a result, recycled waste is only used in the context of packaging materials. Synergy effects across various societal sectors are leveraged to fully utilize the agricultural raw materials in use. For example, the sugar-containing residues from the sugar factory at the Wanze location in Belgium are used in the affiliated ethanol factory. Low-quality alcohols from around the world are also purchased at the location Loon-Plage, France and used to produce quality-assured alcohols.

Recycled materials are primarily used in packaging materials. In terms of product packaging, Südzucker Group opts out of single-use packaging as far as possible and strives to make the packaging it employs as environmentally sustainable as possible. The majority of our business-to-business products are already delivered today in bulk or liquid form, e.g., by trucks or rail, without additional packaging. Südzucker Group thus strategically applies the cascade principle as far as possible to prevent waste.

Secondary reused or recycled components, secondary intermediary products and secondary materials

	2025/26	2024/25
Total weight of secondary reused or recycled components, secondary intermediary products and secondary materials in tonnes	172,101	182,847
Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials	0.5 %	0.5 %

TABLE 062

Methodologies used to calculate the data

Data collection is carried out across the entire group and at all sites on a monthly basis. To ensure data quality, supplier-based information (e.g., invoices) is preferred over the provision of measurement data (primary data). Data is collected based on estimates only if both are not available. In principle, all data used for these reports on resource inflows is recorded as invoice-based data or measurement data.

¹ Total weight of renewable resource inflows from sustainable procurement/Total weight of resource inflows x 100.

² Total weight of secondary resource inflows/Total weight of resource inflows x 100.

The percentage of sustainably sourced biological materials¹ and the percentage of secondary reused or recycled components, secondary intermediary products and secondary materials² were calculated. In cases where there were data gaps or data were not available, an estimate of the data was carried out using past years' data or experience-based estimates as a basis.

In fiscal 2025/26, a significant data estimate was carried concerning secondary resource inflows due to the incomplete weight information on packaging materials. Data was conservatively estimated based on supplier information and the experience of the responsible purchasing department for each type of packaging, as in the previous year.

E5-5 – Resource outflows

Description of material resource outflows

Südzucker Group's strategy is to make full use of the raw materials employed, which helps in reducing waste generation as a whole. The predominant part of the unavoidable waste is recycled, composted or utilized for energy recovery, which is evident in the high utilization rate. For the purpose of ensuring proper waste management, waste management policies are implemented at the local level throughout the group and annual balances of the waste generated are compiled.

Südzucker Group's products are primarily composed of agricultural plant and animal raw materials used as food and animal feed. There is no design with regard to durability, reusability, reparability, disassembly, remanufacturing, refurbishment, recycling, recirculation by the biological cycle or optimization of the use of the product or material through other circular business models.

The expected durability refers to a product's ability to remain functional and relevant when used as intended, considering both the product's lifespan and its longevity. The focus in the design of relevant products is on maintenance (repairability) to promote longer use in practice and on the respective scale than is intended as standard, without compromising circular treatment at the end of life. Südzucker Group products mainly consist of food and feed, which are not repairable. Since they are consumed, a lifecycle-related treatment at the end of their lifespan is neither possible nor necessary. Therefore, only the recyclability of the packaging materials is considered relevant and examined below.

Rate of recyclable content in packaging

	2025/26	2024/25
Rate of recyclable content in the packaging material used ¹	89.5 %	89.9 %

¹ Packaging material includes all packaging materials used within the group for packaging its own products (B2B and B2C).

TABLE 063

Waste composition

The waste streams relevant to Südzucker Group are confined to organic waste, packaging materials, and construction and demolition waste, due to the primary processing of plant and animal raw materials from agriculture. The main waste components in production are food waste or other biomass waste. Wood, paper, cardboard, plastic, metals, and glass are the main components of packaging materials. Demolition or construction activities primarily generate waste materials such as soil, concrete, bricks, wood, glass, metals, plastics, gypsum and asbestos.

Waste generation

Tonnes	2025/26	2024/25
Total amount of waste generated	859,160	981,019
Total amount by weight diverted from disposal	819,720	922,935
Hazardous waste, diverted from disposal	1,169	2,149
thereof hazardous waste that was prepared for reuse	69	61
thereof hazardous waste, that was sent for recycling	720	1,730
thereof hazardous waste, that was sent for other recovery operations	379	358
Non-hazardous waste, diverted from disposal	818,551	920,786
thereof non-hazardous waste that was prepared for reuse	4,465	11,532
thereof non-hazardous waste, that was sent for recycling	792,836	889,395
thereof non-hazardous waste, that sent for other recovery operations	21,249	19,858
The amount by weight directed to disposal	39,441	58,084
Hazardous waste, directed to disposal	844	1,805
thereof hazardous waste for incineration	162	1,186
thereof hazardous waste for landfilling	470	411
thereof hazardous waste for other disposal operations	212	209
Non-hazardous waste, directed to disposal	38,597	56,279
thereof non-hazardous waste for incineration	2,061	2,659
thereof non-hazardous waste for landfilling	16,233	32,244
thereof non-hazardous waste for other disposal operations	20,303	21,375
Total amount of non-recycled waste	65,604	89,893
Share of non-recycled waste	7.64 %	9.16 %

TABLE 064

Hazardous waste and radioactive waste

Tonnes	2025/26	2024/25
Total amount of hazardous waste	2,012.00	3,954.00
Total amount of radioactive waste	0.06	0.00

TABLE 065

Methodologies used to calculate the data

All data used for these reports on resource outflows were primarily recorded as accounting data or measurement data.

In fiscal 2025/26, a significant data estimate was made for the recyclable share of the packaging materials, except for AGRANA. The data were estimated on the basis of supplier information, as in the previous year.

In the context of waste data collection, a decision was made regarding thresholds that for sites connected to the public waste disposal system and not using other waste disposal services during the reporting period (FY 2025/26), no data entry is required. This decision is based on the fact that the involved sites (for example, administrative-only sites) do not receive site-specific quantity information from the waste disposal company through public waste collection, and it would be disproportionate to weigh the waste due to the minimal volumes involved. Moreover, the waste generated at these sites is not material compared to the total waste of Südzucker Group.

Social information

ESRS S1 – Own workforce

People from diverse backgrounds and cultures collaborate closely at our globally active group of companies. We focus on their individual skills and talents. Every day, we strive to cultivate a climate of mutual trust within our group of companies, as well as a work environment free from all forms of prejudice and discrimination, where everyone is accepted and can contribute their talents, knowledge, experience and opinions. Südzucker Group’s values – responsibility, creativity, appreciation and cooperation – are designed to contribute to achieving our overarching target: to harness more strength from the group.

ESRS 2 SBM-3 – Material impacts, risks and opportunities

Südzucker Group has performed a double materiality assessment in accordance with ESRS 1 to identify material impacts, risks and opportunities (IROs).

Our materiality assessment in relation to “own workforce” revealed the following material sub-topics: Working conditions, as well as equal treatment and opportunities for all. The following is a more detailed description of the IROs identified as material to Südzucker Group’s own workforce, along with an explanation of their link to the corporate strategy and business model.

Our business model relies on the availability of a suitable workforce, particularly in the production sector. Moreover, employees at our facilities could be exposed to negative repercussions. With this in mind, our corporate strategy, particularly the HR strategy, endeavors to minimize the negative impacts and risks concerning our own workforce and to further enhance the existing positive impacts. Our HR strategy specifically targets ways to multiply these positive effects.

Material impacts, risks and opportunities (IROs) related to our own workforce

Material sub-topics	IRO	Short description	Category	Actual/ potential	Value chain	Origin	Time-horizon
Working conditions	1-S1	Adverse effects on the health of employees due to hazards	Negative impact	Actual	Own operations	Südzucker Group	Short-term Medium-term
	2-S1	Good working conditions for employees, such as regulated working hours, adequate wages and social dialog	Positive impact	Actual	Own operations	Group companies with collective bargaining agreements	Short-term Medium-term
	3-S1	Loss of know-how due to high, unplanned employee turnover during times of skilled labor shortage	Risk	–	Own operations	Südzucker Group	Medium-term Long-term
Equal treatment and opportunities for all	4-S1	Underrepresentation of women, especially in management and production	Negative impact	Actual	Own operations	Südzucker Group	Short-term Medium-term
	5-S1	Instances of inappropriate behavior	Negative impact	Potential	Own operations	Südzucker Group	Short-term Medium-term

TABLE 066

Südzucker Group is a manufacturing company that operates process plants and technical equipment in addition to the corresponding administrative processes. In this context, there are hazards that can lead to injuries or occupational diseases for employees. Despite all measures and controls in place to ensure occupational safety and health protection, not every work-related accident or illness can be prevented. Unfortunately, there were also accidents in our company in fiscal 2025/26 that had adverse effects on the health of the affected employees (1-S1). In line with our corporate responsibility, we therefore aim to reduce the accident rate for the entire group; we also strive to consistently enhance our safety culture. This is at the core of the impact area “Safe operations” within our “Growing in Balance” sustainability strategy.

Due to Südzucker Group’s strong focus on production and technology, male employees still account for a significantly higher proportion of the workforce in almost all segments. There is still an underrepresentation of women in senior management positions and in production within the Südzucker Group (4-S1).

As a signatory of the Diversity Charter, we have committed ourselves to promoting diversity and inclusion, making it one of the areas of action of our HR strategy. We aim to foster an inclusive environment where every employee feels welcome and appreciated. In spite of all the measures we have implemented, we cannot completely eliminate the possibility of inappropriate behavior among our nearly 20,000 employees worldwide. This includes sexual harassment and other types of harassment such as bullying and insults (5-S1).

As a company operating in the sugar industry, we are largely subject to collective bargaining agreements in Germany and other European countries. Consequently, most employees of the Südzucker Group have an employment contract bound by a collective agreement, which ensures fair wages and regulates working hours. Furthermore, the social dialogue at company, corporate and European levels is intended to ensure appropriate working conditions in the future as well. This is due to the fact that important co-determination factors such as organizational changes, structural or cost-efficiency programs are generally coordinated and decided on with the works council committees (2-S1).

Risks arise from the dependence on our own workforce. Südzucker Group competes intensely with other companies for trained personnel and is thus exposed to the risk of losing know-how due to high, unplanned employee turnover. Against the backdrop of skilled labor shortages, the planned and adequate staffing of vacant positions is becoming more difficult. This applies particularly to our locations in Europe (3-S1).

In → section “S1-4 – Actions related to material impacts, approaches to mitigating material risks and pursuing material opportunities and effectiveness of those actions”, we report on what we are doing to mitigate the negative effects, strengthen the positive effects and minimize the risks. We continually strive to develop and expand these actions. The framework for these measures across the group is formed by our HR strategy, which covers various fields of action. This includes, among other things, the

work environment, incentive systems, leadership, as well as diversity, equal opportunities and inclusion. In our HR strategy, we have committed to designing attractive workplaces and fostering diversity, inclusion, participation and the individual development of our employees. Due to country-specific regulations and legislation in the personnel sector, the actions generally do not apply to the entire group. Instead they are tailored to the specific company or country. Our HR strategy, along with the occupational safety policy, is closely tied to our “Growing in Balance” sustainability strategy. Here, the topics are particularly reflected in the impact areas “Attractive workplace” and “Safe operations”.

Affected own workforce

Südzucker Group is linked to various types of own workforce who may be affected by the material impacts outlined above. Our company employs both permanent and temporary employees, and also hires temporary non-employees in accordance with applicable legal regulations. During periods of higher labor demand, such as the processing of agricultural raw materials in the harvest season, we meet this demand by hiring seasonal workers as well as temporary workers. In some company areas, temporary workers are deployed in production throughout the year to the extent permitted by law. We also utilize freelancers for clearly defined tasks, such as in the context of projects. According to our definition, non-employees include workers hired out through third parties as well as freelancers.

Generally, our entire workforce, including non-employees, may be affected by the material negative impacts 1-S1 and 5-S1.

For the material positive impact 2-S1, the focus is on employees who have an employment relationship with the Südzucker Group (employees). This also applies to the underrepresentation of women in management and production (4-S1).

With the exception of the underrepresentation of women in management and production (4-S1), which is more systemic in nature, the significant negative impacts are associated with individual incidents (1-S1 and 5-S1). We have not identified any significant risk concerning forced labor or child labor due to our activities.

The material positive impact 2-S1 identified particularly affect employees with collective bargaining agreements, who make up the majority of Südzucker Group’s workforce.

We link the positive impacts we have identified to good working conditions, including reliable working hours, fair wages, opportunities for a good work-life balance and personal development. Furthermore, we promote social dialogue. We are committed to collective bargaining to continue ensuring good working conditions. We believe it is important to respect the freedom of association of our workforce, enabling them to represent their interests in a self-determined manner. Thus, we are in regular negotiations with the trade unions in the countries where we are mainly represented (Germany, Belgium, Poland, France, Austria).

Our group-wide climate roadmap to achieve the 2030 climate targets includes a series of CapEx and OpEx actions at existing production sites. We are not aware of any negative impacts on our own workforce for the fiscal year 2025/26 that could result from this plan.

In a company agreement from the 2024/25 fiscal year, we have pledged to create new jobs, upskill current employees, and avoid layoffs for operational reasons as we transition to climate-neutral production processes. This company agreement applies to Südzucker AG.

As part of the materiality assessment according to ESRS 1, we specifically analyzed whether there are specific groups of people who are more vulnerable to certain impacts. Both negative impacts under the subtopic "Equal treatment and opportunities for all" primarily affect female workers (4-S1 and 5-S1) as well as individuals of the third gender (diverse) and transgender people (5-S1).

Depending on the field of activity, the occupational hazards that can impair employees' health vary. For instance, the risks in administrative sectors differ from those found in production or maintenance (1-S1).

The financial risk we have identified for Südzucker Group in the materiality assessment (3-S1) do not stem from the impact on specific groups of own workforce.

Impact, risk and opportunity management

S1-1 – Policies related to own workforce

Südzucker Group has developed policies and guidelines to mitigate actual and potential negative impacts, enhance positive effects and minimize risks. With regard to human-rights-related obligations, the code of conduct, the general HR policies, the human rights policy and the anti-discrimination policy refer to relevant, internationally recognized instruments such as the conventions of the International Labor Organization.

Code of conduct

The basis for Südzucker Group's interaction with employees and for the employees' behavior towards each other and towards external persons is the company's code of conduct. The objective is to support the own workforce in their daily work and, in particular, in critical situations, in acting responsibly, appropriately and in compliance with the law. Our code of conduct combines applicable laws with international standards, company regulations, corporate policies and obligations arising from the employment relationship with Südzucker Group companies. All executives and employees, including non-employees, must adhere to these guidelines and principles. This applies with the exception of AGRANA, which, as a publicly listed company, has its own code of conduct that takes into account the contents of Südzucker Group's code of conduct.

We cover all material impacts listed in the table above in our code of conduct. It sets out clear directives on the following topics, among others: health and occupational safety (1-S1), adequate wages (2-S1), social dialogue (2-S1), freedom of association and the right to collective bargaining (2-S1) as well as diversity and the principle of equal treatment (4-S1 and 5-S1).

We express our clear commitment to responsible behavior and human rights in the code of conduct. Among other conditions, it specifies that we do not tolerate any form of child or forced labor. The action mentioned in the code of conduct to provide remedies in the event of negative impacts on human rights is the mechanism for reporting, identifying, documenting and investigating concerns about illegal behavior or conduct that conflicts with our code of conduct (→ ESRS G1 Business conduct/whistleblower system). No direct consultation of the company's workforce was conducted during the revision of the code of conduct in fiscal 2024/25.

The corporate functions responsible for its sub-areas are accountable for the implementation of the code of conduct. The executive board is responsible for overseeing the implementation. Our code of conduct is available on the company website and on the intranet. Its contents are also communicated to our workforce through various channels.

General HR policy

Since fiscal year 2025/26, a general HR policy has been in place across the Südzucker Group, covering all employees. Its objective is to establish a binding framework for personnel matters within the Südzucker Group. Within this policy, we are committed:

- to ensuring equal opportunities regardless of age, gender, origin or other characteristics and to promoting a diverse working environment,

- to providing a safe and healthy working environment that supports both physical and mental health,
- to fostering a company culture rooted in responsibility, creativity and teamwork, where executives are meant to serve as role models,
- to investing in the continuous training of our employees and to promoting their personal and professional development,
- to offering a fair and competitive compensation to attract and retain suitable employees over the long term,
- to the right of employees to organize and collectively represent their interests,
- to the protection of employees' personal data and
- to ethical behavior.

Accordingly, this policy also covers all major impacts and risks listed in the "Material impacts, risks and opportunities (IROs) related to our own workforce" table, with a particular focus on the IROs pertaining to working conditions (1-S1, 2-S1, 3-S1), and serves as the foundation for devising additional actions.

The policy was drafted with the involvement of representatives of the divisional HR departments as representatives of the "own workforce" stakeholder group. Responsibility for the implementation of the policy lies with the Corporate Human Resources function. The monitoring of the implementation is carried out by the Labor Director of Südzucker AG, who is also the CEO. For topics with interfaces to the sustainability strategy, he is supported by the group sustainability board. The directive is available on the intranet.

Furthermore, the following guidelines apply to the entire Südzucker Group as of fiscal year 2025/26:

- Recruiting & Onboarding
- Compensation & Benefits
- Leadership & Culture
- Training & Progress
- Diversity, Equal Opportunity & Inclusion
- Working hours/Overtime including mobile work

These policies are intended to provide an additional framework for specific topics, to substantiate the provisions of the general HR policy and, in particular, to address 2-S1 and 4-5-S1. The policies were drafted with the involvement of representatives of the divisional HR departments as representatives of the "own workforce" stakeholder group.

Responsibility for the implementation of the policy lies with the Corporate Human Resources function. The monitoring of the implementation is carried out by the Labor Director of Südzucker AG, who is also the CEO. For topics with interfaces to the sustainability strategy, he is supported by the group sustainability board. We will publish the directives on the intranet.

Human rights policy

The human rights policy of the Südzucker Group (excluding AGRANA) was published in fiscal 2025/26. It outlines our current approach to protecting human rights and defines the following two focus topics: "health and occupational safety" and "adequate wages". In this way, the material impacts 1-S1, 2-S1 and 4-S1 are addressed. Strategic target agreements have been defined for the focus topics, with implementation planned by 2030. In addition to the value chain, the policy also covers our own operations; further information can be found in the → chapter "ESRS S2 – Workers in the value chain".

Policy on occupational accident prevention

Occupational health and safety is a high priority throughout the Südzucker Group. In fiscal year 2025/26, we updated our group-wide occupational safety policy. It covers all employees and is accessible on the intranet. Südzucker Group is committed to creating a safety culture where safe behavior is actively promoted, recognized, and valued. This policy is particularly aimed at addressing the material occupational health and safety-related impact (1-S1). No consultation with the own workforce was conducted during the revision of the policy, nor were any internationally recognized instruments included.

The Corporate Operational & Technical Excellence function is responsible for implementing the policy on occupational accident prevention. The executive board is responsible for overseeing the implementation. For topics with interfaces to the sustainability strategy, it is supported by the group sustainability board. The importance of this topic is also underscored by the fact that occupational safety is one of the eight impact areas in the group-wide sustainability strategy.

Our target is to reduce the accident rate, and we have drawn up a corresponding program of actions (→ S1-4 – Actions related to material impacts, approaches to managing material risks and pursuing material opportunities and effectiveness of these actions). Risks in occupational safety and plant security are regularly identified and assessed, the development of skills for managers, experts and employees is promoted, the achievement of objectives is systematically reviewed and the effectiveness of the established actions is evaluated. Certified occupational health and safety management systems according to ISO 45001 are implemented at six production locations, five of which are in Germany and Austria and one in Mexico.

The topic of occupational safety is also raised in the code of conduct and in the general HR policy.

Anti-discrimination policies

Our policies “code of conduct”, “general HR policy” and “diversity, equal opportunities and inclusion” enshrine the principle of equal treatment, the promotion of diversity, equal opportunities and inclusion, and the prohibition of discrimination (including harassment). Südzucker AG, representing the entire Südzucker Group, has also publicly committed itself to promoting diversity, equal opportunities and inclusion as a signatory of the Diversity Charter. There are no specific obligations across the group regarding inclusion or support actions for particularly vulnerable groups, aside from adhering to the respective national laws.

The group-wide policy on “diversity, equal opportunities and inclusion”, effective since fiscal year 2025/26 specifies possible reasons for discrimination, such as age, disability, gender, gender identity, sexual orientation, ethnic origin (including skin color, nationality, ethnic or national descent), religion, political opinion or social origin, as well as possible forms of discrimination based on other personal characteristics.

As part of a group-wide initiative in 2021, a cross-divisional working group, led by a diversity and inclusion officer at the corporate level, aligned the principles of equality, openness, respect and empathy and anchored them in a group-wide mission statement. These principles form the foundation of our actions and commit us to a discrimination-free coexistence.

The implementation of the “diversity, equal opportunities and inclusion” policy and the mission statement is the responsibility of the Corporate Human Resources function. The monitoring of the

implementation is carried out by the Labor Director of Südzucker AG, who is also the CEO. For topics with interfaces to the sustainability strategy, he is supported by the group sustainability board.

Both the policy and the mission statement are available on the intranet.

In fiscal 2025/26, we initiated the introduction of a global job architecture that will ensure transparency and fairness in salary classification and – prospectively – also in job allocation and promotion by clearly defining the roles and responsibilities associated with each position. For non-tariff area, this job architecture has already been implemented in parts of the group, for example in Germany at Südzucker AG and BENE0 division. Moreover, a new compensation system has been put in place for employees in Germany not covered by collective bargaining agreements in the sugar (Südzucker) and BENE0 divisions as well as CropEnergies, and internationally for the management teams of the sugar (Südzucker), BENE0, Freiburger, and PortionPack divisions, in addition to CropEnergies. The compensation system is based on the internationally recognized benchmarks of Korn Ferry, a leading provider of compensation analysis. This allows us to align our compensation with the market while appropriately honoring the performance of our employees, in conjunction with the collective agreements we apply in the group companies where we are bound by such agreements. In the countries where we operate and where it is a legal requirement, we also have representatives for severely disabled individuals who provide specific support and ensure that the needs of employees with disabilities are appropriately considered. Südzucker AG’s job postings also encourage all candidates to apply, irrespective of their gender, nationality, religious or social background, sexual orientation or identity, origin or physical or

mental abilities. Complaints about discrimination, including harassment, can be reported, among other things, via the Südzucker compliance line (→ S1-17 – Incidents, complaints and severe human rights impacts and ESRS G1 – Business conduct). Additional information can also be found in the → section “Actions relating to material negative impacts” in this chapter.

S1-2 – Processes for engaging with own workers and workers’ representatives about impacts

We integrate the views of our workforce into our decisions to handle the actual and potential effects, both directly and indirectly, through employee representatives. The focus is on employees.

Südzucker Group is committed to open communication with its employees. Employees can stay informed group-wide about developments in the company, including major initiatives for dealing with the main impacts and, in some cases, address questions or provide feedback via a quarterly magazine, town hall meetings (three times a year), monthly newsletter, video messages on specific occasions and continuously on the intranet. In fiscal year 2025/26, the focus was on leadership along with working conditions and training opportunities.

In order to better incorporate employee perspectives in the company’s development, employee surveys are conducted at irregular intervals. In fiscal 2025/26, this was, for example, the survey on satisfaction with the internal IT within the group, the employee satisfaction survey at Freiburger and the survey on corporate values at CropEnergies. Survey results are compiled, incorporated into decision-making processes when relevant, and subsequently communicated to the employees in a summarized manner. Furthermore, the idea management tool recorded 528 (826) suggestions from employees across various divisions in Germany

aimed at improving workflows or workplaces in the calendar year 2025. The originators of the ideas are sent a letter informing them about the assessment of their particular idea and if a reward payment has been decided.

We also involve our employees directly in the development of new approaches. A case in point is the diversity and inclusion task force, composed of interested employees from various functions, to promote the topic in coordination with the Corporate Human Resources function. By incorporating the corporate function, the developed approaches will be included in decision-making, and the task force will receive feedback. This principle is also applicable to the construction and improvement of our learning and development possibilities, by acquiring feedback after each educational event and giving employees the additional opportunity to indicate their demand for training topics that have not yet been covered.

Our code of conduct and general HR policy clearly state our commitment to freedom of association. This allows our employees to organize freely to advocate jointly for their interests and includes the right to join labor unions, conduct collective bargaining and organize strikes.

Works councils, elected by employees, are established at almost all of our major locations in Germany, Belgium, Poland, Austria and France, in accordance with the respective national laws. The works councils at the sites meet at regular intervals, usually every two to four weeks. The works councils are consolidated in a central works council. It convenes twice a year, with extraordinary meet-

ings as needed. Once a year, all works councils from the various locations meet at a plenary meeting of the works council. A European Works Council has been established at the group level, which meets annually and promotes the exchange of information on cross-border issues.

Delegates of the employee representation at the operational, corporate and European level are informed by the CEO in his role as labor director, among others, in regular work meetings. Key co-determination issues such as organizational changes, structural or cost efficiency programs are generally decided by consensus. Company agreements cover issues such as occupational safety requirements, shift work, flexible working hours and employee training.

In July 2024, we concluded a company agreement in Germany, committing to creating jobs for new employees, further qualifying existing employees and refraining from dismissing any employees during the transition to a climate-neutral production process.

There is no global framework agreement between Südzucker Group and employee representatives in connection with respect for human rights. Nevertheless, we also incorporate the perspective of our employees, both directly and indirectly, on this issue. We have, for example, maintained an exchange with representatives of the works council at the annual meeting of the supervisory board's strategy and sustainability committee. Information that we receive through human rights-related reports from our employees is also included.

To gain insights into the perspectives of those of our workforce who are particularly vulnerable to impacts and/or may be marginalized, we have implemented various initiatives and formats such as the ambassador network focused on diversity and inclusion or the ongoing women's mentoring program. In Germany, there is a representative body for severely disabled employees that advocates for the interests of employees with disabilities.

The Corporate Communication function is responsible for the communication policy directed at employees, while the Corporate Human Resources function is responsible for employee involvement. In his role as labor director, the CEO is the primary point of contact for all matters relating to employee representation. He attends the yearly meetings of the European Works Council. No financial resources are allocated for the involvement of employees. The effectiveness of our cooperation with employees is reflected, by way of example, in the agreements reached during the reporting year. This ensures employees are informed about their contributions to a decision.

S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns

Workers – including non-employees – have various channels to communicate concerns and needs, such as HR managers, works councils/equal opportunities officers or anti-bullying officers. Alternatively, they can address their concerns in town hall meetings.

However, in particular, our confidential, optionally anonymized whistleblower system can be used for reporting concerns (→ chapter “G1 – Business conduct”). This enables affected individuals or observers – including employee representatives – to confidentially report potential cases, also in connection with employee matters. Further specific actions to support the availability of the grievance mechanism directly at the workplace of our own workforce have not yet been implemented.

The process for dealing with complaints, including those related to employee matters, is outlined in more detail in the → chapter “G1 – Business conduct”, together with an indication of how the effectiveness of the system is evaluated. All submitted information will be carefully checked and processed as part of the whistleblower procedure. The Corporate Human Resources function is involved in clarifying and addressing issues related to employee matters. In fiscal 2025/26, 7 (10) cases related to discrimination were reported (→ S1-17 Incidents, complaints and severe human rights impacts). When the examination of an issue reveals that the notice is justified, the Südzucker Group takes appropriate prevention and/or remedial measures. Remedial actions are defined specifically for each individual case. If a violation can be traced back to individual employees, employment law measures may ensue. The effectiveness of the remedial actions is not systematically assessed. The remedial measures taken in fiscal 2025/26 are outlined in → section “S1-4 – Actions related to material impacts, approaches to managing material risks and pursuing material opportunities and effectiveness of these actions”.

The primary principle of our whistleblower system is the protection of the whistleblower in accordance with EU Whistleblower Directive (EU) 2019/1937 and in line with local whistleblower protection laws. Whistleblowers who report in good faith will not be subjected to any kind of disadvantage. In cases where the report is submitted anonymously, personal details will not be sought at any stage of the procedure (additional details can be found in the → chapter “G1 – Business conduct”). The policy on protection of individuals, including workers’ representatives, against retaliation is also outlined in the → “G1 – Business conduct” chapter.

S1-4 – Actions related to material impacts, approaches to mitigating material risks and pursuing material opportunities and effectiveness of those actions

With the procedures and actions described below, we aim to ensure that our own business practices do not cause or contribute to any significant negative impacts on our own workforce. For instance, we aim to make the shift systems reliable and minimize night shifts as much as possible, as they are particularly taxing on the health of the workforce. The effectiveness of the measures implemented in the thematic areas of occupational health and safety (1-S1) and diversity (4-S1) is assessed by monitoring the development of the key performance indicators for which measurable groupwide targets have been defined (→ section “Targets and metrics”). The effectiveness of measures related to 5-S1 is assessed, among other things, on the basis of findings from external social audits, ratings and incoming reports. With regard to 2-S1 and 3-S1, the effectiveness of measures is currently not being monitored due to the missing definition of qualitative and quantitative indicators. We are currently assessing whether an adjusted employee turnover rate (e.g. excluding seasonal workers) can be used as an appropriate quantitative metric to evaluate the effectiveness of the measures implemented.

Actions related to material negative impacts

Through the actions described below, we aim to prevent, mitigate and improve any negative impacts on our workforce, while enhancing positive effects.

We have created a global HR organization tasked with executing the strategic targets. This team comprises the HR managers of the divisions and the Corporate Human Resources function lead. In addition, further international teams have been set up for the main topics of recruiting, personnel development, leadership, as well as digitization, data, and processes. A cross-divisional working group of occupational safety experts is also in place to promote the topic within the group.

Working conditions

We have identified the following material negative impacts in relation to working conditions: “Adverse effects on the health of employees due to hazards” (1-S1).

With respect to 1-S1, we have taken the following protective and preventive measures in line with our occupational safety target:

- In fiscal year 2025/26, we extended a group-wide health and safety action plan outlining key actions to further improve occupational safety for our own workforce and to further develop the safety culture at Südzucker Group. These actions are generally implemented at the site level. In the 2025/26 financial year, for example, we held workshops and seminars on safety culture, safety days, training programs and leadership courses.

- We are continuously training our own workforce about risks and protective measures, making technical improvements to our facilities and marking traffic routes to increase safety at Südzucker Group locations.
- Workplace accidents and so-called “near misses” are shared within the Südzucker Group to sensitize our own workforce to these issues. In the event of serious accidents and incidents with a high hazard potential, a “Safety Flash” is also prepared and distributed in a timely manner to provide information about particular risks at short notice and to draw lessons from them. These actions are supported by a group-wide software solution for incident management introduced in the fiscal year 2025/26.
- Südzucker Group honors accident-free factories as part of its annual occupational safety competition, which will also take place in the 2025/26 financial year. This action likewise sensitizes the group’s workforce to the issue of occupational safety.
- A “Health & Safety Booklet” is provided since 2024, including all essential information on the topic of occupational safety. It is to be made available to the employees of the Südzucker Group and continuously developed. We are currently setting up a process for this. By implementing these steps, we support the enhancement of important knowledge among the own workforce of the Südzucker Group.
- We have continued the group-wide safety campaign launched in 2024 titled “Safety First – Because You Matter,” directed at the Südzucker Group’s workforce. Monthly, a central theme on different facets of job safety is presented to sensitize people to the topic.

The actions listed above are part of the existing management systems for occupational safety and health protection and are thus generally designed to be ongoing. Continuous communicative actions are employed and refined to uphold and advance a robust safety culture. Moreover, occupational safety services require consistent assessment and enhancement.

Our fire department is available for rescue operations in the event of actual injuries or accidents at some of our factories. For all other instances, help is provided by public rescue forces, with emergency plans in place for their deployment.

Remedial action was taken for the workers in our workforce affected by occupational accidents in the financial year 2025/26 as part of the services provided by the respective accident insurance companies. Additional psychological support is provided as needed to deal with traumatic events.

There are further offers to achieve positive effects on one’s own workforce. Südzucker Group offers site-specific and continuous individual preventive measures to protect physical and mental health at its locations as part of its company health management, such as preventive measures (back exercises, yoga, health days, nutrition and non-smoking courses, cooperation with gym facilities, participation in running events) or reintegration measures after long-term absence. The seminars and training courses are designed to raise employees’ awareness of the importance of maintaining a healthy balance between their professional and personal daily lives. We also provide these programs online. These offers are particularly targeted at employees.

We regularly perform hazard evaluations to identify risks early on and establish which actions are needed and appropriate. Furthermore, the statistical development of accidents in our company, safety tours at the locations and the findings from internal and external audits serve to evaluate the effectiveness of the actions.

A key aspect is the use of an incident management system, facilitating group-wide exchange and learning from accidents and “near misses”. We allocate human resources, including security experts at the locations, to implement the actions.

During the 2025/26 fiscal year, a fatal workplace accident occurred involving an AGRANA beet supplier due to an operational error with a trailer. Measures have been initiated to further improve workplace safety, particularly through increased safety signage on site. This incident will be addressed in the driver training sessions held prior to each beet harvesting season.

Equal treatment and opportunities for all

We identified the “underrepresentation of women, especially in management and production” (4-S1) and “instances of inappropriate behavior” (5-S1) as negative effects in this area.

With respect to 4-S1, the following actions are being taken to mitigate the underrepresentation of women in our company, identified as an actual impact:

- The “Empowering Women” program that took place from 2020 to 2024, has evolved into the “Empowering Women Community”, a women’s network aimed at supporting women within and outside the network in their career paths within the Südzucker Group. In addition to the corporate function Digital & IT, there is the “Women in Tech” network, providing a platform for women in technology roles within our organization.

- Since 2023, our mentoring program has provided the female employees of Südzucker Group with individual support through connections with experienced colleagues. We strive to strengthen the professional and personal development of participating women, cooperation and the exchange of knowledge as well as a positive corporate culture.

These actions are ongoing initiatives intended to continue in the coming years. In addition, as a preventive measure for fiscal year 2025/26, we regularly raised awareness among Südzucker Group employees on the topic of diversity and inclusion, particularly through communication initiatives and targeted actions (e.g., on German Diversity Day or International Women's Day). There are no additional actions to bring about positive effects on the own workforce.

The actions described above were generally designed and coordinated by a cross-divisional working group under the leadership of the Corporate Human Resources function, in order to achieve our group-wide target of increasing the proportion of women in the first and second management levels below the executive board to 25 % by 2027 (→ section "Targets and metrics").

With regard to 5-S1, training courses, in particular, are conducted as a permanent preventive measure. To increase awareness of biases related to different diversity dimensions, such as culture, nationality, gender or religion, "Unconscious Bias" workshops have been conducted since 2023. The workshops are offered across the group, except for AGRANA, which has its own training on this

topic. The target group initially consisted of the first management level below the executive board. Additional training sessions were held for the sugar, BENE0, and Freiburger divisions in fiscal year 2025/26. Additional training courses are also offered. The topic of discrimination is addressed, for example, within the framework of human rights training.

As a preventive measure, we have also established a permanent ambassador network to help strengthen networking in the area of diversity and inclusion within the Südzucker Group and raise awareness of this topic. Comprising employees from various Südzucker Group locations, the team serves as a local point of contact and a link between the workforce and the company management. Members of the network are also there to support those affected locally in difficult situations.

Social audits play a crucial role in implementing due diligence obligations towards one's own workforce. Südzucker is a member of the SEDEX¹ platform for improving responsible and ethical business practices in global supply chains and is regularly audited by independent institutions using the SMETA² methodology. By doing so, we seek to showcase our commitment to the principles of social sustainability, including the ban on discrimination and harassment, which is expected to result in greater transparency in our sustainability management. In addition to reviewing human rights, working conditions and health and safety standards, a SMETA audit examines business ethics, including compliance with the law and prevention of bribery, corruption and fraud. Comprehensive information is also provided on environmental practices at the sites. SMETA audits are usually held every three years. At the

end of the 2025/26 financial year, a total of 72 (63) Südzucker Group's locations had valid SMETA or comparable social audits in place. All production locations registered with SEDEX also conduct a SEDEX self-assessment.

The HR officers in the respective country or division typically determine the necessary actions, resulting for example from social audits, as part of the existing management processes.

In the event of actual instances of inappropriate conduct, employment-related consequences will be enforced as remedial measures. In fiscal 2025/26, incidents of workplace discrimination occurred at certain locations, for example. The actions taken comprised employment law measures such as reprimands or dismissal for determined severity, alongside preventive awareness measures. There are no additional actions to bring about positive effects on the employees.

[Actions related to material positive impacts](#)

Working conditions

We have identified "good working conditions" (2-S1) as a positive impact of our business activities. Our primary actions in these fields are:

- The working conditions for most of Südzucker Group's employees, both in production and in administrative areas, are safeguarded by collective bargaining agreements. Depending on the country, this encompasses issues such as fair working hours, decent pay and social dialogue to ensure good working conditions for our employees.

¹ Supplier Ethical Data Exchange (SEDEX).

² SEDEX Members Ethical Trade Audit (SMETA).

- Decent pay: Südzucker Group's payment system is based on fixed and variable components along with supplementary benefits. Depending on the region and the group company, the supplementary benefits include monetary and non-monetary components, such as a company pension plan, profit sharing, Christmas bonuses, share ownership plans and various insurance policies, some of which also apply in the private sector. In addition, employees under collective agreements in Germany receive separate compensation for work on Saturdays, Sundays, public holidays and at night. For coverage of employees by collective bargaining agreements in the reporting year, see → section "Collective bargaining coverage and social dialogue".
- Social dialogue: see → section "Processes for engaging with own workers and workers' representatives about impacts".
- Wherever possible, we offer flexible working hours, temporary part-time positions, as well as childcare during school holidays or special leave for significant family events in all business areas.
- We also offer our workers in the own workforce, especially in the commercial sector, broad access to digital collaboration tools and the opportunity to work in international project groups as part of our New Work initiative.

The HR officers in the respective country or division typically determine the necessary actions as part of the existing management processes. There are currently no further actions to report.

Actions related to material risks

Risks arise from the dependence on our own workforce, which is inherent to our business model. External developments, such as demographic trends and shifting values, play a significant role here. We have identified one material risk related to working conditions: "Loss of know-how due to high, unplanned employee turnover during times of skill shortages" (3-S1). This risk is already integrated into our risk management. No significant opportunities were identified regarding our own workforce in the materiality analysis.

The core actions outlined in the previous sections, which we use to counter the negative and positive impacts of our business activities on our workforce, also help mitigate the identified material risk related to working conditions. Inadequate working conditions might, for example, result in dissatisfaction and lack of motivation at work, causing employees to leave the company.

With regard to 3-S1, we have implemented additional preventive measures. A policy has been implemented since the middle of fiscal year 2025/26 to ensure that key positions in the company are filled in good time and in line with requirements. Systematic succession planning should also help secure valuable expert knowledge, motivate and retain employees by highlighting internal promotion/career opportunities and reduce recruitment costs. Vacancies are usually advertised internally and, if appropriate, preference is given to employees from within. We strive to preserve know-how and experience within the Südzucker Group, foster career mobility and strengthen the sharing of knowledge and experience between locations and divisions.

We also continued Südzucker AG's 2025/26 training initiative to increase the company's visibility and attractiveness as a training provider. For example, marketing measures were implemented nationwide, and collaborations with schools and educational institutions continued. Our educational offerings continue to be a crucial element in meeting the long-term needs of our skilled workforce.

Targets and metrics

The following targets and metrics are designed to mitigate significant negative impacts, promote positive ones and minimize substantial risks.

S1-5 – Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

Regarding our own workforce, we have set two group-wide targets to address significant negative impacts, which were decided in 2022 by the executive board following the recommendation of the respective departmental head at the corporate level. The targets relate to the identified negative impacts 1-S1 and 4-S1, and indirectly to 5-S1. No targets have been set for the positive impact 2-S1 and the risk 3-S1 because the focus is currently on mitigating the negative impacts of Südzucker Group's operations on its workforce.

Our absolute objective is to cut the Südzucker Group's accident rate by more than half from 11.1 in 2021 to 5.0 by 2026/27. The objective is related to 1-S1 and contributes to achieving the strategic objectives of our policy in the area of occupational safety. In fiscal year 2025/26, the accident rate was 7.9 (8.5). The positive trend affirms the advancements already accomplished in reaching the target.

The target definition is based on existing internal accident statistics and a benchmark both within Südzucker Group and with other companies; no stakeholders were involved in setting this specific target and monitoring its achievement. Work-related accidents are recorded if they have resulted in one or more days of absence. The accident rate refers to the number of accidents per one million working hours. The executive board oversees the attainment of the target.

Südzucker Group has committed to the absolute objective of increasing the proportion of women at the first and second management levels below the executive board to 25 % by 2027. The target is related to 4-S1 and contributes to achieving the strategic objectives of our HR strategy with a focus on diversity and inclusion. In fiscal 2022/23, the base year for our analyses, the proportion of women in the first and second management levels was 19 %; in the 2025/26 fiscal year, it was 24 (19) %. The current progress towards reaching the target does match the initial plans.

The target definition is based on existing internal statistics; no stakeholders were involved in setting or subsequent monitoring of this specific target. The executive board oversees the attainment of the target.

S1-6 – Characteristics of the undertaking's employees

The data on employees of the Südzucker Group is provided as a headcount as of the fiscal year-end date (28 February 2026). This information is disclosed in the notes to the consolidated financial statements under item (10). Temporary workers and seasonal workers refer to people temporarily employed to perform seasonal or time-limited tasks when they work regularly for the company over a specific period. The other definitions used correspond to the definitions set out in S1.

The decline in the number of employees at the Südzucker Group compared with the previous year is due to changes in several countries and group companies. Key factors influencing this decline include structural adjustments resulting from strategic measures, plant closures, seasonal effects – in particular a reduction in the use of seasonal workers – as well as consolidation effects arising from changes in the consolidation scope of individual companies.

Südzucker Group employees by gender (headcount)

28 February	2026	2025
Male	12,951	13,263
Female	6,168	6,679
Other ¹	0	17
Not reported	0	0
Total	19,119	19,959

¹ Gender as stated by the employees.

TABLE 067

Südzucker Group employees by country or region (headcount)

28 February	2026	2025
Germany	4,988	4,855
Austria	2,511	2,778
Other EU	4,415	4,806
Other Countries	7,205	7,520
Total	19,119	19,959

TABLE 068

Südzucker Group employees by type of contract and gender (headcount)

28 February	2026				2025			
	Male	Female	Other ¹	Total	Male	Female	Other ¹	Total
Permanent employees	11,772	5,037	0	16,809	11,673	5,418	17	17,108
thereof non-guaranteed hours employees	49	17	0	66	65	19	0	84
Temporary employees	1,179	1,131	0	2,310	1,590	1,261	0	2,851
thereof non-guaranteed hours employees	5	4	0	9	13	8	0	21
Employees	12,951	6,168	0	19,119	13,263	6,679	17	19,959

¹ Gender as stated by the employees.

TABLE 069

Employee turnover¹

	2025/26	2024/25
Number of employees who left during the reporting period (headcount)	3,671	3,397
Rate of employee turnover during the reporting period	19 %	17 %

¹ includes seasonal workers.

TABLE 070

The employee turnover rate was determined based on the number of employees who left the company relative to the total number of employees as of the fiscal year-end. This figure is significantly influenced by our seasonal workers, who were employed in the Sugar segment due to seasonal operations. In addition, the effects described above in connection with changes in the number of employees also had a significant impact on the turnover rate in fiscal year 2025/26.

S1-8 – Collective bargaining coverage and social dialogue

The proportion of employees covered by collective bargaining agreements is 68 (68) %. Our employees in the European Economic Area are covered by several collective bargaining agreements.

Collective bargaining coverage and social dialogue

28 February	2026		2025	
	Collective bargaining coverage ¹	Social dialogue ¹	Collective bargaining coverage ¹	Social dialogue ¹
0–19 %				
20–39 %				
40–59 %				
60–79 %				
80–100 %	Germany, Austria	Germany, Austria	Germany, Austria	Germany, Austria

¹ European Economic Area; information for countries with more than 50 employees, accounting for more than 10 % of the total.

TABLE 071

S1-9 – Diversity metrics

Gender distribution in top management levels¹

28 February	2026		2025	
	Head count	in %	Head count	in %
Male	290	74	372	81
Female	100	26	88	19
Other ²	0	0	0	0
Total	390	100	460	100

¹ 1st management level: management of the corporate departments and executive board/management of the segments/divisions; 2nd management level: management level that reports directly to the management of the corporate departments and management level that reports directly to the executive board/management of the segments/divisions.

² Gender as stated by the employees.

TABLE 072

The number of women in top management has risen from 88 to 100, representing an increase of around 14 %. The rise in the proportion of women from 19 % to 26 % is largely attributable to the overall smaller number of employees in top management.

In financial year 2025/26, the “other” category will no longer be reported (previous year: 17 people). This change results from changes in the legal framework in the U.S., which now mandates binary reporting (male/female).

Employee age groups

28 February	2026		2025	
	Head count	in %	Head count	in %
Under 30 years old	3,324	17.39	3,816	19.12
30 – 50 years old	10,026	52.44	10,275	51.48
Over 50 years old	5,769	30.17	5,868	29.40
Total	19,119	100	19,959	100

TABLE 073

S1-10 – Decent pay

All employees of the company receive an appropriate compensation that is in line with the applicable benchmarks.

S1-14 – Health protection and occupational safety metrics

Occupational safety metrics of employees

	2025/26	2024/25
Percentage of own workforce (head-count) covered by a Health & Safety management system certified to ISO 45001	16.5	16.5
Number of occupational fatalities (own employees) ¹	0	0
Number of occupational fatalities (other workers working on our sites) ¹	1	0
Number of work-related accidents ²	289	318
Rate of work-related accidents ^{2,3}	7.9	8.5

¹ Includes fatalities resulting from work-related illnesses.

² Excluding incidents that occurred while commuting.

³ Lost Time Injury Rate (LTIR); Number of all work-related accidents with at least one lost day per 1 million working hours.

TABLE 074

In the 2025/26 financial year, a fatal accident involving a supplier occurred during the delivery of raw materials to AGRANA.

S1-16 – Compensation metrics (pay gap and total remuneration)

Foreign employees' salaries were usually converted into euros according to annual average exchange rates. For the key figure total remuneration, the remuneration per employment level was included. The salary data was based on payout values.

Pay gap and total remuneration of employees

	2025/26	2024/25
Gender pay gap in %	18	22
The annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual)	33	46

TABLE 075

The significant statistical reduction in the gender pay gap compared to the previous year is primarily attributable to developments at AGRANA. The development at AGRANA is linked to a reduced headcount resulting from strategic realignment and implemented restructuring measures.

The decline in the ratio of the highest-paid individual's total annual compensation to the median compensation is also attributable to a lower variable component of the highest-paid individual's total compensation compared to the previous year.

S1-17 – Incidents, complaints and severe human rights impacts

The information includes, subject to the relevant data protection regulations, work-related incidents of discrimination on the grounds of gender, ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination involving internal and/or external stakeholders across operations during the reporting period. This includes incidents of harassment as a specific form of discrimination. When classifying severe human rights incidents, we take into account their scope, scale and irremediability; media coverage is not a determining factor in this assessment.

Incidents, complaints and severe human rights impacts

	2025/26	2024/25
Discrimination cases and human rights complaints		
Incidents of discrimination, including harassment	7	10
Complaints filed through channels (including grievance mechanisms) for people in the undertaking's own workforce (including non-employees) to raise concerns regarding human rights violations; excluding cases of discrimination	2	1
Total amount of fines, penalties and compensation for damages as a result of the incidents and complaints disclosed above in €, including the cases of discrimination	0	0
Severe human rights incidents		
Severe human rights incidents connected to the undertaking's own workforce ¹	0	0
Total amount of fines, penalties and compensation for damages of the incidents as a result of the severe incidents disclosed above in €	0	0

¹ Indication of how many of these are cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises. If no such incidents have occurred, the undertaking shall state this.

TABLE 076

In fiscal 2025/26, no cases of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises involving our own workforce were disclosed within the Südzucker Group.

Social information

ESRS S2 – Workers in the value chain

All workers – our direct employees and the workforce of our suppliers and partners – are essential to Südzucker Group’s success. For this reason, we are committed to ensuring fair working conditions across our entire value chain and to upholding human rights.

By fostering fair working conditions and upholding human rights, we assume social responsibility and strengthen the trust our customers and stakeholders have in our company. Implementing human rights due diligence is an essential component of our sustainability strategy, embedded in our group strategy and underpinning our commitment to sustainable business practices.

ESRS 2 SBM-3 – Material impacts, risks and opportunities

Südzucker Group has performed a double materiality assessment in accordance with ESRS 1 to identify material impacts¹, risks and opportunities (IROs).

Material impacts, risks and opportunities (IROs) related to value chain workers

Material sub-topics	IRO	Short description	Category	Actual/ potential	Value chain	Origin	Time-horizon
Working conditions	1-S2	Insufficient health and safety precautions in the workplace	Negative impact	Potential	Upstream value chain	Südzucker Group	Short-term Medium-term Long-term
	2-S2	Withholding of adequate wage	Negative impact	Potential	Upstream value chain	Südzucker Group	Short-term Medium-term Long-term
	3-S2	Higher purchase prices due to potential supplier changes as a result of human rights requirements	Risk	–	Own operations	Südzucker Group	Medium-term Long-term
	4-S2	Reputational risk in the event of non-compliance with legal regulations by suppliers	Risk	–	Own operations	Südzucker Group	Short-term
Equal treatment and opportunities for all	5-S2	Unequal treatment in the workplace	Negative impact	Potential	Upstream value chain	Südzucker Group	Short-term Medium-term
Other work-related rights	6-S2	Child labor due to violations of the minimum age	Negative impact	Potential	Upstream value chain	Südzucker Group	Short-term Medium-term Long-term
	7-S2	Child labor due to violations of the minimum age	Negative impact	Actual	Upstream value chain	AGRANA	Short-term

TABLE 077

Our materiality assessment in the area of “workers in the value chain” revealed the following key subtopics: Working conditions, equal treatment and opportunities for all, as well as other work-related rights. The following is a more detailed description of the IROs identified as material to Südzucker Group’s workers in the value chain, along with an explanation of their link to the corporate strategy and business model.

Südzucker Group operates in the agricultural sector and the food industry. This causes impacts on workers in the respective value chains, notably in the agricultural raw material supply chains.

Potential negative impacts include insufficient health and safety precautions in the workplace, which can compromise the physical integrity of workers and, in the worst case, jeopardize the fundamental right to life (1-S2). Furthermore, the wage received by a worker in a particular location for a regular working week may not suffice to ensure an acceptable standard of living for that person and their family (2-S2). People can face barriers to jobs and train-

¹ Impacts related to human rights identified in the materiality assessment process laid out in ESRS 1 are to be equated with the risks in accordance with the German Supply Chain Due Diligence Act (LkSG) throughout the text. The human rights-related due diligence obligations also encompass relevant environmental due diligence obligations in the sense of the LkSG.

ing opportunities, earn low wages, or be confined to particular careers due to their gender, skin color, ethnic origin, or religious beliefs (5-S2). Child labor persists in global agricultural supply chains, despite rising international focus, and can cause permanent disabilities, illnesses and psychological injuries to the children affected (6-S2).

These potential negative impacts are typical for the global supply chains involved in the production of agricultural raw materials. They commonly arise from dependence on workers in precarious environments. An actual negative impact in form of child labor was identified in AGRANA's supply chain in fiscal 2025/26 (7-S2); the implemented actions are described in → section "Actions related to negative impacts and associated risks".

We have established a systematic, integrated and risk-based management approach to identify, prevent, minimize or eliminate these potential and actual negative impacts in our value chain and the associated human rights risks or violations.

The management approach is a fundamental part of our group-wide "Growing in Balance" sustainability strategy, making it a key element of our group strategy. Within the "People" pillar of our sustainability strategy, we reaffirm our commitment to upholding human rights and back this up with actions.,

Reliance on labor in our supply chains, such as agricultural and harvest workers, is dictated by our business model. This fact, along with our strategic commitment to respecting human rights in our global value chain, may lead to higher procurement costs, whether through increased efforts for qualification measures with suppliers or potential supplier changes (3-S2). Moreover, incidents in our supply chains, such as insufficient health and safety measures in the workplace or child labor, may cause reputational damage (4-S2). This applies in particular to incidents that can be directly linked to the Südzucker Group. Both the risk of higher purchase prices and the reputational risk are relevant for all three sub-topics.

Impacts affecting value chain workers

Südzucker Group is linked to various types of workers in the value chain. The material impacts outlined above do not affect all value chain workers of the Südzucker Group, but mainly those who are engaged in the deeper agricultural upstream supply chain. This also includes workers who are particularly vulnerable to negative impacts due to inherent characteristics or special circumstances. The following impacts are relevant:

- Insufficient health and safety precautions in the workplace (1-S2): Numerous agricultural tasks require physical strain or manual labor and frequently take place in open-air settings. For workers, physical hazards can pose a direct threat to their health and safety, especially if they are required to work without proper training or protection. As a result, they may develop health issues due to weather conditions, fatigue or repetitive physical motions and overexertion.

- Withholding of adequate wage (2-S2): Farming is seasonal employment, leading many workers to face the risk of poverty-level wages. Informal or illegal workers are also found in agricultural supply chains. Given that this usually occurs in remote regions, it can lead to the withholding of decent pay.
- Unequal treatment in the workplace (5-S2): In agriculture, small-scale female and male farmers are particularly vulnerable to social, political, and economic discrimination and marginalization due to their gender, skin color, ethnicity or beliefs. As a result, access to certain occupations, educational and training opportunities, and fair remuneration can be hindered or denied.
- Child labor due to violations of the minimum age (6-S2 and 7-S2): The risk of child labor is heightened particularly for products where payment is tied to the amount harvested. Even children of seasonal and itinerant workers are at a greater risk of working in the fields with their families, since attending school is not always feasible due to constantly changing locations.

All of the material impacts identified are systemic in nature and widespread in agriculture, particularly outside Europe.

As part of the materiality assessment, we have identified both sector-specific and topical risk factors, with a focus on groups that are more vulnerable to certain impacts due to legal, political, social or economic marginalization. The protection of vulnerable groups is a particularly high priority within our due diligence obligations. The impacts primarily relate to agricultural workers, especially seasonal and itinerant workers, women and children on family-owned farms.

The financial risks identified for the Südzucker Group in the materiality assessment (higher purchase prices and reputational damage) do not stem from the impact on specific groups of the own workforce.

Impact, risk and opportunity management

S2-1 – Policies related to value chain workers

Overall responsibility for human rights due diligence lies with Südzucker Group's executive board. The executive board has set up the group human rights committee to provide advisory and coordinating support to the executive board and the group's subsidiaries – with the exception of AGRANA – in fulfilling due diligence obligations. AGRANA covers the fulfillment of due diligence obligations in the area of human rights by way of its own compliance management system and supports Südzucker Group's executive board in fulfilling its overall responsibility.

The duties of the group human rights committee encompass monitoring human rights-related risk management, evaluating regular human rights-related risk analyses, advising on the further development of human rights-related risk management, as well as

information and training measures. Moreover, this committee is where discussions on human rights-related information and cases take place. The group human rights committee reports to the executive board on its activities. The committee is composed of the leadership roles of Corporate Human Resources, Corporate Procurement, Corporate Sustainability & Environment – Sustainability, Südzucker AG's Compliance Officer, and the head of the Corporate Human Rights team. The chair of the committee is the head of the Corporate Human Rights team. The group human rights committee convened four times in fiscal 2025/26.

As part of the Corporate Sustainability & Environment function, the Corporate Human Rights team formulates and oversees human rights-related processes and measures for the Südzucker Group companies (excluding AGRANA). The scope of the centralized approach to managing human rights includes the company's own business area, the value chain and customer requirements. Furthermore, other corporate functions are involved in the implementation of actions as needed. With our risk-based approach, we strategically allocate existing resources to further develop our management approach for implementing our due diligence obligations concerning human rights. To the extent possible, potential qualitative and quantitative performance indicators to assess effectiveness are incorporated when measures are defined. The Corporate Human Rights team exchanges information with the Compliance team of AGRANA on human rights-related matters annually and if needed.

Our human rights principles are embedded in various documents. These documents showcase our corporate responsibility towards human rights, making it visible and accessible to our different stakeholder groups. This includes:

– Code of conduct

Our code of conduct is binding for all executives and employees and applies to all Südzucker Group companies with the exception of AGRANA. AGRANA has its own code of conduct, which considers and applies the content of Südzucker Group's code of conduct. Additional details are available in chapter → ESRS S1 – Own workforce). Südzucker Group expects suppliers and partners to adhere to the principles outlined in this code of conduct. This expectation is specified in the supplier code of conduct.

– Supplier code of conduct

Our supplier code of conduct outlines sustainable procurement guidelines aimed at business partners, suppliers and upstream suppliers of the Südzucker Group, except for AGRANA. It stipulates provisions concerning, for instance, the safety of workers, precarious work, human trafficking, the use of forced labor and child labor. These provisions comply with the applicable ILO standards. The supplier code of conduct also refers to basic international standards and directives, which contain provisions on precarious work and human trafficking that go beyond the aforementioned provisions. The AGRANA code of conduct also applies to suppliers and business partners, considering the contents of Südzucker Group's supplier code of conduct. The codes of conduct can be accessed by all interested parties both internally through the intranet and on Südzucker Group's or AGRANA's company website. The supplier code of conduct addresses the following material impacts: "insufficient health and safety precautions in the workplace" (1-S2), "withholding of decent pay" (2-S2), "unequal treatment in the workplace" (5-S2) and "child labor due to violations of the minimum age" (6-S2 and 7-S2).

– Policy statement on respect for human rights

We have a corporate responsibility to respect human rights and the associated environmental rights and to provide access to remedies for those affected by human rights violations. Our policy statement on respect for human rights outlines the approach we take to fulfilling our responsibility with regard to human rights. The findings from the direct and indirect exchange with the stakeholder group “Workers in the value chain” were incorporated into the preparation of the policy statement.

The scope of the policy statement and the corporate due diligence obligation under the German Supply Chain Due Diligence Act (LkSG) extends to Südzucker Group’s own business operations and the business activities of Südzucker Group, including all group companies where Südzucker Group has a decisive influence, with the exception of AGRANA. It also applies to all workers of the own workforce and business associates along our global supply chain. AGRANA has its own policy statement. The policy statements can be accessed by all interested parties both internally through the intranet and on Südzucker Group’s or AGRANA’s company website. The Corporate Human Rights team is responsible for implementing the content; human rights risk management is monitored by the Group Human Rights Committee.

According to our policy statement, we align our corporate activities and our human rights due diligence processes with the following internationally recognized standards: Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights, core labor standards of the ILO, OECD Guidelines for Multinational Enterprises, the ten Principles of the UN Global Compact (UNGC), Supplier Ethical Data Exchange (SEDEX) regulations.

Südzucker Group acknowledges the above-mentioned negative impacts on workers in the value chain with this policy statement. This includes the issues identified as material: Insufficient health and safety precautions in the workplace (1-S2), withholding of decent pay (2-S2), unequal treatment in the workplace (5-S2) and child labor due to violations of the minimum age (6-S2 and 7-S2). Other human rights-related topics are also addressed.

– Human rights policy

Südzucker Group’s human rights policy (excluding AGRANA), published in fiscal year 2025/26, describes our current approach, actions, and target agreements for protecting human rights in our value chains. The policy covers the company’s own business area and value chain. The human rights policy defined the following two focus topics: “Health and occupational safety” and “adequate wages”. This addresses the material impacts of “insufficient health and safety precautions in the workplace” (1-S2) and “withholding of decent pay” (2-S2). Strategic target agreements have been defined for the value chain focus topics, with implementation planned by 2030. The defined measures include promoting initiatives and projects aimed at improving fair income and wage levels in upstream agricultural supply chains, as well as designing and implementing dedicated protection frameworks for industries with elevated occupational health and safety risk profiles.

The human rights policy refers to the following internationally recognized standards: Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights, core

labor standards of the ILO, OECD Guidelines for Multinational Enterprises, the ten Principles of the UNGC, Supplier Ethical Data Exchange (SEDEX) regulations. It is available both internally on the intranet and externally on the Südzucker website.

The Corporate Human Rights team is in charge of putting the content into practice when it comes to the supply chain. The monitoring of human rights risk management is carried out by the Group Human Rights Committee.

– Policy on human rights risk management in the value chain

In fiscal year 2025/26, the internal policy on human rights risk management in the value chain was also published. The objective is to establish a systematic and lawful framework for the identification, evaluation, and managing of human rights risks across the entire value chain of the Südzucker Group (excluding AGRANA) – all aimed at fostering responsible business practices. The policy applies across the Südzucker Group (excluding AGRANA) and is available on the company’s intranet. The Corporate Human Rights team is in charge of putting the content into practice. The monitoring of human rights risk management is carried out by the Group Human Rights Committee.

– Policies on whistleblower systems

The process for handling human rights-related cases and reports received via the whistleblower systems is described in the policies governing the whistleblower systems. The policies governing our whistleblower systems are described in the → chapter “ESRS G1 – Business Conduct”.

We are committed to adhering to applicable legal regulations and the internationally recognized standards for the protection of human rights, as outlined above, as an integral part of our corporate responsibility. This encompasses legal regulations on working conditions applicable in the respective countries, as well as the exclusion of child, forced and compulsory labor and the prohibition of human trafficking.

Actions to implement our due diligence obligations regarding the impacts identified in the materiality assessment are intended to ensure that potentially affected groups of people are protected and risks are mitigated. For this purpose, processes have been established, emphasizing open communication (whistleblower system) and exchange (e.g., in industry initiatives or networks). Our whistleblower system is a key element of our human rights-related risk management, allowing us to effectively implement remedies and enhance our processes with the insights gained (→ ESRS G1 – Business conduct). Initial approaches for developing an independent concept addressing child and forced labor were developed in the 2025/26 financial year. The aim is, among other things, to systematically address negative impacts in the future such as child labor due to violations of the minimum age (6-S2).

We use established management processes to identify and assess further potential and actual negative impacts or risks concerning human rights or human rights violations early on and to counteract them effectively. In doing so, we incorporate insights from various sources and exchange formats. The identification relies, among other aspects, on the analysis and evaluation of selected internationally recognized indices specific to countries and industries. The actions regarding the actual impact 7-S2 are described in the section “Actions related to negative impacts and associated risks”.

Südzucker Group’s human rights-related risk analysis of the supply chains is conducted regularly once a year and on an ad-hoc basis. The findings from this risk analysis are an important component in defining appropriate measures.

The group human rights committee evaluates and monitors the steps and results of the human rights-related risk analysis. The findings are important input for the materiality assessment in accordance with ESRS 1 and are used, among other purposes, to further adapt and create guidelines, processes and training.

Throughout fiscal year 2025/26, our method for conducting risk analysis of our supply chains was further systematically adjusted within the scope of the continual advancement of the management approach, focusing specifically on agricultural supply chains where we have identified our substantial impacts and human rights risks. With the target of gaining a better insight into potential human rights risks, especially in deeper supply chains, the risk analysis methodology has been refined; among other factors, this includes integrating existing data from indirect suppliers into the evaluation. The results are continuously integrated into the affected business processes.

S2-2 – Processes for engaging with value chain workers about impacts

The Corporate Human Rights team is responsible for systematically involving value chain workers in human rights-related topics. Implementation will take place in cooperation with the relevant purchasing organizations.

As part of our annual human rights-related risk analysis and for the further development of our management approach, we assess various sources on the situation of workers in our value chain and incorporate new findings. We consider, for instance, the “Business and Human Rights Guide” of the UNGC. The workers are also directly involved at irregular intervals, e.g., as part of audits or specific, project-related measures. As part of a project initiated in fiscal 2025/26, we are carrying out a comprehensive analysis of human rights impacts in the Colombian cane sugar supply chain, including an assessment of the situation of workers on site. Notices and complaints, for instance, those channeled through the whistleblower system, contribute to the management framework. We do not engage systematically directly or indirectly with workers in the value chain.

S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

To promptly and effectively address indications of human rights violations, they can be reported directly to the respective contacts within the company. Südzucker Group’s whistleblower system and its channels for reporting cases are described in → chapter “ESRS G1 – Business conduct” in the section on whistleblower systems. AGRANA has its own compliance line. The listed channels enable affected parties or observers to confidentially report potential cases within our supply chains.

All submitted information will be carefully checked and processed as part of the whistleblower procedure. The processing generally proceeds as follows: In cases where the whistleblower offers a contact option, they will get an acknowledgment of receipt within the applicable statutory period. For all reports that are not submitted anonymously, a factual discussion takes place between the Südzucker Group and the whistleblower.

In cases where the whistleblower has provided a contact option, they will receive information on the progress of the processing of the report following the confirmation of receipt. In the case of human rights-related notices, they receive information about the result of the investigation and any remedial and preventive measures initiated within the applicable statutory period. Information will only be given if it does not interfere with internal investigations or inquiries, or compromise the rights of the individuals involved in a report.

When the examination of the situation reveals that the notice concerning workers in the value chain is justified, the Südzucker Group takes appropriate prevention and/or remedial measures.

Remedial measures are defined and established specifically for each individual case with the involvement of the relevant department and, if necessary, with external experts to incorporate the perspective of the affected group. The definition includes an assessment of the extent to which we, as the Südzucker Group, cause, contribute to or are associated with the negative impacts. All available information is assessed, any gaps are identified, and a strategy is created to address these gaps and to define and implement suitable actions. Our approach is driven by the aim to achieve a beneficial outcome for both the impacted groups and our company. Possible indicators for measuring effectiveness are identified and the review is planned as early as the definition of measures.

The → chapter “ESRS G1 – Business conduct” covers

- the process for dealing with complaints, including those related to employee matters, together with an indication of how the effectiveness of the system is evaluated,
- the policy for protecting individuals against retaliation and
- in the “Whistleblower Protection” section, the fundamental principles of the system as well as the reference to relevant guidelines.

S2-4 – Actions related to material impacts, approaches to managing material risks and pursuing material opportunities and effectiveness of those actions

As part of the risk analysis required by the Supply Chain Due Diligence Act, we take appropriate actions for relevant suppliers or supplier groups depending on the results. Based on the results of the gross consideration of the materiality analysis according to ESRS 1, we conducted further research to align our human rights-related management approach accordingly and to deploy the available resources more effectively. We are continuously evaluating potential actions by expanding our specific knowledge and exchanging ideas with the UNGC and other companies, for example.

Actions related to negative impacts and associated risks

By implementing our human rights due diligence obligations, we strive to reduce our negative impacts (1-S2, 2-S2, 5-S2, 6-S2, 7-S2) and also to prevent the risk of reputational damage to our

company (4-S2). The actions taken and planned are described below. No material opportunities in relation to human rights were identified in the materiality assessment in accordance with ESRS 1.

The insights from the annual and occasion-specific risk analyses serve as the foundation for additional targeted actions. In choosing specific actions, we also take into account the geography of the upstream and/or downstream value chain and any relevant stakeholders.

In fiscal 2025/26, we built on our set of actions and added measures for our deeper supply chains, given our main impacts predominantly occur here.

In addition to the measures aimed at preventing negative impacts arising from our own practices, the Corporate Human Rights team implemented the following key measures for the Südzucker Group – excluding AGRANA – in fiscal year 2025/26 to prevent or mitigate adverse human rights impacts resulting from our activities:

- We have systematically anchored the topic of human rights in additional processes. Human rights due diligence obligations have, for instance, been embedded in the group-wide M&A process. Moreover, an organization-wide process for dealing with external customer inquiries was launched. The process is designed to ensure the central governance of customer-specific requirements within the Südzucker Group and to establish coordinated approaches in collaboration with our customers.

- We implemented a specific Südzucker training program on human rights for all employees who have access to our digital learning platform, the Südzucker Group Campus. A distinct training session was organized for staff without access to the digital platform, led by the local managers. Members of the purchasing organization also received training and awareness-raising on human rights due diligence in online courses. This training format was developed in collaboration with the Helpdesk on Business and Human Rights. The Helpdesk on Business and Human Rights is a support service funded by the Federal Ministry for Economic Cooperation and Development for German companies to implement human rights and environmental due diligence obligations.
- We have also raised awareness of human rights among Südzucker Group employees by implementing further communication measures, for instance on the International Human Rights Day. An internal information campaign on the Südzucker Group's code of conduct was also held to further raise employee awareness of our supply chain.
- Südzucker Group's supplier code of conduct is attached to the purchasing terms and conditions and addresses topics such as workplace health and safety precautions, decent pay, diversity and equal opportunities, and a ban on child labor.
- Selected supplier audits conducted by divisional purchasing departments in various sourcing countries included questions on human rights issues. The survey was conducted based on a structured questionnaire specifically addressing human rights risks. The findings acquired within this framework are used as a basis for further integrating human rights criteria into supplier management.

- In order to optimize the information channels for incident-related risk analyses, we introduced an AI-supported tool in fiscal year 2025/26. It is based on a company-specific search framework and allows for regular media screenings centered on content related to human rights. The findings supplement the current channels and assist in the early identification of potential risks.

In the fiscal year 2026/27, we will continue to optimize our human rights-related management approach and integrate it into relevant business processes. We are planning the following actions in particular:

- the ongoing integration of human rights into our supplier management. This measure aims to deepen the integration of human rights due diligence into existing processes, thereby enhancing transparency throughout the supply chain.
- the enhancement of our current actions catalog for preventive initiatives, focusing specifically on the identified critical IROs related to human rights,
- initiatives to continue improving the visibility of our grievance mechanisms and
- the formulation of risk-specific policies, for example, regarding child labor.

The aforementioned actions for fiscal 2025/26 and those planned for 2026/27 are preventive in nature; they are designed to be ongoing, are being implemented continuously, and do not represent a comprehensive action plan.

In the Südzucker Group's value chain, there was one incident related to a human rights violation (7-S2) in the 2025/26 financial year. During a routine local internal audit, a case of child labor involving one child was identified at a direct supplier of AGRANA in the fruit sector (previous year: one case involving one child at another AGRANA supplier in the same region). Appropriate measures were initiated; the supplier in question was immediately instructed to cease the use of child labor, and the business relationship with the supplier was terminated. This part of the supply chain in the affected country continues to be strictly and regularly monitored. AGRANA remains committed to upholding human rights standards in its supply chain. A central component of this commitment is the expectation that suppliers adhere to the AGRANA Code of Conduct or an equivalent set of rules, as well as clearly defined response mechanisms in the event of identified violations. The findings from the incident are also incorporated into the Südzucker Group's regular risk analysis to identify and assess material impacts.

Südzucker Group is committed to the UNGC to promote positive impacts for the workforce by sharing our experiences and exchanging ideas with other companies. Südzucker Group is also participating in the "Sustainable Agriculture Initiative", specifically in the regenerative agriculture working group. The objective of this group is to collect and share findings based on results-oriented key performance indicators in order to drive forward the scaling of regenerative processes, including the social aspects, together with all partners in the value chain. Südzucker Group has signed the food industry dialogue started by Germany's Federal Ministry of Labor and Social Affairs (BMAS) in 2025. The purpose of the industry dialogue is to pool expertise and resources to jointly address human rights and environmental risks in the supply and value chains of the German food industry with the overarching target of enhancing human rights conditions worldwide. The BMAS, companies, associations, trade unions, civil society organizations, initiatives, and the German Institute for Human Rights are active members.

The actions described do not address the risk of higher purchase prices due to potential supplier changes or higher expenses as a result of qualification measures for products that were not previously covered (3-S2). Nevertheless, we aim to minimize costs by using appropriate actions in accordance with our risk-based management approach, taking into account external developments, and to employ the aforementioned resources as efficiently as possible to keep the risk minimal. The risks identified as material are embedded within Südzucker Group's existing risk management.

The effectiveness of these actions is assessed, among other things, by the findings of external audits, such as those conducted as part of certification for RedCert², ratings or incoming information.

Indicators that can be used to assess effectiveness are incorporated wherever possible during the measure determination process. This is based on a summary of different qualitative and quantitative indicators. No measurable targets have been set at the moment.

Actions to avoid negative impacts from own practices

Südzucker Group's code of conduct supports employees in their daily work, particularly in critical situations, in acting responsibly, appropriately and in compliance with the law. It is a vital part of the company's image as a credible and trustworthy partner.

The supplier code of conduct is derived from the Südzucker Group's own code of conduct. The guidelines for suppliers to the Südzucker Group are specified, defined and regulated in order to ensure sustainable purchasing. These principles and values form the basis of Südzucker Group's business relationships with its suppliers. In cases where we identify violations by suppliers, we initially work closely with them to achieve improvements. As a last resort, if progress is not made, we consider terminating the business relationship, while developing plans to minimize any negative impact on the affected workers.

Human rights-related requirements are being progressively integrated into the group's procurement processes. This includes, for instance, a contractual supply chain responsibility clause applicable to the Südzucker Group (excluding AGRANA), initially implemented in certain procurement sectors in fiscal year 2025/26. We are also currently working on a policy for further integrating human rights-related criteria into our supplier selection process. This is why we already take various certifications into account when procuring selected agricultural raw materials, which include human rights aspects, such as RedCert².

Südzucker AG has been a member of the global Sustainable Agriculture Initiative Platform (SAI) since 2015. By actively participating in SAI, we document our adherence to comprehensive environmental and social sustainability criteria in compliance with the Farm Sustainability Assessment (FSA) in the sugar, special products, starch and fruit segments. We source a significant portion of our raw materials in these segments with consideration of compliance with these criteria or standards recognized as equivalent by SAI (e. g., RedCert²). Every year, more than 200 external audits are carried out at the growers' premises as part of the certification process. In fiscal 2025/26, FSA Gold status – the highest FSA rating

for sustainability – was achieved once more for sugar beet in Germany, Belgium, France and Poland. In Moldova, upon initial participation in the 2024/25 fiscal year, the FSA Bronze status and partly the FSA Silver status were achieved. The chicory growers in Belgium, who produce for the BENE0 division, hold FSA Gold status. Within AGRANA, all farmer groups, with a few exceptions, achieved FSA Silver status or higher. In the SAI's FSA, information on working conditions and social standards, health and safety, child and forced labor, as well as diversity and equal treatment is queried and evaluated, among other things.

Experts from various purchasing departments within the Südzucker Group are working together on the key area of "responsible purchasing" as part of our "Growing in Balance" sustainability strategy. The aim is to further advance sustainability in purchasing throughout the entire Südzucker Group and to avoid any potential negative impacts of our actions. During the 2024/25 financial year, we initiated the development of a company-wide procurement purchasing strategy that emphasizes sustainable and long-term relationships with suppliers of goods and service providers. As part of our activities in fiscal 2025/26, we carried out a supplier survey to better understand the sustainability priorities of our suppliers.

Targets and metrics

S2-5 – Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

We currently do not have any group-wide measurable targets in the area of human rights. The foundation for crafting possible targets is underway; we expect to determine suitable targets in fiscal 2026/27.

In fiscal year 2025/26, a human rights policy was adopted, setting strategic target agreements for the value chain to be implemented by 2030. Actions and projects necessary for implementation are to be developed and measurable indicators defined in fiscal year 2026/27.

In fiscal 2025/26, 1 (1) case of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises involving workers in the value chain was disclosed in Südzucker Group's upstream and downstream value chains (IRO 7-S2).



Social information

ESRS S4 – Consumers and end-users

Being an integrated group of companies with plant-based solutions for nutrition, energy and other applications, Südzucker Group seeks to contribute to an enjoyable, healthy and sustainable world. Approximately 20,000 employees are dedicated across our five segments to providing high-quality and safe plant-based products for our customers, including consumers and end-users.

The marketing of intermediate products puts the focus on business-to-business within the Südzucker Group. End products for consumers and end-users are only manufactured in the sugar, special products (Freiberger division) and starch segments, which are likewise sold on a business-to-business basis. Südzucker Group does not directly distribute its products to end customers.

ESRS 2 SBM-3 – Material impacts, risks and opportunities

Südzucker Group has performed a double materiality assessment in accordance with ESRS 1 to identify material impacts, risks and opportunities (IROs).

Our materiality assessment for “consumers and end-users” revealed a material sub-topic: personal safety of consumers and/or end-users (hereinafter referred to as “end consumers”). The following is a more detailed description of the IROs identified as material to end consumers for the Südzucker Group, along with an explanation of their connection to the corporate strategy and business model. The IROs refer to the areas of product safety and nutrition. The identified impacts in the area of product safety essentially apply equally to our industrial customers and end consumers. In the area of nutrition, they pertain exclusively to end consumers.

Material impacts, risks and opportunities (IROs) related to consumers and end-users

Material sub-topics	IRO	Short description	Category	Actual/potential	Value chain	Origin	Time-horizon
Personal safety of consumers and/or end-users	1-S4	Negative effects on consumer health resulting from deviations in product safety	Negative impact	Potential	Downstream value chain	Südzucker Group	Short-term
	2-S4	Negative effects on consumer health as a result of their consumption behavior	Negative impact	Potential	Downstream value chain	Sugar division (Südzucker), Sugar division (AGRANA), Freiberger	Long-term
	3-S4	Health benefits for consumers through functional ingredients and vegetable proteins	Positive impact	Actual	Downstream value chain	BENEO	Medium-term Long-term
	4-S4	Liability claims and reputational damage due to deviations in the safety of a product	Risk	–	Own operations	Südzucker Group	Short-term

TABLE 078

Three of the five Südzucker Group segments (sugar, special products [Freiberger division] and starch) manufacture products for end consumers. The products are offered to all end consumers. Südzucker Group companies do not actively target individual end consumer groups that are particularly vulnerable to health impacts or the impacts of marketing and sales strategies; the marketing impacts of our industrial customers are not under our responsibility. In the materiality assessment according to ESRS 1, we identified our impacts on children and infants as a separate, particularly vulnerable end consumer group; the identified material IROs pertain to all end consumers.

We believe our company’s mission is to help create an enjoyable and sustainable world. Sugar plays several roles in food products: It serves as a flavor booster, enhances texture and volume positively, acts naturally as a preservative, and sweetens in a natural way. Alongside this, sugar is an energy supplier as part of a balanced diet; the frequency and amount of consumption, as well as the overall calorie balance of the diet, are important. Frozen pizza and other convenience products can make meal prep easier, helping households save time. When foods that contain sugar along with other calorific ingredients or high-energy products such as frozen pizza are consumed excessively over a long period, this

could result in negative health impacts for end consumers. Such factors include the progression from overweight to obesity and the consequent diseases, which might potentially exhibit a systemic character (2-S4).

Südzucker Group cannot directly influence the consumption patterns of the end consumers of our products or the production and marketing strategies of our industrial clients in the downstream value chain.

The functional ingredients of the BENE0 division provide health benefits to the end consumers. Nutritional claims are indispensable for the marketing of these ingredients. For this reason, we are advancing our intensive research in nutritional science. The studies focus on topics such as improved blood glucose management, metabolic regulation, gut health and protein quality information. The EU authorities and member states regulate the communication of health benefits of food to European end consumers. Food manufacturers that use BENE0 products can use nutrition and health claims depending on the ingredient to communicate health and nutrition benefits to end consumers (3-S4). Consumer groups benefiting from the advantages include athletes, sports enthusiasts, and infants. BENE0 does not directly involve or address the end consumer.

The introduction and maintenance of a consistent quality management system and compliance with legal standards do not exclude the risk of products failing to meet the applicable safety requirements, which could lead to adverse effects on end consumers (1-S4). This involves individual incidents, e.g., in the context of

product recalls. In principle, this will affect all end consumers. This impact results also in a risk of liability claims and reputational damage due to deviations in the safety of a product (4-S4). There is no dependency on end consumers or connection to external developments.

The material impacts we have on end consumers result from our business model that involves food manufacturing. Our business model is associated with a reliance on end consumers who are ready to either consume our products or those made with food ingredients from Südzucker Group, or to avoid them. Meanwhile, consumer habits and new nutritional trends are influencing our business and may lead to adjustments to our corporate strategy. We are, for instance, planning to further expand the technology- and market-driven value creation from plant-based raw materials, taking into account our business model, as one of the five strategic action fields of our corporate strategy. In particular, our strategic alignment envisions an expansion of activities in the sector of plant-based proteins. Furthermore, we strive to enable our customers and end consumers to make informed purchasing decisions by providing a wide range of products – from indulgence items to ingredients for a balanced diet. This is a topic in the impact area “conscious consumption” of our “Growing in Balance sustainability strategy.

Impact, risk and opportunity management

Product safety is governed because of the variations in product portfolios across the divisions of Südzucker Group. Currently, there is no cross-divisional management of product safety or quality management at the corporate level.

The divisions are also responsible for the topic of nutrition. The impact area of “conscious consumption”, one of the eight impact areas of our group-wide “Growing in Balance” sustainability strategy, serves as a unifying framework for Südzucker Group. Due to the group’s significant diversification and the resulting differences in product portfolios, customer structures, and consumer interactions, the implemented actions are specific to each division.

S4-1 – Policies related to consumers and end-users

Südzucker Group has policies and guidelines in place to prevent and mitigate the negative impacts associated with end consumers, enhance the positive impacts and minimize the risks. Positive impact 3-S4 arises from the BENE0 division’s business model, which centers on developing and expanding its portfolio with further ingredients offering added health benefits. A formalized concept has not been adopted.

The topic of product safety is embedded in the codes of conduct of both Südzucker Group and AGRANA, encouraging employees to comply with all relevant national, European and international provisions on quality and hygiene, as well as our self-imposed product safety requirements (→ ESRS S1 – Own workforce). This covers the material IROs 1-S4 and 4-S4 and covers the interests of all end consumers.

Additionally, each division of Südzucker Group has its own quality guidelines in their specific domains. These guidelines define the respective Group division’s commitment to product safety and outline the systems and processes that ensure this commitment is met and customers and end consumer needs are addressed. A key

aspect is the advancement of food and product safety culture, achieved by increasing awareness, improving knowledge and encouraging proper employee conduct.

The quality guidelines are based on the international HACCP (Hazard Analysis Critical Control Point) approach from the FAO/WHO Codex Alimentarius, which forms the key element of our food safety system. The system is used to systematically analyze product hazards and critical control points associated with raw material properties and end products, production steps, as well as transportation and storage factors. Based on this analysis, relevant steps are implemented as required to ensure that no threats arise for end consumers. The divisional quality departments are tasked with executing the quality guidelines, while their implementation is supervised by the respective management or executive board. The guidelines address the material IROs 1-S4 and 4-S4 and cover the interests of all end consumers.

The policies related to nutrition are aimed, among other things, at promoting our products for end consumers responsibly. As an example, the sugar division (Südzucker) pledges responsible marketing practices and transparent communication towards end consumers, business partners, and society in its “responsible marketing strategy” guideline. The aim is to enable our customers to make informed and well-founded consumption decisions based on the information we provide. The guideline formulates principles that must be adhered to in all marketing activities by both our own experts and partners such as media and marketing agencies, as well as influencers. There is a particular emphasis on ensuring that all marketing materials, including product packaging, accurately depict the products and avoid any misleading advertising statements, like those regarding health benefits. It also stipulates that

children must not be targeted by our marketing activities. The responsibility for implementing this guideline lies with the marketing and communication department of the sugar division (Südzucker); the management of this division is responsible for monitoring. The directive addresses IRO 2-S4 and covers the interests of all end consumers.

In the 2025/26 financial year, the Freiberger division adopted a policy governing the development and marketing of food products that are specifically marketed to children as the primary target group. For all food products sold under Freiberger’s own brands that are specifically marketed to children as the primary target group, Freiberger commits to comply at a minimum with the threshold values for salt, sugar and fat recommended by the World Health Organization (WHO).

For products that Freiberger develops on behalf of retail partners and that are marketed under the partners’ own retail brands (private-label products), Freiberger incorporates the relevant WHO threshold values as a professional recommendation as part of product development and advisory services, and raises awareness among its retail partners with regard to the nutritional requirements for food intended for children. The decision on binding implementation rests with the respective retail partner.

This policy applies to the business activities of the entire Freiberger division. Operational implementation of the requirements is carried out by the product development and sales departments. Compliance with the requirements is embedded in the existing product development and approval processes. Management is involved in overseeing compliance. The policy addresses IRO 2-S4 and covers the interests of younger end consumers.

The impacts we have identified as material relate to the sub-topic “personal safety of consumers and/or end-users” and do not relate to human rights. In fiscal 2025/26, no cases of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises involving end consumers were disclosed in Südzucker Group’s downstream value chain. No severe human rights issues or incidents in relation to end consumers of our products have been reported in fiscal year 2025/26.

S4-2 – Processes for engaging with consumers and end-users about impacts

In terms of marketing effort, Südzucker Group focuses on the business-to-business sector. In this context, end consumers are only included in the sugar, special products (Freiberger division) and starch segments. Freiberger, as a private label producer for retailers, is only identified as the manufacturer and contact point for complaints on certain products. End consumers can get involved by providing their contact details on product packaging, or by using the company’s websites, email, telephone, mail or social media. This enables us to receive direct feedback and suggestions on how we can further improve our products, as well as requests, for example, for recipes and complaints. Contact is initiated by end-users, which means it can happen at any time and is unpredictable. We also involve end consumers directly in market research studies and end consumer surveys, for example to ask for their opinion on product changes or to obtain specific information. The sugar division (Südzucker), for instance, utilizes an online tool to conduct a consumer survey several times a year. In addition, the sugar division (Südzucker) prepares and publishes the study “consumer study – processed food & beverages” once a year. This

is intended to provide insights into the end consumers' perceptions (e.g., purchasing criteria, importance of sustainability and naturalness) and to recognize changes in purchasing behavior over the years in order to derive impulses for the further development of our own products and those of our customers.

The respective quality (complaints) and marketing (feedback) departments in the companies concerned are responsible for involving the end consumers. The effectiveness of incorporation is assessed in the event of complaints as part of the quality management systems; in terms of feedback, the assessment is partly based on indicators such as survey participation rates.

In the materiality assessment according to ESRS 1, we incorporated the perspectives of end consumers who may be particularly vulnerable to impacts. Given that the identified material IROs affect all end consumers, there is no further need to gain insights into the perspectives of individual end consumer groups.

S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Complaint, incident and crisis management is a key element in addressing the concerns of end customers as part of the quality management of the respective corporate sector. Specially trained teams are in charge of processing each particular case. This includes a root cause analysis and subsequent corrective actions aimed at continually improving processes and products. In the event that actual negative effects on end-users are detected, quality management will define remedies, such as financial compensation or replacement supplies. These processes are consistently

practiced and reviewed in internal and external audits to ensure reliable functioning. In instances of product recalls, we closely examined the root causes, reviewed our processes and made adjustments as required.

End consumers can communicate their concerns directly to Südzucker Group and its associated companies, including complaints, via the contact details provided on product packaging, company websites, email, telephone, mail and social media. We established these channels. In addition, our confidential, optionally anonymous whistleblower system can be used (for more information on the grievance mechanism, see → chapter ESRS G1 – Business conduct/whistleblower system and protection).

S4-4 – Actions related to material impacts, approaches to managing material risks and pursuing material opportunities and effectiveness of those actions

Actions concerning product safety

For Südzucker Group, the safety of their entire product portfolio is of utmost priority. Quality management systems are implemented in all areas of Südzucker Group to ensure that our products comply with legal requirements and meet the needs of customers and end consumers. These processes encompass every area from management responsibility, product development, procurement and production to marketing and sales. Quality management systems are crucial for the management of the product safety-related IRO 1-S4. The following examples of core actions are part of the existing quality management systems, which are thus usually designed to be continuous and regularly renewed or repeated.

The review of our processes and products by external certification organizations is key for both Südzucker Group and its customers. Accordingly, our food quality management systems are geared toward internationally recognized standards with extensive specifications and standardized assessment processes. The normative framework is provided by the Global Food Safety Initiative (GFSI) benchmarking and validation system. Certifications recognized by GFSI and used within Südzucker Group include amongst others FSSC 22000, IFS Food, BRC Global Standard Food Safety and SQF. All Südzucker Group production sites have at least one food and product safety certification; several production sites have multiple certifications. Certifications are renewed upon expiry to meet customer requirements.

It would not be possible to produce safe, high-quality products without skilled employees who identify with corporate objectives. This is why further certifying and qualifying employees through regular training and instruction plays such an integral part in the quality management systems specific to each division. The employees are also regularly informed about food safety through a magazine, newsletters and other internal communication channels, including the intranet, to heighten awareness of the topic. Location-based operations pertaining to food safety are also carried out. In the fiscal year 2025/26, for example, workshops and seminars on safety culture as well as safety days were conducted.

The effectiveness of the policies and actions related to product safety is evaluated based on the trend in the number of product recalls in recent years. Our target is to achieve a zero number of product recalls.

The material risk of liability claims and reputational damage due to safety deviations (4-S4) is linked to the potential material impact of our business activities on end consumers (1-S4). In this context, the policies and core actions mentioned in the previous sections, which we use to address the material impact, also help to mitigate the material risk. Südzucker Group's existing risk management procedure includes the risk 4-S4.

Actions related to conscious consumption

In connection with the topic of nutrition, we have identified a material negative impact (2-S4) and a material positive impact (3-S4). To address these impacts, we are implementing the following core actions:

We also collaborate with our customers on concepts for innovative sweetening solutions in products with respect to our product portfolio. The target is to replace part of the sugar with other products according to customer preferences, without compromising the positive taste experience of the final product. Since fiscal 2024/25, our portfolio covers reduced-sugar fondants. To expand the applications for sugar substitutes, we developed a new dry product in the fiscal year 2025/26. In addition, efforts were made on the development and application opportunities of dietary fibers in combination with flavors for sugar reduction. Selective use of flavorings is intended to bring the end products as close as possible to the full-sugar end products in terms of sensory properties.

The Freiburger division continuously develops its recipes to meet changing consumer demands and, where technologically and sensorially feasible, improve the nutritional profile of the products. In the fiscal year 2025/26, among other things, a focus was placed on testing and increasing the use of plant-based alternatives with the aim of reducing the share of animal-derived ingredients. In this context, both vegan and hybrid product concepts were developed and brought to market readiness. In fiscal 2025/26, a hybrid pepperoni pizza as well as several high-protein pizzas were launched on the market, among other products. Through this, Freiburger addresses the growing demand for alternative protein sources and protein-optimized products.

The BENE0 division is continuously working to maintain and expand the approved health and nutrition claims for its products. During the 2025/26 fiscal year, BENE0 offered 14 authorized health claims and 16 nutrient-related claims, available for customers to select and communicate health and nutritional benefits to the end consumer. BENE0 commissions and carries out scientific work and documentation in order to pass the approval process for these claims. This is to prevent end consumers from being misled by claims regarding the health benefits of a product that are inaccurate, overly vague or insufficiently substantiated. To achieve these targets, the BENE0 institute employs experts in nutrition and food law to support BENE0's customers in the development of new products and to facilitate product innovations based on scientific findings. The approved health and nutrition claims are renewed after expiration to meet customer requirements.

Other divisions of Südzucker Group also offer customers technical advice and support in product development, for example to improve the nutritional profile of products. The Corporate Development & Services function, with three development centers in Germany, Belgium and Austria is particularly active in the food sector. The aim is to promote innovations in the nutrition sector and to bring them to market together with customers and additional external partners. The projects vary in duration.

Another crucial step is the ongoing search for and collaboration with food industry start-ups, exemplified by the MassChallenge Switzerland. Additionally, Südzucker Group operates its own open innovation platform, "theBarn", where startups can directly submit their ideas. In addition to their operational business, Südzucker Group companies are focusing on "functional proteins" and "new sweetening solutions" as key areas for collaborations with start-ups.

In fiscal year 2025/26, Südzucker Group companies also supported programs that promote a healthy lifestyle and physical activity. For example, with Special Olympics Belgium, a project was supported to promote physical activity for people with disabilities. In addition, as part of our annually held initiative "Südzucker 4 Kids", local organizations and physical activity programs for children and young people were supported. Beyond this, we provided cross-divisional support for numerous other sports and social projects in the vicinity of our locations.

Furthermore, experts from the divisions work together under the "conscious consumption" impact area to encourage exchange and synergies in this sector.

The effectiveness of nutritional policies and actions is not systematically assessed. No other actions are in place that primarily serve to make a positive contribution to better social outcomes for end consumers.

Process for identifying actions

The management reviews, conducted on a regular basis, assess the effectiveness of the quality management systems. This includes identifying potential vulnerabilities and their impacts. This is how complaints, among other matters, are evaluated. If a negative impact on customers or end consumers is identified, an internal assessment of the severity and the extent of the impact on the customers or end consumers is carried out. Based on the investigation results, an action plan will be created if necessary, which includes specific prevention or remedies. Subsequently, the implementation is monitored and its effectiveness is evaluated.

The results of internal and external audits, recall and crisis tests, HACCP and food defense effectiveness evaluations, and supplier monitoring also provide the basis for improvement measures. Customer satisfaction surveys are also conducted within the scope of quality management and the appropriate steps are taken based on this information.

We also regularly monitor industry, market and nutrition trends at the divisional and group levels, which could affect our customers and end consumers. Another approach we take to implementing the necessary actions is to work with our customers on product innovations and product customizations. Employees are encouraged to make suggestions for improvements to help optimize existing processes as part of the company's ideas management system.

We deploy human resources, such as experts in food safety and food law, to implement the actions.

Targets and metrics

S4-5 – Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

Currently, Südzucker Group lacks any measurable group-wide targets concerning product safety and nutrition, and no targets are being planned. The topics are managed at the divisional level.

In fiscal 2025/26, 2 (2) recalls of products manufactured by Südzucker Group affecting end consumers had to be carried out. The low number of product recalls during the 2025/26 financial year attests to the effectiveness of the actions taken.

Governance information

ESRS G1 – Business conduct

Good business conduct and compliance with laws and internal policies is an integral part of Südzucker Group's successful and sustainable business activities.

Our company's guiding principles, encompassing our "Purpose" and "Vision", serve as a compass and are the foundation for the Südzucker Group Strategy 2030. Our Vision is to become the leading partner for plant-based solutions in nutrition, energy and beyond – across the entire value chain.

Our actions and conduct are guided by our guiding principles and other corporate principles. Part of this includes our corporate values of "responsibility, creativity, respect and cooperation", which were developed in close collaboration with our employees and are part of our corporate culture. Moreover, we have established the leadership principles "Respect, Responsibility, Participation, Development and Goal Orientation" for Südzucker Group. The executive board does not tolerate compliance breaches and these can have consequences, including employment-related repercussions. The executive board and managers also have an important role to play as role models and multipliers.

ESRS 2 SBM-3 – Material impacts, risks and opportunities

Südzucker Group has performed a double materiality assessment in accordance with ESRS 1 to identify material impacts, risks and opportunities (IROs).

Material impacts, risks and opportunities (IROs) related to business conduct

Material sub-topics	IRO	Short description	Category	Actual/ potential	Value chain	Origin	Time-horizon
Corporate culture	1-G1	Promoting a positive corporate culture to achieve common goals, enhance competitiveness through sustainable practices, and increase our appeal as an employer	Opportunity	–	Own operations	Südzucker Group	Medium-term Long-term
	2-G1	Damage to reputation, fines and penalties due to violations of legal requirements	Risk	–	Own operations	Südzucker Group	Short-term
Protection of whistle-blowers	3-G1	Insufficient protection of whistleblowers	Negative impact	Potential	Upstream value chain	Südzucker Group	Short-term Medium-term
					Own operations		
Animal welfare	4-G1	Adverse effects on the health and well-being of farm animals	Negative impact	Potential	Upstream value chain	Freiberger	Short-term Medium-term
	5-G1	Adverse effects on the health and well-being of laboratory animals	Negative impact	Potential	Own operations	Südzucker Group	Short-term Medium-term
	6-G1	Health benefits for animals through our products	Positive impact	Actual	Downstream value chain	BENEO	Medium-term Long-term
					Upstream value chain		
Management of relationships with suppliers	7-G1	Partnership-based collaboration with beet growers as part of contract farming	Positive impact	Actual	Upstream value chain	Sugar division (Südzucker), Sugar division (AGRANA)	Long-term
Corruption and bribery	8-G1	Damage to reputation in the event of violations of legal regulations regarding corruption and bribery	Risk	–	Own operations	Südzucker Group	Short-term

TABLE 079

Our materiality assessment in the area of corporate governance revealed the following material sub-topics: corporate culture, protection of whistleblowers, animal welfare, management of relationships with suppliers, including anti-corruption and anti-bribery. The following is a more detailed description of the IROs identified as material in the area of business conduct for Südzucker Group together with an explanation of their connection to the corporate strategy and business model.

A positive corporate culture, rooted in common values and open communication, helps us achieve our overarching target: harnessing more power from the group. Employees are empowered to make informed and ethical decisions. This happens through the development of awareness, training, and the leadership example set by the executive board and management. We pursue the objective of continuously improving our sustainability performance as a responsible and ethically acting business partner and aim to make this progress visible through improvements in relevant sustainability ratings. These efforts have strengthened the company's competitiveness, as investors, banks and customers are increasingly emphasizing the importance of sustainability and ethical behavior. A solid sustainability rating, for instance, can enhance capital access. A positive corporate culture also contributes to Südzucker Group's attractiveness as an employer. Younger staff members, especially, place significant emphasis on values and principles in leadership (1-G1).

Even with all the measures in place, however, there is still a risk that Südzucker Group employees may violate legal requirements, resulting in penalties or fines that could have a negative impact on the company's financial results. In addition, damage to reputation

may occur (2-G1). There is also a risk of corruption within the group's own operations in certain instances, which cannot be entirely eliminated even with an effective compliance management system and may lead to reputational damage (8-G1).

Südzucker Group maintains a robust whistleblower system that is constantly evolving. Yet, within our global business environment, the possibility that some whistleblowers may not be adequately protected cannot be entirely ruled out (3-G1).

Freiberger is the only division of Südzucker Group that uses products of animal origin. For this purpose, Freiberger sources beef, pork, and poultry, fish (especially tuna), eggs, and dairy products (especially cheese) from traders and processors. These products are not acquired directly from farmers. In the deeper supply chain, animal husbandry that is not species-appropriate and fails to meet the specific needs of the animals in terms of feeding, space and care can result in adverse effects on the health and well-being of the animals. Violations of the Animal Protection Act cannot be completely ruled out either. Moreover, our suppliers outside the EU are generally subject to less stringent legal requirements regarding animal welfare (4-G1).

We commission research studies to examine the nutritional properties of some of our products and to prove the health benefits. Animal testing is mandatory in numerous countries for food ingredients and new food additives to guarantee product safety. This may also matter to BENE0. Other necessities for animal testing may arise for us, for example, from REACH¹-approvals. We cannot completely rule out the possibility of adverse effects on the health of the laboratory animals used for the studies (5-G1).

The BENE0 division develops and produces specialty plant-based ingredients such as prebiotic dietary fiber, digestible carbohydrates and vegetable proteins that help improve the health of animals, including pets (6-G1). Nutritional claims are indispensable for the marketing of these products. For this reason, we are proceeding with thorough scientific studies on Palatinose™, inulin and oligofructose, among other subjects. The focus is on topics such as improved blood glucose management, metabolic regulation, intestinal health and protein value information.

The origins of Südzucker Group can be traced back to 1837, with the construction of the former Waghäusel sugar factory. The processing of sugar beets has been tightly tied to the company since that time. We have a partnership-based collaboration with our beet growers as part of contract farming (7-G1). This applies particularly to beet growers in southern Germany, who hold a majority stake in the company through the Süddeutsche Zuckerrübenverwertungs-Genossenschaft (SZVG). Today, around 26,000 beet growers in Europe supply sugar beet to Südzucker Group. We are in close cooperation to guarantee the supply of sugar factories and collectively create tools and recommendations for a more efficient and sustainable beet production. Serving as the link between farmers and our customers, our objective is to provide greater recognition and fair remuneration for our farmers, thereby creating a solid basis for meeting the rising demand for sustainably produced food.

¹ REACH: Registration, Evaluation, Authorization and Restriction of Chemicals.

Impact, risk and opportunity management

G1-1 – Corporate culture and business conduct policies

Compliance management system

Compliance with laws and internal policies is the foundation of good business conduct. The goal is to establish a stable compliance culture that contributes to leveraging the opportunities associated with promoting a positive corporate culture (1-G1) and effectively avoiding or minimizing misconduct by employees and bodies, as well as the associated potential economic, legal, and reputational negative impacts or risks (2-G1, 3-G1, and 8-G1).

The executive board and management at Südzucker Group should exemplify behavior and communication that establish a setting that clearly underscores the significance of compliance within the organization. The executive board of Südzucker AG is tasked with ensuring legal compliance and thus oversees compliance, with the CEO of Südzucker AG being in charge of the compliance division.

Südzucker Group encompasses three stock companies, each overseeing its own compliance management system (CMS): The Südzucker CMS includes Südzucker AG and all subsidiaries except for CropEnergies AG and AGRANA Beteiligungs-AG with their associated companies. The CropEnergies CMS comprises CropEnergies AG along with its associated companies. The AGRANA CMS consists of AGRANA Beteiligungs-AG and its associated companies. Internal CMS policies provide the basis for the above-mentioned CMS.

Each CMS listed is managed by its own compliance officer within the respective parent company. This also includes, for example, responsibility for the creation of internal company policies as part of the respective CMS, as well as policies on whistleblower protection and compliance training, including their implementation. Internal directives and policies on whistleblower protection are being continuously updated. The education plans, training materials, languages available and the target user group are regularly reviewed and further developed.

Furthermore, each of the specified CMS appoints additional compliance officers at the division or subsidiary level. The specified compliance officers or compliance representatives mainly perform preventive compliance functions as part of their work. They are also responsible for ensuring compliance with national and international laws, Südzucker Group's internal policies and international standards within their area of responsibility. The compliance representatives are required to report both annually and immediately in case of group-relevant compliance incidents to the designated compliance officers. An ongoing exchange takes place throughout the year between the compliance officers, during which, among other things, the implementation of internal training policies is monitored.

Moreover, a compliance committee has been set up at the Südzucker CMS and a compliance board at AGRANA CMS, which provides advice to the respective compliance officer on compliance issues and meets on a regular basis. There are separate rules of procedure for both committees.

Across all three CMS, the following policies and key topics apply and are managed by the respective compliance officers or the persons responsible for the defined compliance sub-systems:

– CMS policies

According to the existing policies, the respective executive boards of Südzucker AG, CropEnergies AG and AGRANA Beteiligungs-AG provide a regulatory framework for the respective CMS, set out its structural and procedural organization and specify responsibilities and tasks. The focus of the CMS is on preventing compliance risks that may arise from misconduct by the board, management, executives, employees or external partners. The objective is to effectively prevent potentially adverse economic, legal, and reputational impacts (2-G1 and 8-G1) and to foster a robust compliance culture.

– Policies on whistleblower systems

The policies for existing whistleblower systems serve to summarize the whistleblower protection system and to provide clear and comprehensible information about accessibility, responsibility and procedure implementation. This contributes to avoiding potential negative effects in whistleblower protection (3-G1) and mitigating the risk of potential fines and damage to reputation (e. g., 8-G1).

– Policies on anti-corruption and conflict of interests

These policies include binding regulations for dealing with invitations and gifts (including those related to public officials) as well as conflicts of interest and define an approval and documentation process. They help mitigate risks within corporate culture such as damage to reputation, fines and penalties due to violations of legal requirements (2-G1) and issues relating to corruption and bribery (8-G1).

– Antitrust compliance policies

The existing antitrust compliance policies are intended to ensure that employees and company bodies are familiar with and adhere to the fundamental rules of competition and antitrust law, as well as being sensitized to recognize antitrust-relevant issues. The purpose of these directives is to protect employees from legal violations in antitrust law and to provide practical support in applying the relevant regulations. They help mitigate risks within corporate culture such as damage to reputation, fines and penalties due to violations of legal requirements (2-G1).

– Data protection policies

The data protection policies of Südzucker AG, CropEnergies and AGRANA Group are the mandatory basis for legally compliant and sustainable protection of personal data. These policies take precautions to safeguard the fundamental rights and freedoms of individuals, in particular the right to protect personal data. By being an integral part of corporate culture, they help to reduce risks within corporate culture such as damage to reputation, fines and penalties due to violations of legal requirements (2-G1) and to protect the company from liability risks and reputational damage.

– Sanction list checks with regard to business partner master data

Business partner screening is a crucial tool for preventing financial crimes. System-supported sanctions list checks of master data of business partners and financial institutions against a standardized database take place in all three CMS. A corresponding policy was issued as a foundational measure, which, among other things, regulates the details of the sanctions list check and helps to reduce risks within corporate culture such as damage to reputation, fines and penalties due to violations of legal requirements (2-G1) and to protect the company from liability risks and reputational damage.

Due to the stock exchange listing of Südzucker AG and AGRANA Beteiligungs-AG, the following policy also exists in their CMS:

– Capital market compliance policies

The Südzucker AG and AGRANA Beteiligungs-AG, as publicly listed companies, have issued capital market compliance policies to implement stock exchange and capital market regulations. They govern the principles for the disclosure of information and set out organizational actions to ensure confidentiality and prevent the misuse or disclosure of insider information, among other things. They contribute to minimizing risks in corporate culture, such as violations of legal requirements (2-G1). The required insider lists and documentation are each managed and maintained under the responsibility of the compliance officer at Südzucker or AGRANA.

Code of conduct

The code of conduct also serves as the foundation for Südzucker Group's interaction with employees and for the employees' behavior towards each other and towards external persons. It applies to the entire group – excluding AGRANA – and combines applicable laws with international standards, operational regulations, corporate policies, as well as duties from the employment relationship towards Südzucker. As a publicly listed company, AGRANA has its own code of conduct, which considers and applies the content of Südzucker Group's code of conduct. Compliance can only be successful if all employees align their actions with the core principles of the code of conduct. Therefore, everyone shares the responsibility of observing and implementing these values in their daily work.

In the past fiscal year 2024/25, we updated Südzucker Group's code of conduct and communicated the new version to our employees across various channels. Compliance training sessions raise employee awareness about the code of conduct and its crucial compliance topics. The code of conduct is available to our employees on the intranet and publicly on our website in various languages. Compliance with our code of conduct is supported by the whistleblower system. Parts of the code of conduct are included in both planned and incident-related reviews by internal auditing.

Our code of conduct has been drawn up to help us act responsibly, appropriately and in compliance with the law in our daily work. It contributes to promoting a positive corporate culture (1-G1) and to preventing possible violations of legal requirements (2-G1 and 8-G1). Compliance with our code of conduct, as well as legal regulations and internal corporate policies, is an essential part of the company's image as a credible and reliable partner.

The code of conduct of Südzucker Group sets out clear directives on the following principles in the corresponding subsections:

- We are committed with each other and with our contacts.
- We treat our employees fairly and with respect.
- We act responsibly towards our environment.
- We maintain integrity in our business transactions.
- We stand for product quality and safety.
- We protect our information.
- We communicate transparently and correctly.

For more information on the code of conduct, refer to → ESRS S1 – Own Workforce/policies related to own workforce.

Whistleblower system

Südzucker Group has mechanisms in place for reporting, identifying, documenting and investigating concerns about illegal behavior or conduct that conflicts with our code of conduct.

Employees, subcontracted workers and our business partners can report potential misconduct using the existing reporting channels. The whistleblower system was implemented specifically in accordance with the requirements of the EU Whistleblower Directive 2019/1937, the Whistleblower Protection Act (HinSchG) and the Supply Chain Due Diligence Act (LkSG) and is continually being expanded. The policies on the whistleblower system in the CMS of Südzucker AG, the CMS of CropEnergies AG, and the CMS of AGRANA Beteiligungs-AG were updated and came into effect at the beginning of fiscal year 2025/26. Südzucker Group and AGRANA codes of conduct include a reference to contact persons for potential misconduct and information on existing reporting

channels. Employees can transparently access the contact details of the designated compliance officers, information on the whistleblower system, as well as links to the electronic reporting channels via the Südzucker or AGRANA intranet.

Whistleblower reporting is addressed in specific compliance e-learning sessions (→ section compliance training) and is also included in onboarding programs for new employees at Südzucker's headquarters in Mannheim and AGRANA's offices in Vienna.

It is possible to report misconduct in person, by telephone, through email, or by mail. However, whistleblowers can also submit reports via electronic reporting channels (compliance lines) that can be used anonymously and ensure the encrypted transmission of confidential information. Our system-supported whistleblower channels maintain anonymity through encryption and security measures certified by an independent body. Information on whistleblower reports received in the fiscal year 2025/26 can be found in → Corporate Governance/Statement on Corporate Governance pursuant to Sections 289f and 315d of the German Commercial Code (HGB)/Information on Corporate Governance Practices/Compliance/Compliance management system¹.

Compliance lines exist for the Südzucker Group (<https://suedzuckergroup.integrityline.app>), for the CropEnergies Group (<https://cropenergies.integrityline.app>), and also for the AGRANA Group (<https://agrana.integrityline.app>). An external provider operates the Südzucker Group's compliance line, which is accessible in seven languages: German, English, French, Dutch, Polish, Romanian and Spanish.

In addition, further compliance lines were set up for divisions or affiliated companies where this is legally pertinent and implemented at the start of the 2025/26 financial year. A summary of all reporting channels within the Südzucker Group can be found on the Südzucker Group website (<https://www.suedzuckergroup.com/en/investor-relations/corporate-governance/compliance>) and on the respective company websites, and is therefore also available to external third parties, such as workers in the value chain and consumers, or, for example, employees without access to the intranet. Compliance lines are regularly monitored. As part of the revision of the policy on the whistleblower system in the CMS of the Südzucker Group or the CropEnergies Group, it was established that if no reports are received through the whistleblower system for three months, test cases will be created to ensure the system's functionality. This has already been common practice.

It has not yet been studied to what extent our employees, the workers in the supply chain, consumers and end users are familiar with and have confidence in the whistleblower protection process. Südzucker Group does not currently support and/or request any channels from its business partners.

Recipients of whistleblower reports via the compliance lines are the compliance officers with expertise in the area of whistleblower protection, as defined in the existing Südzucker Group CMS systems. All appointed compliance officers within the CMS of Südzucker and CropEnergies are required to regularly participate in further training in compliance, including the protection of whistleblowers. The compliance officers appointed at AGRANA participate in regular training sessions as well. Moreover, the compliance officers within Südzucker Group regularly exchange information on compliance topics and local legislative changes.

¹ The reporting on corporate governance is not part of the sustainability statement.

All potential whistleblowers are free to report incidents in their own business area and in the Südzucker Group value chain through the available reporting channels. This includes violations of national and international laws, directives and other provisions. Reports can be submitted particularly in the following areas:

- Violations of internal policies, in particular, the code of conduct
- Financial crime (e. g., corruption, bribery, money laundering, terrorism financing, fraud, breach of trust, theft, embezzlement)
- Violations of competition law and antitrust law
- Violations of securities law including insider trading
- Violations of data protection regulations
- Violations of human rights (e. g., slavery, forced labor, child labor)
- Violations of environmental protection regulations
- Violations of labor law regulations including occupational health and safety, inequality in employment, e. g., due to age, gender, religion or other personal characteristics, harassment and bullying
- Incorrect accounting or financial reporting
- Violations of tax law regulations
- Other violations within the material scope of the locally applicable whistleblower protection law
- Other violations of national laws and EU regulations, e. g., consumer protection, food safety, animal welfare

Reports that fall outside the personal or material scope of the whistleblower system will also be pursued with equal effectiveness and confidentiality.

Whistleblowers are encouraged to create a secure mailbox as part of compliance line reporting. This mailbox is intended solely for communication between the whistleblower and the respective responsible compliance officer or the local compliance officers of the affected divisions/subsidiaries. The entire communication process is strictly confidential and is based solely on the whistleblower's willingness to log into the system and answer further questions to clarify the facts of the case.

Südzucker ensures security and confidentiality with regard to the identity of the whistleblower when processing whistleblower cases. In cases where the report is submitted anonymously, personal details will not be sought at any stage of the procedure. The compliance officers in Südzucker Group's existing CMS are bound to secrecy.

If contact with the whistleblower is possible, they will receive confirmation of the receipt of their reports within the legal time limit.

Upon receipt of a report, an initial review is promptly conducted in an independent, objective and confidential manner. If an initial review reveals a sufficient and circumstance-based initial suspicion related to the company, a further case-specific investigation, if necessary, will be conducted anonymously. For anonymous reports, this might be especially thorough to effectively mitigate the heightened risk of possible misuse of Südzucker Group's compliance lines, for example.

The processing of the case is conducted confidentially and in accordance with data protection laws. Employees involved in case processing are reminded of their duty of confidentiality and are instructed not to request personal information in anonymous tips or to attempt to directly or indirectly deduce the whistleblower's identity. Once the legally required retention period has passed, the person in charge of a whistleblower channel anonymizes the personal data.

If the matter is found to be justified during the discussion, appropriate follow-up actions will be taken on a case-by-case basis, and these will be tracked by the responsible compliance officer if necessary.

Feedback to the whistleblower is provided within the legally applicable timeframe. Such action is taken only to the extent that it does not interfere with ongoing internal investigations and does not infringe upon the rights of individuals who are the subject of a report or mentioned in the report. If a personal mailbox was set up in the respective compliance line when the report was submitted, the feedback can be retrieved there. If this is not the case or the whistleblower has not disclosed any other contact address, this may result in no feedback being provided to the whistleblower.

Reports from whistleblowers concerning compliance issues, including allegations of corruption or bribery, are immediately forwarded to the CEO of Südzucker AG in Südzucker's CMS and, if necessary, to the relevant management board responsible for the division or company at Südzucker AG. The informed board members are continuously updated on the status of the respective suspected cases, and if necessary, any actions to be taken are coordinated with them as well. Biannual reports are submitted to Südzucker AG's executive board regarding whistleblower cases within Südzucker Group during the previous half-year, including those suspected of corruption or bribery.

The board member responsible for compliance at Südzucker AG, CropEnergies AG and AGRANA Beteiligungs-AG reports annually on compliance to the respective audit committee and supervisory board. This also includes a report on whistleblower cases from the past fiscal year, including those suspected of corruption or bribery.

The whistleblower system and the whistleblower protection described below help to avoid the potential negative effects of whistleblower protection (3-G1) and mitigate the risks of potential fines and damage to reputation (e.g., 8-G1).

Additional information on handling complaints related to human rights can be found in → ESRS S1 – Own workforce and → ESRS S2 – Workers in the value chain.

Südzucker Group has policies in place for combating corruption and bribery in the form of the procedures and directives described (CMS, whistleblower system, code of conduct, training, etc.), supplemented by internal group policies for dealing with donations, public officials and conflicts of interest. This also includes policies that align with the United Nations Convention against Corruption (UNCAC).

Whistleblower protection

The primary principle of our whistleblower system is the protection of the whistleblower in accordance with the EU Whistleblower Directive (EU) 2019/1937 and in line with local whistleblower protection laws. This is also integrated into our internal policy for the whistleblower system. Südzucker Group's whistleblower system is to be used responsibly. It must not be misused to defame others or make false claims. Therefore, only information that the whistleblower is convinced is correct to the best of their knowledge and belief should be disclosed. Whistleblowers submitting reports in good faith will face no disadvantages, provided they adhere to the local legal requirements for effective whistleblower protection within their reports.

Südzucker Group will not tolerate any reprisals, sanctions or other retaliatory measures, or the threat or attempt thereof, by Südzucker employees against a whistleblower who has reason to believe that a violation existed at the time of reporting. No employee should face negative consequences due to a report. Südzucker clearly states that reports made accordingly will not affect the employment, career opportunities, professional future or tasks of whistleblowers employed by Südzucker.

Protection against reprisals for whistleblowers employed at Südzucker also extends to persons associated with the whistleblower, who may face retaliation due to a possibly close connection, such as familial or similarly close ties. Individuals who assist the whistleblower in a professional context when reporting are also protected. In addition, the whistleblower is granted immunity regarding liability for breaching any confidentiality obligations that may exist between the whistleblower and Südzucker in connection with a report to Südzucker. The whistleblower cannot be held legally responsible for the procurement of or access to information that has been reported, unless the procurement or access itself is a criminal offense. However, Südzucker's legal influence is limited, and so the whistleblower's protection can only be guaranteed within those limits.

Our whistleblower system is not intended to capture deliberately false or malicious accusations. If the whistleblower has intentionally or through gross negligence provided untruthful or inaccurate information, Südzucker will not provide protection against reprisals. In this case, Südzucker reserves the option to proceed with disciplinary and/or criminal or civil legal action.

Specific local legislation may give rise to additional scenarios where whistleblowers might not have protection under the law. In the Czech Republic, for instance (where subsidiaries of the AGRANA Group and the PortionPack division are located), local legislation stipulates that whistleblowers are not fully protected by law unless their report includes the whistleblower's first name, last name and date of birth or other data which could disclose their identity. However, it remains unaffected that whistleblowers and other individuals referenced in the local Czech legislation are protected from the point their identity is revealed to a party that could potentially expose them to reprisals.

Initiatives regarding animal welfare

We established a group-wide guideline in 2023 to manage animal testing, focusing on addressing our potential negative effects in this area (5-G1). A key area is products whose health benefits must be scientifically proven in order to enable a corresponding claim (6-G1). The ongoing focus of BENE0's business activity is the development and expansion of the portfolio to incorporate more ingredients that offer additional health benefits for animals. There is no implemented policy for this. To this end, a study on dog feeding and a study on cat feeding were commissioned, and feeding trials with beef cattle were conducted in the fiscal year 2025/26. The purpose of the studies is to explore the nutritional characteristics of our products. Moreover, to update the REACH dossier on ethanol, tests on invertebrate aquatic animals (daphnia, algae) related to aquatic toxicity were carried out.

We are committed, through our policy on animal testing, to upholding regulatory minimization strategies for animal testing and ensuring a high level of protection for laboratory animals. This encompasses the 3-R principle, which centers on the actions: Replace, Reduce, Refine.

Südzucker Group avoids animal testing wherever it is permissible from a regulatory perspective. Requirements can, for instance, stem from REACH approvals and the CLP regulation regarding the classification, labeling, and packaging of substances and mixtures, or from the investigation of the physiological characteristics of animal feed. Animal testing is mandated in numerous countries for food ingredients and new food additives to guarantee product safety. Südzucker Group ensures that the necessary animal testing and research are performed following the international ISO 23662:2021 standard for vegetarian and vegan food items. Animal testing of (new) food ingredients and food additives is a crucial aspect of the regulatory requirements in many countries to ensure the required food safety.

There is currently no group-wide process in place to implement the guideline for dealing with animal testing and monitoring it. The guideline was shared with the relevant company functions.

Sustainability is increasingly emphasized in the supply chain of the Freiberger division, the only division within Südzucker Group utilizing animal products, to address potential negative effects (4-G1). For example, Freiberger intends to use only dolphin-safe tuna and/or tuna with the Marine Stewardship Council (MSC) seal. Freiberger also has organic certification and produces organic pizzas with animal products from ecological farming.

The Freiberger purchasing policy adopted in the 2025/26 fiscal year provides a strategic framework and guidelines for sustainable procurement, including products of animal origin for Freiberger production sites in Germany. A key objective is to advance animal welfare standards and to ensure that products of animal origin are sourced in line with recognized animal welfare practices in breeding and farming. Specific targets for 2030, 2035, and 2040 were

defined for this purpose. By 2030, for example, all dairy products should be sourced from cows not kept in tethering housing, and at least 30 % of chicken, pork, and beef should come from what is termed husbandry form 2 (a level above the legal minimum, providing more space, among other things).

Policy implementation is managed by the Freiberger purchasing team; Freiberger's management is responsible for monitoring. The procurement policy will be rolled out in the 2026/27 fiscal year and will be available within the organization.

Compliance training

Every year, employees in Südzucker Group are required to complete e-learning courses on compliance. This training is currently defined as being for active employees, including board and management¹, with IT access and who work in functions within our organization that are most at risk in terms of corruption and bribery. Functions in the executive board and management, procurement, sales, mergers and acquisitions, and public relations are especially at risk for corruption and bribery.

There are currently five compliance e-learning modules available in both the Südzucker CMS and the CropEnergies CMS: Fair competition, capital market compliance, fraud by identity theft, protection against corruption and compliance principles (including all of the above topics). These modules are assigned to the defined group of persons on a rotating annual basis as part of a defined cycle. Individuals who assume their role after the completion of a given training cycle are included in the subsequent regular cycle. In the fiscal year 2025/26, a compliance e-learning course on handling artificial intelligence had to be completed for the first time. The AGRANA training program consists of a yearly compliance e-learning module, which covers the topics outlined above.

AGRANA added new learning modules related to the handling of artificial intelligence to the annual cybersecurity training in the fiscal year 2025/26. Our e-learning modules encompass interactive practice cases and scenarios, with references to internal policies and contacts. The e-learning compliance essentials and the AGRANA e-learning modules, for example, also include details of the whistleblower system. Employees are also given control questions to help them assess potentially problematic or risky situations more easily. Employees need to pass a test at the end of the compliance e-learning to finish the training successfully.

In fiscal 2025/26, 7,852 (7,087) employees including the executive board were trained successfully throughout the company, insofar as they were assigned to the respective training cycle. This represents about 92 (93) % of the target group – active employees, including the executive board and management staff with IT access and an e-mail address.

During the training schedule for the 2025/26 business year, 93 (90) % of the functions deemed risky regarding corruption and bribery successfully completed our compliance training sessions.

Executive board members and management team members are required to complete our compliance e-learning annually. Members of the supervisory board at AGRANA undergo annual training. Südzucker Group's supervisory board employee representatives also participate in annual compliance e-learning sessions, whereas the other supervisory board members have not received such training so far. We aim to provide in-person training on compliance and corruption to the executive board and the entire supervisory board at least once every two years. The respective compliance officer is responsible for implementing the compliance training programs.

¹ Employees on parental leave, partial retirement or long-term sickness are not included in the defined group of persons.

Furthermore, onboarding programs for new employees at the headquarters of Südzucker and CropEnergies in Mannheim and AGRANA in Vienna include in-person training on compliance. These sessions address the topics mentioned above and aim to increase compliance awareness. AGRANA also offers specialized training for employees in the risk areas of sales, mergers and acquisitions, and procurement.

The implemented compliance trainings help to mitigate potential negative impacts or risks related to corporate culture (2-G1), whistleblower protection (3-G1), and corruption and bribery (8-G1), as well as leverage opportunities associated with promoting a positive corporate culture (1-G1).

G1-2 – Management of relationships with suppliers

We maintain a long-term partnership with our beet growers as part of our contract farming (7-G1) arrangement. About 26,000 beet growers in Europe supply sugar beets directly to Südzucker Group and its subsidiaries. Current and former beet growers from Germany own shares in our company through the Süddeutsche Zuckerrüben-Verwertungsgenossenschaft (SZVG).

Europe's leading sugar producer, Südzucker Group, processed roughly 25 million tonnes of sugar beets in fiscal 2025/26, sourced entirely from European production.

The procurement of beets takes place within the framework of contract farming directly from farmers within a radius of about 80 km around our sugar factories. Annual sugar beet supply contracts are concluded, which establish the conditions for beet deliveries as well as the rights and obligations of both contracting parties, including the beet prices for the respective sugar campaign. The price paid for the sugar beets is derived from the revenue of the final product, sugar. Our goal is to ensure that farmers benefit

from the company's economic achievements. The timing of payments by Südzucker or AGRANA is also explicitly outlined in the supply contract. The central treasury teams at Südzucker and AGRANA plan and coordinate payments before the respective payment deadlines. Payment dates are stored within the system, and the finalized payment run is communicated to the respective banks one day before the due date with the specific execution date.

The contracts for supply require beet producers to follow cultivation procedures in line with good professional practice, among other obligations. Accordingly, for example, plant protection measures should be carried out in accordance with the guidelines of integrated plant protection, only genetically unmodified seeds may be used, and growers must maintain field documentation. Furthermore, the growers commit in the supply contracts to cultivate sugar beets on a field no earlier than every third year to maintain soil health. Considering that cultivation is carried out exclusively in the European Union, except in the case of Moldova, it adheres to the cross-compliance standards required for agricultural production in the EU.

Südzucker also sources organic sugar beet. The cultivation is carried out in accordance with the EU Organic Farming Directive and the directives of the organic farming associations Bioland, Naturland, Biokreis, Gää and Demeter.

We source a predominant portion of our sugar beets while adhering to ecological and social sustainability criteria according to the so-called Farm Sustainability Assessment (FSA) of the Sustainable Agriculture Initiative Platform (SAI). Südzucker and its sugar beet growers were again able to demonstrate adherence to the SAI sustainability criteria in 2025 by receiving the RedCert² certificate. In fiscal 2025/26, FSA Gold status – the highest FSA rating for sus-

tainability – was achieved once more in Germany, Belgium, France and Poland. In Moldova, upon initial participation in the 2024/25 fiscal year, the FSA Bronze status and partly the FSA Silver status were achieved. Within AGRANA, all farmer groups, with a few exceptions, achieved FSA Silver status or higher.

Contract farming allows us to directly and jointly improve sustainability aspects in the supply chain with our beet suppliers. We are researching modern and sustainable cultivation methods, for example, in the Board of Trustees for Sugar Beet Trials and Advice, supported by Südzucker and the growers' associations, and are conducting joint experimental projects.

A further example of partnership-based cooperation is the so-called SBR task force, which was established by Südzucker and the growers' associations. It coordinates research and trial topics for combating the beet diseases SBR (Syndrome Basses Richesses) and Stolbur, which are spreading in Germany and other regions, detrimentally affecting beet quality and yields.

In fiscal 2025/26, we continued "The Connected Collective" – a long-term initiative to promote regenerative agricultural practices in sugar beet cultivation through collective efforts along the entire value chain. The initiative aims to work with our beet growers and customers to make beet cultivation more sustainable. As early as fiscal year 2025/26, several hundred sugar beet growers in Belgium and France joined the program. The scaling approach was underpinned by a jointly developed, practice-oriented six-point program aimed at implementing regenerative cultivation methods in collaboration with farmers and customers. The program particularly involves collecting data on CO₂e emissions from agricultural businesses, which we intend to use for our reduction roadmap for Scope 3 emissions.

G1-3 – Prevention and detection of corruption and bribery

Prevention is a fundamental part of a compliance management system. Südzucker Group regularly conducts training programs to promote legally compliant and ethically appropriate behavior among its employees and minimize the risk of corruption and bribery. These programs are designed to heighten awareness and understanding of corruption and bribery risks and refer to applicable internal policies. Our compliance e-learning modules cover a wide range of topics: Explanations are given on the meaning of corruption, the understanding of advantages and benefits, what is appropriate or inappropriate, and the particular approach to dealing with public officials is discussed. Further details on training measures, including the percentage of functions at risk covered by training programs and the extent to which training is provided to members of the administrative, management and supervisory bodies, are set out in the → section “Compliance training”.

Following the roll-out of the updated Südzucker Group code of conduct, “corruption and bribery” was one of the core topics in the fiscal year 2025/26, which we have addressed separately again and made information available through existing communication channels.

Supervisors of employees in “at-risk functions” are also required to regularly educate their employees on the issue of corruption, for instance during yearly evaluations.

The Südzucker intranet offers employees concrete advice on actions to take, including policies on the acceptance and provision of gifts and invitations, and on managing conflicts of interest. Specific rules regarding the mentioned points are also established in Südzucker and CropEnergies’ policies on anti-corruption and conflict of interests. Südzucker and CropEnergies updated their policies in fiscal year 2025/26. The mentioned points are reflected in AGRANA’s country-specific anti-corruption policies and conflict of interest policies.

We are consistently striving to make sure our policies are communicated, understood and executed following their release. Our policies, including those regarding anti-corruption and conflicts of interest, are communicated through various channels, such as internal newsletters, internal circulars, training sessions, and our intranet pages. Our executives are expected to function as multipliers, ensuring their staff are informed about and have access to the policies pertinent to them. Policies are generally available in multiple languages. The Südzucker and AGRANA codes of conduct also refer to existing internal policies. During the pre-Christmas period, the main compliance officers of the Südzucker, CropEnergies and AGRANA groups regularly send out reminders to adhere to the applicable policies on anti-corruption. We regularly review our communication approaches and modify them as needed to guarantee their effectiveness and to satisfy the needs of our stakeholders.

Our whistleblower system also allows for the reporting of suspected cases of corruption or bribery. Südzucker Group’s compliance officers are not subject to directives in their roles as compliance officers and investigators of reports from whistleblowers and have extensive rights to information. This is set out in writing in an additional agreement for the “compliance officer” role as part of the employment relationship.

The executive board, audit committee and supervisory board are regularly informed about reports from whistleblowers with compliance relevance, including those involving suspected corruption or bribery. For more information, refer to the → section “whistleblower system”.

Metrics

G1-4 – Incidents of corruption or bribery

Incidents of corruption or bribery

	2025/26	2024/25
Number of convictions for violation of anti-corruption and anti-bribery laws	0	0
Amount of fines for violation of anti-corruption and anti-bribery laws in €	0	0

TABLE 080

No further action was taken as there were no convictions or confirmed cases related to corruption or bribery in Südzucker Group during the 2025/26 financial year. We have implemented and continue to develop preventive procedures such as whistleblower channels, compliance training and communication activities on internal guidelines.

Annex to the sustainability statement

IRO-2 – Disclosure requirements in ESRS covered by the undertaking’s sustainability statement

List of disclosure requirements presented in the sustainability statement

Disclosure Requirement	Full name	Page
ESRS 2 – General disclosures		
BP-1	General basis for preparation of sustainability statements	87-88
BP-2	Disclosures in relation to specific circumstances	88
GOV-1	The role of the administrative, management and supervisory bodies	88-91
GOV-2	Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies	91-92
GOV-3	Integration of sustainability-related performance in incentive schemes	92
GOV-4	Statement on due diligence	92
GOV-5	Risk management and internal controls over sustainability reporting	92-93
SBM-1	Strategy, business model and value chain	93-97
SBM-2	Interests and views of stakeholders	97-99
		99-103, 120-121, 135, 138, 145-147, 159-161, 168-169, 174-175
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	103-108
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	103-108
IRO-2	Disclosure requirements in ESRS covered by the undertaking’s sustainability statement	108
ESRS E1 – Climate change		
E1-1	Transition plan for climate change mitigation	121-122
E1-2	Policies related to climate change mitigation and adaptation	122-123
E1-3	Actions and resources in relation to climate change policies	123-126
E1-4	Targets related to climate change mitigation and adaptation	127
E1-5	Energy consumption and mix	128-130
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	130-134

Disclosure Requirement	Full name	Page
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	134
E1-8	Internal carbon pricing	134
MDR-P	Policies adopted to manage material sustainability matters	122-123
MDR-A	Actions and resources in relation to material sustainability matters	123-126
MDR-M	Metrics in relation to material sustainability matters	128-134
MDR-T	Tracking effectiveness of policies and actions through targets	127
ESRS E3 – Water and marine resources		
E3-1	Policies related to water and marine resources	135-136
E3-2	Actions and resources related to water and marine resources	136
E3-3	Targets related to water and marine resources	136
E3-4	Water consumption	136-137
MDR-P	Policies adopted to manage material sustainability matters	135-136
MDR-A	Actions and resources in relation to material sustainability matters	136
MDR-M	Metrics in relation to material sustainability matters	136-137
MDR-T	Tracking effectiveness of policies and actions through targets	136
ESRS E5 – Resource use and circular economy		
E5-1	Policies related to resource use and circular economy	139-140
E5-2	Actions and resources related to resource use and circular economy	140-141
E5-3	Targets related to resource use and circular economy	141-142
E5-4	Resource inflows	142-143
E5-5	Resource outflows	143-144
MDR-P	Policies adopted to manage material sustainability matters	139-140
MDR-A	Actions and resources in relation to material sustainability matters	140-141
MDR-M	Metrics in relation to material sustainability matters	142-144
MDR-T	Tracking effectiveness of policies and actions through targets	141-142

Disclosure Requirement	Full name	Page
ESRS S1 – Own workforce		
S1-1	Policies related to own workforce	147-149
S1-2	Processes for engaging with own workers and workers' representatives about impacts	149-150
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	150-151
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	151-154
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	155
S1-6	Characteristics of the undertaking's employees	155-156
S1-8	Collective bargaining coverage and social dialogue	156
S1-9	Diversity metrics	157
S1-10	Adequate wages	157
S1-14	Health and safety metrics	157
S1-16	Compensation metrics (pay gap and total compensation)	158
S1-17	Incidents, complaints and severe human rights impacts	158
MDR-P	Policies adopted to manage material sustainability matters	147-149
MDR-A	Actions and resources in relation to material sustainability matters	151-154
MDR-M	Metrics in relation to material sustainability matters	155-158
MDR-T	Tracking effectiveness of policies and actions through targets	151, 155
ESRS S2 – Workers in the value chain		
S2-1	Policies related to value chain workers	161-163, 165, 167
S2-2	Processes for engaging with value chain workers about impacts	163
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	163-164
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	164-166

Disclosure Requirement	Full name	Page
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	167
MDR-P	Policies adopted to manage material sustainability matters	161-163
MDR-A	Actions and resources in relation to material sustainability matters	164-166
MDR-M	Metrics in relation to material sustainability matters	–
MDR-T	Tracking effectiveness of policies and actions through targets	166-167
ESRS S4 – Consumers and end-users		
S4-1	Policies related to consumers and end-users	169-170
S4-2	Processes for engaging with consumers and end-users about impacts	170-171
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	171
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	171-173
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	173
MDR-P	Policies adopted to manage material sustainability matters	169-170
MDR-A	Actions and resources in relation to material sustainability matters	171-173
MDR-M	Metrics in relation to material sustainability matters	–
MDR-T	Tracking effectiveness of policies and actions through targets	171-173
ESRS G1 – Business conduct		
G1-1	Corporate culture and business conduct policies and corporate culture	176-182
G1-2	Management of relationships with suppliers	182
G1-3	Prevention and detection of corruption and bribery	183
G1-4	Confirmed incidents of corruption or bribery	184
MDR-P	Policies adopted to manage material sustainability matters	176-182
MDR-A	Actions and resources in relation to material sustainability matters	183
MDR-M	Metrics in relation to material sustainability matters	184
MDR-T	Tracking effectiveness of policies and actions through targets	–

TABLE 081

List of data points presented in the sustainability statement in connection with other EU legislation

Disclosure requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS 2 GOV-1 paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		88-89
ESRS 2 GOV-1 paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		88
ESRS 2 GOV-4 paragraph 30	Indicator number 10 Table #3 of Annex 1				92
ESRS 2 SBM-1 paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1 and Table 2	Delegated Regulation (EU) 2020/1816, Annex II		–
ESRS 2 SBM-1 paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		–
ESRS 2 SBM-1 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		–
ESRS 2 SBM-1 paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		–
ESRS E1-1 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	–
ESRS E1-1 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		122
ESRS E1-4 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		127
ESRS E1-5 paragraph 38	Indicator number 5 Table #1 and Indicator number 5 Table #2 of Annex 1				129
ESRS E1-5 paragraph 37	Indicator number 5 Table #1 of Annex 1				129
ESRS E1-5 paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				129-130
ESRS E1-6 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, Article 5(1), 6 and 8(1)		133
ESRS E1-6 paragraphs 53 to 55	Indicators 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)		134
ESRS E1-7 paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	134

Disclosure requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS E1-9 paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		gradual introduction
ESRS E1-9 paragraph 66 (a) ESRS E1-9 paragraph 66 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5			gradual introduction
ESRS E1-9 paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2			gradual introduction
ESRS E1-9 paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		gradual introduction
ESRS E2-4 paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				not material
ESRS E3-1 paragraph 9	Indicator number 7 Table #2 of Annex 1				135-136
ESRS E3-1 paragraph 13	Indicator number 8 Table #2 of Annex 1				–
ESRS E3-1 paragraph 14	Indicator number 12 Table #2 of Annex 1				136
ESRS E3-4 paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				136
ESRS E3-4 paragraph 29	Indicator number 6.1 Table #2 of Annex 1				136-137
ESRS 2 – SBM-3 – E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				not material
ESRS 2 – SBM-3 – E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				not material
ESRS 2 – SBM-3 – E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				not material
ESRS E4-2 paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				not material
ESRS E4-2 paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				not material
ESRS E4-2 paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				not material
ESRS E5-5 paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				144
ESRS E5-5 paragraph 39	Indicator number 9 Table #1 of Annex 1				144
ESRS 2 SBM3 – S1 paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				146
ESRS 2 SBM3 – S1 paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				146
ESRS S1-1 paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				147-148

Disclosure requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS S1-1 paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		147
ESRS S1-1 paragraph 22	Indicator number 11 Table #3 of Annex I				147-148
ESRS S1-1 paragraph 23	Indicator number 1 Table #3 of Annex I				148
ESRS S1-3 paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				150-151
ESRS S1-14 paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		157
ESRS S1-14 paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				gradual introduction
ESRS S1-16 paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		158
ESRS S1-16 paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				158
ESRS S1-17 paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				158
ESRS S1-17 paragraph 104 (a)	Indicator number 10 Table #1 and Indicator number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		158
ESRS 2 SBM3 – S2 paragraph 11 (b)	Indicators number 12 and number 13 Table #3 of Annex I				160
ESRS S2-1 paragraph 17	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				161-162
ESRS S2-1 paragraph 18	Indicator number 11 and number 4 Table #3 of Annex 1				161
ESRS S2-1 paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		165-167
ESRS S2-1 paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		162
ESRS S2-4 paragraph 36	Indicator number 14 Table #3 of Annex 1				165, 167
ESRS S3-1 paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				not material
ESRS S3-1 paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		not material
ESRS S3-4 paragraph 36	Indicator number 14 Table #3 of Annex 1				not material
ESRS S4-1 paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				170

Disclosure requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Page
ESRS S4-1 paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		170
ESRS S4-4 paragraph 35	Indicator number 14 Table #3 of Annex 1				170
ESRS G1-1 paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				–
ESRS G1-1 paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				–
ESRS G1-4 paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		184
ESRS G1-4 paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				184

TABLE 082