

A close-up photograph of a person's hand, wearing a dark long-sleeved shirt with thin white vertical stripes, gently touching a stalk of green wheat. The background is a soft-focus field of similar wheat stalks. A large, solid red curved shape is on the left side of the image.

SARIA®

SARIA **Sustainability Report** 2024

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Foreword

Dear reader,

Sustainability has always been at the core of our business. As a family-owned company, we see it as our responsibility not only to ensure long-term success but also to safeguard a livable world for future generations. Our operations are dedicated to transforming organic materials into valuable resources, actively contributing to a circular economy.

Across the SARIA Group, our diverse business units work closely together to repurpose materials that would otherwise be lost. From converting fallen animals into sustainable bio-fuels, to turning leftover food into organic fertilizers and green energy, and transforming animal co-products into key ingredients for food, pharmaceuticals, animal feed, and pet food, we are committed to maximizing resource efficiency.

The dedication and expertise of our 12,500 employees, along with strong partnerships across the value chain, drive our sustainability initiatives forward. This commitment was recognized in 2024, when SARIA received its first-ever gold medal from EcoVadis, ranking us among the top 5% of all rated companies worldwide for our global sustainability practices.

Building on our sustainability reporting efforts since 2021, we have further prepared for the EU Corporate Sustainability Reporting Directive (CSRD). The directive introduces new regulatory requirements that further

enhance our sustainability management. To ensure our compliance, we have strengthened our interdisciplinary networks within SARIA, collaborating closely with our sister companies REMONDIS and Rhenus.

Beyond compliance, we integrate sustainability into our financial strategy by linking all major new financing instruments to ESG criteria, ensuring that improved sustainability performance leads to more favorable interest rates. In 2024, we even started negotiations to revise existing financings which have been finalized in February 2025, and now 84% of our Group's financing is ESG-linked.

Sustainability is embedded in every part of our business, and our employees play a crucial role in driving these efforts forward. Through continuous development and collaboration, we remain committed to building a more sustainable future.

We invite you to explore the latest developments in our sustainability journey in the following GRI report.



Egbert Bernsmeister



Harald van Boxtel



Lars Krause-Kjær



Nicolas Rottmann



Tim A. Schwencke



Franz-Bernhard Thier

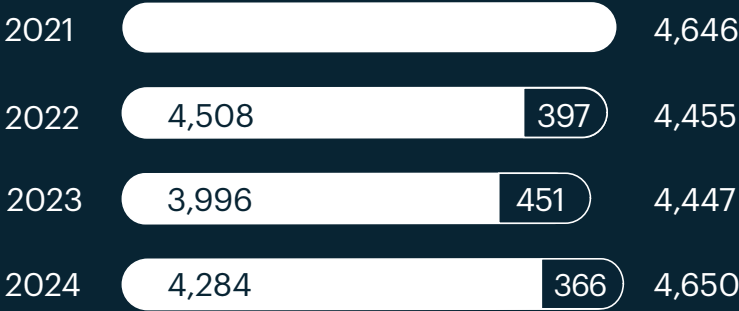
SARIA Executive Board



Key Facts & Figures

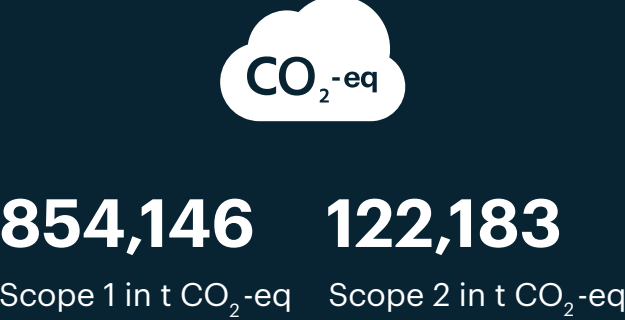
Climate & Environment

Total Energy Consumption

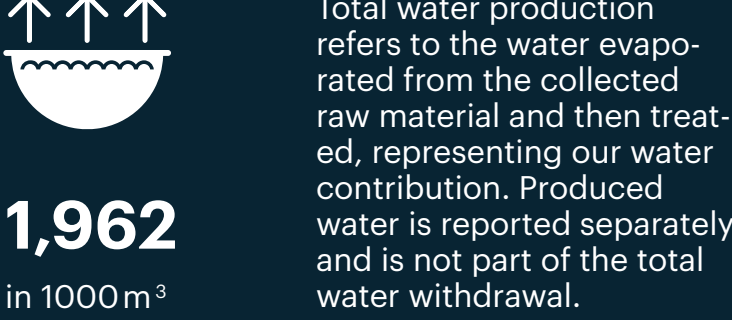


in GWh ● non-renewable ○ renewable

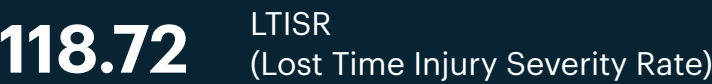
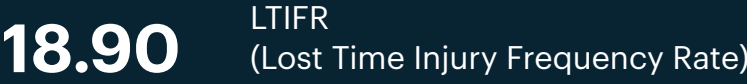
Greenhouse Gas Emissions



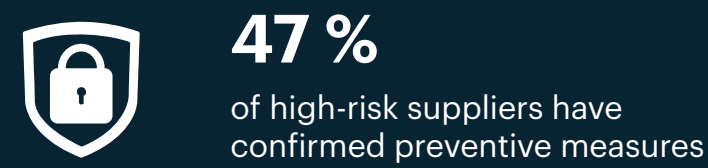
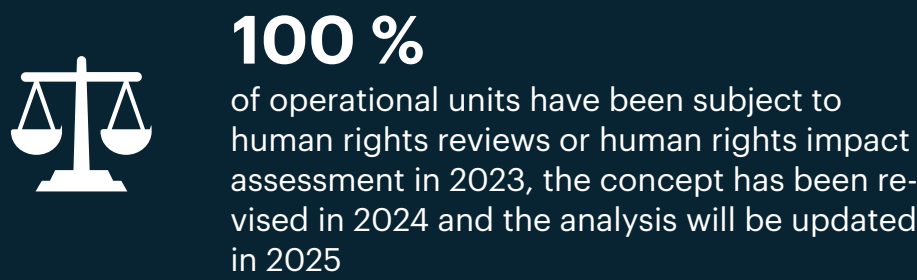
Total Water Production



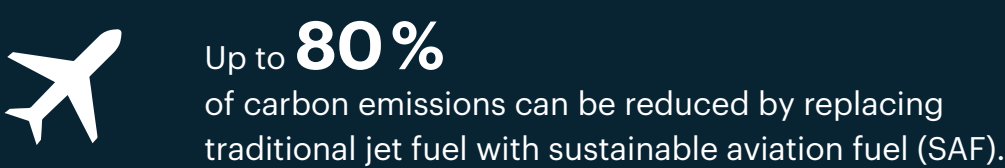
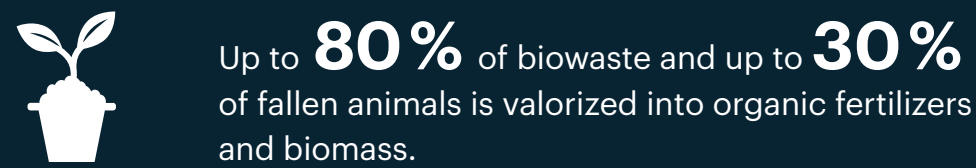
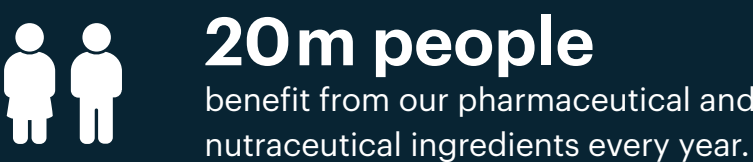
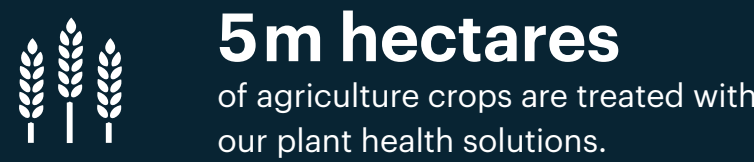
People Responsibility



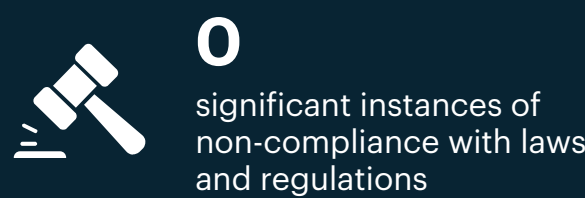
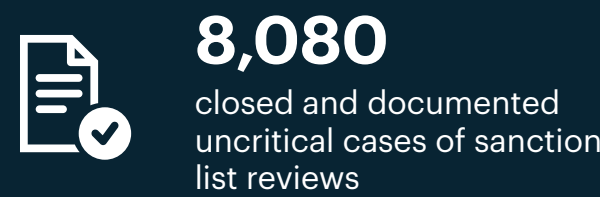
Human Rights & Supply Chain Responsibility



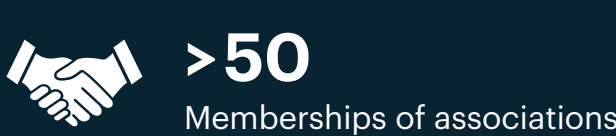
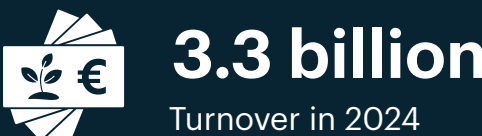
Circular Economy



Compliance & Integrity



Further



*Following our target to tie all of the Group's financing instruments to ESG criteria, we further started shifting existing financings to ESG-linked financings in 2024 (negotiations started in 2024, finalized in February 2025).



Years in business

50 +



Sites

200 +



Processing sites in

26 countries



Employees worldwide

12,500



Turnover in 2024

3.3 billion



Active on

6 continents



Location of head office

Selm, Germany



Family-owned
company structure

100%

About

This Report

This sustainability report provides our various stakeholders with transparency and in-depth information on our sustainability performance in 2024. The report covers the entire SARIA Group with all its business activities. If specific business units do not fall within the scope of this report regarding certain issues, this is explicitly noted. To ensure reliability, the report has been externally validated in accordance with the GRI Standards (2021).

SARIA

SARIA is a leading service provider and manufacturer of high-quality products for various industries, including agriculture, energy, animal feed and pet food, food, catering, and pharmaceuticals. With sustainability at the core of our operations for over 50 years, we remain committed to our roots as a family-owned business despite our global presence. Across the SARIA Group, we bring together 12,500 employees and manage over 200 sites in 26 countries.

Our businesses collect, process, and repurpose organic materials that would otherwise be considered waste, ensuring that valuable resources remain in circulation. In 2024, we further strengthened our internal organizational structure by organizing diverse activities into two divisions: Ingredients & Energy and Food & Pharma.

The Ingredients & Energy division encompasses the activities of SecAnim, ReFood, ecoMotion, SARVAL, and Bioceval, all dedicated to unlocking the full potential of organic materials and animal by-products. SecAnim, ReFood and ecoMotion set industry standards in collecting and converting materials such as food leftovers and fallen animals into green energy, organic fertilizer, biodiesel and sustainable aviation fuel (SAF). A key milestone in this effort is our joint project with TotalEnergies and ecoMotion, transform-

ing the Grandpuits refinery in France into a biological facility for SAF production. Meanwhile, SARVAL and Bioceval focus on converting animal by-products from the meat and fish industries into nutrient-rich proteins, fats, and oils, serving the pet food, aqua- and animal feed, oleochemical, and biofuel markets.

The Food & Pharma division brings together Van Hessen, Devro, and Bioiberica, creating value from natural, animal-derived materials to support the diet and health of all living beings. Van Hessen and Devro are among the leading suppliers to the sausage industry, offering a complementary portfolio of natural and collagen-based casings. Bioiberica, as a global life science company, produces active ingredients for humans, animals, and plants. The businesses are deeply interconnected, benefiting from decades of shared expertise to drive a circular economy.

By fostering collaboration across the entire SARIA Group, we maximize synergies to deliver high-quality products and services while conserving natural resources. Every decision we make aligns with our shared purpose: Together towards a sustainable world and healthier living.



Our sustainability reporting
covers more than
200 sites and **20** counties

Sustainability at SARIA

At SARIA, we pursue a holistic understanding of sustainability and are convinced that economic, social, and environmental responsibility go hand in hand – with one aspect strengthening the other. We believe it is our responsibility to pass on not only a viable business to the next generation, but also a world worth living in. Responsibility for future generations is not possible without being accountable to our internal and external stakeholders here and now. Thus, acting sustainably is an imperative from an internal perspective, and in addition an increasing requirement from various stakeholders such as customers, suppliers, employees, authorities, or financial institutions.

As a global group characterized by diversity in terms of products and services, as well as geographic locations, we take a well-balanced approach to our sustainability organization. To account for specific conditions and requirements resulting from the particular national and business context, we manage sustainability within our respective divisions and business units. While working hand in hand across national and divisional borders, this decentralized approach also allows us to engage our employees directly and to incorporate their specific local knowledge and business expertise into our sustainability strategies.

Complementing our decentralized approach, our Group functions ensure that synergies across our units are used, SARIA-wide standards are set where useful, and networks are built. Our Group Sustainability function serves as a central point of contact and sparring partner for various internal and

external stakeholders. It is also responsible for sustainability reporting and manages the relations with important external partners, such as rating agencies and governmental authorities. To ensure alignment with the overall Group strategy, it reports directly to the Group CFO and Member of the SARIA Executive Board.

Our networking approach to connect the Group and the divisional level rests on our sustainability community that we have established over past years. It permits a direct link to and between the experts we have at our sites for issues such as health, safety, and environment, as well as to a variety of other internal and external stakeholders. Once per year, we come together with all international sustainability colleagues at our ‘Sustainability Summit’ to foster personal contact, best practice sharing, and elaboration of common projects and initiatives.

SARIA conducts an annual Group-wide assessment from EcoVadis in order to regularly take account of our sustainability efforts and make them visible to our business partners and all interested parties. Since the start of our partnership with EcoVadis in 2016, we have continuously reflected our commitment to transparent and responsible sustainability practices. This enabled us to improve step by step until we were awarded the Gold Medal in 2024 for the first time. This was only possible thanks to strong international cooperation with the network of specialist departments and international sustainability managers and coordinators. We jointly implemented various initiatives, programs, and individual measures which led us to gold.

While the Gold Medal is a significant milestone we are particularly proud of, we see it as a steppingstone rather than a final destination. Even in the future, we will continue improving and expanding our sustainability activities to contribute to a more sustainable future.

To do so, we plan to establish comprehensive Group-wide sustainability goals that will not only drive our commitment to environmental and social responsibility, but also support our preparation for the Corporate Sustainability Reporting Directive (CSRD). Setting clear, measurable targets is essential for guiding our efforts to reduce environmental impact, enhance social value, and foster long-term business resilience. These goals will take into account the current strategy considerations of our two newly created divisions in 2025, ensuring that sustainability is integrated across all areas of our business. By elaborating these targets collaboratively considering the specific needs and opportunities of each division, we will create a cohesive approach that supports our long-term objectives. These goals will play a critical role in aligning our operations with global sustainability standards, ensuring transparency and demonstrating accountability to our stakeholders.





Material Topics

Process to determine material topics

In 2023, SARIA conducted a comprehensive double materiality analysis in the light of the upcoming CSRD. Taking into account the requirements further detailed in the European Sustainability Reporting Standards (ESRS), the materiality analysis was carried out by analyzing our value chain, determining our stakeholders, and identifying the impacts, risks, and opportunities of sustainability topics by stakeholder representatives – whether positive or negative, actual or potential. Underlying these insights, the impacts, risks, and opportunities were assessed by topical experts to identify our material topics.

The process was pre-audited by PwC auditors in 2024. Based on this feedback, the methodology and our assessment were slightly revised at the end of 2024, although with no change regarding identified material topics. A comprehensive update is planned prior to publishing the first mandatory CSRD statements.

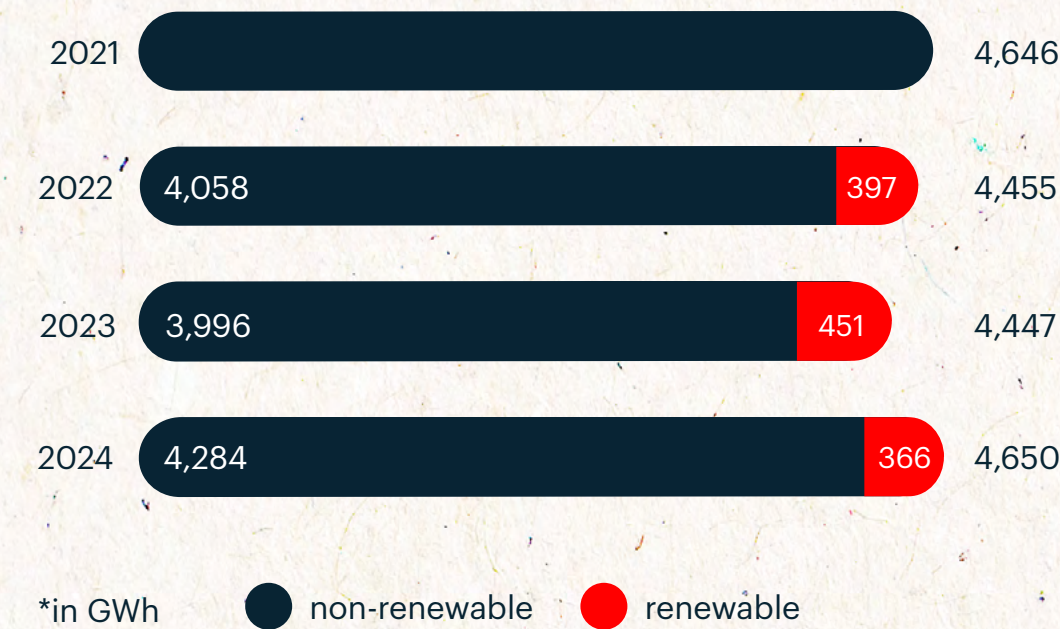
List of material topics

- Climate & Environmental Management
- Circular Economy
- People Responsibility
- Human Rights & Supply Chain Responsibility
- Compliance & Integrity

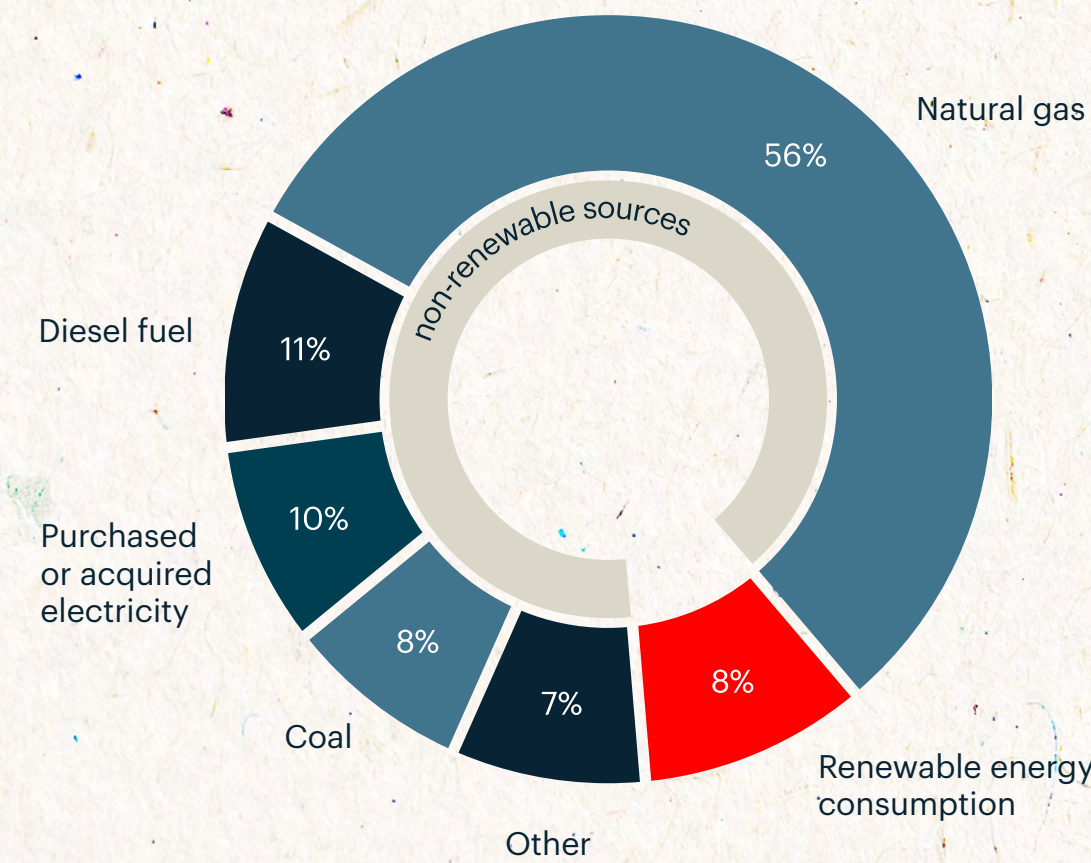


Climate & Environmental Management

Total Energy Consumption*



Energy Source Composition of SARIA's Total Energy Consumption



Preserve our biosphere

Climate change is one of the crucial challenges in the 21st century and has an impact on all of us. All businesses across our two divisions are built on natural products and therefore will be substantially affected, but we also strive to make them part of the solution. While our circular business model already makes a significant contribution to the ecological dimension, we have a larger understanding of what it entails. Reducing emissions, energy, and water input are just some examples of what we do. We want environmental sustainability to be an integral part of all our processes, while meeting our diverse environmental obligations. Continuous improvement of our efforts in both protecting the climate and environment is deeply engrained in the way we do business.

We do so because we believe that we have the responsibility to leave behind a viable planet and intact natural resources for future generations. This is why we consider the environment to be an explicit stakeholder in our business and is rooted in our [SARIA Framework](#).

How we manage climate and environmental protection

Although all our businesses manufacture products directly based on natural materials,

or provide related services, they differ substantially with regard to the materials processed, the technologies used, the logistics needed, as well as their location. Due to this operational and geographic diversity, we have traditionally taken a decentralized approach to climate and environmental management to account for differences in regulatory requirements and operational best practices.

Furthermore, we aim for a balance that continues to focus on local efforts and solutions but also fosters innovation and better coordination through Group-wide initiatives and measures. The transfer of know-how and technology in particular creates value across our companies and divisions. For example, we have created a dedicated working group on greenhouse gas (GHG) accounting for the Group and its business activities. On the other hand, we are also working collaboratively on environmental topics from a more general perspective through our sustainability community. This community consists of divisional sustainability representatives and members of the Group Sustainability team. One of the outcomes will be the issue of an environmental policy for the whole SARIA Group in 2025. While some of our units are already committed to specific sustainability targets, e.g., alignment with the Science Based Targets initiative (SBTi), providing group-wide guidance will give a further push for our sustainability management.

Corporate carbon footprint

In 2024, we further developed our Group-wide GHG accounting by first conducting an internal status-quo analysis in the business units to understand the maturity of GHG accounting across the Group. This allowed us to integrate the pre-existing carbon accounting processes which were already in place within some of the business units. An external auditor then conducted a gap analysis for Scope 1 and Scope 2 emissions, on the basis of which a roadmap for the further development of GHG accounting was drawn up. In addition, we published Group-wide Scope 1 and Scope 2 emissions externally for the first time in our latest Sustainability Report. For 2025, we aim to implement the steps of the roadmap mentioned above and calculate Scope 3 emissions for the entire Group by introducing a standardized methodology in accordance with CSRD and the GHG Protocol.

Reducing our GHG emissions and creating awareness

Through numerous projects across the Group, we are able to achieve a direct and tangible impact to conserve energy and reduce our greenhouse gas emissions. This allows us to successfully participate in the global agenda to reduce carbon emissions to combat climate change.

In our Ingredients & Energy division, the development of a renewable energy master plan is under-way, with an expected completion date of 2025. This plan includes the supply of renewable electricity, both through the

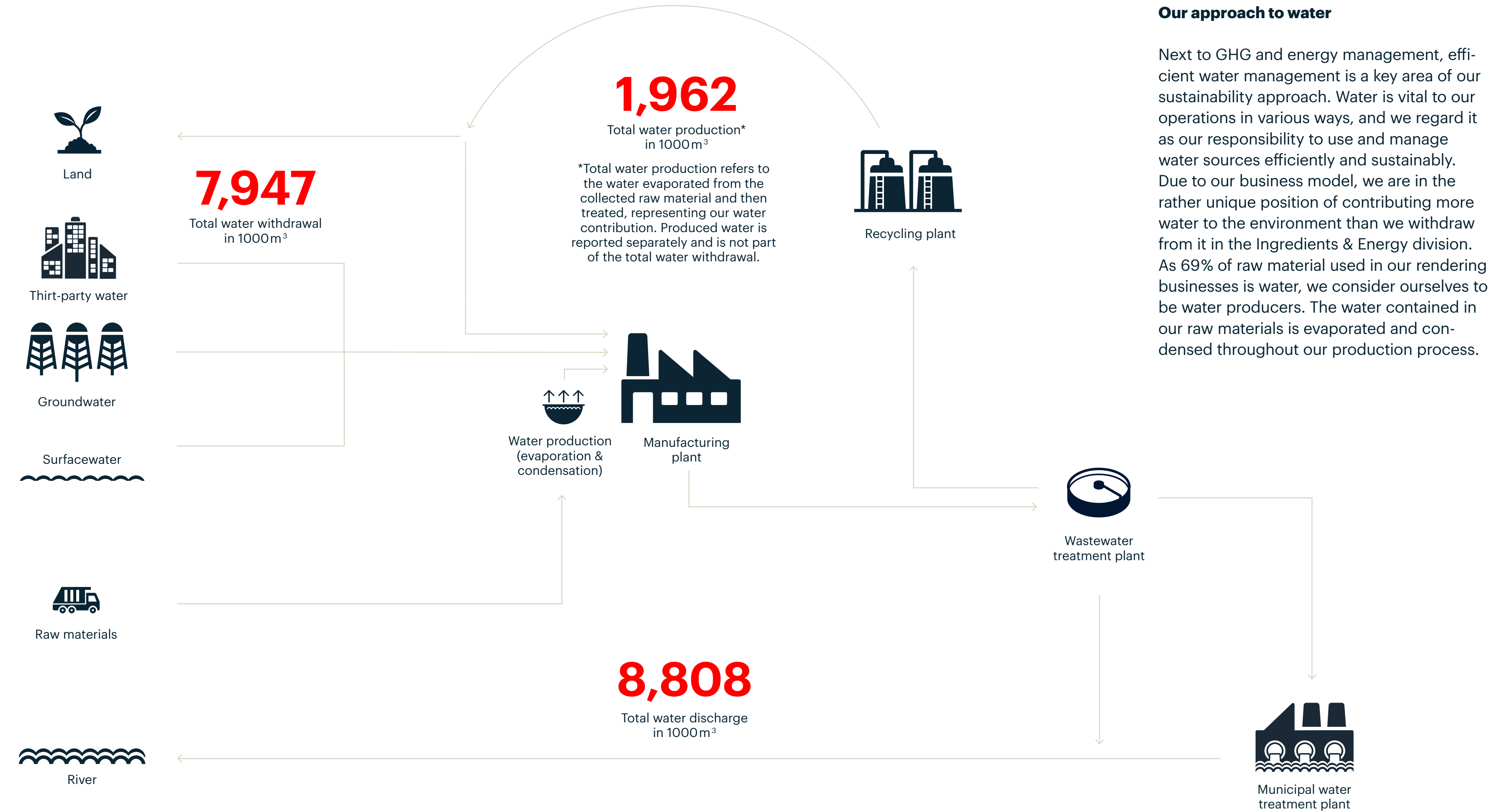
implementation of onsite photovoltaic installations and a 100% renewable energy supply roadmap for some category 3 rendering production installations. We will start with the sites that have the highest potential to reduce GHG scope 2 emissions. In recent years, we have started to assess the environmental impacts of our product portfolio through life cycle assessment (LCA), and during 2025 six more products will be analyzed. A central element in our approach to climate and environmental management is involving our people. We want them to be aware of this important issue, to participate in identifying potentials for improvement, and in developing the right solutions. Thus, we conducted basic training courses in sustainability, carbon footprint, water crisis, Agenda 2030 & SDG's and circular economy. The courses were individually targeted to the position each colleague holds to enable environmental impact in their working area.

Carbon management is a key area also within our Food & Pharma division, where a significant reduction was achieved in 2024. We monitor and maintain our equipment and processes to reduce the impact of CO₂ emissions whereas major capital projects incorporate the best available technologies at the design stage to minimize emissions and energy usage. Additionally, an internal carbon price of 84 €/t CO₂-eq for the entire Food & Pharma division has been introduced, aligning with the Scope 1 & 2, 25% reduction target for 2025 and a 42% reduction target for 2030 for Devro and Bioiberica. All this further supports the consideration of environmental impacts in investment decisions taken by the management.



Greenhouse Gas Emissions





Our approach to water

Next to GHG and energy management, efficient water management is a key area of our sustainability approach. Water is vital to our operations in various ways, and we regard it as our responsibility to use and manage water sources efficiently and sustainably. Due to our business model, we are in the rather unique position of contributing more water to the environment than we withdraw from it in the Ingredients & Energy division. As 69% of raw material used in our rendering businesses is water, we consider ourselves to be water producers. The water contained in our raw materials is evaporated and condensed throughout our production process.

The water is then treated by various systems to ensure the required quality for recycling and reuse in our own facilities. It is used for steam production, cleaning and disinfection, or returned to the environment. Within the Food & Pharma division, water reduction continues to be a focus area, and during the past twelve months we achieved a significant reduction.

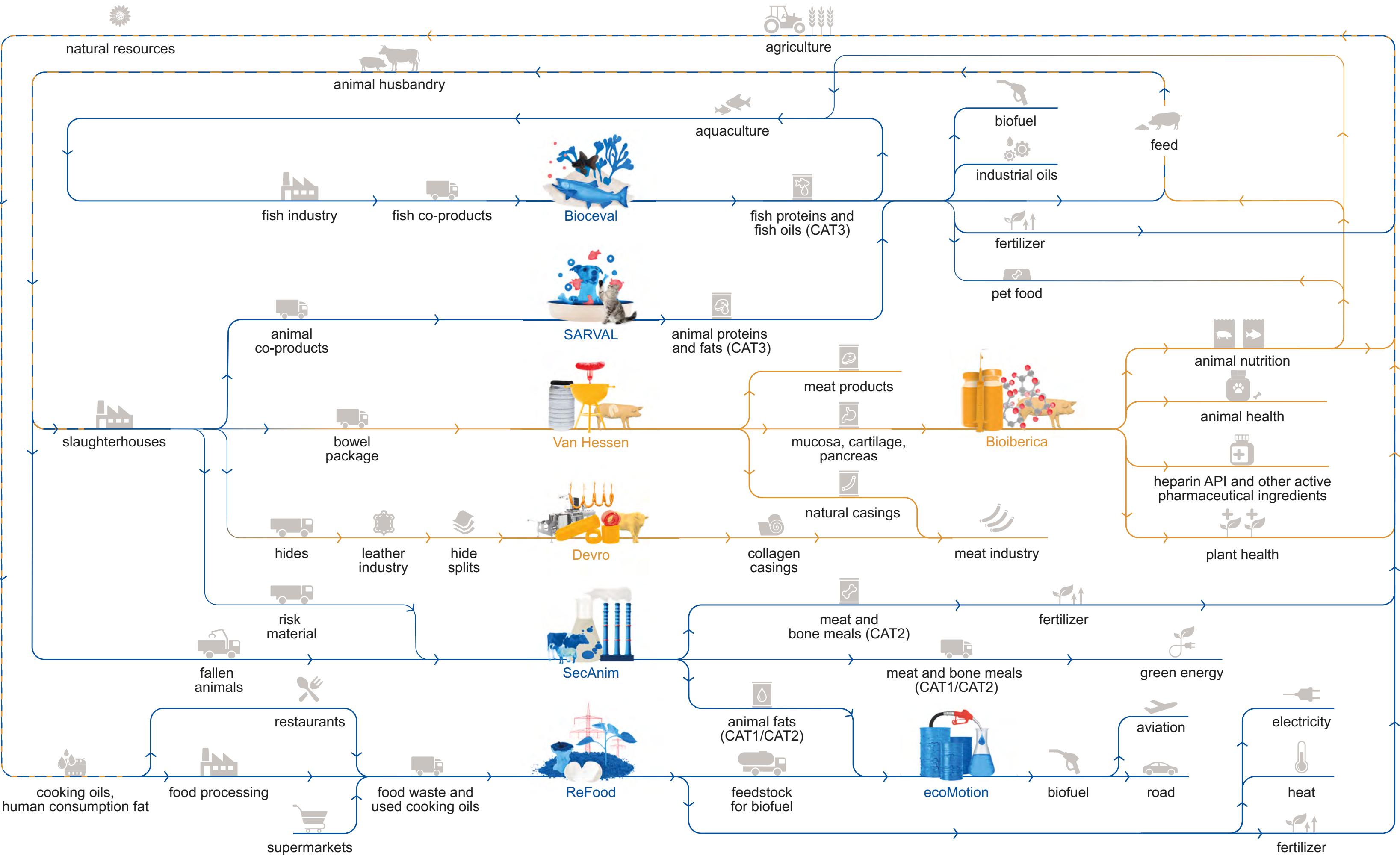
To stay accountable to all our stakeholders, the Food & Pharma division continued to successfully disclose CDP in 2024. On a rating scale of A to D, with A rewarding best-practice transparency and performance, Devro has achieved Climate B and Water B disclosure since 2022, Bioiberica scored C in their second year of Climate disclosure. The CDP (formerly the Carbon Disclosure Project) is an international non-profit organization that helps companies, cities, states, regions, and publishing authorities to disclose their environmental impact. It aims to make environmental reporting and risk management a business norm, driving disclosure, insights, and action towards a sustainable economy.



Circular Economy

Keeping all materials in a cycle

At SARIA, we are firmly committed to the circular economy, which is the essence of our business model. We collect and process products of animal origin and other organic substances that can no longer be used in their original context, converting them into valuable input materials for new purposes. Because our products are based on by-products from other manufacturing processes, they help to avoid the extraction of new raw materials and thus save precious resources. In many cases, the impact of our production is more than compensated by the beneficial effect of substituting other products. Effectively reusing what otherwise would be considered useless residues is possible because of the seamless integration of the different divisions and their respective business units within the SARIA Group. This collaborative approach allows us to utilize synergies and provide our customers with high-quality products and services. At the same time, closing the loop helps conserve natural resources and contributes to sustainable development – every day. To emphasize the importance of circular economy to us as a family-business, we have stated this unmistakably in the purpose statement of the SARIA Framework: together towards a sustainable world and healthier living.



Closing the loop: SARIA's circular business model

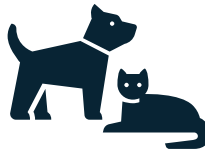
Our business model is deeply rooted in the principles of the circular economy, transforming animal-derived and other organic materials into valuable input products for new applications. Interconnected value chains link the activities of all business units within the SARIA Group in a unique way to ensure everything flows in a cycle. This is how we have been bringing the idea of the circular economy to life for decades. By doing so, we make a meaningful contribution to environmental sustainability and a healthier planet.

Connecting the circles

Every day, we continue working to find new ways of closing the food and energy supply circles, reducing food waste through innovative solutions, and prioritizing the provision of new nutrients from former organic residues, in line with the European Food Waste Reduction Strategy and its Valorization Pyramid Hierarchy. And if this is not possible, we use these products to produce organic fertilizers or biofuels to meet demands of the food sector. For example, substituting vegetable oils and proteins with our certified products (e.g., ISSC Plus) ensures a fully transparent and deforestation-free supply chain and the protection of land with high biodiversity value and high carbon stock.

One major ongoing project is paving the way for greener air travel through the partnership with TotalEnergies announced in 2022. In 2023, the two companies were able to break ground on the future biofuel production site in Grandpuits (France). Starting in 2026, up to 230,000 tons of Sustainable Aviation Fuel (SAF) per year will be produced at this site. SAF is a low-carbon alternative to fossil fuels, which is based on renewable materials such as animal fats and used cooking oils (UCO). Our respective business units SecAnim, ReFood, ecoMotion, and SARVAL will provide the material for SAF production in Grandpuits and thereby significantly advance the valorization of their raw materials.

Food & Pharma



+100m animals
benefit from Bioibericas' health functional ingredients.



5m hectares
of agriculture crops are treated with our plant health solutions.



20m people
benefit from our pharmaceutical and nutraceutical ingredients every year.



7.5 times
to the moon and back is the distance covered by the amount of casings produced by Devro and Van Hesse in 2024.



90% of raw material
Bioiberica receives is developed into their wide range of products.

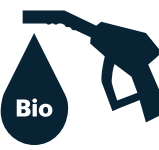
Ingredients & Energy



Up to half
of each animal that is not used for human consumption is valorized and turned into safe and sustainable ingredients.



Up to **80%**
of carbon emissions can be reduced by replacing traditional jet fuel with sustainable aviation fuel (SAF).



85%
in carbon emissions are saved by our sustainable second generation biofuel compared to fossil fuels.



Up to **80%**
in carbon emissions are saved by the biogas ReFood produced from food-collected biowaste compared to fossil fuels.



Up to **80%** of biowaste and up to **30%** of fallen animals is valorized into organic fertilizers and biomass.



People Responsibility

Human Resources

Our people approach

Our viability as a successful business would not be possible without the dedication and passion of our employees. We offer a wide range of development opportunities, as their individual progress also creates progress for us. Having the best people to provide viable and innovative solutions for our customers is one of the core principles in the SARIA Framework. Being successful in the market is not possible without capable people driven by passion and entrepreneurial spirit. Besides this, treating everyone with respect and fairness is one of our core values.

How we manage human resources

When it comes to managing people and continuously developing our corporate culture and organization, we see significant potential in boundary-spanning approaches. Following organizational restructuring throughout 2024, we now operate across two divisions: SARIA Ingredients & Energy and SARIA Food & Pharma. Each division has central HR support, and the business units have country HR representatives. We want to be as close to our people as possible, so we manage local HR topics at a local level. This also helps us to take account of national initiatives and social changes. In addition, we seek to use synergies within and across our divisions and business units by developing overarching programs.

Empowering through training and education

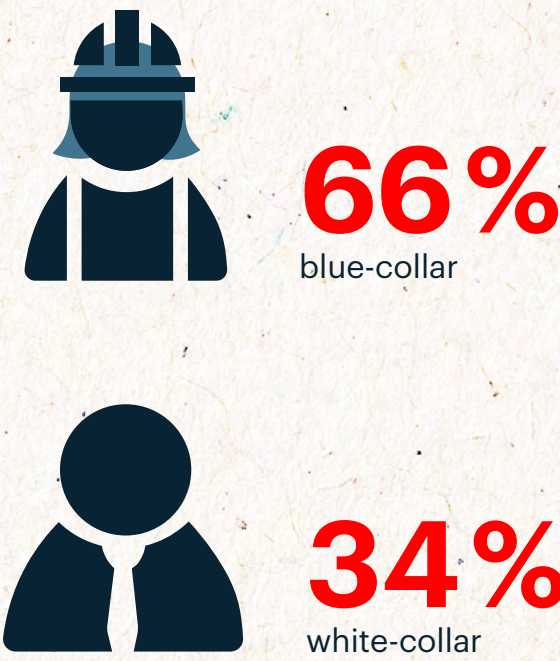
As we are in a transformation process to implement the divisional target operating models, we recognize that training and education of employees is vital to the success of our organization.

During 2024, SARIA Food & Pharma focused on understanding and developing a profound talent and succession plan across our business units led by the central roles of Talent Manager and Learning and Development Manager. We also undertook a culture assessment which enables us to understand the skills and behaviors our leaders and managers require. A culture assessment allows us to realize fitting cultural and strategic aims. Throughout 2025 we will continue to support our leaders, through personal and professional development to positively impact our organization.

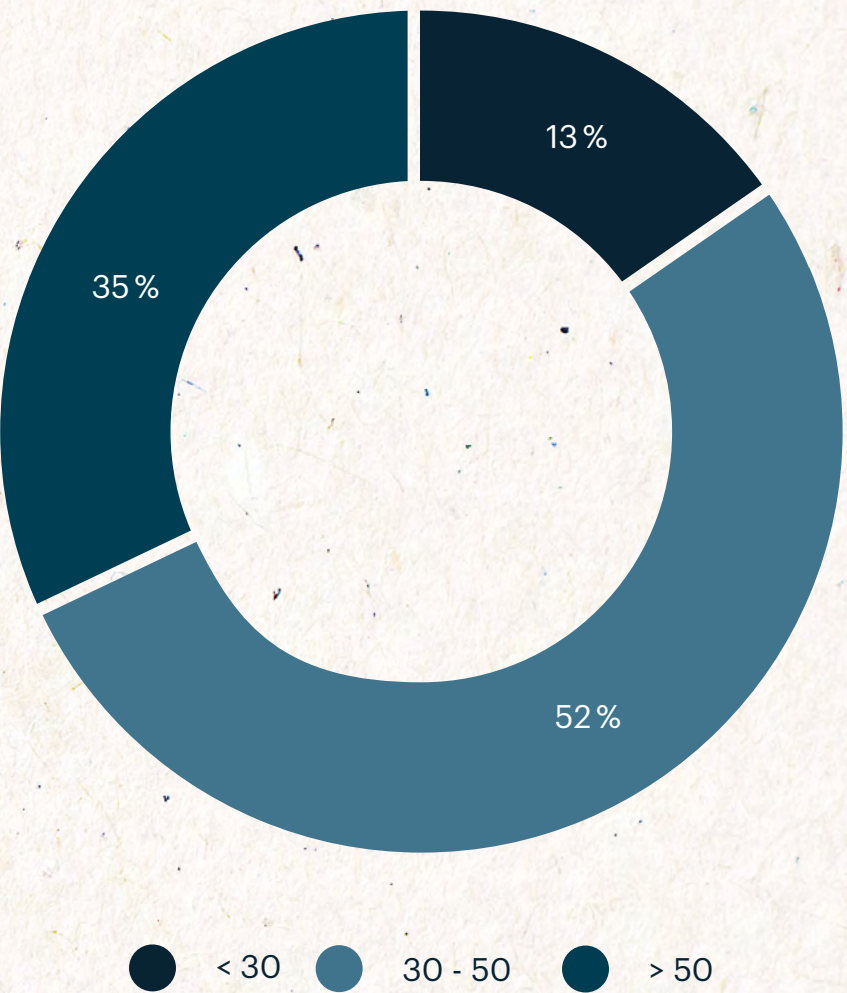
In SARIA Ingredients & Energy, HR has been closely involved in the division-wide restructuring. In particular, supporting employees into their new roles has been a key factor in making the division fit for purpose and fit for the future. As part of this, the collaboration between a central HR unit and the country HR departments was reviewed and integrated into the new organizational structure. In addition to the cross-border development of young talent, the international support of our top management was firmly anchored. The groundwork has been laid for our remuneration to become even better aligned with the market in 2025. We expect all countries to be covered by the new structure by the end of 2026. In addition, the new division will continue to grow together, and cooperation will be strengthened, which will also be an important task for HR.



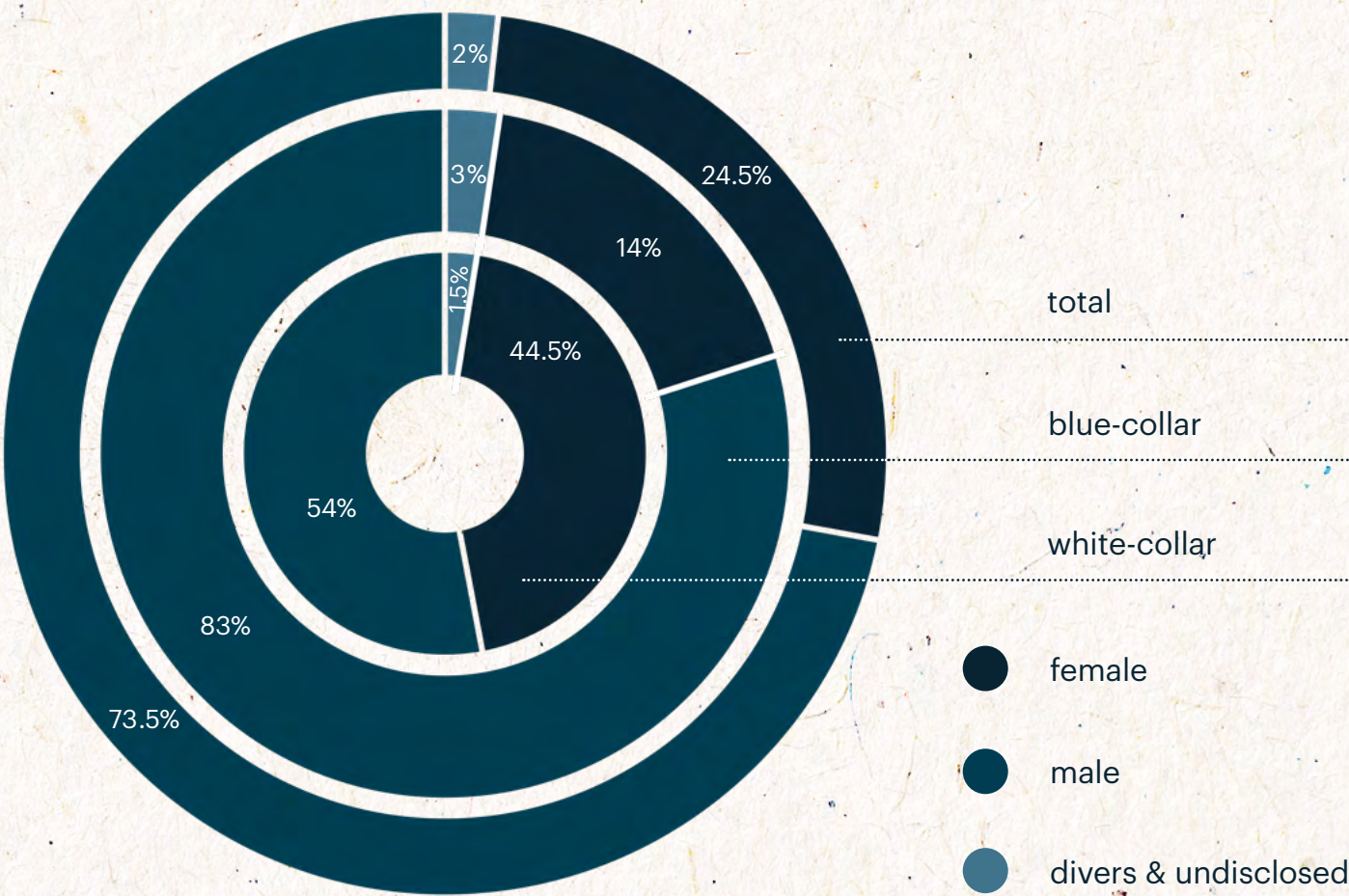
Employee Category



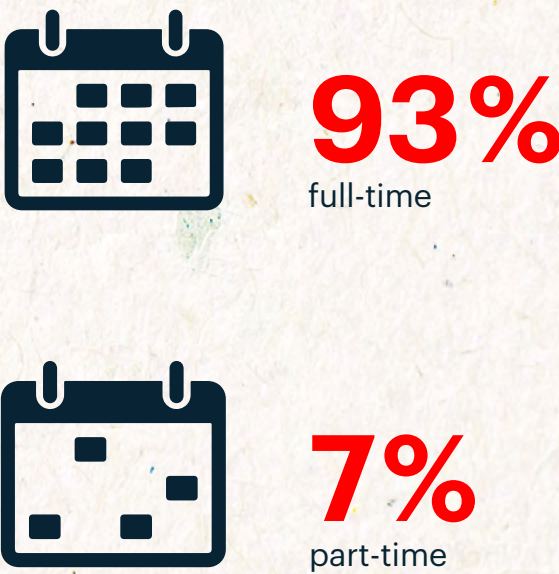
Age Group



Gender



Employment Type





18.90

LTIFR
(Lost Time Injury Frequency Rate)

0

fatalities

118.72

LTISR
(Lost Time Injury Severity Rate)

Health & Safety

Protecting our people

Another essential element of our people responsibility is their health and safety. We consider it our daily responsibility to provide a safe working environment for all employees. And we have expressed that unmistakably in one of our six core Business Principles: “Health and safety is non-negotiable in everything we do”. Because fire is one of our main risks affecting all our sites irrespective of region and business activity, we have defined and implemented a fire safety directive for all our locations. Further individual policies are defined according to identified hazards depending on the specific operations in our diverse business units. As a manufacturing company, we comply not only with our self-imposed standards, but also with local health and safety legal frameworks. Wherever practicable, we even exceed these minimum standards.

Our approach to health and safety

Our health and safety management rests on two pillars. For overall steering and monitoring, we take a centralized approach, supplemented by local documentation and implementation. Health and safety reports are submitted to the Executive Board twice a year, including quantitative key performance indicators as well as qualitative information. A maturity assessment complements the reporting data in order to provide the board with a more detailed picture of the overall level of safety in our Group. For 2025, the setup of this report will be revised against the

background of our new internal organization as well as to consider the requirements set out by the CSRD.

To account for differences in national legal systems and specific requirements of the industries our divisions belong to, we take a decentralized approach when it comes to the development and implementation of most of our policies, programs, and activities which constitute the second pillar of our overall health and safety management system. To reach a high level of safety, we regularly carry out internal audits at our locations, thus conducting a structured review about the state of the health & safety management system. Furthermore, some of our sites are ISO 45001 certified and audited externally. Within our divisions, various actions are taken to advance the health and well-being of our people.

Building awareness and training

Training programs are conducted to make our employees familiar with practices and equip them with the knowledge and capabilities to effectively apply them in their daily tasks. Due to various business activities with different production lines and risks for health and safety, training is conducted within the business units to address specific hazards. Furthermore, awareness campaigns accompany our health & safety management. In the field of fire safety, we also cooperate with local firefighting services and conduct fire drills.



Human Rights & Supply Chain Responsibility

Sustainability Risk Management

3,340

suppliers were subject to sustainability risk assessment

148

suppliers were identified as high-risk suppliers

47%

of high-risk suppliers have confirmed preventive measures



Our approach

At SARIA, we seek to promote integrity as well as socially and environmentally responsible behavior in our supply chains. As a global company, we procure materials and services from all over the world. Therefore, we assume responsibility that extends beyond our factory gates. To build responsible and stable supply chains, we continuously develop our supply chain organization, policies, and processes. Creating awareness among our procurement community and suppliers complements this approach.

Protecting ourselves against risks in the supply chain is also crucial for the Group’s reputation and our own Environmental, Social and Governance (ESG) performance, which in turn helps to increase attractiveness as a reliable and responsible supplier.

The SARIA Policy Statement on Human Rights Strategy establishes our overall risk management strategy and was updated in 2024 in order to specify prioritized risks as a result of the internal risk analysis. The Supplier Code of Conduct defines our expectations from suppliers with regard to the adherence to human rights and labor standards, environmental protection and ethical behavior. To raise awareness and ensure buy-in among our people, we continuously implement the principles of our Sustainable Procurement Policy in the daily actions of our procurement community. It promotes SARIA’s commitment to constantly improve our environmental performance, to protect human and labor rights, and to act in accordance with legal and ethical responsibilities. The policy sets the foundation for our sustainable procurement program and provides our procurement team with clear guidelines for its daily work.

How we manage human rights & supply chain responsibility

With regard to the German Supply Chain Due Diligence Act (SCDDA), which aims to prevent, detect, and mitigate human rights violations and environmental hazards related to human rights risks in the supply chain, we are

consolidating the measures that are taken. At Group level, the activities are coordinated by the SARIA Supply Chain Integrity Committee (SSCI Committee). The project is led by Group Compliance. Other project members come from the Group Procurement, Group Sustainability, and, if required, Group Risk Management departments for individual aspects.

The effectiveness of the risk management measures is reviewed regularly. For this purpose, the SSCI Committee holds one meeting per quarter in which individual measures and concepts are discussed and evaluated.

If we determine that a violation of a human rights-related or environmental obligation within the meaning of the SCDDA has already occurred or is imminent in our own business area or supply chain, the responsible Compliance Officer, in consultation with the locally responsible management (management of the affected SARIA Group company), shall take immediate action to prevent or end the violation or to minimize its extent.

As part of our sustainable procurement program, annual targets are defined with some buyers of the SARIA Group. The targets are aimed at both our key partners (supplier evaluation/development) and ourselves (internal capacity building). By agreeing targets, we promote continuous improvement measures and at the same time embed sustainable procurement issues in the day-to-day work of our employees.

Approaching risks in our supply chain

To carry out the risk analysis of immediate suppliers, they are analyzed based on several criteria. The assessment is made according to the specific risk in the country and sector in which the supplier operates and covers the following risk areas: environmental risks, labor & human rights risks, ethical risks, and risks related to sustainable procurement. To make this possible in terms of time, only the largest suppliers are considered in the risk analysis, which accounts for 80% of the total volume implemented in the respective unit with direct suppliers (80:20 method). The scope may be extended in the following years. Our target is that all suppliers according to the criteria defined are analyzed once a year, followed by passing on high-risk suppliers to the supplier portal. All suppliers that were analyzed once are also permanently monitored during the year.

In line with our efforts to target and involve our suppliers, we launched a multi-purpose supplier portal in 2023. It enables us to demand preventive measures directly from high-risk suppliers and to provide support with their implementation at the same time, e.g. through e-learning programs. The portal also allows us to make our Supplier Code of Conduct binding and have it signed digitally. To ensure that SARIA Group's expectations are complied with by our immediate suppliers and that they ensure compliance with these expectations along their supply chain,

we require our high-risk suppliers a contractual obligation. By routing high-risk suppliers to the supplier portal, we gain a good overview of important partners in the supply chain. The supplier risk assessments determine the preventive measures we take individually for each supplier, depending on the risks identified. Our target is to confirm preventive measures for all suppliers identified with a high risk.

Next to our sustainability risk assessments, we evaluate adherence to the Supplier Code of Conduct requirements and suppliers' sustainability performance by means of supplier assessments in part of our organization. The supplier may demonstrate sustainability efforts through online assessments or a self-assessment within the frame of our standardized supplier evaluation. The ESG criteria used in the online assessment correspond to the requirements of our code, and also take into account country and industry-specific conditions as well as supplier size. Furthermore, we advise our procurement community to screen new suppliers against potential sustainability risks using the risk assessment tool. As we conduct a supplier risk assessment annually, new suppliers will be screened in the next year at the latest (considering the 80:20 method).

Managing in our own business

To raise awareness among employees and create a better understanding of possible risks, the e-learning course "Fair Working Conditions – Preventing Modern Slavery in the Supply Chain" was introduced in 2023. It deals particularly with content from the areas of fair working conditions, child labor, forced labor, health hazards in workplaces, and wage dumping. All functions within the entire SARIA Group affected by the provisions of the SCDDA are required to participate in the training. The goal is that all relevant employees complete the e-learning course.

To assess material risks within our own business units, compliance officers prepared and completed an internal risk analysis in coordination with local departments in 2022 for the first time, renewed in 2023. These insights were the basis for the Supply Chain Due Diligence Program. In 2024, we revised our process according to new guidance from the competent authorities. Further yearly risk analysis will be conducted following this revised process.



100%

of operational units have been subject to human rights reviews or human rights impact assessment in 2023, the concept has been revised in 2024 and the analysis will be updated in 2025.



1,359

employees are now trained worldwide, including 114 who received training on supply chain responsibility in 2024.



Compliance & Integrity



0

significant instances of non-compliance with laws and regulations



100%

of employees with access to 24/7 whistleblower procedure



0

substantiated complaints concerning breaches of customer privacy and losses of customer data

Our foundation for how we do business

Compliance and integrity are fundamental elements of our business conduct. Continuously improving our compliance and tax compliance management systems, while closely monitoring changes in the legal environment, is a key element in ensuring legally compliant behavior within the organization. Moreover, due to an overriding importance in an increasingly digital world, we have made data protection and information security a high priority and therefore established individual structures to manage these topics.

Exercising corporate responsibility is a prerequisite for building long-term business relationships and the sustainable success of our Group along with reliable quality standards and respectful cooperation. We fulfil this responsibility by complying with legal, ethical, social, and ecological standards. As a

company, SARIA and all our employees are committed to this; equally, we expect that our business partners will act in accordance with these principles.

We have clearly expressed this conviction in one of our six core Business Principles: “Integrity is indispensable: We comply with legal and ethical standards and are committed to corporate social responsibility”. The SARIA Code of Conduct is another important element in our compliance management, and contains norms and standards on issues that are fundamental for how we do business, such as fair competition, human and employee rights, data protection, but also environmental protection and the sustainable use of natural resources. Due to the dynamics that pertain to these issues, we constantly revise our code based on careful monitoring, latest in 2024. In addition, we continued to implement the provisions of our Data Protection & Privacy Policy in 2024. Based on the intention to create a concise and uniform approach to data protection on an international scale, the policy sets out binding obligations in relation to managing personal data as well as numerous checks and balances, including the commencement of reporting and audit procedures. Our Whistleblowing Policy entails globally applicable principles ensuring the protection of whistleblowers, especially their anonymity.

Our compliance organization

Our compliance organization enables us to implement central governance elements in

our daily business while taking into account differences in local regulatory requirements. Our Compliance Officers at country and business unit level work closely with the Group Chief Compliance Officer, who reports to the Executive Board and the Compliance Board. Our international compliance organization meets four times a year to ensure regular exchange and facilitate Group-wide collaboration.

Aimed at establishing a coherent group structure, we have set up a data protection organization comparable to our corporate compliance structure. As an organ of international deliberation, we have introduced an International Data Privacy Committee, which is composed of the locally responsible data protection managers.

Assessing compliance risks

Better prevent than remediate – Guided by this principle we consider compliance risk assessments as a crucial aspect of a well-working compliance management systems. SARIA experts carry out systematic internal interviews in crucial areas such as corruption, conflict of interest, fraud, money laundering, competition and antitrust law. This allows active risk management and control, as our underlying aim is to predict and prevent risks instead of having to take corrective action at a later stage. Having rolled out an encompassing process for compliance risk assessments as far back as in 2022, our target is to revise the concept according to the constantly changing compliance environ-

ment we are handling in 2025. Followed by the next compliance risk assessment in our entire organization the year after.

Reporting violations – safe and sound

Our internal Group-wide policy on compliance reporting defines the content that our regional compliance officers have to report to the Group Chief Compliance Officer and the local management regarding their respective area of responsibility. This allows us to quantify and better evaluate our overall and specific compliance performance. The ability to act or react as soon as possible at a local and group level depends on timely information. This is why our policy – in addition to an encompassing annual report – mandates quarterly reports that ensure a continuous information process and enable us to learn from each case to implement preventive measures. In addition, we provide a template that facilitates the submission of the necessary data for our regional compliance officers. Our Group Chief Compliance Officer in turn can rely on comparable and structured information, which facilitates its aggregation into our Group compliance report that is presented to the Executive and Supervisory Board of SARIA SE & Co. KG as well as SARIA Group’s Compliance Board. Overall, we can safely say that the reporting process further strengthens the communication and coordination process between the actors in our compliance organization, and ensures that each case is analyzed, documented, and reported in order to take possible countermeasures and to prevent further instances of non-compliance.

A vital instrument to strengthen adherence to our Code of Conduct is our whistleblowing

system (“Integrity Line”) where internal and external stakeholders can report suspected violations entirely anonymously. It is available on our website to all employees, partners, and other potential whistleblowers – hosted externally and accompanied by a FAQ section in various languages explaining how anonymity is guaranteed and how the information provided is processed. In 2024, a successful peer review of our new Whistleblowing Policy was conducted. As a vital element of our whistleblowing culture, we intend to publish the new policy on our domain during the course of 2025. Furthermore, we introduced additional guidelines concerned with procedural obligations of our compliance officers, to be applicable when conducting a compliance investigation.

Our compliance program – building awareness and knowledge

Promoting compliant behavior and integrity is not possible without awareness and prior knowledge. We actively train our people so that they know how to apply rules, regulations, and the instruments available to them. In 2024, we were able to further expand the scope of the e-learning operation. As a result, we were able to expand both the range of our course portfolio by adding a health and safety course, as well as the range of language offerings, besides English and German, now including Czech, Danish, Dutch, French, Italian, Polish, Romanian, Spanish and Swedish. In addition and supplemental to these developments, we formalized a new e-learning guideline in 2024, which intends to introduce a mandatory framework for our international compliance organizations. The framework includes, for example, elements and informa-

tion pertaining to the personal scope of individual courses, training frequency and repetition models, or time estimates for completion.

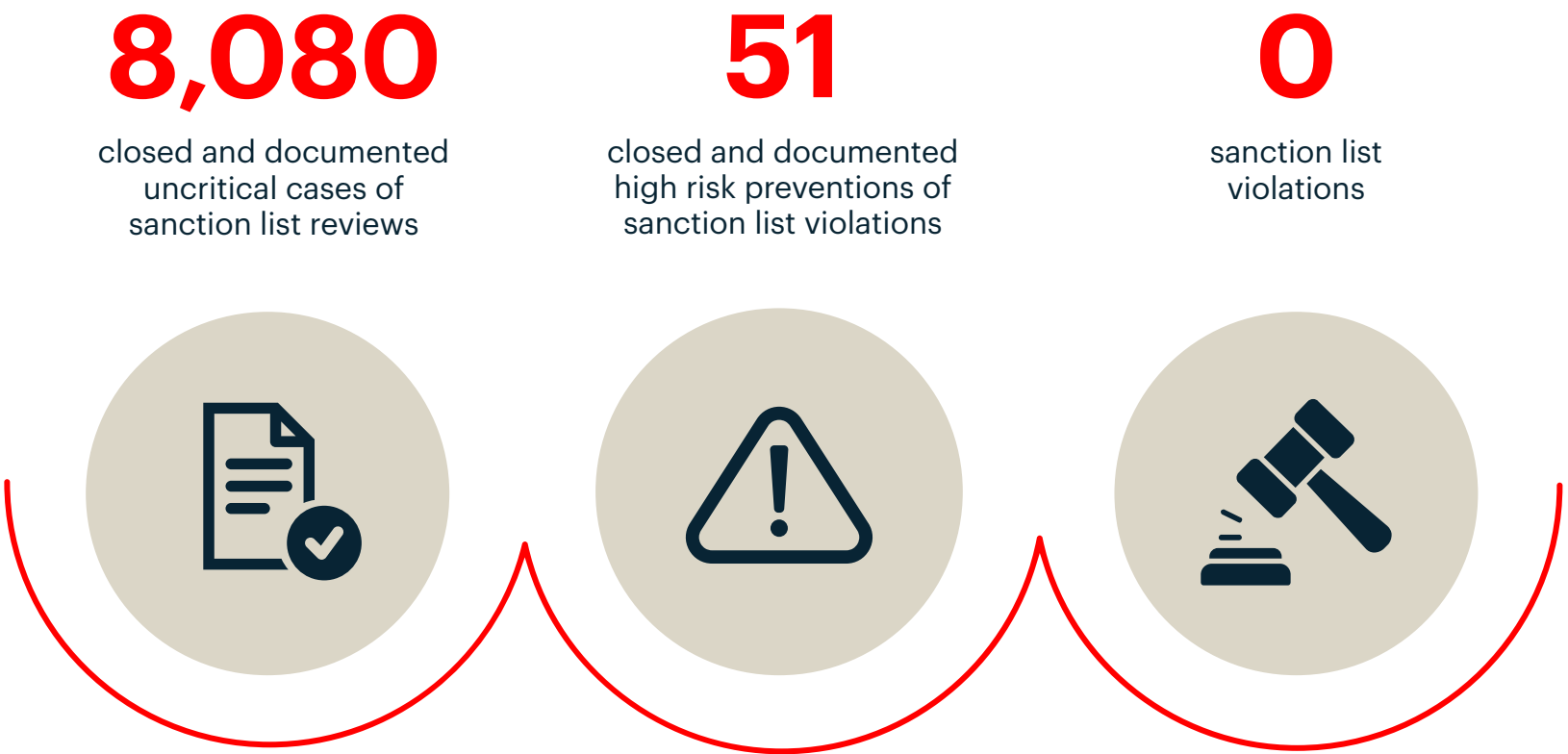
Our approach to tax

As a foundation, the importance of full tax compliance is explicitly mentioned in our Code of Conduct that all employees are subject to. A changing legal environment has accelerated the development of the Group’s tax strategy, approved by the Executive Board. Against the background of global corporate tax reform and the effort to establish a global minimum effective tax (“Pillar 2”), we continuously deepen the transnational coordination of our tax strategy. We have identified tax obligations as one of our material risk areas, as we operate globally and are confronted with strongly differing tax regimes. Effective compliance ensures that tax obligations in all jurisdictions where SARIA operates are met.

In 2024, we started to partially revise our Tax Compliance Management Systems (Tax CMS) with the aim of adapting them to the changed organizational structures across the Group. Furthermore, as part of the continuous development of the Tax CMS, we have taken targeted measures to implement the requirements of Pillar 2 under the OECD’s global minimum taxation initiative. The introduction of Pillar 2 requires enhanced data analysis and reporting, particularly regarding effective tax rates across the jurisdictions in which we operate. Our goal is to minimize tax risks, increase transparency and consistently meet regulatory requirements. To meet these requirements, we have carried out a systematic analysis of the companies concerned

and identified potential tax obligations resulting from the minimum tax regulations. We have been working with the RETHMANN Group to implement a global reporting platform and have conducted training sessions for key stakeholders to ensure consistent implementation across the Group. By integrating Pillar 2 into our Tax CMS, we ensure that our company maintains tax integrity even in a constantly changing regulatory environment. In the coming years, we will continuously optimize our processes and adapt them to new developments in international tax law.

Denied Party Screening



GRI Content Index

Statement of use

SARIA has reported in accordance with the GRI Standards for the period January 1 to December 31, 2024.

GRI 1: Foundation 2021.

GRI Sector Standards have been reviewed for their applicability, but no relevant standards have been published yet.



General Disclosures

GRI 2: General Disclosures 2021

GRI Standards	Description and Content	
2-1	Organization details	2-6 Activities, value chain and other business relationships
	SARIA SE & Co. KG [named ‘SARIA’], whollyowned subsidiary of RETHMANN SE & Co. KG, headquar-tered in Norbert-Rethmann-Platz 1, 59379 Selm, Germany. In 2022, 2023 and 2024: over 200 sites, in 26 countries and active on 6 continents.	2-7 Employees
2-2	Entities included in organization’s sustainability reporting	2-8 Workers who are not employees
	<u>This Report</u> For the KPIs stated in this report, the entire SARIA Group with all its business units is covered (all fully consolidated subsidiaries). For environ-mental reporting, data is not always available for minor logistics or administrative sites. In view of the limited impact as they have no processing activities, these sites have been excluded.	2-9 Governance structure and composition
2-3	Reporting period, frequency and contact point	Egbert Bernsmeister <i>Group CFO</i>
2-4	Restatements of information	Harald van Boxtel <i>Co-CEO, Food & Pharma</i>
	Minor corrections were made to the energy key figures for 2023 to take account of subsequently identified incorrect data (< 1% difference). All corrections are documented transparently in our internal sustainability reporting. All correcti-ons are documented transparently in our internal sustainability reporting.	Lars Krause-Kjær <i>Executive Board member, UK, Scandinavia, OEE</i>
		Nicolas Rottmann <i>Executive Board member, Business Unit ecoMotion & TESSAF</i>
		Tim A. Schwencke <i>Co-CEO, Ingredients & Energy</i>
		Franz-Bernhard Thier <i>Executive Board member, Central Europe</i>
		2-11 Chair of the highest governance body
		The Executive Board is a non-chaired body.
		2-12 Role of the highest governance body in overseeing the management of impacts
		Our purpose, vision and mission are defined and approved by the Executive Board.
		<u>SARIA Website – “Together towards a sustainable world and healthier living.”</u>
		<u>Sustainability at SARIA</u>
		2-13 Delegation of responsibility for managing impacts
		To ensure alignment with the overall Group stra-tegy, Group Sustainability as well as further Group functions with immediate link to due diligence and management of impacts, risks and opportu-nities (e.g., Risk Management, Compliance) report directly to the responsible Executive Board mem-ber. For example, Group Sustainability reports at least once a month to the responsible Executive Board member. Furthermore, both divisions have dedicated organizational sustainability structures. All sustainability manager report regularly to the (senior) management, have direct contact to the operative business (e.g. commercial teams) as well as to affected support functions (e.g. health & safety). Group Sustainability and the decentral sustainability managers meet on a regular basis to exchange and align on major sustainability topics and projects.
		2-15 Conflicts of interest
		All SARIA Executive Board members must confirm annually in a compliance letter their adherence to laws and internal rules, the separation of cor-porate and private interests is explicitly stated. In addition, business relationships and activities at risk for conflicts of interest are reported centrally in order to prevent and mitigate conflicts of inter-est.
		2-16 Communication of critical concerns
		» p.24
		2-17 Collective knowledge of the highest governance body
		The Board member responsible for Group Sustainabi-lity is regularly updated about relevant developments and (upcoming) regulatory frameworks, same for sustainability management in the divisions. Further-more, regular measures are taken to raise awareness among the entire management team, for example a dedicated sustainability workshop was conducted on the management meeting 2023.
		2-18 Evaluation of the performance of the highest governance body
		Confidentiality constraints
		2-19 Remuneration policies
		Confidentiality constraints

2-20	Process to determine remuneration	2-25	Processes to remediate negative impacts	2-29	Approach to stakeholder engagement	2-30	Collective bargaining agreements
	Confidentiality constraints						
2-21	Annual total compensation ratio						
	Confidentiality constraints						
2-22	Statement on sustainable development strategy						
	Foreword						
2-23	Policy commitments						
	SARIA´s business conduct and corporate strategy are founded on our Strategic Framework, Business Principles and Code of Conduct. Furthermore, SARIA issued a Policy Statement on Human Rights Strategy, a Whistleblowing Policy and a Data Protection & Privacy Policy. The Supplier Code of Conduct defines our expectations from suppliers with regard to the adherence to human rights and labor standards, environmental protection, and ethical behavior. All the commitments and policies mentioned are issued at Group level and apply to SARIA with all its countries and business units. All of the above-mentioned policy commitments are communicated directly to the internal colleagues concerned, partly combined with a training, as well as externally via our website.						
	SARIA Website – Corporate Compliance						
2-24	Embedding policy commitments						
	When national regulation and industry or customer requirements permit, we see value in establishing Group-wide standards and common policies for all our business activities, particularly in governance-related issues such as compliance, information security and data protection, or human rights issues and supply chain responsibility. Ensuring that certain standards are maintained in all parts of our Group is an essential element of our overall risk management.						
			</				

GRI 302: Energy 2016

302–1	Energy consumption within the organization In 2024: 8 % of our energy consumption comes from coal, 10 % from purchased or acquired electricity, 11 % from diesel fuel and 56 % from natural gas, while we had 7 % other energy sources. In 2023: 8 % of our energy consumption came from coal, 9 % from purchased or acquired electricity, 11 % from diesel fuel and 54 % from natural gas, while we had 8 % other energy sources. The indicators are not available for 2022 as it was first disclosed for the reporting period 2023. In 2024, our share of renewable energy consumption was 8%. In 2023 it was 10 % and in 2022 it was 8%. ↗ p.9
302–4	Reduction of energy consumption ↗ p.9

GRI 303: Water and Effluents 2018

303–3	Water withdrawal In 2024: We had a total water withdrawal of 7,794 in 1000m³ and 8,808 total water discharge in 1000m³. Besides, we had a total water production of 1,962 in 1000m³. In 2023: We had a total water withdrawal of 7,472 in 1000m³, a total water discharge of 7,714 in 1000m³ and a total water production of 2,132 in 1000m³. In 2022: We had a total water withdrawal of 6,727 in 1000m³, a total water discharge of 7,303 in 1000m³ and a total water production was at 2,415 in 1000m³. ↗ p.11
303–4	Water discharge ↗ p.11

GRI 305: Emissions 2016

305–1	Direct (Scope 1) GHG emissions The calculation methodology used is guided by the Greenhouse Gas (GHG) Protocol. For the operational boundary see General Disclosures, 2-2 . We used the cross-sector tools of the GHG Protocol for the emissions factors. In 2024: 854,146 t CO ₂ -eq; in 2023: 794,321 t CO ₂ -eq The indicator is not available for 2022 as it was first disclosed for the reporting period 2023.
305–2	Energy indirect (Scope 2) GHG emissions For the emissions factors we used data provided by the European Environment Agency. GRI 305-1 In 2024: 122,183 t CO ₂ -eq; in 2023: 109,033 t CO ₂ -eq The indicator is not available for 2022 as it was first disclosed for the reporting period 2023.
305–5	Reduction of GHG emissions Scope 1: + 30,515 t CO ₂ -eq Scope 2: + 26,128 t CO ₂ -eq The base year is 2022.

Circular Economy

GRI 3: Material Topics 2021

GRI Standards	Description and Content
3–3	Management of material topics We do not report a specific indicator for circular economy as there is no suitable GRI standard indicator available that aligns with our current reporting scope. ↗ p.12-15

People Responsibility

GRI 3: Material Topics 2021

GRI Standards	Description and Content
3–3	Management of material topics ↗ p.16-18

GRI 403: Occupational Health and Safety 2018

403–1	Occupational health and safety management system In 2024 the LTIFR is 18.90, the LTISR is 118.72 and we had 0 fatalities. As these three indicators are disclosed for the first time for the reporting period 2024, data is not available for 2023 and 2022. ↗ p.18
403–2	Hazard identification, risk assessment, and incident investigation The majority of our operational sites have programs in place to identify hazards and carry out appropriate risk assessments on them. Based on this, risk control programs are determined to reduce our risk profiles to as so far as is reasonably practicable. Incident investigations are carried out following initial reviews to ascertain appropriate resources and techniques and are shared accordingly.
403–5	Worker training on occupational health and safety ↗ p.18
403–9	Work-related injuries ↗ p.18

GRI 404: Training and Education 2016

404–2	Programs for upgrading employee skills and transition assistance programs ↗ p.17
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GRI 405: Diversity and Equal Opportunity 2016

405–1	Diversity of governance bodies and employees Our employees in 2024: 24.5 % female, 73.5 % male and 2 % diversified or undisclosed; 34 % white collar and 66 % blue collar; 13 % < 30 years, 52 % between 30 - 50 years and 35 % > 50 years old. Our employees in 2023: 25 % female, 74 % male and 1 % diversified or undisclosed; 31 % white collar and 69 % blue collar; 13 % < 30 years, 52 % between 30-50 years and 35 % > 50 years old. Our employees in 2022: 21 % female, 79 % male (data for the category “diversified or undisclosed” was first collected for the reporting period 2023); 32 % white collar and 68 % blue collar; 15 % < 30 years, 53 % between 30-50 years and 32 % > 50 years old. ↗ p.17
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Human Rights & Supply Chain Responsibility

GRI 3: Material Topics 2021

GRI Standards	Description and Content
3–3	Management of material topics ↗ p.19-21

GRI 308: Supplier Environmental Assessment 2016

308-1	New suppliers that were screened using environmental criteria ↗ p.21
308-2	Negative environmental impacts in the supply chain and actions taken In 2024 3,340 suppliers and in 2023 2,833 suppliers were subject to a sustainability risk assessment. The indicator is not available for 2022 as it was first disclosed for the reporting period 2023. In 2024 148 suppliers and in 2023 124 suppliers were identified as high-risk suppliers. The indicator is not available for 2022 as it was first disclosed for the reporting period 2023. In 2024 47% of high-risk suppliers have confirmed preventive measures. The indicator is not available for 2023 and 2022 as it was first disclosed for the reporting period 2024. In 2024 114 employees and in 2023 1,245 employees received training on supply chain responsibility. The indicator is not available for 2022 as it was first disclosed for the reporting period 2023. ↗ p.21

GRI 407: Freedom of Association and Collective Bargaining 2016

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk No significant risk for labour and human rights incidents was identified, as the majority of our sites is based in Europe, where the country risk for human rights incidents is fairly low. ↗ p.21
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GRI 408: Child Labor 2016

408-1	Operations and suppliers at significant risk for incidents of child labor ↗ p.20
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GRI 409: Forced or Compulsory Labor 2016

409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor ↗ p.20
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GRI 414: Supplier Social Assessment 2016

414-1	New suppliers that were screened using social criteria ↗ p.21
414-2	Negative social impacts in the supply chain and actions taken ↗ p.21

Compliance & Integrity

GRI 3: Material Topics 2021

GRI Standards	Description and Content
3-3	Management of material topics ↗ p.22-24

GRI 207: Tax 2019

207-1	Approach to tax ↗ p.24
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207-2	Tax governance, control, and risk management ↗ p.24
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GGRI 418: Customer Privacy 2016

418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data In 2024: There were 0 substantiated complaints concerning breaches of customer privacy and losses of customer data. In 2023, there were 1 substantiated complaint and in 2022 3 substantiated complaints concerning breaches of customer privacy and losses of customer data. ↗ p.23-24
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Third Party Assurance Statement

to SARIA SE & Co. KG, Norbert-Rethmann-Platz 1, 59379 Selm

We, the GUT Zertifizierungsgesellschaft für Managementsysteme mbH Umweltgutachter (GUTcert), have been engaged to perform a limited assurance engagement based on the AA1000 Assurance Standard (AA1000AS v3, 2020) Type 2 on the disclosures in the Sustainability Report 2024 of SARIA SE & Co. KG (within the limits disclosed in the Report) for the reporting year 2024.

Responsibility of the legal representatives

The top management of SARIA Group is responsible for the preparation of the Sustainability Report in accordance with the reporting concepts of the Global Reporting Initiative Standards (GRI Standards): Impact, Material Topics, Due Diligence and Stakeholder. The quality of the reporting is evaluated against the reporting principles of the GRI Standards:

Accuracy	Completeness
Balance	Sustainability context
Clarity	Timeliness
Comparability	Verifiability

This responsibility includes the selection and application of appropriate methods to prepare the above-mentioned report, making assumptions and estimates about individual disclosures that are reasonable in the circumstances. Furthermore, the Board of Directors is responsible for designing, implementing and maintaining systems and processes relevant to the preparation of the Report.

Responsibility of the auditors

Our responsibility is to ensure an independent and qualified validation. We express a conclusion based on our work performed as to whether any matters have come to our attention that cause us to believe that the sustainability disclosures presented in the Sustainability report for the period 01.01.2024 to 31.12.2024 not been prepared, in all material respects, in accordance with the GRI Standards. In addition, we have been engaged to make recommendations for the further development of sustainability management and reporting based on the results of the validation.

The validation is carried out according to the TYPE 2 assurance level of the AA1000AS.The focus of the validation is on the concepts and principles of corporate sustainability responsibility as well as the reliability and quality of the report content on a sample basis.

The validation of the sustainability-related disclosures presented in the report has been planned and performed to enable us to express our opinion with limited assurance. SARIA has made use of its right to exclude the following standard disclosures, stating an acceptable reason: GRI 2-8, 2-10, 2-18, 2-19, 2-20 and 2-21.

This limited assurance relates only to evidence from internal sources and groups; obtaining this evidence is limited to the company or management level of the SARIA Group.

Systems and processes that determine the report content were audited, applying the materiality principle or the stakeholder engagement process. Specific sustainability performance was checked on a sample basis.



The planning of validation procedures was at the auditors' discretion and was implemented through the following activities, among others:

- Inspection of the documents on strategy, the ‘SARIA Framework’, corporate organisation, materiality analysis and stakeholder dialogue
- Inspection of the tool and documentation of the systems and processes for collecting, analysing and aggregating data relating to sustainability performance
- Personal interviews with the Director Group Sustainability, Sustainability Project Manager responsible for sustainability reporting, Sustainability Manager (Ingredients & Energy), Sustainability Director (Food & Pharma), Compliance Officer Group Functions, Director HR (Ingredients & Energy), Head of Energy Solutions and Sustainable Procurement (Ingredients & Energy)
- Analysing feedback from management and input from other specialist departments such as HR and Data Protection
- Analytical assessment of communicated key figures for the 2024 reporting period
- Obtaining evidence for individual disclosures on a sample basis, including by inspecting internal management documentation and statements and by analysing data records generated as reports from the internal data system

Verdict

Based on our limited assurance engagement, nothing has come to our attention that causes us to believe that the sustainability disclosures in the Sustainability Report 2024 of SARIA SE & Co. KG do not comply with the concepts and principles of the GRI Standards.

The reporting was performed in accordance with the GRI Standards 2021.

Supplementary notes - Recommendations

Without qualifying the above result, we make the following recommendations for the further development of sustainability management and reporting:

- A materiality analysis in accordance with the current requirements of the CSRD was carried out and confirmed externally. In order to meet future reporting requirements, the development of a sustainability management program with measurable targets, implemented and planned measures remains an open to-do. It will be necessary to set measurable targets, objectives and indicators for the key topics.
- It should be assessed whether all relevant data relating to the material topics can be determined company-wide as part of the materiality analysis determined in accordance with CSRD, particularly with regard to HR topics.
- SARIA Group combines various business divisions and subsidiaries in over 20 countries. Sustainability efforts in all areas of sustainable development and reporting approaches should be further harmonized.

Berlin, 14th May 2025
GUT Zertifizierungsgesellschaft für
Managementsysteme mbH
Umweltgutachter

Susanne Moosmann



Imprint

SARIA SE & Co. KG

Norbert-Rethmann-Platz 1
59379 Selm, Germany
+49 2592 210-0
www.saria.com

SARIA Group Sustainability
sustainability@saria.com

May 2025

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SARIA®

SECANIM

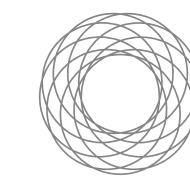
ReFood
pure bioenergy

ecoMotion

SARVAL

BIOCEVAL

VH VAN
HESSEN



DEVRO

b Bioiberica