



Sustainability Report

Group CRC - Chimcomplex S.A.

2025



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Foreword Ștefan Vuza

Dear colleagues, partners and supporters of Chimcomplex,

The results of 2025 reflect one of the most difficult periods for the European chemical industry in the last decade. Chimcomplex had to adjust its production, optimize its portfolio and make firm decisions, such as temporarily shutting down the oxo-alcohol unit. At the same time, we have increased domestic sales, continued to retain traditional customers and attract new partners to the specialty polyether markets.

Although we report a loss, we maintain our strategic direction and accelerate investments in renewable energy and high value-added products. We remain convinced that these measures, together with financial discipline and strong partnerships, will ensure a healthy recovery and strengthen Chimcomplex's role as a regional leader. In this difficult context, transparency and accountability towards employees, investors and partners are our top priorities.

The year 2025 was for Chimcomplex the year in which we took an important step from reporting to execution in terms of sustainability. We have published the second Sustainability Report according to ESRs standards and we have reached the seventh consecutive year of ESG reporting.

At the same time, we validated the double materiality analysis and integrated its results into the sustainability strategy, risk management, and reporting and control processes. It is the way we choose to lead the company, in an economic, energy and industrial context that requires discipline, vision and well-founded decisions.

In 2025, we continued to invest in those directions that can support Chimcomplex's long-term competitiveness: energy efficiency, greater independence in the area of resources, technological modernization and the integration of circular economy principles into our activity. We have kept the high-efficiency cogeneration units using natural gas and hydrogen in operation and we have used mainly electricity from renewable sources in production, as well as hydrogen obtained in brine electrolysis plants.

Chimcomplex has once again achieved international recognition for its sustainability performance. The company received the EcoVadis Silver Medal, with a score of 78 out of 100 and is in the Top 15% of companies evaluated globally. CSR Hub's score reached 89 out of 100, and Responsible Care reached 3.74 out of 4. The results confirm the strength of the management systems and the continuous commitment to accountability, transparency and sustainable development. The award shows that, despite economic pressures in the industry, we maintain high standards in areas such as the environment, ethics, human rights and sustainable procurement, and continue to invest in a responsible business model.

We have continued the manufacture of plant polyols by replacing fossil raw materials with plant raw materials and chemically recycling used hydrochloric acid and stump crusts, from which we obtain ferric chloride used for wastewater treatment. Through such projects, we support a chemical industry that is more resource-efficient and better prepared for the demands of the future.

At the same time, the year 2025 has forced us to look realistically at the environment in which we operate. The war in Ukraine, the volatility of energy and gas prices in Europe, the pressure of Green Deal regulations and strong competition from China have accentuated imbalances in the European chemical industry. In this context, Chimcomplex's strategy is one of adapting to the realities of the market. Where economic conditions no longer support the competitive functioning of energy-intensive activities, we will take adjustment measures, including the temporary shutdown of some capacities and the resizing of the related structures. These are difficult decisions, but necessary to protect the viability of the company, to concentrate resources in areas with development potential and to support, in the long term, a more resilient business model.

Chimcomplex will continue to be a generator of strategic proposals for the Romanian Government in 2026 and to promote a legislative framework that supports the industry.

We aim to maintain our pace of rapid adaptation, smart investments that ensure the development of our product portfolio, carbon footprint reduction and operational efficiency.

Thank you for your constant support and for the trust you place in Chimcomplex. Together, we continue to develop a strong and responsible Romanian company.

Ștefan Vuza
General Manager
Chimcomplex



General Disclosures

ERS 2

GENERAL DISCLOSURES



Basis of Preparation

General basis for preparation of sustainability statements

BP-1

We are publishing our second Sustainability Report, in accordance with the new ERS standards and the Methodology for sustainability reporting – Romanian Sustainability Code, dated 16.11.2023, an integral part of Government Decision no. 1117/2023, as subsequently amended. This report includes information for the period January 1 – December 31, 2025.

Chimcomplex SA Borzești (which includes the two locations in Râmnicu Vâlcea and Onești) and the companies Greencomplex SRL, A5 INVEST SRL, A6 IMPEX SA, Sistemplast, Logiserv SRL and CRC Worldtrade SRL make up the CRC Group (hereinafter Chimcomplex, or **the group**) and are part of this effort, strengthening our transparency and commitment to sustainability.

We fall under the scope of the Corporate Sustainability Reporting Directive (CSRD), and implicitly the European Sustainability Reporting Standards (ERS) in accordance with the provisions of Order No. 85/2024.

Through the Sustainability Reporting (also called the Sustainability Statement) we highlight the group's performance in relation to **the environment, social aspects and governance**, thus underlining our commitment to sustainable development in a transparent way for all stakeholders, both internal and external. This report is prepared based on the results of the double materiality analysis, also known as the materiality assessment within the ERS. The Sustainability Report was prepared at consolidated level and is in line with the scope of the Consolidated Financial Statements. We have prepared a single report, at consolidated level, as required by applicable regulations.

As of 31.12.2025, the group consists of the following companies, which were included in the consolidation scope:

Company name	% control	% interest	Activity
Chimcomplex SA BORZESTI – parent company with branch Chimcomplex SA BORZESTI Branch Râmnicu Vâlcea	-	-	Manufacture of other basic inorganic chemicals Manufacturing basic organic substances
Greencomplex SRL	99.9998%	99.9998%	Manufacture of other basic inorganic chemicals
A5 INVEST SRL	100.00%	100.00%	General mechanical operations
Sistemplast	94.40%	94.40%	General mechanical operations
A6 IMPEX SA	49.4497%	49.4497%	Electricity production
Logiserv SRL	100%	100%	Other activities related to transport
CRC Worldtrade SRL	100%	100%	Steam and air conditioning supply

Chimcomplex SA Borzești, the parent company, is a company with a tradition of over 70 years, developing quality products for a better life and a sustainable future. We are the leading producer and supplier of vital chemicals in the region. More information about Chimcomplex can be found on our website: <https://chimcomplex.com/>.

Chimcomplex SA Borzești is a company **listed on the Bucharest Stock Exchange**, on the regulated market, Standard Category, Symbol CRC starting with 17.01.2022.

At Chimcomplex SA Borzești we provide a wide range of products that have applicability in a multitude of essential markets: metallurgy, steelmaking, thermopower, food and beverage industry, automotive industry, construction materials, extractive industry, textile, cellulose and paper, pharmaceuticals, plastics, electronics, furniture, household appliances, packaging, sanitation and public hygiene, furniture industry, household appliance industry.

Reporting is not limited to companies' own operations, as information from the upstream and downstream value chain is also included.

At Chimcomplex, we conducted a double materiality analysis, including considering the potential impact of sustainability aspects of our activities on the value chain, in order to develop appropriate strategies to address these issues. Thus, we identified internal and external stakeholders and interviewed them to assess the impact.

Financial risks and opportunities were identified by internal stakeholders, who have in-depth knowledge of Chimcomplex's operations and financial performance. Chimcomplex's finance department assessed these risks and opportunities based on their potential financial impact on the company.

By determining double materiality, we combine the final results of impact materiality with the final results of financial materiality, to identify significant environmental, social and governance (ESG) issues. This integrated approach allows us to comprehensively understand ESG issues that generate both significant environmental and social impacts and substantial financial implications for Chimcomplex. Assessing double materiality allows us to prioritize our sustainability efforts on the most critical issues that generate both positive environmental and social outcomes and long-term financial performance.

The results of the double materiality assessment have been validated and will be integrated into Chimcomplex's sustainability strategy, risk management processes and financial reporting. The company will disclose material ESG risks and opportunities, along with current and potential impacts, in the Sustainability Report, ensuring transparency and accountability to all stakeholders.

Disclosures in relation to specific circumstances

BP-2

This is the 7th year of sustainability reporting and the second year of reporting according to ERSR standards.

The 2025 Sustainability Report meets the legal reporting requirements, according to the Order of the Minister of Finance 85/2024, which transposes the Corporate Sustainability Reporting Directive (CSRD). Thus, through sustainability reporting we present our performance in relation to the environment, social aspects and governance.

Time horizon

At Chimcomplex we have adopted the following time intervals from the end of the reporting period:

- short-term time horizon: the reporting period in the financial statements, which for this report is 01.01.2025 - 31.12.2025;
- the medium-term time horizon: from the end of the short-term reporting period up to 5 years;
- long-term time horizon: more than 5 years.

Value chain estimation

In the Sustainability Report, we consider the value chain through a comprehensive approach both upstream and downstream, to the extent of the materiality of the impact resulting from the double materiality analysis.

Changes in the preparation or presentation of sustainability information

There are no changes in the preparation or presentation of sustainability information.

Reporting errors from previous periods

No errors were recorded during previous reporting periods.

Presentation of information arising from other legislative acts or generally accepted sustainability reporting decisions

Applicable standards and legislation specific to the group's field of activity are presented in the text of the report, where applicable.

Working with ESG rating agencies is very important to us. This allows us to have an external assessment of our ESG performance and to benchmark ourselves against best practices in the industry.

The year 2025 marks a milestone in our sustainability strategy. The results of the concrete measures implemented are now internationally validated: we climbed the EcoVadis podium with the silver medal (78/100), positioning ourselves in the top 15% of the best performing companies evaluated.

This solid reputation is reconfirmed by the score of 89/100 at CSR HUB and the remarkable evolution within Responsible Care, where we reached 3.74 out of a maximum of 4 points.

ESG assessment	Score evolution, Details			Observations
	2023	2024	2025	
ECOVADIS	43	58 Bronze medal	78 Silver medal	Maximum score 100
CSR HUB	74	79	89	Maximum score 100
Responsible Care	3.5	3.5	3.74	Maximum score 4



As a signatory to the Responsible Care Global Charter, Chimcomplex reaffirms its strong commitment to global safety and ethical principles.

By actively participating in ICCA (International Council of Chemical Associations), we align ourselves with the highest standards of global chemical producers, making sustainability a central element of our business model.

Our path is a long one: we have been monitoring and reporting ESG performance since 2020, and from 2024 we carry out this process through CEFIC (European Chemical Industry Council).

We are committed to a continuous process of improving our ESG performance. To achieve our goals, we will strategically invest in the development of new sustainable practices, strengthen transparency and actively collaborate with all stakeholders. Through these concrete measures, we expect to see a steady increase in our ESG ratings in the coming years, reflecting our commitment to operating responsibly, sustainably and forward-looking.

Incorporating information through references

References for additional documents or references to information that is included in another thematic standard are mentioned in this report.

Company, business model and stakeholder engagement

Strategy, business model and value chain

SBM-1

Integrating sustainability into our corporate strategy is key to achieving long-term goals and creating lasting value. Although not directly reflected in executive compensation, we emphasize integrating sustainability performance into overall management by ensuring accountability in the business model. In addition, we regularly engage with key stakeholders to understand their sustainability priorities. In 2025, we validated the Double materiality Analysis conducted in 2024 to identify significant environmental, social and governance issues, based on feedback from internal and external stakeholders.

Our main objective in all aspects of sustainable development and research is to add value to Romania's natural resources, focusing on the strategic objective of integrating Chimcomplex into the European circular economy to create greater value for Romania. We are continuously improving technologies and equipment to improve product quality, increase productivity and energy efficiency.

In addition, the company is involved in the project "Investments in innovative green technology to produce new ecological polyols at Chimcomplex", which by using renewable raw materials of plant nature, contributes to reducing the potential for depletion of fossil and non-fossil resources. Some development actions in the current year that are worth mentioning include:

1. Energy initiatives

- Maintaining highly energy-efficient cogeneration units that use natural gas and hydrogen in operation
- Investments in technology – Modernization of electrolysis facilities and energy efficiency, implicitly reducing the carbon footprint
- Using electricity predominantly from renewable sources
- Own sources of green electricity - Installation of photovoltaic panels that will reduce the carbon footprint of the energy used
- Use of hydrogen obtained in brine electrolysis plants as an energy vector
- Recovering energy from your own waste.

2. Circular economic initiatives

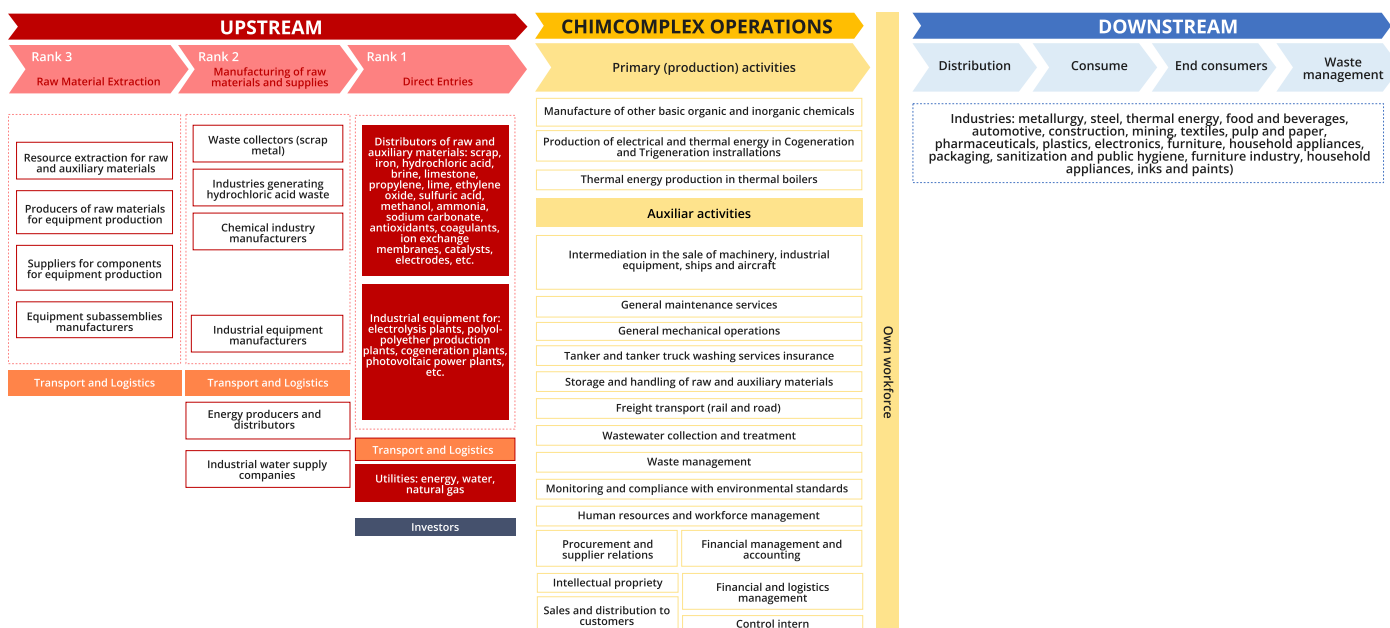
- Epoxy resins based on vegetable glycerin
- Manufacturing environmentally friendly plant-based polyols, replacing fossil-based raw materials with plant-based raw materials
- Chemical recycling of spent hydrochloric acid and scale crusts, classified as waste in accordance with Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, from which Ferric Chloride is obtained - a coagulant for wastewater treatment

Description of the business model and its value chain

According to Annex II of the ERS (*Table 2. ERS Defined Terms*), the value chain includes all activities, resources and relationships related to a company's business model and its external environment. It encompasses everything from the initial concept to the delivery, consumption and end-of-life stage of products or services.

For Chimcomplex, the value chain includes upstream and downstream value chains.





The upstream value chain involves national and international suppliers of goods and services necessary for the conduct of Chimcomplex activities.

The downstream value chain involves the marketing of products manufactured by Chimcomplex.

We have strengthened our supply chain management by integrating a new management team, including a logistics director and a supply chain director, who bring extensive operational experience and strategic vision. In addition, we have implemented a “category management” policy to efficiently manage the procurement of raw materials, materials and services.

Our ongoing efforts include comprehensive review and optimization of procedures and processes throughout the supply chain. These actions are designed to ensure process optimization, quality assurance and risk minimization in our procurement activities. Key local functional connections include partnerships with Salina Ocnele Mari and Salina Tg. Ocna for brine supply, CET Govora for steam and electricity, and local suppliers for soda ash, natural gas, limestone and drinking water. We continuously analyze and optimize our supply chain processes to ensure quality, minimize risks and increase efficiency.

At **Chimcomplex SA Borzești** we produce and sell inorganic and organic chemicals. The chemical products manufactured and sold by Chimcomplex are intermediate chemicals, **used as raw materials in other industries**. For this reason, they are transformed or incorporated into other chemical products and are not found as such at the end of the life cycle.

The other companies in the group provide support services (equipment maintenance, tank washing, tanker trucks, etc.) for the production and marketing of chemical products, thus contributing to the addition and retention of added value within the group, according to the consolidated financial statements.

Greencomplex SRL Onești is a limited liability company headquartered in Str. Industriilor no. 3, Onești, Bacău County, registration number in the trade register J4/2/2004, having as its object of activity the manufacture of other basic inorganic chemical products, and the predominant activity carried out consists of “Business and management consulting activities”.

Currently, the subsidiary's revenues are generated from consulting and management activities.

A5 Invest SRL Onești is a limited liability company headquartered in Str. Industriilor no. 3, Onești, Bacău County, registration number in the trade register J4/1096/2012, having as its object of activity intermediation in the trade of machinery, industrial equipment, ships and aircraft, CAEN code 4614, and the activity carried out mainly consists of general mechanical operations, CAEN code 2562.

Currently, the subsidiary's revenues are generated from the activity of providing general mechanical works services, the main client being the parent company Chimcomplex SA Borzești.

Sistemplast SA Râmnicu Vâlcea is a joint-stock company headquartered in Râmnicu Vâlcea, Uzinei Street, no. 1, Vâlcea County, not traded on the BVB

Currently, the company's revenues come mainly from maintenance and repair activities for equipment and installations on the Chimcomplex platform in Râmnicu Vâlcea.

Sistemplast SA, in relation to the parent company, provides the following services:

- Maintenance of equipment, installations, civil and industrial constructions in the mechanical, electrical and automation fields;
- Design, construction, installation, repair, commissioning, inspection and service for mechanical pressure installations;
- Metrological calibrations of oil pressure gauges, pressure gauges for measuring pressure in oxygen cylinders, ammeters, voltmeters, pressure transducers;
- Repair and technical inspection of electric and hydraulic lifts for people and/or materials;
- Design and execution of interior electrical installations for civil and industrial constructions, overhead and underground connections, at voltages of 0.4 kV;
- Design and execution of electrical lines, overhead or cable with voltages between 0.4 - 20 kV and of transformer stations;
- Installation and maintenance of refrigeration equipment (air conditioners, splitters, blowers, chillers, etc.);

- Execution, verification and repair of earthing points;
- PRAM checks;
- Execution and monitoring of fire extinguishing, signaling, alarming and containment systems

A6 Impex SA is a company that was established in 2013. The company's headquarters are in Dej, Cluj. The main object of activity is the production, transport and distribution of electricity from renewable sources, energy obtained with a thermoelectric power plant with a production capacity of 9.5 MWh/hour.

Currently, the company's revenues come mainly from electricity trading.

Logiserv SRL The company was founded on January 29, 2008. The registered office is in Râmnicu Vâlcea, Str. Uzinei, no. 1A, Vâlcea County. Main activity: provides services to European standards recognized by the European Chemical Industry Council (CEPIC) for the cleaning of tankers, containers and IBCs intended for the transport and storage of liquid chemicals.

CRC WORLDTRADE SRL The company is a Romanian legal entity, established in the form of a limited liability company established on 20.02.2024. The company's headquarters are in Râmnicu Vâlcea, str. Uzinei no. 1, Administrative Pavilion, Room 7, Vâlcea county. The company's business activity is the supply of steam and air conditioning.

More information regarding the group's turnover can be found in the *Administrators' Report on the economic and financial activity of the Chimcomplex SA Borzești group* in 2025.

We specialize in polyols, oxo-alcohols and sodium chlorides, inorganic chlorides, alkylamines, compressed gases.

We consider Chimcomplex SA Borzești a strategic unit of the national economy through:

- providing basic chemical products (caustic soda and hydrochloric acid) for the energy industry, in ion exchanger regeneration processes;
- providing the products necessary for water purification (chlorine, sodium hypochlorite, lime chloride) for several drinking water stations in Romania, Bulgaria, the Republic of Moldova, Greece;
- providing biocides based on sodium hypochlorite for the disinfection of hospitals and public spaces;
- providing basic chemical products (ferric and ferrous chloride coagulants, pH correction agents) for wastewater treatment and purification (municipalities and industry);
- providing products necessary for various industrial applications (ferrous and non-ferrous metallurgy, detergents and cosmetics, food chemistry, industrial gases - hydrogen, automotive industry, furniture industry, oil and gas industry, fertilizers, plasticizers, solvents, etc.);
- providing the necessary products (polyethers-polyols) or the manufacture of flexible or rigid polyurethane foams, for the synthesis of polyurethane resins unsaturated epoxy resins, elastomers, adhesives, defoamers, in the manufacture of lubricants and brake fluids, etc.

The products manufactured by Chimcomplex SA Borzești are used daily to produce thousands of other safer and more durable products: from polyurethane shoe soles and mattress foams, to wind turbine blades and hybrid car batteries. We contribute to increasing the quality of life for a more dynamic and comfortable world.

Chimcomplex SA Borzești is a strategic company for the Romanian economy, being the largest chemical products plant, with two industrial platforms in Onești and Râmnicu Vâlcea.

The main activity is CAEN code 2013 - manufacture of basic inorganic chemical products, in accordance with the provisions of the Company's Articles of Association. The activity that has the largest share in the company's income in the period January-December 2024, according to CAEN codification, is CAEN code 2014 - manufacture of other basic organic chemical products.

In 2025 Chimcomplex SA Borzești has capitalized on 63% of its turnover in exports and on the intra-community market. We are the largest exporter with Romanian private capital, Chimcomplex products are exported to 60 countries, on 5 continents: Europe, Asia, Africa, USA and South America.

Interests and views of stakeholders

SBM-2

We are strongly committed to maintaining an active and transparent dialogue with all stakeholders in our sustainability activities. We support various stakeholders through open communication and constant dialogue, aiming to develop mutually beneficial relationships.

We are committed to maintaining an active and open dialogue with all parties involved in our sustainability efforts. We are committed to continuously assessing the social impact of our projects and to supporting the communities in which we operate through effective collaboration and support. We recognize our responsibility to these communities and work to provide them with concrete support. We also collaborate with government institutions and associations in the energy and oil sector to contribute to the development and implementation of sustainable policies and regulations.



We recognize the importance of client and investor concerns related to ESG issues and address them through individual discussions or group meetings. We actively engage in relevant external events and participate in dialogues and working groups with various stakeholders.

For us, continuous employee engagement is a priority. In 2025, we organized 6 sessions between members of the Executive Board and different groups of employees. These sessions encouraged the exchange of ideas, provided opportunities for constructive feedback, and supported a culture of transparency and open dialogue in the company.

We are committed to growing and strengthening relationships with our stakeholders, listening to their perspectives and addressing their concerns and needs. We take responsibility for constantly improving our communication with our stakeholders and supporting the sustainable development of the communities in which we operate.

Chimcomplex management is committed to representing and promoting the interests of shareholders, taking responsibility for the company's performance and activities. We are aware of our responsibility towards shareholders and recognize the importance of maintaining a constant dialogue with them.

In 2025, we took a series of actions to maintain an active presence on local and international capital markets. Chimcomplex management participated in relevant conferences and organized meetings with analysts and investors, thus providing valuable opportunities to communicate our operational and financial performance, strategy implementation and quarterly plans. We are committed to regularly informing investors and analysts about the evolution of our company and to answering their questions and concerns.

We recognize the importance of dialogue with unions in maintaining a strong social balance within our company. We consider the role of this dialogue essential in promoting harmonious labor relations and achieving common goals. The relationship between unions and management is based on a constructive dialogue, aiming to align employee expectations with the company's capabilities, comply with the provisions of the Collective Labor Agreement, as well as consultation and negotiation within the joint commission.

We will continue to improve our dialogue practices to ensure the consistent provision of relevant and accessible information, while developing constructive solutions to questions and concerns raised.

The main categories of stakeholders and engagement channels are presented in the table below.

Stakeholder group	Engagement channel
Suppliers & contractors	Negotiations and contracts Supplier audits and assessments Meetings with suppliers Reporting on joint projects
Government/Central Regulatory Authorities	Attending meetings Relationship management Periodic reporting (as required)
Staff	Regular events with members of the Board of Directors The company's internal online platform Internal newsletter Internal blog Polls Constant dialogues through unions
Local community	Sustainability projects Sponsorships and donations Complaints mechanisms Meetings for business projects Public debates Events organized by city halls
Associations (ROMCHIMICA CEFIC, EuroChlor , EUROPUR, ANEIR, AMCHAM, AHK)	Contracts Participation in working groups Meetings/Debates Workshops/Conferences
Media	Press releases Conferences/Events Interviews Workshops
Capital market participants	Industry meetings Contracts Participation in working groups
Education organizations. Science and research	Joint projects with industry partners, scientific organizations, schools and universities Conferences and lectures Sustainability projects Employer branding activities



Stakeholder group	Engagement channel
Customers	Advertising/communication campaigns Events Involvement activities within distribution stations Newsletter
NGOs/NPOs	Social projects Sponsorships and donations Stakeholder dialogue and mechanisms complaints

Governance and business practices

The role of the administrative, management and supervisory bodies

GOV-1

The ownership structure of Chimcomplex SA Borzești shares, as of 31.12.2025, according to the Central Depository's reporting, is highlighted as follows:

Shareholder name	Number of shares	Percentage (%)
CRC Alchemy Holding BV	257,659,878	84.5041%
The Romanian State through AAAS	27,305,181	8.9552%
Legal entities	14,874,161	4.8784%
Individuals	5,068,631	1.6623%
TOTAL	304,907,851	100%

Chimcomplex SA Borzești is managed in a unitary system, being led by a board of directors whose role is to establish the main directions of activity and supervise the activity of the executive management.

The size of the Board of Directors of Chimcomplex SA Borzești did not change in 2025, so the company was managed by a board consisting of 5 members. The Board of Directors is led by a President who, according to the articles of association, may also have executive powers. During the period 01 January-08 December 2025, the position of President of the Board of Directors was held by a non-executive director, and starting with 08.12.2025, until now, he also holds the executive position of General Manager, who, indirectly, also holds the quality of majority shareholder. The main responsibilities of the Board of Directors include representing the company in relations with third parties, through the President, and undertaking actions in areas such as financing and refinancing the Company, contracting loans, providing guarantees, making investments and re-technologizing the company, organizing the work of the General Meeting of Shareholders. The Board of Directors is assisted in its work by four committees that deal with specific topics.

The four committees are: Audit and Risk Committee, Nomination and Remuneration Committee, Integrity Committee and Strategy, Development and Investment Committee – ESG Committee.

On 30.07.2025, elections of administrators took place, in the context of the termination of the 1-year mandate for the members of the Board of Directors, respectively 4 years for the Chairman of the Board of Directors.

The election of the board members was made by secret ballot at the Ordinary General Meeting of Shareholders, the candidates being proposed by the shareholders.

Corporate governance policies aim to ensure: transparent and sustainable value creation through clear delineation of responsibilities, management processes and continuous monitoring of the performance and efficiency of the board of directors, appropriate decision-making regarding the principles and controls policy.

The **Audit and Risk Committee** aims to provide advice and support the Board, by submitting recommendations, in fulfilling its responsibilities regarding the integrity of the Company's financial statements, the financial reporting process, the internal control system and risk management, the internal and external audit process, the qualifications and independence of the internal and external auditor, the identification and management of conflicts of interest, the Company's performance, as well as the process of monitoring compliance with laws and regulations and any code applicable to the Company.

The ESG Audit and Risk Committee:

- Analyze and discuss with board members and executive directors the list of impacts, risks and opportunities following the double materiality analysis;
- Analyzes risks identified on each subject material and I can dispose measures to compensate them;
- Analyzes and discuss with the members of the Board of Directors and managerial Executive development strategy sustainable, transition program climate and investment in progress for matching to taxonomy.

The **Integrity Committee** is responsible for providing advice and support to the Board. It provides recommendations to help the Board fulfill its responsibilities related to maintaining integrity within the Company.

The **Nomination and Remuneration Committee** has the following responsibilities:

- Proposes the structure and composition of the Board of Directors, taking into account the shareholding structure and shareholders' recommendations;
- Coordinates the development of procedures for the selection of candidates for the positions of administrators and directors;
- Actively participates in the selection and recruitment process of directors;
- Develops the "Remuneration Policy" for administrators and directors, submitting it to the approval of the Board of Directors,
- Monitors personnel expenses and the company's employment structure,
- Assists the Board in evaluating the performance of directors.

The Strategy, Development and Investment Committee - ESG Committee, aims to:

- Coordination of the development and investment strategy of the company, based on studies and analyses;
- Periodic analysis of the progress of the implementation of development strategies, investment projects and measures adopted to achieve the established objectives;

- Integration sustainability strategy;
- Monitoring ESG performance KPIs;
- Periodic evaluation performance review.

The administration and coordination of the activity of Chimcomplex SA Borzești in 2025 were ensured by a Board of Directors, consisting of 5 administrators.

No.	Name	Function	Relevant experience	Date of appointment	Political affiliation
1.	STEFAN VUZA	President Chimcomplex	He founded and leads the CRC Group (Romanian Chemical Company), which today consists of 18 companies. Mr. Vuza has been leading Chimcomplex SA Borzești since 2018 as President.	August 2018	No political affiliation
2.	MADELINE ALEXANDER	Independent member	Administrator and legal person, he has over 30 years of international experience in audits and financial consulting for numerous local or international companies in various industries, including the chemical industry. In the last 23 years of activity, she has been a partner in Big 4 audit firms. Ms. Alexander is accredited as a US GAAP and IFRS expert in the United States and Romania. She is a member of the Chamber of Financial Auditors of Romania (CAFR), ASPAAS, CECCAR as well as a Certified Public Accountant (CPA) in the United States of America. Ms. Alexander is an independent member of the Board of Directors of Chimcomplex SA Borzești since August 2022.	August 2022	No political affiliation
3.	COSMIN SOAITA	Independent member	Entrepreneur with international experience in strategic management, internal audit, procurement and structured finance. He holds a PhD in economics from the University of Paris 1 Panthéon. Sorbonne, Paris, France and associate lecturer at Lucian Blaga University of Sibiu. Mr. Soaită is an independent member of the Board of Directors of Chimcomplex SA Borzești starting with August 2024.	August 2024	No political affiliation
4.	GABRIEL TISCHER	Independent member	An entrepreneur, he has led companies in very different industries for 20 years. The experience of the last 3 years in his first position in the public sector, that of President of the Board of Directors of Sibiu International Airport. Mr. Tischler is an independent member of the Board of Directors of Chimcomplex SA Borzești starting with August 2022.	August 2022	No political affiliation
5.	IULIAN LIVIU COJOC	Independent member	Over 30 years of experience in the trade of chemical and agri-food products. Founding partner and President of the group of companies "Dafcochim", created in 1994, which operates in the market of chemical products for industry and agriculture and has a business of over 65 million EUR. Associate of several agricultural exploitation companies with a plant profile in central Transylvania, which are in strong development, which own state-of-the-art drying equipment and silos and grain warehouses. His experience in collaborating with Oltchim and Chimcomplex or other large chemical companies in Europe or Asia gives him undisputed expertise in trade in general and chemical products in particular, including a very good knowledge of the market for these products, development prospects and the players involved. Mr. Cojoc is an independent member of the Board of Directors of Chimcomplex SA Borzești since 2018.	August 2018	No political affiliation
6.	FLORIAN STAIU	Independent member	With extensive experience in the executive and legislative fields, he has worked over the past few years both in the Romanian Parliament, as a senator, and in various government institutions. He is a university teacher by profession, author of several books and specialized works.	16.12.2025	No political affiliation

On 16.12.2025, Mr. Soaită resigned from the position of member of the Board of Directors, the mandate being taken over starting on the same date by Mr. Florian Staiu.

The Board of Directors meets whenever necessary, upon convocation by the President. The Board of Directors' debates take place according to the agenda established based on the draft communicated by the President.



In relations with third parties, the company is represented by the Chairman of the Board of Directors based on and within the limits of the powers granted by the General Meeting of Shareholders. The person representing the company signs the documents that bind it towards third parties, but only within the limits of the law.

The organization of the directors' activities is established by the decision of the Board of Directors, which also establishes their remuneration. The Group's results are strongly influenced by the results of the parent company, having the same trend. Chimcomplex SA (Parent Company) reports consolidated financial results.

The composition and diversity of the members of the Board of Directors of Chimcomplex SA Borzești is presented in the following table (01.01.2025 -08.12.2025).

Number of members with executive functions	0
Number of members with non-executive functions	5
Percentage of non-executive members/ Total Board members	100%
Board gender percentage (calculated as the average ratio of female to male board members)	25% female
Percentage of independent members of the board of directors	80%

Composition and diversity of the Board of Directors members after 8.12.2025

Number of members with executive functions	1
Number of members with non-executive functions	4
Percentage of non-executive members/ Total Board members	80%
Board gender percentage (calculated as the average ratio of female to male board members)	25% female
Percentage of independent members of the board of directors	80%

Executive management of Chimcomplex SA Borzești, valid until 25.02.2025:

No.	Name	Function	Relevant experience
1.	Steven Hunt	CEO	With over 40 years of executive experience, Mr. Hunt has held various senior management positions in Europe, Asia and the Americas, building on his expertise in general, commercial and strategic management. In recent years, he has held key roles including Vice President of Business Development and Strategy at Nouryon Technology Solutions in the UK, Director of Marketing for Polymer Chemicals at AkzoNobel in the US and Vice President for Organic Peroxides at AkzoNobel in China. In his roles, Mr. Hunt has been able to improve the operational and financial performance of companies, implementing growth and efficiency strategies. By successfully managing the product portfolio and operations, he has contributed to increasing the profitability and market share of the companies he worked for. His experience also includes the successful management of expansion and restructuring projects, such as the relocation of a manufacturing plant in China and the closure of a production facility in the Netherlands.
2.	Florin Staicu	Deputy General Manager	He is a former member of the Board of Directors. Chimcomplex, with extensive experience in the executive and legislative fields. He has worked over the past few years both in the Romanian Parliament, as a senator, and in various government institutions. He is a university teacher by profession, author of several books and specialized works.
3.	Adrian Teotoc	CFO	Adrian Teotoc took over the position of CFO of the company with a rich experience in the financial and accounting field, accumulated over 18 years in various industries, such as construction, automotive and trade. As Financial and Administrative Manager at Humana People to People Romania and Flexitech Romania has successfully led the financial and administrative operations of the companies, ensuring compliance with international financial reporting standards and achieving substantial increases in financial performance. He has solid skills in financial reporting, financial control, financial management and financial analysis, being qualified to provide strategic recommendations and implement actions to improve the company's profitability.
4.	Călin POP	CCO Chimcomplex	Mr. Pop has successfully developed new markets in Europe and carried out effective restructurings in consumer goods and chemical companies.
5.	Dan Moldovan	Deputy Commercial Director	With over 25 years of experience in the field of chemical sales, of which the last 5 years as Deputy Commercial Director at Chimcomplex, Dan has proven his skills in managing sales teams and commercial strategies, achieving remarkable results and establishing solid relationships with customers.

During 2025 the following changes occurred:

- Mr. Adrian Teotoc (on 11/04/2025 his mandate as CFO ended) and was replaced as CFO by Cristina Stoian (03/03/2025 CFO appointment mandate)
- Mr. Călin Pop (on 01/05/2025 his mandate as CCO ended) and was replaced by Mr. Dan Moldovan in the position of CCO (on 12/02/2025 he was appointed Commercial Director).
- Mr. Steven Hunt (on 14/05/2025 his mandate as CEO ended) is replaced as CFO by Mr. Cosmin Șoaită (15/05/2025 CEO appointment mandate and on 08/12/2025 his mandate as CEO ended)

- Mr. Ștefan VUZA, Chairman of the Board of Directors, also takes over the CEO mandate on 08/12/2025 her mandate as CFO ended) and Nicolae Stanciugel takes over as Economic Director

- Mr. Staicu Florian will join the Board of Directors on 16.12.2025

Thus, **at the end of 2025**, the Executive Management of

CHIMCOMPLEX SA BORZEȘTI was presented as follows:

No.	Name	Function	Relevant experience
1	Stefan VUZA	CEO – General Manager	With extensive experience in the industry and recognized as one of the main promoters of the chemical sector in Romania, his activity is reflected both in Chimcomplex 's industrial achievements and investment projects, as well as in the efficient management of periods of adaptation to economic changes, by implementing operational restructuring and financial consolidation strategies. Since December 2025, he officially returned to the position of General Director (CEO) of Chimcomplex, with the objective of coordinating the company's transformation process and strengthening its capacity to face the challenges of competitiveness in a complex economic context.
2.	Dan Moldovan	CCO – Commercial Director	With over 25 years of experience in the field of chemical sales, acquired within the chemical plants Oltchim and Chimcomplex, of which the last 6 years he served as Deputy Commercial Director at Chimcomplex. Throughout his career, he has demonstrated his skills in coordinating sales teams, defining and implementing commercial strategies and developing long-term relationships with customers, contributing to increasing commercial performance and consolidating the company's position on the market.
3.	Nicolae STANCIUGEL	Economic Director	He has over 20 years of experience in the financial field, within the chemical plants Oltchim and Chimcomplex. Throughout his career, he has accumulated solid expertise in financial management, reporting and financial control, contributing to ensuring financial stability and supporting the company's corporate governance processes.
4.	Anamaria MARDARU	CTO – Technical Director	He has over 10 years of experience in the Borzești Chemical Plant, in the field of technological engineering, research and development project management. He holds a PhD in chemical engineering, and his contributions have been essential for attracting funds, implementing strategic projects and integrating the principles of sustainability and technological innovation into operational activities. He currently holds the position of Technical Director, since December 2025.
5.	Maria Luminița BĂLĂIȚĂ	Operations Director (Onești)	The Operations Director has over 25 years of experience within the Borzești chemical plant. Throughout his career, he held the position of section head for approximately 20 years, accumulating in-depth knowledge of operational and technological processes. In the last 3 years, he has held the position of Operations Director, having an essential role in coordinating production activities, operational efficiency and implementing safety and sustainability standards.
6.	Nicu-Laurentiu ANDREI	Operations Director (Vâlcea)	With over 20 years of experience in the chemical industry, acquired within the Oltchim and Chimcomplex plants. Throughout his career, he held key positions in the production and technological development area - Chief Production Engineer, Production Director and Technical Development Director - accumulating solid expertise in operational management. Through the roles he held, he significantly contributed to the optimization of production processes, increasing operational efficiency, ensuring operational safety and integrating sustainability principles into current activities.
7.	Mihai Dumitru	Production Director (Onești)	He has over 25 years of solid experience within the Borzești chemical plant, specializing in the optimization of production processes. For the last 14 years, he held the position of Production Director, significantly contributing to the streamlining of production activities, the implementation of safety standards and the integration of sustainability principles into technological processes. He also played an essential role in developing teams, coordinating modernization projects and applying industry best practices, ensuring the continuity and operational performance of the plant.
8.	Gabriel Săvescu	Production Director (Vâlcea)	With over 20 years of experience within the Oltchim and Chimcomplex plants, he previously held the positions of Deputy Head of Section and Head of Section, developing solid expertise in optimizing production processes. In the last 2 years, he held the position of Deputy Production Director, contributing to the efficiency of production activities, team development and the coordination of modernization projects. In present, occupies the position of Production Director, from December 2025.

The following companies: A5 INVEST SRL, Greencomplex SRL, Sistemplast SA, CRC World Trade SRL, Logiserv SRL are managed by the company Chimcomplex SA Borzești, which is responsible for the obligations of the general meeting of associates / shareholders, respectively:

- to approve the annual financial statement and determine the distribution of net profit;
- to appoint administrators and discharge them;
- to decide to prosecute the administrator for damages caused to the company;
- to amend the articles of association.

The management of the five aforementioned companies is entrusted to a sole administrator, with the possibility of re-election, by the company Chimcomplex SA Borzești.

Company	Sole administrator	Term of office
A5 Invest SRL	Staicu Dumitru Florian	04.05.2023-31.12.2025
Greencomplex SRL	Staicu Dumitru Florian	04.05.2023-31.12.2025
Logiserv SRL	Sirbu Eduard Dan	10.05.2024-10.05.2028
Sistemplast SRL	Staicu Dumitru Florian	29.05.2023-31.12.2025
CRC Worldtrade SRL	Sirbu Eduard Dan	31.01.2024-31.01.2028

The sole administrator has all the prerogatives to engage and represent the company towards third parties and towards the competent state bodies, being invested with full powers to act in all circumstances, in the name and interest of the company, being able to validly sign any act under the conditions provided by law, including the engagement of loans, the registration of mortgages or the placing of pledges on the company's assets, as well as the acquisition of shares or assets.

The sole administrator is obliged to submit annually for approval to Chimcomplex, no later than three months after the end of the economic-financial year, the report on the company's activity, the balance sheet and the profit and loss account for the previous year.

Chimcomplex Board of Directors decides on the vote given in the AGMs of these five companies and mandates the person to represent the Parent Company in the respective AGMs.

The sole administrator may delegate the right of representation and his/her duties to the executive directors of the five aforementioned companies. In 2024, the sole administrator did not delegate his/her duties to the executive directors.

The joint-stock company A6 IMPEX is managed by a Board of Directors composed of 3 administrators, elected by the General Meeting of Shareholders for a period of 4 years, with the possibility of re-election. The administrators can be revoked at any time by the Ordinary General Meeting of Shareholders.

The administration and coordination of A6 IMPEX's activity in 2025 were ensured by a Board of Directors, consisting of:

1. Staicu Dumitru Florian, Chairman of the Board, appointment date 12.05.2023, independent member;
2. Stanciugel Vasile Nicolae, member of the Board of Directors, appointment date 16.06.2021, independent member;
3. Tischer Gabriel, member of the Board of Directors, appointment date 19.09.2022, also holds positions as a member of the Chimcomplex Board of Directors.

The Board of Directors has delegated the management of A6 IMPEX to the General Manager, Voica Marin, for a 2-year term, starting on 20.02.2024, based on a mandate contract. The directors are responsible for taking all measures related to the management of the company, within the limits of the company's scope of activity and in compliance with the exclusive powers reserved by law or the Board of Directors and the General Meeting of Shareholders.

Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

GOV-2

The CEO of Chimcomplex approves the materiality and content of the company's sustainability report.

The administrative, management and supervisory bodies, including their relevant committees, are regularly informed by the CEO and the Chief Financial Officer (CFO) on progress and developments related to impacts, risks and opportunities (IRO) and other ESG-related issues.

The Strategy, Development and Investment Committee also took over the responsibilities related to ESG and during the meetings of the Strategy, Development and Investment Committee - ESG and the Audit and Risk Committee, the List of Material Topics and the List of Impacts, Risks and Opportunities were presented following the analysis of double materiality and sustainable development proposals were analyzed, and the Climate Transition Plan and the Sustainability Strategy were developed.

Integration of sustainability-related performance in incentive schemes

GOV-3

Currently, neither the Board of Directors nor other members of the executive management bodies benefit from incentives linked to sustainability objectives and financial targets. As our main objectives and transition plans develop and mature, Chimcomplex will analyze the possibility of aligning sustainability objectives with performance incentives.

Risk management and control systems

Statement on due diligence

GOV-4

In 2025, a sustainability procedure "Management of CRC Group Sustainability Impacts, Risks and Opportunities" was developed and implemented.

This procedure presents the methodology by which the identified risks are identified, assessed and kept under control.



This process is ongoing and is designed to identify, prevent, mitigate and address actual and potential negative impacts on both the environment and the people who are connected to our business operations.

At Chimcomplex SA Borzești, through the certified/accredited integrated management system (ISO 9001, 14001, 17025) we demonstrate our commitment to implementing sustainable practices to minimize the impact on the environment and protect natural resources. At the same time, we actively involve ourselves in local communities, supporting sustainable development, education and health projects, to contribute to increasing the quality of life and well-being of people (granting social assistance, school scholarships, sponsorships, environmental protection actions, etc.).

Risk management and internal controls over sustainability reporting

GOV-5

To manage the risks and internal controls related to sustainability reporting in 2025, based on the experience gained in the reporting process according to the 2024 ESRs, Chimcomplex has developed two sustainability procedures: "Data collection and validation for the CRC Group Sustainability Report", code P-ESG-01-Ed1/R0 and "Management of impacts, risks and opportunities regarding CRC Group Sustainability", code P-ESG-02-Ed1/R0.

Thus, the methodology for data collection and sustainability reporting at Chimcomplex is established so as to ensure the appropriate management of these aspects. The management of risks related to the accuracy and transparency of reporting is ensured by the Sustainability Manager, who processes the collected data. The initial responsibility for providing information lies with the data holders, the specialists in the respective field.

Subsequently, the General Manager and the Chief Financial Officer perform the final verification of the Sustainability Report, and it is submitted for approval to the Board of Directors.

Materiality analysis and results according to the double materiality concept

Description of the processes to identify and assess material impacts, risks and opportunities

IRO-1

At Chimcomplex, we conducted a double materiality analysis in 2024 to assess sustainability impacts, risks and opportunities, according to ESRs standards. This assessment is validated for 2025 internally by the Sustainability Manager and the CFO and subsequently approved by the CEO. The process is based on the contributions of experts within the company in the field of sustainability and finance, including people responsible for climate change, environmental protection, occupational health and safety, social responsibility, human resources, diversity and inclusion, legal compliance and risk management.

Thus, a sustainability-related aspect is **considered material** if it can have a significant financial impact on the company or if it has the potential to cause such an effect. This happens when the subject generates or could generate risks or opportunities that significantly influence (or are expected to influence) the company's cash flows, development, performance, position, costs of capital or access to financing, in the short, medium and long term. As part of the obligations derived from the transposition of the ESRs, Chimcomplex has prepared a Double materiality Analysis (materiality analysis), following which the subjects (also called topics/themes) that are significant/material in terms of impact, risks and opportunities are established.

In sustainability reporting, detailed and relevant information is provided about all impacts, risks and opportunities (IROs) related to environmental, social and governance issues that are considered significant from either an impact or financial perspective, or both.

The materiality of the impact is analyzed according to the actual and potential effects on sustainability, generated by Chimcomplex's own activities and/or business relationships in its value chain, both upstream and downstream (with suppliers and customers).

An assessment of both actual and potential positive impacts on sustainability is also carried out.

Financial impact assessment takes into account the risks and negative reputational, financial or commercial consequences for Chimcomplex associated with sustainability issues, as well as potential sustainability-related risks or opportunities for the company.

The assessment also includes **the upstream and downstream value chain**, it is not limited to the company's own operations.

Relevance refers to the criteria that help determine what information should be disclosed. It is based on:

- the importance of the information in the context of the problem they describe or
- the usefulness of information for the decision-making process.

To prepare to develop a sustainability report according to ESRs standards, we applied the principles of Double materiality analysis.

In this process, stakeholder concerns, significant external economic, social and environmental impacts of Chimcomplex, the substantial financial impact that a topic may have on the company, as well as risks and opportunities along the entire value chain were taken into account.

The materiality assessment was carried out for 2024 and subsequently validated for 2025. This consisted of a structured process, which involved consulting internal stakeholders and representatives from various departments, who contributed as experts in their fields.

The double materiality analysis process took into account:

- analysis of relevant stakeholders, internal and external;
- conducting an internal consultation with management representatives from each relevant department to assess, for each material topic in the ESRs, the impact on environmental, social and governance aspects, as well as the potential financial effects on the company as a result of climate change. The nature of the actual and potential, negative and positive, short, medium and long-term **impacts** generated on environmental, social and governance aspects was analyzed. **The financial effects were also analyzed**, and the probability of occurrence and the potential magnitude of the financial effects contribute to the assessment of the significance of the risks and opportunities within the company;
- based on the results of internal consultations, external consultations were carried out by distributing a questionnaire to representatives from all categories of stakeholders;

- materiality analysis carried out for other industry operators (*peers analysis*);
- evaluation of strategic documents prepared by the company;
- final internal consultation with top management representatives during which the assessment results were presented for confirmation, whereby the result of the materiality assessment was approved.

The final list of material topics was determined through a careful analysis of the significance of impacts, risks and opportunities. As a result of the double materiality analysis, topics and subtopics were identified that are included in the current report. Below is a table with the topics, subtopics and sub-subtopics addressed in the Sustainability Report (SR - in green in the table) validated for the year 2025, along with a brief justification for the aspects considered immaterial (in grey in the table), which were not included in the content of the report.

Also presented are the subthemes addressed within themes other than the initial ones (in purple in the table).

Sub-topic	Sub-sub-topic	Explanations
ESRS E1 CLIMATE CHANGE		
— Climate change adaptation — Climate change mitigation — Energy	—	Subtopics are addressed in the SR.
ESRS E2 POLLUTION		
— Pollution of air	—	The subtopic is addressed in the SR.
— Pollution of water	—	The subtopic is addressed in SR.
— Pollution of soil	—	This is not the case for either Chimcomplex or the value chain. Soil quality is monitored at the points and for the indicators established by the integrated environmental authorizations in force, with a frequency of 1 analysis/5 years in Onești, respectively 1 analysis/10 years in Râmnicu Vâlcea, and this is because in the past a mercury electrolysis installation was used. There were no non-compliances with the values established by the regulatory acts in force.
— Pollution of living organisms and food resources	—	That's not the case. Chimcomplex activity does not affect crops or involve discharges to fish areas.
— Substances of concern	—	The subtopic is addressed in the SR
— Substances of very high concern	—	The subtopic is addressed in SR
— Microplastics	—	That's not the case. Chimcomplex does not produce, use, market or generate microplastics in its activities.
ESRS E3 WATER AND MARINE RESOURCES		
— Water	— Water consumption	The subtopic is addressed in SR
	— Water withdrawals	The subtopic is addressed in SR
	— Water discharge	The subtopic is addressed in SR

Sub-topic	Sub-sub-topic	Explanations
— Marine resources	— Water discharges in the oceans	This is not the case. Chimcomplex does not use water from marine sources and no water is discharged into the oceans.
	— Extraction and use of marine resources	

ESRS E4 BIODIVERSITY AND ECOSYSTEMS

— Direct impact drivers of biodiversity loss	— Climate change	The sub-sub-theme is addressed in the Climate Change chapter in the Sustainability Report (ESRS E1)
	— Land-use change, fresh water-use change and sea-use change	This is not the case. Chimcomplex's activity does not involve activities that would lead to a change in the destination of land or the sea.
	— Direct exploitation	That's not the case. No biodiversity or ecosystem exploitation activities are carried out within Chimcomplex.
	— Invasive alien species	This is not the case in the areas where Chimcomplex operates.
	— Pollution	It is addressed in the SR, in relation to water pollution and other factors (ESRS E2)
— Impacts on the state of species	— Species population size	That's not the case. Chimcomplex platforms are located in industrial areas, being located far from the Natura 2000 Sites - Sites of Community Importance, Onești - Dealul Perchiu - RO SCI 059, respectively Râmnicu Vâlcea - Special Avifaunistic Protection Area RO SPA 010 - Valea Oltului Inferior.
	— Species global extinction risk	
— Impacts on the extent and condition of ecosystems	— Land degradation	This is not the case, as Chimcomplex's activity does not involve soil degradation.
	— Desertification	Not the case. The activity is not associated with a footprint in protected areas.
	— Soil sealing	Not the case. The activity is not associated with a footprint in protected areas.
— Impacts and dependencies on ecosystem services	—	Chimcomplex does not directly depend on ecosystem services .

ESRS E5 CIRCULAR ECONOMY

— Resources inflows, including resource use	—	The subtopic is addressed in the SR
— Resource outflows related to products and services	—	The subtopic is addressed in the SR
— Waste	—	The subtopic is addressed in the SR

ESRS S1 Own workforce

— Working conditions	— Secure employment	The sub-sub-topic is addressed in the SR
	— Working time	The sub-sub-topic is addressed in the SR
	— Adequate wages	The sub-sub-topic is addressed in the SR
	— Social dialogue	The sub-sub-topic is addressed in SR
	— Freedom of association, the existence of works councils and the information, consultation and participation rights of workers	The sub-sub-topic is addressed in the SR

Sub-topic	Sub-sub-topic	Explanations
	— Collective bargaining, including rate of workers covered by collective agreements	The sub-sub-topic is addressed in the SR
	— Work-life balance	The sub-sub-topic is addressed in SR
	— Health and safety	The sub-sub-topic is addressed in the SR
— Equal treatment and opportunities for all	— Gender equality and equal pay for work of equal value	The sub-sub-topic is addressed in the SR
	— Training and skills development	The sub-sub-topic is addressed in the SR
	— Employment and inclusion of persons with disabilities	The sub-sub-topic is addressed in the SR
	— Measures against violence and harassment in the workplace	The sub-sub-topic is addressed in the SR
	— Diversity	The sub-sub-topic is addressed in the SR
— Other work-related rights	— Child labor	Child labor and forced labor are not relevant to Chimcomplex due to strict legal regulations, ethical commitments and operational requirements specific to the chemical industry. At Chimcomplex we are committed to respecting international labor standards and contributing to a safe and ethical working environment.
	— Forced labor	
	— Adequate housing	The chemical industry does not traditionally provide housing facilities for employees, as is the case in other sectors. Therefore, this topic is not relevant for Chimcomplex, as it does not provide housing for employees.
	— Privacy	It is addressed in SR
S2 VALUE CHAIN WORKERS		
— Working conditions	— Secure employment	No negative impacts are identified and most of the positive policy aspects are presented in ESRS G1. Most suppliers are from the EU, being obliged to comply with strict safety and environmental standards, which limits exposure to social issues related to workers in the value chain. Chimcomplex collaborates with partners that comply with European and international regulations on labor and human rights, thus reducing the associated risks. This is not the case for Chimcomplex. Most of the suppliers are from the EU area, where several legislative acts and initiatives aimed at preventing forced labor and child labor are implemented.
	— Working time	
	— Adequate wages	
	— Social dialogue	
	— Freedom of association, including the existence of work councils	
	— Collective bargaining	
	— Work-life balance	
	— Health and safety	
— Equal treatment and opportunities for all	— Gender equality and equal pay for work of equal value	
	— Training and skills development	
	— The employment and inclusion of persons with disabilities	
	— Measures against violence and harassment in the workplace	
	— Diversity	

Sub-topic	Sub-sub-topic	Explanations
— Other work-related rights	— Child labor	The majority of the company's suppliers come from the European Union, where legislation and specific initiatives prevent forced and child labor. In addition, the supplier prequalification process is part of Chimcomplex's pre-contractual activities, through which we collect and evaluate information to ensure compliance with internal requirements. EU suppliers are required by law to respect human rights in the communities in which they operate.
	— Forced labor	
	— Water and sanitation	That's not the case. Most of Chimcomplex's suppliers operate in the chemical industry and provide raw materials, equipment or technical services. These are not directly related to access to drinking water or sanitation for communities.
	— Adequate housing	Chimcomplex suppliers do not have a direct impact on access to adequate housing for communities.
	— Privacy	Addressed in ESRs G1

S3 AFFECTED COMMUNITIES

— Communities' economic, social and cultural rights	— Adequate housing	That's not the case. Although adequate housing is an important topic from a social perspective, it is not directly relevant to Chimcomplex in the context of its industrial and commercial activities. Chimcomplex has social responsibility initiatives, but they do not include the provision or assurance of access to adequate housing.
	— Adequate food	That's not the case. There is no direct connection between the company's activities and providing food for communities.
	— Water and sanitation	This is not the case. Chimcomplex does not provide access to drinking water or sanitation for communities.
	— Land-related impacts	Chimcomplex does not have a direct impact on the soils in the communities.
	— Security-related impacts	SEVESO target. It was included in ESRs E2 Pollution - Substances of concern
— Communities' civil and political rights	— Freedom of expression	The sub-sub-topic is addressed in the SR
	— Freedom of assembly	The sub-sub-topic is addressed in the SR
	— Impact on human rights defenders	The sub-sub-topic is addressed in the SR
— Rights of indigenous peoples	— Free, prior and informed consent — Self-determination — Cultural rights	This is not the case. There are no indigenous populations in Romania.

S4 CONSUMERS AND END USERS

— Information-related impacts for consumers and/or end-users	— Privacy	The sub-sub-topic is addressed in the SR
	— Freedom of expression	The sub-sub-topic is addressed in the SR
	— Access to (quality) information	The sub-sub-topic is addressed in the SR
	— Health and safety	The sub-sub-topic is addressed in SR
— Personal safety of consumers and/or end-users	— Security of a person	This is not the case for Chimcomplex. Chimcomplex products are intended for B2B, with the technical data sheets specifying that they are for industrial use.
	— Protection of children	
— Social inclusion of consumers and/or end-users	— Non-discrimination	At Chimcomplex we produce and supply chemical products for various industries, not for direct consumer consumption. We do not deal with products intended for end consumers (consumer goods), and our activities are not focused on their social inclusion.
	— Access to products and services	
	— Responsible marketing practices	



Sub-topic	Sub-sub-topic	Explanations
ESRS G1 PROFESSIONAL CONDUCT		
— Corporate culture	—	The subtopic is addressed in the SR.
— Protection of whistle-blowers	—	The subtopic is addressed in the SR.
— Animal welfare	—	This is not the case. Chimcomplex's activity does not involve animal testing.
— Political engagement and lobbying activities	—	This is not the case. Chimcomplex is not involved in political and/or lobbying activities.
— Management of relationships with suppliers including payment practices	—	The subtopic is addressed in the SR.
— Corruption and bribery	—Prevention and detection including training	The sub-sub-topic is addressed in the SR.
	— Incidents	The sub-sub-topic is addressed in the SR.

*SR – Sustainability Report.

No other themes were identified than the themes and subthemes of the ESRs standards.

Details on the impact, risks and opportunities identified for each material topic are presented in the chapter corresponding to each ESRs material topic. Chimcomplex management reviewed and validated the final list of material topics.

Data points stemming from other EU legislation are presented in the table below.

Disclosure requirement and related data point	Reference from the Benchmark Regulation ¹	EU Reference from the Climate Law ²
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Commission Delegated Regulation (EU) 2020/1816 ³ , Annex II	-
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21(e)	Delegated Regulation (EU) 2020/1816, Annex II	-
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) ii	Regulation (EC) No 1893/2006	-
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14		Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-4 GHG emission reduction targets paragraph 34	Delegated Regulation (EU) 2020/1818, Article 6	-
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Delegated Regulation (EU) 2020/1818, Articles 5(1), 6 and 8(1)	-

¹ Regulamentul (UE) 2016/1011 al Parlamentului European și al Consiliului din 8 iunie 2016 privind indicii utilizați ca indici de referință în cadrul instrumentelor financiare și al contractelor financiare sau pentru a măsura performanțele fondurilor de investiții și de modificare a Directivelor 2008/48/CE și 2014/17/UE și a Regulamentului (UE) nr. 596/2014 (JO L 171, 29.6.2016, p. 1).

² Regulamentul (UE) 2021/1119 al Parlamentului European și al Consiliului din 30 iunie 2021 de instituire a cadrului pentru realizarea neutralității climatice și de modificare a Regulamentelor (CE) nr. 401/2009 și (UE) 2018/1999 („Legea europeană a climei”) (JO L 243, 9.7.2021, p. 1).

³ Regulamentul delegat (UE) 2020/1816 al Comisiei din 17 iulie 2020 de completare a Regulamentului (UE) 2016/1011 al Parlamentului European și al Consiliului în ceea ce privește explicația din declarația privind indicii de referință a modului în care se reflectă factorii de mediu, sociali și de guvernare în fiecare indice de referință furnizat și publicat (JO L 406, 3.12.2020, p. 1).

Disclosure requirement and related data point	Reference from the Benchmark Regulation ¹	EU Reference from the Climate Law ²
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Delegated Regulation (EU) 2020/1818, Article 8(1)	-
ESRS E1-7 GHG removals and carbon credits paragraph 56	-	Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-9 Benchmark portfolio exposure to climate-related physical risks point 66	Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	-
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69	Delegated Regulation (EU) 2020/1818, Annex II	-
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph (21)	Delegated Regulation (EU) 2020/1816, Annex II	-
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88(b) and (c)	Delegated Regulation (EU) 2020/1816, Annex II	-
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Delegated Regulation (EU) 2020/1816, Annex II	-
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	-
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)	-
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24(a)	Delegated Regulation (EU) 2020/1816, Annex II	-



Disclosure requirements in ESRS covered by the undertaking's sustainability statement

IRO-2

Information on the management of significant impacts, risks and opportunities of Chimcomplex is detailed in each specific thematic chapter of the ESRS. This information is correlated with the minimum reporting requirements on policies, actions and objectives established at the company level. The list of reporting requirements included in this report is presented in the table below.

Standard	Presentation Requirements (CP)	Applicable data points
ESRS 2	BP-1 – General basis for preparation of sustainability statements	5 a, 5 b i, 5 b ii, 5 c - AR 1, 5 d, 5 e
	BP-2 – Disclosures in relation to specific circumstances	9 a, 9 b, 10 a, 10 b, 10 c, 10 d, 11 a, 11 b i, 11 b ii, 13 a, 13 b, 13 c, 14 a, 14 b, 14 c, 15, 15, 16, 17, 17 a, 17 a, 17 b, 17 c, 17 d, 17 e
	GOV-1 – The role of the administrative, management and supervisory bodies	21 a, 21 a, 21 b, 21 c - AR 5, 21 d, 21 d, 21 e, 22 a, 22 b - AR 3, 22 c - AR 4, 22 c i, 22 c ii, 22 c iii, 22 d, 23 - AR 5, 23 a, 23 b
	GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	26 a, 26 b, 26 c
	GOV-3 – Integration of sustainability-related performance in incentive schemes	29 - AR 7, 29 a, 29 b, 29 c, 29 d, 29 e
	GOV-4 – Statement on due diligence	30; 32 - AR 8 - AR 10
	GOV-5 – Risk management and internal controls over sustainability reporting	36 a - AR 11, 36 b - AR 11, 36 c - AR 11, 36 d - AR 11, 36 e - AR 11
	SBM-1 – Strategy, business model and value chain	40 a i - AR 12-13, 40 a ii - AR 12-13, 40 a iii - AR 12-13, 40 a iv - AR 12-13, 40 b - AR 12-13, 40 b - AR 12-13, 40 c - AR 12-13, 40 d i - AR 12-13, 40 d i - AR 12-13, 40 d i - AR 12-13, 40 d i - AR 12-13, 40 d ii - AR 12-13, 40 d ii - AR 12-13, 40 d iii - AR 12-13, 40 d iii - AR 12-13, 40 d iv - AR 12-13, 40 d iv - AR 12-13, 40 e - AR 12-13, 40 f - AR 12-13, 40 g - AR 12-13, 41, 42 - AR 14, 42 a, 42 b, 42 c - AR 15
	SBM-2 – Interests and views of stakeholders	45 a - AR 16, 45 a i - AR 16, 45 a ii - AR 16, 45 a iii - AR 16, 45 a iv - AR 16, 45 a v - AR 16, 45 b - AR 16, 45 c, 45 c i, 45 c ii, 45 c iii, 45 d
	SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	48 a - AR 17-18, 48 a - AR 17-18, 48 b - AR 18, 48 c i - AR 18, 48 c ii - AR 18, 48 c iii - AR 18, 48 c iv - AR 18, 48 d - AR 18, 48 e - AR 18, 48 f - AR 18, 48 g - AR 18, 48 h - AR 18
	IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	53 a, 53 b, 53 b i, 53 b ii, 53 b iii, 53 b iv, 53 c, 53 c i, 53 c ii, 53 c iii, 53 d, 53 e, 53 f, 53 g, 53 h
	IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement	56, 57, 59
	MDR-P Policies – Policies adopted to manage material sustainability matters	65 a, 65 b, 65 c, 65 d, 65 e, 65 f
	MDR-A Actions – Actions and resources in relation to material sustainability matters	68 a, 68 b, 68 c, 68 d, 68 e, 69 a, 69 b, 69 c
	MDR-M - Metrics in relation to material sustainability matters	75, 77 a, 77 b
	MDR-T targets – Tracking effectiveness of policies and actions through targets	80 a, 80 b, 80 b, 80 c, 80 d, 80 d, 80 e, 80 e, 80 f, 80 g, 80 h, 80 i, 80 j

[illegible]

Standard	Presentation Requirements (CP)	Applicable data points
ESRS E3 Water and marine resources	ESRS 2 IRO1 - Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	8 a - AR 1- AR 15, 8 b - AR 1- AR 15
	E3-1 – Policies related to water and marine resources	11 - AR 16 - AR 18, 12a - AR 16 - AR 18, 12a i - AR 16 - AR 18, 12a ii- AR 16 - AR 18, 12a iii - AR 16 - AR 18, 12 b - AR 16 - AR 18, 12 c - AR 16 - AR 18, 13- AR 16 - AR 18
	E3-2 – Actions and resources related to water and marine resources	17 - AR 19 - AR 21, AR 21, 19 - AR 19 - AR 21
	E3-3 – Targets related to water and marine resources	22, 23 a, 23 b, 23 c, 25
	E3-4 – Water consumption	28 a, 28 b - AR 28, 28 c, 28 d, 28 d, 28 e - AR 29, 28 e - AR 29, 29
	E3-5 – Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	-
ESRS E5 Resource use and circular economy	ESRS 2 IRO 1 - Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	11a, 11 b
	E5-1 – Policies related to resource use and circular economy	14, 15a, 15b
	E5-2 – Actions and resources related to resource use and circular economy	19, 20 a, 20b, 20c, 20d, 20e, 20f, AR 11, AR 12 a, AR 12 b, AR 12 c
	E5-3 – Targets related to resource use and circular economy	24, 24 a, 24 b, 24 c, 24 d, 24 e, 24 e, 24 f, 25, 27
	E5-4 – Resource inflows	30, 31a, 31b, 31c, 31c, 32
	E5-5 – Resource outflows	35, 36a, 36b, 36c, 36c, 40, 37 a, 37 b, 37 c, 37 d, 37 d, 38, 38 a, 38 b, 39, 39, 40, 43 a, 43 a, 43 b, 43 c
	E5-6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	-
ESRS S1 Own workforce	ESRS 2 SBM 2 - Interests and views of stakeholders	
	ESRS 2 SBM 3 - Material impacts, risks and opportunities and their interaction with strategy and business model	14 - AR 6 - AR7, 14 a, 14 b, 14 c, 14 d - AR 44, 14 e, 14 f i, 14 f ii, 14 g i, 14 g ii, 15 - AR 8, 16 - AR 9
	S1-1 – Policies related to own workforce	19, 19, 20, 20a, 20b, 20c, 21 - AR 12, 22, 23, 24a, 24b, AR 15 - AR 16, 24c. 24d
	S1-2 – Processes for engaging with own workers and workers' representatives about impacts	27 - AR 21, AR 23-24, 27 a, 27 b, AR 19, 27 c - AR 18 - AR 19, 27 d - AR 20, 27 e, 28, 29
	S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns	32a - AR 27, 32 b - AR 28, 32 c, 32 d, 32 e - AR 32, 33 - AR 31, 33

Standard	Presentation Requirements (CP)	Applicable data points
	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	37, 38 a, AR 42, 38 b, 38 c - AR 42, 38 d - AR 38 - AR 39, 39 - AR 34, 40 a - AR 44 - AR 45, AR 47, 40 b, 41 - AR 37, 43 - AR 43
	S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	47 a, 47 b, 47 c
	S1-6 – Characteristics of the undertaking's employees	50 a, 50 a - AR 57, 50 a - AR 57, 50 a, 50 a - AR 57, 50 a - AR 57, 50 b, 50 b + 51, 50 b + 51, 50 c - AR 59, 50 c, 50 d - AR 60, 50 d i, 50 d ii, 50 e - AR 58, 50 f
	S1-7 – Characteristics of non-employee workers in the undertaking's own workforce	55 a, 55 a, 55 a, 55 b, 55 b i, 55 b ii, 55c - AR 64 - AR 65, 57 - AR 63
	S1-8 – Collective bargaining coverage and social dialogue	60 a - AR 66, 60 b, 60 c, 63 a - AR 69, 63 b - AR 70
	S1-9 – Diversity metrics	66a, 66 a, 66 b, AR 71
	S1-10 – Adequate wages	69 - AR 72 - AR 74, 70, 70
	S1-11 – Social protection	74 a - AR 75, 74 b -AR 75, 74 c - AR 75, 74 d -AR 75, 74 e -AR 75, 75
	S1-12 – Persons with disabilities	79, AR 76
	S1-13 – Training and skills development metrics	83 a - AR 77, 83 a - AR 77, 83 b - AR 78, 83 b - AR 78
	S1-14 – Health and safety metrics	88 a -AR 80, 88 b -AR 82, AR 89 - AR91, 88 b -AR 82, AR 89 - AR91, 88 c -AR 89 - AR 91, 88 c - AR 89 - AR 91, 88 d, 88 e - AR 95
	S1-15 – Work-life balance metrics	93 a - AR 96 - AR 97, 93 b, 93 b, 94
	S1-16 – Compensation metrics (pay gap and total compensation)	97 a - AR 98 - AR 100, 97 b - AR 101, 97 c - AR 99, AR 102
	S1-17 – Incidents, complaints and severe human rights impacts	103 a, 103 a - AR 103 -AR 106, 103 b - AR 103 -AR 106,103 b - AR 103 -AR 106, 103 c - AR 103 -AR 106, 103 c - AR 103 -AR 106, 103 d - AR 103 -AR 106, 104 a - AR 103 -AR 106, 104 a - AR 103 -AR 106, 104 b - AR 103 -AR 106, 104 b - AR 103 -AR 106, 104 b - AR 103 -AR 106,
ESRS S3 Affected communities	ESRS 2 SBM 2 - Interests and views of stakeholders	
	ESRS 2 SBM 3 - Material impacts, risks and opportunities and their interaction with strategy and business model	9, 9 a, 9 a i-iv, 9 b, 9 c, 9 d, 10, 11, AR 5 - AR 6, AR 7, AR 7, AR 8
	S3-1 – Policies related to affected communities	15, 16, 16 a, 16 b, 16 c, 17, AR 10
	S3-2 – Processes for engaging with affected communities about impacts	21, 21 a, 21 b, 21 c, 21 d, 22, 23, 24, AR 16, AR 15, AR 14 - AR 15, AR 13



Standard	Presentation Requirements (CP)	Applicable data points
	S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns	27 a - AR 17, AR 22, 27 b - AR 18, 27 c, 27 d - AR 24, 28 - AR 23, 28
	S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	32 a - AR 28 - AR 29, AR 36, 32 b, 32 c - AR 37, 32 d - AR 31 - AR 33, 33 a - AR 26, 33 b, 33 c, 34 a - AR 38 - AR 40, AR 42, 34 b, 35 - AR 30, 36, 38,
	S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	41 - AR 45 -AR 47, 42 a, 42 b, 42 c
ESRS S4 Consumers and end users	ESRS 2 SBM 2 - Interests and views of stakeholders	
	ESRS 2 SBM 3 - Material impacts, risks and opportunities and their interaction with strategy and business mode	10 - AR 5 -AR 6, 10 a, 10 a i-iv - 10 b, 10 c, 10 d, 11 - AR 7, 12 - AR 8
	S4-1 – Policies related to consumers and end-users	15, 16, 16 a, 16 b, 17 - AR 11
	S4-2 – Processes for engaging with consumers and end-users about impacts	20 - AR 17, 20 a - AR 14, 20 b - AR 16, 20 c - AR 15 - AR 16, 20 d, 21, 22
	S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	25 a - AR 18, 25 b - AR 19, 25 c, 25 d - AR 24, 26 - AR 23, 26, 27
	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	31 a - AR 35, 31 b, 31 c - AR 36, 31 d - AR 30 - AR 32, 32 a - AR 26, 32 b, 32 c, 33 a - AR 37 - AR 38, AR 40, 33 b, 34 - AR 29, 35, 37
	S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	41 - AR 43 - AR 45, 41 a, 41 b, 41 c
ESRS G1 Professional conduct	ESRS 2 GOV-1 - The role of the administrative, supervisory and management bodies	5a, 5 b
	ESRS 2 IRO 1 - Description of the processes to identify and assess material impacts, risks and opportunities	
	G1-1 – Corporate culture and Business conduct policies and corporate culture	9 - AR 1, 10a, 10 b, 10 b, 10 c, 10 d, 10 d, 10 e, 10 f, 10 g, 10 h
	G1-2 – Management of relationships with suppliers	14 - AR 2 - AR 3, 15 a - AR 2 - AR 3, 15 b - AR 2 - AR 3
	G1-3 – Prevention and detection of corruption and bribery	18 a - AR 5 - AR 6, 18 b, 18 c, 19, 20, 21 a, 21 b - AR 4, 21 c
	G1-4 – Confirmed incidents of corruption or bribery	-
	G1-6 – Political influence and lobbying activities	33 a, 33 b - AR 16 - AR 17, 33 b, 33 c, 33 d



Material impacts, risks and opportunities and their interaction with strategy and business model

SBM-3

We have included information on the management of significant impacts, risks and opportunities for Chimcomplex in each specific thematic chapter of the ERSR.

The impacts, risks and opportunities related to environmental, social and governance aspects have been identified and assessed through a double materiality analysis process, carried out in an internal workshop and by consulting other relevant sources, such as the authorizations required for the proper functioning of Chimcomplex. The identified ESG risks have not yet been integrated into Chimcomplex's business strategy.

Minimum disclosure requirement on policies and actions

Policies adopted to manage material sustainability matters

MDR-P

At Chimcomplex we manage material aspects through a series of well-established internal policies and procedures. These policies are integrated into Chimcomplex's ISO management systems, ensuring compliance with legal requirements and alignment with international good practices. The policies and actions required for each material topic (relevant ERSR topic) are detailed in the sections of the ERSR report. If there are no policies or actions adopted for certain topics, the company has mentioned this and may indicate a timeframe in which it intends to implement them.

Actions and resources in relation to material sustainability matters

MDR-A

In the ERSR Report, we have detailed the actions required for each material topic in the ERSR sections. If the implementation of an action plan involves significant operational (OPEX) or capital (CAPEX) expenses, we have mentioned this in the taxonomy section, where information on current financial resources is provided and explains how these correlate with the most relevant values in the company's financial statements.

In 2025, we did not use sustainable financing instruments such as green bonds, social bonds, and green loans.

Metrics and targets

Metrics in relation to material sustainability matters

MDR-M

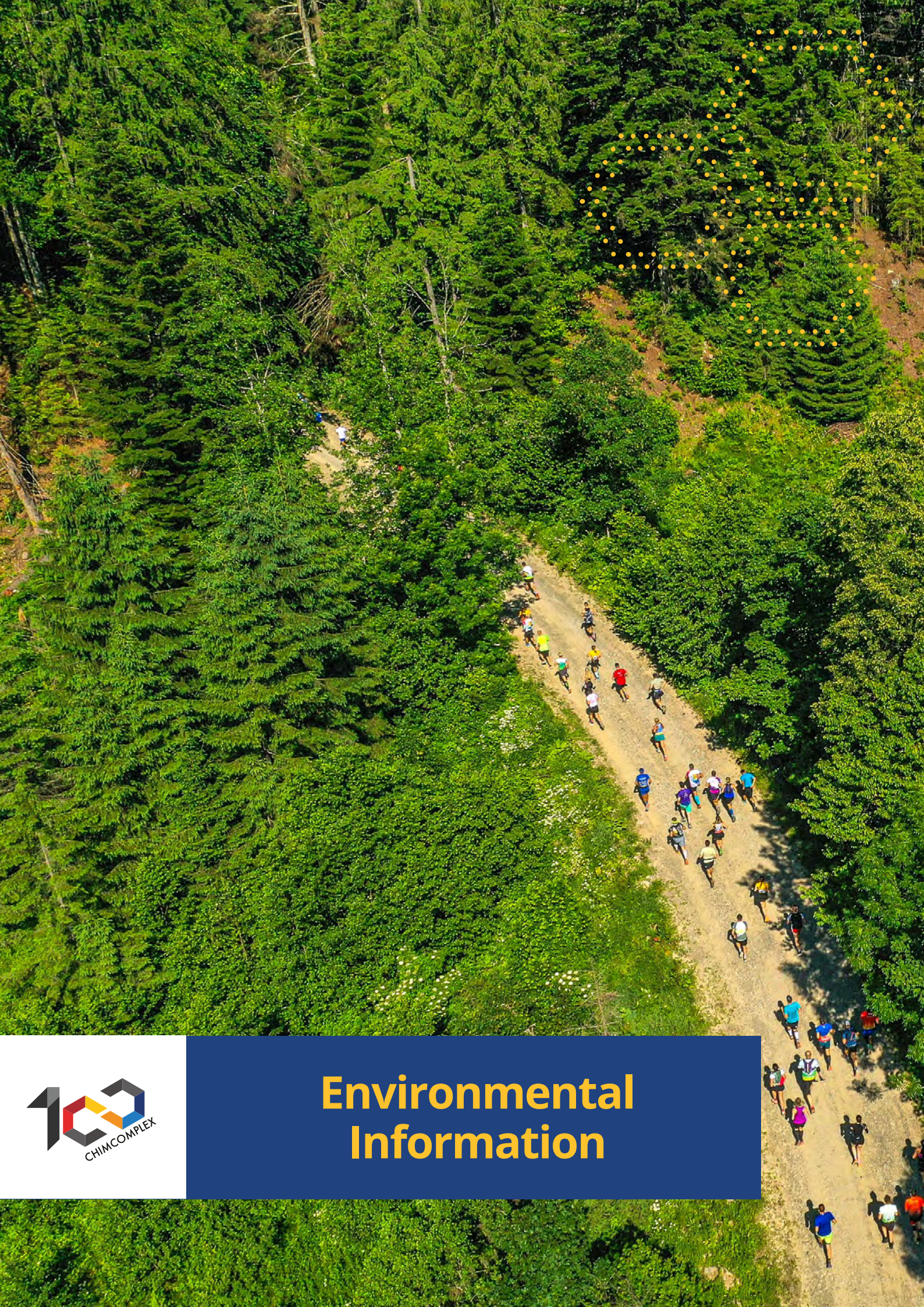
Indicators for significant sustainability aspects are presented in the sections of the ERSR report, assigned to each relevant material topic. Where we have not adopted indicators and targets, we have specified this.

Tracking effectiveness of policies and actions through targets

MDR-T

We assess the effectiveness of our actions to manage significant impacts, risks and opportunities through annual performance monitoring and reporting in the sustainability report. Performance, indicators and targets for each relevant material topic (ERSR topic) are detailed in the report sections. If there are no measurable, result-oriented and time-bound objectives, the report specifies the period in which we intend to adopt them. The ERSR sections also explain whether we will not set such objectives and the reasons for this decision. The report also indicates how we assess the effectiveness of policies and actions for each material topic.





Environmental Information

ESRS E1

CLIMATE CHANGE



Strategic orientation and concepts for climate protection

Significant impacts, risks and opportunities and their interaction with the strategy and business model

ESRS 2 SBM3 IRO1

The process of identifying and assessing impacts, risks and opportunities (IRO) in relation to ESRS E1 – Climate Change, (with sub-themes: climate change mitigation, climate change adaptation and energy) is carried out as part of the double materiality analysis.

The tables below summarize the conclusions of the identification of the IRO from the double significance analysis carried out.

Impact

Subtopic	Impact description	Location on the value chain	Time horizon	Strategic approach
Climate change mitigation	Actual, positive impact on reducing greenhouse gas emissions through the implementation of energy efficiency technologies, optimization of production processes and the use of renewable energy sources such as high-efficiency cogeneration.	Own operations	Short, medium and long term	Strategic objectives mentioned in the sustainability strategy.
	Actual negative impact resulting from the consumption of natural gas and other CO ₂ -emitting fuels used in chemical production processes.	Upstream, Own Operations and Downstream	Short, medium and long term	
	Actual negative impact resulting from electricity consumption associated with the combustion of fuel for electricity generation	Upstream	Short, medium and long term	
Adaptation to climate change	Potential negative impact if Chimcomplex installations are not protected against weather events (storms, floods, extreme rainfall, heat waves or forest fires). Such extreme weather events can have a serious impact on goods and people.	Own operations	Medium and long	
Energy	Actual positive impact through the production of electricity and heat in its high-efficiency cogeneration plants, using modern technologies that optimize fuel consumption and reduce energy losses.	Own operations	Short, medium and long term	
	Actual negative impact: Chimcomplex's activities require large quantities of both thermal and electrical energy from commercially available/traditional sources	Own operations	Short, medium and long term	



Risks/opportunities

Subtopic	Description of risks/opportunities	Financial effect
Climate change mitigation	The opportunities are in the area of investing in more energy-efficient technologies to reduce greenhouse gas emissions.	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities
	Transition and financial risk: Climate change mitigation in the chemical industry poses a high risk of greenhouse gas emissions from operations, leading to potential risks/increases in financial expenditure for compliance.	
	Financial risk related to the fact that on the value chain, upstream, there is the possibility of increasing operational costs as a result of the implementation of measures to reduce carbon emissions and adapt to the new and increasingly stringent regulations on environmental protection. Also, suppliers of natural gas used mainly for the production of heat and electricity, but also for chemicalization, may have to invest in better technologies for capturing and preventing natural gas losses from transmission and distribution infrastructure. These additional costs could be passed on to Chimcomplex.	Effect on financial performance Effect on cash flows Effect on capital flows
Climate change adaptation	Physical and financial risk: Climate change may reduce the availability of essential resources for the Chimcomplex (energy, salt, methane, water) due to extreme weather conditions or due to the depletion of natural resources. For example, droughts can reduce the water resources needed for Chimcomplex processes. This is reflected both in the process of distribution/customer access to products and in the costs of the final products.	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities
Energy	Opportunity related to investments regarding the optimization and improvement of Chimcomplex's processes regarding energy consumption/use of traditional energy sources.	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities
	Transition and financial risk: Both at the level of the Chimcomplex industry and throughout the value chain there is a financial risk caused by energy consumption in production processes. These expenses are volatile and can lead to: increased operating costs and, implicitly, reduced profit margins, unpredictable cash flows, lower value of assets that do not comply with new environmental standards.	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities

The two sites, Chimcomplex SA Onești and Chimcomplex SA – Râmnicu Vâlcea Branch, are subject to the EU ETS (Emissions Trading System) Directive, which implies that these locations are regulated in accordance with European rules on greenhouse gas emissions. In this context, we hold specific authorizations for greenhouse gas emissions, and the impacts associated with climate change have been rigorously assessed within the technical-legal documentation necessary to obtain these authorizations.

This assessment procedure involves a detailed analysis of the emissions generated by the industrial processes carried out at the two sites, as well as the measures to reduce and compensate for them, in order to minimize the negative impact on the environment. Assessments are essential to ensure compliance with European environmental standards and to achieve the greenhouse gas emission reduction targets set by the European Union in international climate change agreements.

Climate risks are classified into two broad categories according to the ESRS: physical risks and transition risks.

Physical risks are characterised by two distinct types: acute risks, arising from extreme weather events (such as storms, floods or heatwaves), and chronic risks, which are manifested by gradual and long-lasting changes in climatic conditions, such as rising sea levels or changes in rainfall patterns.

Instead, **transition risks** refer to the economic and social challenges and uncertainties that arise as societies and industries seek to adopt measures to reduce the negative impact on the environment and limit the effects of global climate change, through a transition to a more sustainable and cleaner economy.

We have carried out a detailed identification and analysis of climate risks that could significantly affect Chimcomplex's operations, financial flows and expenses. Thus, we investigated both physical and transition-related risks to ensure appropriate adaptability and implement proactive measures to protect our economic activities in the long term.

Physical climate risks

A detailed assessment of physical climate risks through a climate vulnerability study on global warming scenarios was carried out in 2025 for the entire company.

Results of the climate vulnerability analysis for Chimcomplex

Indicative table of the vulnerability		Exposure level (current climate + future climate)		
		High	Average	Low
Sensitivity (Considered the highest level)	High	-	Drought	-
	Medium	-	Floods/torrential rains, storms, changes in average precipitation amounts, soil and air moisture, heat waves	Forest fires
	Low	-	Landslides, earthquakes*	Expected sea level rise

Levels of vulnerability:

Low	Medium	High
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Chimcomplex has a low vulnerability to forest fires, landslides, earthquakes and sea level rise, these phenomena not having a significant impact on its activities. However, vulnerability becomes average in the case of torrential rains, storms, floods, heat waves and changes in precipitation patterns. These climatic conditions could occasionally influence the company's operations, although in general they do not pose a major risk to the group's activities.

However, the drought is a more serious concern for Chimcomplex, for the platforms in Râmnicu Vâlcea and Onești. In this regard, even if there are no significant concerns about the current availability of water on the Olt and Trotuș Rivers, there is an important risk associated with drought, in the medium to long term and in the context of climate change. The projections indicate a 20% probability for the occurrence of severe droughts in the next 10 years and an estimated reduction of almost 10% in the availability of water in the Olt and Siret river basins (including Trotuș) by 2050, according to the data presented above, from the Olt and Siret Water Basin Administrations, respectively. These conditions can have a significant impact on water-dependent operations such as cooling, processing, and effluent management.

The assessment of climate risks on the value chain does not indicate significant hazards that would disrupt the activity of Chimcomplex. Due to the geographical distribution of suppliers, the management systems implemented and the existing prevention measures, the degree of vulnerability considered is low. However, the group continues to monitor climate developments and actively work with its partners to ensure the resilience of the value chain.

Chimcomplex's potential exposure to climate risks is currently significantly mitigated through the implementation of structural and operational measures, integrated into existing projects in the urban and peri-urban areas where the activities are carried out. These include:

- Drainage systems and flood protection infrastructure (dams and dams related to river systems, sewerage systems etc.);

- Preventive measures applied in the early stages of construction;
- Fire extinguishing equipment at all locations;
- Emergency response plans, updated regularly, in all locations.

From the perspective of legislative compliance, all buildings and facilities in which Chimcomplex operates rigorously comply with the latest national and European regulations on safety and environmental protection.

Although seismic risk is not classified as a climate risk, it was included in the vulnerability analysis, given the specificity of Romania's seismic zone. However, it is managed by strict compliance with construction design and regulatory standards, which include advanced technical measures to reduce the impact of earthquakes and landslides, implemented from the infrastructure execution phase.

As for the risk of forest fires, it is reduced by applying the provisions of Law no. 48/2006 on sustainable forest management, which requires compliance with the specific fire protection rules, approved by order of the central authority responsible for forestry. These measures actively contribute to reducing the vulnerability of forest ecosystems.

Although drought does not currently represent a major risk for Chimcomplex due to the measures implemented at group level, such as optimizing production processes to reduce water consumption, implementing a water management system and constantly monitoring consumption in accordance with ERSR standards, the risk of severe drought in the Siret and Olt basins is significant in the medium and long term, due to climate change, which increases the degree of vulnerability; Examples of measures to increase resilience include reusing treated wastewater, limiting groundwater use in vulnerable areas, protecting critical water supply sources, maintaining water supplies, and identifying alternative water sources in an emergency.

The integrated sensitivity, exposure and vulnerability



analysis highlighted the fact that, under current and future environmental conditions, there are no significant hazards directly affecting Chimcomplex's activities, due to the pro-active measures already implemented, with the potential exception of severe, medium and long-term droughts.

Transitional climate risks

Chimcomplex continuously analyzes its strategy to counter climate transition risks, which may be related to a physical or regulatory impact or the market, in the event that:

Stricter regulations on greenhouse gas emissions – As the chemical industry may be affected by stricter regulations and emission reduction requirements, reducing CO₂ emissions is an objective that will contribute to the sustainable development of Chimcomplex in the future. We capture from our own facilities (the lime production plant) and reprocess over 10,000 tons of CO₂ year after year in chemical processes together with hydrogen to obtain bulk organic substances (oxo-alcohols). In 2025, 3290 tons of CO₂ were captured and used.

Changes in the demand for chemicals as a result of public and government awareness of the chemical industry's impact on the environment may affect Chimcomplex, and action is needed.

At Chimcomplex SA Borzești we have in our portfolio of vegetable polyols, made of castor oil, which are environmentally sustainable. The portfolio of sustainable products is growing: cashew oil polyols, polyols with integrated CO₂, and the Advanced Research Center for polyols located on the platform in Râmnicu Vâlcea is researching the diversification of the portfolio with over-customized products. At the same time, we have been chemically recycling for several years (used hydrochloric acid and trimming crusts) and the production of ferric chloride, an anticoagulant used in water purification.

We prepare the recycling of polyurethane waste (for the recovery of rigid polyols), their use in the production of polyols with the reduction of the basic raw material, at the same time we emphasize water and energy management at high levels of efficiency.

We also have an ongoing research project that is part of the "Green Transition" program and aims to reduce the carbon footprint by using the surplus CO₂ resulting from the facilities within the platform. The resulting polyols will have a content of up to 20% CO₂ and can be used in classic applications without influencing the characteristics of the polyurethane foams. In 2025, we continued the stability tests in the laboratory, and the transition to the industrial stage will depend on the results obtained and the market situation.

Climate-related risks to the supply chain can lead to disruptions in the supply of raw materials or increased costs for transport and storage. For example, sea level rise can affect the transport of chemical products, especially in port areas, requiring a continuous reduction in exports by sea and has found alternatives for selling products especially in the high-growth markets of CEE/CIS, Turkey. At the same time, we are involved in environmental policies and initiatives, part of ROMCHIMICA (Association of Chemical Producers and Distributors in Romania) to influence government policies and promote collective actions to combat climate change.

Proximity to the largest regional salt mines (main raw material)

with abundant supply and the connection of pipelines to multiple salt pans avoids the need to transport rock salts by rail, which would be much more expensive and with supply risks. We have the best local and regional integration in the supply chain with minimal logistics costs.

Insurance costs can be significant, climate risks can lead to increased insurance costs, which can affect profitability. We address climate risks integrated into our business strategy.

Temperature changes and extreme weather

Extreme temperatures, such as heat waves or excessive cold, can affect the production and transportation of chemicals. Also, extreme weather events, such as storms, floods, and droughts, can cause damage or destruction to infrastructure and equipment. Our sales focus on CEE markets that have invested heavily in construction and infrastructure.

We only work with transport partners who offer logistics solutions adapted to climate change. At the same time, we have ongoing investments in safe storage warehouses for raw materials (such as a 3000 cubic meter propylene sphere) and finished products. The design of our installations is made for operation in case of extreme temperatures (-300 and +500) but also for storm, flood and drought conditions.

Policies adopted for managing climate change

ESRS E1-2

In 2025, Chimcomplex implemented the **Climate Change Policy at group level**, thus consolidating the commitments previously made and ensuring a unitary framework for managing climate risks and opportunities in all its entities.

- The group-wide Climate Change Policy confirms Chimcomplex's strategy to mitigate climate change through the implementation of energy efficiency programs and innovative technologies, along with investments in carbon capture.
- The group-level Climate Change Policy confirms Chimcomplex's climate change adaptation strategy by developing and implementing a plan to protect assets against extreme events and water scarcity.

Chimcomplex is committed to supporting and cooperating for climate change mitigation and the implementation of the 2030 Agenda for Sustainable Development and the Paris Agreement on climate change.

Chimcomplex will be fully involved for:

- Compliance with EGES-Greenhouse Gas Emissions regulations;
- Monitoring, measuring and reducing the intensity of GHG emissions from own, upstream and downstream operations;
- Analysis of risks and opportunities from the perspective of climate change in business decision-making;
- Design and development of new energy-efficient technologies;
- Optimization of logistics processes.

At the group level, the person with the highest level in the organization responsible for the implementation of climate change policies is the Chairman of the Strategy, Development and Investment Committee of Chimcomplex SA Borzești.

Actions and resources in relation to climate change policies

ESRS E1-3

For Chimcomplex there is the Sustainability Strategy 2024-2030 which also addresses issues related to:

- **Energy efficiency and renewable energy;**
- **Greenhouse gas emissions and reducing environmental impact.**

Energy efficiency and the reduction of greenhouse gas emissions through the implementation of own photovoltaic plants, carbon dioxide capture, waste recovery are continuously integrated through low consumption and emissions, technologies that are environmentally friendly and compliance with the principles of circular economy, by recycling by-products of some processes into new products.

Our climate change mitigation strategy focuses on the implementation of energy efficiency programs and innovative process intensification technologies, along with significant investments in carbon capture and storage (CCS) for high-emission chemical processes. In accordance with European Union regulations, we will report every tonne of CO₂ captured, transported, used and stored, taking into account its origin, whether fossil, biogenic or atmospheric.

Moreover, in order to reduce our emissions, it will be essential not only to modernize our equipment, but also to optimize production processes. We are going to approach this issue from two perspectives. The first involves the use of existing equipment, but with the reduction of CO₂ emissions through carbon capture and use or carbon capture and storage technologies. The second involves the modernization of processes, as well as the conversion to alternative raw materials, such as vegetable oils, green hydrogen and captured CO₂.

We aim to achieve energy independence on both industrial platforms, 100% thermal energy independence is already achieved at the Onești platform. A significant part of the electricity consumed is produced by high-efficiency cogeneration plants, which have low CO₂ emissions.

The key actions taken to prevent, mitigate and remedy actual and potential impacts and to address risks and opportunities related to climate change mitigation/adaptation and energy transition are:

- **Modernization of energy-intensive technologies,** reduction of energy consumption:

Investments in Electrolysis plants: replacement of existing membranes with new, energy-efficient membranes;

- **Energy efficiency of equipment:**

Purchase of reliable and energy-efficient equipment (compressors, pumps, etc.);

- **Green energy production:**

Installation of photovoltaic parks;

- **Efficient management of the energy produced and purchased:**

- ◊ Production of electricity and heat in its own Cogeneration, Trigenation facilities;
- ◊ Purchase of renewable or low-carbon energy;
- ◊ Use of hydrogen as an energy carrier.



In 2025, we continued concrete actions for sustainable development and emission reduction, materialized by operating our own cogeneration facilities, which use natural gas and hydrogen for the production of thermal and electricity, with a low carbon footprint;

The company's development plans provide for new actions with a direct impact on the reduction of CO₂ emissions, by:

- Modernization of brine electrolysis plants with ion exchange membranes and equipping them with state-of-the-art equipment, with low energy consumption,
- The installation of photovoltaic panels on the sites in Onești, Someș-Dej and Râmnicu Vâlcea, which would lead to the reduction of CO₂ emissions for the electricity consumed by 17,000 tons/year.
- The realization of the investment POLYEPOXIDES – a new Epoxy Resins Factory based on epichlorohydrin from vegetable glycerin and hydrochloric acid continues this development strategy based on advanced chlorine processing. In this case, chlorine and hydrogen converted into hydrochloric acid together with vegetable glycerin ensure the production of high-performance epoxy resins, contribute to the circular economy with high technological and energy yields, achieving an important goal of decarbonization and sustainable chemistry.

In the long term, taking into account the domestic and international economic context, Chimcomplex will continue its development in the following directions:

- Development, through product diversification, based on the implementation of new technologies (CO₂ capture in methanol production, in the production of green polyols, use of green hydrogen in chemistry and energy production) and capitalization of natural resources (in the production of silicates).



- The circular economy, because the chemical recycling of waste is an opportunity, and the result of this recycling will be able to replace a large part of the natural resources currently used in various production processes.

- Application of sustainable technologies for the production of environmentally friendly polyols and epoxy resins.

Our climate risk adaptation strategy is based on developing and implementing a plan to protect our assets against extreme weather events and water scarcity, especially in high-risk production areas. This approach aligns with the European Commission's key documents, which highlight ways to reduce vulnerabilities to climate change and manage the risks related to natural dependencies.

A concrete example of a solution is the establishment of long-term contracts for critical minerals and metals, ensuring a detailed assessment of the environmental and socio-economic impact associated with our resources and supply plans.

Another concrete example of a solution is the efficient management of water consumption, to reduce drought-related vulnerabilities.

New technologies to reduce emissions and promote economic sustainability also require the use of raw materials, often neglected in the past, that have not had diversified primary and secondary sources. This has led to new dependencies, complicating the production of materials necessary for a sustainable economy, especially in the chemical sector. To counter these challenges, it is essential to maximize our resource efficiency by reducing waste, recycling and developing substitutes for raw materials. In addition, we are committed to harnessing Romania's domestic resources, such as graphite, magnesium, salt and coal, to ensure their efficient and responsible exploitation.

In the Taxonomy section, more information regarding CapEx and OpEx for Chimcomplex activities considered eligible is presented.

Targets related to climate change mitigation and adaptation

ESRS E1-4

With the implementation in 2025 of the Climate Change Policy at the level of the Chimcomplex SA Borzești group and the Sustainability Strategy, the company has also set the first targets according to ESRs 2 MDR-T for climate change management.

Objective	Indicators	Target	Deadline for completion
Management of carbon footprint by monitoring intensity of Scope 1 and 2 GHG emissions in relation to turnover	GHG emissions (Scope 1 & 2), CO ₂ tons/ Thousands of Euros	Max. 1.2	Annual
Installation of renewable electricity generation systems for own use - photovoltaic panels	MW installed	Min. 14 Mw	2027
Targeting renewable or low-carbon electricity suppliers	%, renewable electricity in supplier label	Min. 50	2030
Reduction of emissions from upstream transmission (category 3.4)	Reduction, %	Min. 3	Annual
Reducing emissions from commuting employees (3.7)	Reduction, %	Min. 3	Annual

The year 2024 has been set as the base year, with CO₂ equivalent emission reference values. Starting in 2030, emission reduction targets will be updated once every 5 years.

Our GHG emission reduction targets are based on a clear scientific framework (SBTi) and are aligned with the goal of limiting global warming to 1.5°C. To set these targets, we would take into account future developments, such as changes in production and sales volumes, customer preferences and demand, regulators and new technologies available. We recognize that these factors will affect both our GHG emissions and our planned reduction efforts.

As a priority, our objective is to monitor **the intensity of GHG emissions** – Scope 1 and 2 – in relation to the turnover, the target being GHG emissions (scope 1 and 2), max 1.2 tons CO₂ / thousand Euro turnover. In 2025 we recorded 1,364 tons of CO₂/thousand CA Euros – the overrun is due to the decrease in turnover.

2.1.5. Transition plan for climate change mitigation ESRs E1-1

In 2025, Chimcomplex SA Borzești adopted the first **Climate Transition Plan** at group level aligned with the objectives of the Paris Agreement and the requirements of the ESRs. The plan includes both concrete measures to achieve GHG emission reduction targets and to increase resilience and facilitate the transition to a low-greenhouse gas economy.

Therefore, the plan confirms Chimcomplex's vision:

- to lead the transition to competitive and green chemistry, harnessing national resources through modern technologies, high-value products and a strong commitment to people, communities and the environment, and
- to develop innovative and sustainable chemicals with continuous modernisation of industrial infrastructure, investment in people and research, and accountable and transparent governance.

A number of energy initiatives are highlighted:

- Commissioning of energy-efficient cogeneration units, which use natural gas and hydrogen in the future;
- Investments in technology – modernization of electrolysis plants and energy efficiency,
- Use of electricity mainly from renewable sources;
- Own sources of green electricity – installation of photovoltaic panels;
- Use of hydrogen obtained from electrolysis as an energy source;
- Capitalizing on energy from waste

The objectives set with targets and related measures are as follows:

Objective	Indicators	Target	Transitional measures	Deadline for completion
Management of carbon footprint by monitoring intensity of Scope 1 and 2 GHG emissions in relation to turnover	GHG emissions (Scope 1 & 2), CO ₂ Tons/Thousands of Euros	Max. 1.2	Efficient operation of Cogeneration and Trigeneration plants Purchasing electricity with a low carbon footprint Modernization of energy-intensive technologies, reduction of energy consumption - Investments in Electrolysis plants - Replacement of existing membranes with new membranes Energy efficiency of equipment: - Acquisition of reliable and energy-efficient equipment (compressors, pumps, etc.)	Annual
Installation of renewable electricity generation systems for own use - photovoltaic panels	MW installed	Min. 14Mw	Realization of photovoltaic panel installation projects	2027
Targeting renewable or low-carbon electricity suppliers	%, renewable electricity in supplier label	Min. 50	Identifying suppliers in the market and concluding contracts in this regard	2030
Reduction of emissions from upstream transmission (category 3.4)	Reduction, %	Min. 3	Efficient management of purchases throughout the group, orientation to local suppliers, grouping of purchasing objects, etc	Annual
Reducing emissions from commuting employees (3.7)	Reduction, %	Min. 3	Personal awareness, commuting means of public transport, grouping colleagues in their own cars	Annual

2.2. Energy and emissions

2.2.1. Energy consumption and energy mix

ESRS E1-5

Energy consumption and energy mix	Comparative (2024)	Year 2025
(1) Fuel consumption of coal and coal-based products (MWh)	0	0
(2) Fuel consumption from crude oil and petroleum products (petrol, diesel, propane, butane) (MWh)	34,764	28,816
(3) Natural gas fuel consumption (MWh)	903,466	791,792
(4) Fuel consumption from other fossil sources (MWh)	0	0
(5) Consumption of electricity, heat, steam and cooling purchased or obtained from fossil sources (MWh)	749,106	600,195
(6) Total energy consumption from fossil sources (MWh) (calculated as the sum of rows 1-5)	1,687,336	1,420,803
Share of fossil sources in total energy consumption (%)	81.44	83.54
(7) Consumption from nuclear sources (MWh)	104,350	86,659
Share of consumption from nuclear sources in total energy consumption (%)	5.04	5.1
(8) Consumption of fuel from renewable sources, including biomass (including bio-based industrial and municipal waste, biogas, hydrogen from renewable sources, etc.) (MWh)	0	0



Energy consumption and energy mix	Comparative (2024)	Year 2025
(9) Consumption of electricity, heat, steam and cooling purchased or obtained from renewable sources (MWh)	280,155	193,238
(10) Consumption of energy from renewable sources, fuels from own production (MWh)	0	0
(11) Total renewable energy consumption (MWh) (calculated as the sum of rows 8 to 10)	280,155	193,238
Share of renewables in total energy consumption (%)	13.52	11.36
Total energy consumption (MWh) (calculated as the sum of rows 6, 7 and 11)	2,071,841	1,700,700

Energy intensity per net income	Comparison 2024	N (2025)	%N/N-1
Total energy consumption from activities in climate-intensive economic sectors per net income from activities in climate-intensive sectors (MWh/RON thousand)	1.38	1.53	110.8%

Chimcomplex	RON
Net income from activities in climate-high impact sectors used to calculate energy intensity*	1,063,136,502
Net income (other)	46,144,850
Total net income (financial statements)	1,109,281,352

2.2.2. Gross GHG emissions categories 1, 2, 3 and total GHG emissions

ESRS E1-6

The accounting and reporting of GHG emissions was carried out in accordance with the principles, requirements and guidelines set out in the GHG Protocol Business Standard (GHG Protocol, version 2004). Emissions of CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃ were accounted for and reported, and the global warming potentials (GWP100) provided by the IPCC (AR5) were used to calculate the amount of CO₂ equivalent.

We present the total GHG emissions disaggregated into emissions scope 1-3 in the table below. The Scope 1 and Scope 2 emissions were determined for the Borzești - Onești and Râmnicu Vâlcea Chimcomplex.

The year 2024 is considered the base year, against which the targets will be set and their levels of achievement will be reported, in the short, medium and long term.

	Retrospective			Milestones and target years			
	Base year (2024 compared)*	2025 N	%N/N-1	2025	2030	2050	Target % annual/ base year
GHG Emissions - Scope 1							
Gross GHG emissions - Scope 1 (tCO ₂ equivalent)	209,660	161,571	77%	-	-	-	-
Category 1 Percentage GHG emissions from regulated emissions trading schemes (%)	91.32 %	97.4%	107%	-	-	-	-
GHG Emissions - Scope 2							
Gross GHG emissions - Scope 2 by site (tCO ₂ equivalent)	173,172	90,028	52%	95%	70%	30%	183%
Gross GHG emissions - Scope 2 by market (tCO ₂ equivalent)	178,348	126,052	71%	95%	70%	30%	133%

	Retrospective			Milestones and target years			
	Base year (2024 compared)*	2025 N	%N/N-1	2025	2030	2050	Target % annual/ base year
GHG emissions - Scope 3 (t CO₂ equivalent)							
Total gross indirect GHG emissions (Category 3) (tCO ₂ equivalent)	365,883	261,255	71%	-	-	-	-
1 Goods and services purchased	322,619	242,064	75%	-	-	-	-
[Optional subcategory: Cloud computing and data center services]	NA	NA	NA	NA	NA	NA	NA
2 Capital goods	0	0	NA	-	-	-	-
3 Fuels and energy activities Activities (not included in category 1 or category 2)	0	0	NA	-	-	-	-
4 Upstream transmission and distribution	5,626	2,359	42%	5456.84	4781.77	1406.40	231%
5 Waste generated during operations	944	2,695	285%	-	-	-	-
6 Business travel	34.95	29	83%	-	-	-	-
7 Employee commute	1,512	489	32%	1466.56	1285.13	377.98	202%
8 Upstream leased assets	0	0	NA	-	-	-	-
9 Downstream Transport	35,147	13,620	39%	-	-	-	-
10 Processing of Sold Products	0	0	NA	-	-	-	-
11 Use of Sold Products	0	0	NA	-	-	-	-
12 Treatment of products sold at the end of their life cycle	0	0	NA	-	-	-	-
13 Downstream leased assets	0	0	NA	-	-	-	-
14 Franchises	0	0	NA	-	-	-	-
15 Investments	0	0	NA	-	-	-	-
Total GHG emissions							
Total GHG emissions (site-based) (tCO ₂ equivalent)	748,715	512,854	68%	-	-	-	-
Total GHG emissions (market-based) (tCO ₂ equivalent)	753,891	529,689	70%	98	80	40	144%

* Total GHG emissions_{by site} (tCO₂ equivalent) = Gross GHG emissions Scope 1 + Gross GHG emissions Scope 2_{by site} + Gross GHG emissions Scope 3_{by site}

** Total Market-Based GHG Emissions (tCO₂ Equivalent) = Gross GHG Emissions Scope 1 + Gross Market-Based GHG Emissions Scope 2 + Gross GHG Emissions Scope 3_{Market-Based}

All variations related to GHG emissions are directly related to the low level of activity in 2025.

When calculating greenhouse gas emissions for Scope 1, Scope 2 and Scope 3, all entities and operations within the Chimcomplex Group were taken into account, thus ensuring a comprehensive assessment.

We specify that for Scope 1, the emissions from the A6 Impex were not taken into account, as they were insignificant.

Direct GHG emissions (Scope 1) are those related to:

- stationary combustion of natural gas in thermal power plants and cogeneration plants on sites, for the production of thermal energy and electricity, combustion of natural gas for waste incineration, intentional flare burning;
- emissions from industrial processes resulting in direct process emissions: lime production;



- the consumption of motor fuel and CF made by its own cars, machinery and locomotives (including liquefied petroleum gas);
- refrigerant consumption from the cooling equipment used on site.

Scope 1 GHG emissions are determined by calculation, multiplying the activity data (primary data) by the emission factor corresponding to the type of fuel used, the type of industrial process applied, the type of refrigerant completed (secondary data).

Activity data (primary data):

The natural gas consumption is in accordance with the indications of the meters located at the perimeter limit of the sites and invoiced by the agreed supplier, according to the contracts in force. Consumption is accounted for both in cubic meters and in MWh by the responsible departments.

The quantities of bulk organic products and lime are monitored by the monthly and annual balance of the quantities of raw materials consumed (propylene, limestone), the production of lime and the quantity of oxo-alcohols marketed. All these consumptions are monitored by the responsible departments.

The consumption of motor fuel and CF achieved by the cars, machinery and vehicles in its own fleet are monitored by the specialized departments, depending on the operating hours and hourly consumption (CF locomotives) or on the trips made and the fuel consumed (cars, machines and vehicles in its own fleet).

The consumption of refrigerant is considered equal to the amount of refrigerant replenished in the equipment in the reporting year and recorded by the maintenance company on the equipment verification document.

Emission factors (secondary data)

The emission factors for the combustion of natural gas, for fuel used in motor transport and CF and refrigerants in cooling equipment are in accordance with the information available on the website EPA (US), <https://www.epa.gov/system/files/documents/2025-01/ghg-emission-factors-hub-2025.pdf>, by types of fuels, vehicles and refrigerants.

The emission factors for the production of bulk organic substances and lime are in accordance with the provisions of the legislation in the field of EGES, and the carbon content of the raw materials (which is included in the calculation formula) is determined following analysis in an accredited laboratory. The mass carbon balance is achieved by summing the CO₂ introduced by the raw materials (limestone, propylene, technological gas), from which the CO₂ incorporated in the marketed product (oxy-alcohols) is subtracted.

Indirect GHG emissions (Scope 2) are those associated with:

- the consumption of electricity purchased and used in activities on both sites, in addition to the electricity produced in the cogeneration facilities on the sites;
- thermal energy consumption - for the site in Râmnicu Vâlcea (in addition to the one produced on the site, depending on the needs).

Scope 2 GHG emissions are determined by calculation by multiplying the activity data (primary data) by the emission factor corresponding to the type of energy used (secondary data).

Activity data (primary data):

Electricity consumption is according to the indications of the meters located at the perimeter limit of the sites and invoiced by the agreed supplier, according to the contracts in force. The consumption is accounted for in kWh by the responsible departments.

The thermal energy consumption at the Râmnicu Vâlcea site is in accordance with the indications of the meter located at the perimeter limit and invoiced by CET Govora, according to the contract in force.

Emission factors (secondary data)

The emission factors for the purchased electricity are those specified in the supplier's energy label, available at the time of the calculation.

The emission factor for the purchased thermal energy is the one specified by the thermal energy supplier in the reporting year.



Indirect GHG emissions (Scope 3) comprise the following categories of emissions:

Category 1 – Purchased goods and services

This category includes only emissions corresponding to goods purchased by Chimcomplex, accounted for as raw materials, in the reporting year. Only the purchased raw materials were taken into account because GHG emission factors are available for most of these products.

This category includes GHG emissions released into the atmosphere, “cradle to gate” - from the extraction of raw materials from natural sources, from which the purchased products were manufactured, to the manufacturer’s gate.

The emissions corresponding to the purchased raw materials were calculated using the average data method, based on the quantities purchased and the average emission factors specific to the chemical industry in the geographical area of the production location.

Emissions from goods purchased as raw materials (tonnes CO₂e) = $\Sigma[\text{Quantity of product purchased (kg)} / 1000 \times \text{Emission factor of the purchased product (kg CO}_2\text{e/kg)}]$.

Activity data (primary data):

The name of the products, the countries of origin, the quantities purchased in the reporting year, accounted for as raw materials were taken from the company’s database.

Emission factors (secondary data):

The emission factors were taken from the database of Ecoinvent v.3.12, from suppliers or from their own calculations for some products that are not in the database.

Category 4 - Upstream transportation and distribution

This category includes emissions from the transport and distribution of products purchased in the reporting year, in vehicles and installations not owned by Chimcomplex (with means of transport belonging to third parties), between the manufacturer and Chimcomplex, in the case of direct purchases or between the warehouse of the Tier 1 distributor (the first upstream in the distribution chain to Chimcomplex) and Chimcomplex, in the case of purchases through distributors.

Emissions from the transport of products purchased with car transport vehicles owned by Chimcomplex and emissions from pipeline transport (liquids, gases), for which electricity is consumed, were not included in this category, these being accounted for at Purpose 1 and Purpose 3 (Category 3), respectively.

The emissions from the transport of the purchased products were calculated using the distance-based method. The emissions were calculated on the basis of the total round-trip distances travelled and the number of trips made by the motor vehicles that were entirely intended for the transport of goods to Chimcomplex, as well as on the basis of the distances travelled in one direction and the quantities transported by motor vehicles shared with goods from other companies, railway vehicles, maritime, air.

Emissions from the transport of raw materials purchased (tonnes CO₂e) = $\Sigma[\text{Number of car journeys made by vehicle type (vehicle)} \times \text{Round-trip distance (miles)} \times \text{Emission factor of vehicle type (kg CO}_2\text{e/vehicle-mile)} / 1000] + \Sigma[\text{Quantity of product purchased in shared mode (short tonnes)} \times \text{Distance travelled in one direction (miles)} \times \text{Emission factor of vehicle type (automotive, CF, maritime, air) (kg CO}_2\text{e/short-tonne-mile)} / 1000]$.

Activity data (primary data):

Name of products, quantities purchased in the reporting year, accounted for as raw materials, loading locations, types of means of transport used – taken from the company’s database.

Distances (secondary data)

Retrieved from Google Maps; Railway Routing (signal.eu.org); <https://sea-distances.org/>; <https://www.searates.com/services/distances-time/>

Emission factors (secondary data):

The emission factors were taken from the EPA (US), <https://www.epa.gov/system/files/documents/2025-01/ghg-emission-factors-hub-2025.pdf>, by types of fuels, vehicles and refrigerants.

Category 5 - Waste generated in operations

This category includes emissions from specialized third-party companies, through which the treatment/disposal of the generated waste and the treatment of wastewater were carried out. Emissions were calculated using the waste type-specific method.

Emissions (tonnes CO₂e) = $\Sigma[\text{Amount of waste treated/disposed of by waste types and treatment/disposal methods (short tonnes)} \times \text{Emission factor specific to the type of waste and treatment/disposal method applied (tonnes CO}_2\text{e/short tonne)}] + \Sigma[\text{Volume of wastewater (m}^3\text{)} \times \text{Specific emission factor for the type of wastewater treated (tonnes CO}_2\text{e/ m}^3\text{)}]$

Activity data (primary data):

Types of waste generated, quantities of waste treated/disposed of, types of wastewater, volumes of treated wastewater, treatment/disposal methods used in the reporting year taken from the Chimcomplex database.

Emission factors (secondary data):

The emission factors were taken from the EPA (US), <https://www.epa.gov/system/files/documents/2025-01/ghg-emission-factors-hub-2025.pdf>, Ecoinvent v.3.12.

Category 6 - Business Travel

This category includes emissions from the transport of employees for business-related activities, with means of transport belonging to third parties: car, rail, air.

Emissions related to business travel with vehicles owned by Chimcomplex have been accounted for at Scope 1.

The emissions were calculated using the distance-based method.

Emissions from transport in business travel (tonnes CO₂e) = $\Sigma[\text{Distance travelled by vehicle type (vehicle-mile or passenger-mile)} \times \text{Vehicle-specific emission factor (kg CO}_2\text{e/vehicle-mile or kg CO}_2\text{e/passenger-mile)} / 1000]$

Activity data (primary data):

The name and surname of the employees who traveled for business purposes, the number of people with whom they shared the car, the destinations, the routes, the type of means of transport with which they traveled were taken from the company’s database.

Distances (secondary data):

The distances traveled were taken from the Google Maps website; Railway Routing (signal.eu.org); Airport Distance Calculator.





Emission factors (secondary data):

The emission factors were taken from the EPA (US), <https://www.epa.gov/system/files/documents/2025-01/ghg-emission-factors-hub-2025.pdf>

Category 7 - Employee commuting

This category includes emissions from employees' commuting between homes and their workplaces and back by third-party means of transport (personal, third-party, public transport).

Emissions related to the commuting of employees with vehicles owned by Chimcomplex were accounted for in Scope 1.

The emissions were calculated using the distance-based method.

Emissions from employee commuting (tons CO₂e) = $\Sigma[\text{Number of motor vehicles (1/No. of persons sharing the same motor vehicle)} \times \text{Distance travelled daily with each vehicle type (vehicle-mile)} \times \text{Number of trips made annually (No. total hours worked/No. hours of working hours)} \times \text{Emission factor specific to the type of vehicle (kg CO}_2\text{e/vehicle-mile)/1000}] + \Sigma[\text{Distance travelled daily with each type of vehicle (passenger-mile)} \times \text{Number of trips made annually (Total number of hours worked/No. hours of working hours)} \times \text{Emission factor specific to the type of vehicle (kg CO}_2\text{e/passenger-mile)/1000}]$.

Activity data (primary data):

The average number of employees, the average number of days worked by each employee, the types of means of transport used, the average distance traveled daily, the number of people sharing the same car - from the company's database.

Emission factors (secondary data):

The emission factors were taken from the EPA (US), <https://www.epa.gov/system/files/documents/2025-01/ghg-emission-factors-hub-2025.pdf>.

Category 9 - Downstream transportation and distribution of sold products

This category includes emissions from the transport and distribution of products sold in the reporting year, in vehicles and installations that are not owned by Chimcomplex (with means of transport belonging to third parties), between Chimcomplex and consumers in the case of direct sales or between Chimcomplex and the warehouses of Tier 1 distributors (the first downstream in the distribution chain to Chimcomplex), in the case of sales through distributors.

Emissions from the transport of products sold by means of transport owned by Chimcomplex and emissions from pipeline transport, for which electricity is consumed, were not included in this category, these being accounted for at Purpose 1 and Purpose 2, respectively.

The emissions were calculated on the basis of the round-trip distances travelled by the motor vehicles that were entirely intended for the transport of the products sold by Chimcomplex and the number of trips made, as well as on the basis of the distances travelled in one direction with motor vehicles shared with products from other companies, rail, sea, air vehicles and the quantities transported.

Emissions from the transport and distribution of products sold (tonnes CO₂e) = $\Sigma[\text{Number of car journeys by vehicle type (vehicle)} \times \text{Round-trip distance (miles)} \times \text{Emission factor of vehicle type (kg CO}_2\text{e/vehicle-mile)/1000}] + \Sigma[\text{Quantity of product sold and transported in shared mode (short tonnes)} \times \text{Distance travelled in one direction (miles)} \times \text{Emission factor of vehicle type (automotive, CF, sea, air) (kg CO}_2\text{e/short-mile)/1000}]$.

Activity data (primary data):

The name of the products, quantities sold in the reporting year, destination locations, types of means of transport used - taken from the company's database.

Distances (secondary data):

The distances traveled were taken from the Google Maps website; Railway Routing (signal.eu.org); <https://sea-distances.org/>; <https://www.searates.com/services/distances-time/>

Emission factors (secondary data):

The emission factors were taken from the EPA (US), <https://www.epa.gov/system/files/documents/2025-01/ghg-emission-factors-hub-2025.pdf>.

The following categories of emissions have been excluded from the Scope 3 GHG inventory:

- Category 1 (goods and services purchased), only materials and services. They are irrelevant compared to raw materials due to small quantities, high diversity, unavailable emission factors, large calculation errors;
- Category 2 (capital goods) – unavailable emission factors are part of the category of materials;
- Category 3 (Activities related to fuels and energy, not included in category 1 or category 2) – we do not know the sources of fuel supply of multiple electricity suppliers, large calculation errors. Emissions related to losses from energy transmission and distribution are accounted for and reported by distribution companies;

- Category 4 (Upstream transport and distribution) – only emissions resulting from the transport of materials, as the exact quantities transported are not known (many of them are sold by the piece, wide variety of items) nor the loading places (many of them being transported with courier companies);

- Category 8 (upstream leased assets). They are irrelevant to the company's activity.

- Categories 10 (processing of products sold) and 11 (use of products sold) – the largest quantities of products are sold through distributors, and we do not know exactly the destination of the products by quantities, fields of activity, applications. Because the company has a large number of customers, and the products sold are used in most fields of activity, which implies large calculation errors;

- Category 12 (treatment of end-of-life products sold) - the chemicals manufactured and marketed by Chimcomplex are intermediate chemicals, used as raw materials in other industries. For this reason, they are transformed or incorporated into other chemicals and are not found as such at the end of their life cycle;

- Categories 13 (downstream leased assets), 14 (franchises) and 15 (capital investments) - are irrelevant to the company's activity.

The quantitative information is presented in the following table.

GHG intensity per income CA	Comparison 2024	N 2025	%N / N-1
Total GHG emissions (site-based) per net in-come (t CO ₂ equivalent/RON thousands)	0.500	0.4623	92,46%
Total GHG emissions (market-based) per net income (t CO ₂ equivalent/RON Thousands)	0.501	0.4775	95,30%

Corelarea intensității GES pe baza venitului cu informații de raportare financiară

Chimcomplex	RON
Turnover used to calculate GHG intensity	1,063,136,502
Net income (other)	46,144,850
Turnover (from financial statements)	1,109,281,352

2.2.3. GHG absorptions and GHG emission mitigation projects funded through carbon credits

ESRS E1-7

The GHG absorption activity carried out in the reporting year 2025 consists of planting 70 plane trees. The associated GHG removals are not yet accounted for, as no formal methods have been established at EU level. In the coming years, we will apply consensual methods for accounting for GHG removals as soon as they become available, in particular through the EU regulatory framework for the certification of CO₂ removals.

2.2.4. Internal carbon pricing

ESRS E1-8

Regarding the internal carbon price, we are subject to the provisions of the EU ETS Directive, and we depend on the price of CO₂ emissions traded in the context of this Directive. In 2025 there were no costs, we only recorded revenues from trading CO₂ certificates.

2.2.5. Anticipated financial effects of significant physical and transition risks and potential climate-related opportunities

ESRS E1-9

At the level of 2025, we did not quantify the anticipated financial effects of significant physical and transition risks and potential climate-related opportunities.

2.2.6. Incorporating sustainability performance into incentive systems

ESRS 2 GOV 3

Following the development and maturation of our main transition objectives and plans, we will assess the feasibility of aligning climate considerations with performance incentives. Currently, the Management Board, or any other member of the administrative, management and supervisory bodies, does not benefit from incentives related to climate considerations.





Pollution

ESRS E2

POLLUTION



3.1. Concepts and measures related to pollution

3.1.1. Presentation of general information

ESRS-2

This chapter provides information on air and water pollution, on the hazardous substances used and substances of very high concern,

At Chimcomplex we do not produce, use, market or generate microplastics. Our activity does not involve discharges to fish areas and does not affect agricultural crops. Also, the quality of the soil is monitored in accordance with the integrated environmental permits held by the company, as well as with the regulatory acts in force, and there are no non-conformities with the values established therein. In the given context, soil pollution is not a material topic for the company, not being addressed in this sustainability report.

“Air pollution” is related to emissions of chlorine, hydrochloric acid, dust and pollutants specific to flue gases (carbon monoxide, sulphur dioxide and nitrogen oxides), which can be dispersed into the atmosphere as a result of carrying out their own production activities, but also of the incineration of chlorinated organic residues. Issues relating to the prevention, control and reduction of these emissions are addressed.

“Water pollution” is related to the emissions of substances that can accidentally reach surface and/or groundwater, as well as to the prevention, control and reduction of these emissions.

Our activity is carefully regulated in terms of environmental protection, being permanently under the supervision of the control authorities, but also of the public. We carry out consultations with all categories of stakeholders, both periodically, in order to ensure adequate community involvement in decision-making processes, and whenever new regulatory acts or revision of existing ones are requested. We comply with all legal requirements, as well as all requirements provided for in the authorization procedures, being dedicated to a transparent and open dialogue with all stakeholders (employees, customers, suppliers, the local community, etc.). We are committed to transparently reporting on our sustainability performance and responding promptly and responsibly to all existing questions and concerns.

All of the above, also supported by the SR EN ISO 9001 and SR EN ISO 14001 certifications on the integrated quality and environmental management system, respectively by having our own sustainability strategy for the period 2024 – 2030, demonstrate our commitment to meeting and complying with the highest standards of compliance, ethics and governance, for the purpose of the sustainable and responsible development of the company.

The technological and utility flows operated on the two sites are integrated for the superior valorisation of the products obtained, in the sense that a large part of the raw materials and utilities necessary in the technological processes are produced on their own platforms. Also, the industrial platforms are strategically located, near the salt pans that supply the brine necessary for electrolysis, which are connected by pipes to the two platforms.

The company's core products, the pollution aspects of which are presented in the following subchapters of this report, are:

- Onești Platform: chlorosodium products (chlorine, hydrochloric acid, caustic soda and sodium hypochlorite) and products that support the operation of the electrolysis plant, through the direct or indirect consumption of chlorine and hydrogen;
- Râmnicu Vâlcea platform: chlorosodium products, similar to the Onești platform, but also polyethers – polyols, propenoxide, propylene glycol and oxo-alcohols.

3.1.2. Description of processes for identifying and evaluating significant pollution-related impacts, risks and opportunities

ESRS 2 IRO-1

The significant impacts, risks and opportunities related to pollution were initially identified when developing the substantiation documentation necessary to obtain the integrated environmental permit, as well as the water management permit. These, through their framework content stipulated by the legislation, lead to the identification of a series of risks and opportunities, including pollution-related, applicable to Chimcomplex in its own manufacturing and marketing operations of inorganic and organic chemicals. Thus, each location of the company was subjected to a detailed analysis at the time of requesting regulatory acts as part of the environmental impact assessment phase.

The assessment was comprehensive and aimed to identify and understand all the potential negative effects of our activities on the environment. The following environmental factors have been taken into account for this purpose:

- Emissions of pollutants into the air, which can disrupt air quality and affect human health;
- Discharges of pollutants into the water, which can influence water quality and affect aquatic life;
- Soil and subsoil pollution, including potential discharges into soil or subsoil, capable of affecting soil fertility and contaminating groundwater;
- The use of chemicals with the potential to pollute air, water and soil, capable of affecting human health and ecosystems;



- Generation of waste, hazardous or not, requiring proper management in order to minimize the impact on the environment and health;
- Producing noises or vibrations capable of affecting the comfort and health of local communities or wildlife;
- Possible technological leaks from equipment or systems, which may contaminate the environment and which may also pose risks to health and the environment;
- Energy consumption.

We take all measures and make every effort to reduce our impact on the environment and natural resources.

The above documentation was submitted to debate, both within the councils and committees organized at the level of the regulatory authorities (Water Basin Administration (ABA) Siret and ABA Olt, respectively the National Agency for the Environment and Protected Areas (ANMAP) - County Environmental Directorate (DJM) Bacău, ANMAP-DJM Râmnicu Vâlcea, as well as to the public debate for obtaining the integrated environmental permit, external stakeholders having the possibility to intervene in the procedure if they considered that they did not agree with those subject to authorisation.

Also, during 2025, we carried out a revalidation of the double materiality analysis, in accordance with the requirements of the ESRs standards, during an internal meeting with representatives of the company's management, who were actively involved in this process. In addition, in accordance with the internal procedure for identifying and assessing environmental risks and opportunities, we annually analyze the environmental aspects associated with the company's activities, products and services. Thus, along with this, we have also identified the risks and opportunities related to pollution. Even though it is an internal document, its conclusions are presented to stakeholders through the annual environmental reports.

Subsequently, in the risk management stage, we analyzed the "Pollution" aspect in detail, in terms of the associated financial and non-financial risks. We have developed control measures adapted to the specifics of each identified risk, in order to reduce their potential negative consequences, while being receptive to potential new risk reduction measures.



In this context, we have implemented strict standards and procedures for managing potential environmental pollution and promoting sustainable practices in all our activities. These include, among other things, training employees for pollution prevention, constant monitoring of the impact on the environment and local communities, but also collaborating with the competent authorities and stakeholders to identify and implement best practices in the field, in accordance with the company's sustainability strategy.

Last but not least, we consulted various sources of information, such as the reports of economic operators operating in an industry similar to Chimcomplex, but also various regulatory acts held and some internal documents, such as the internal risk register.

The results obtained are presented in the tables below.

Impact

Subtopic	Impact description	Location on the value chain	Time horizon	Strategic approach
Air pollution	The potential negative impact on air pollution is substantial. Air emissions from industrial processes have a significant impact on human health and the environment. The impact on air pollution is valid both within the company and in the supply chain. Significant emissions of polluting gases are involved throughout the supply chain in the extraction processes of raw materials (upstream) and in the manufacture of products (downstream). Also, the transport of products can contribute to air pollution.	Upstream, Own operations, Downstream	Short, medium and long term	We ensure operational compliance by: - Complying with the strictest environmental regulations, keeping air emissions within the limits imposed by national legislation and the Integrated Environmental Permit. - Falling below the E-PRTR reporting thresholds. In the case of both sites, we use the best available techniques (BAT) and adhere to European pollution standards.
Water pollution	Actual positive impact: Chimcomplex has a positive impact on water pollution by producing chemicals used for the treatment and purification of wastewater (municipalities and industry).	Downstream	Short, medium and long term	

Subtopic	Impact description	Location on the value chain	Time horizon	Strategic approach
	Potential negative impact: Both Chimcomplex's operations (more precisely in the two sites in Râmnicu Vâlcea and Onești) and the operations within the supply chain, can have a significant impact on water pollution in case of misuse and handling of chemicals, or operational incidents that can contaminate water sources through different processes.	Upstream, Own operations, Downstream	Short, medium and long term	We are strengthening our position as a strategic partner for wastewater treatment and purification by developing ferric and ferrous chloride coagulants and pH correction agents (for municipalities and industry). We ensure operational compliance by: - Complying with the strictest environmental regulations, maintaining the quality of treated wastewater and rainwater within the limits imposed by national legislation and the Integrated Environmental Permit. - Falling below the E-PRTR reporting thresholds.
	Actual negative impact on water pollution following the activities carried out on the platform in Râmnicu Vâlcea where the quantities of pollutants, namely calcium chloride and organic compounds, were exceeded.	Own operations	Short, medium and long term	
Hazardous and Very Hazardous Substances	Potential negative impact If not properly managed, hazardous substances can have effects on human health and the environment. In the extraction of the raw material from the upstream, in the own operations within the two sites (from Râmnicu Vâlcea and Onești) as well as in the upstream activities of obtaining various products, dangerous substances are used.	Upstream, Own operations, Downstream	Medium and long term	We are strongly committed to chemical safety and compliance with international regulations, ensuring responsible and sustainable operation. Full compliance with REACH, Biocides and CLP rules, guaranteeing strict control of hazardous and very hazardous chemicals, from production to use. Implementing rigorous product labeling, packaging and management measures to protect both the environment and end users. Safe transport of dangerous goods, complying with ADR standards, through the use of written instructions for drivers.

Risks / Opportunities

Subtemă	Descriere riscuri/oportunități	Efect financiar
Air pollution	The opportunities are in the field of investments (even by obtaining non-reimbursable funds) in emissions capture and treatment technologies, cleaner technologies, which can lead to: Reduction of operational costs and increased profitability, Reduction of financial pressure by accessing non-reimbursable funds, Easier access to financing and lower cost of capital, Increase in the value of assets and reduce liabilities.	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities
	Financial risk in case of exceedances of emission thresholds, which can have significant financial consequences (Decreased profitability due to fines and additional costs, Unforeseen expenses and reduced liquidity, Higher financing costs and more difficult access to investments, Decrease in asset value and increase in liabilities)	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities
Water pollution	The opportunities are in the field of investments (even by obtaining non-reimbursable funds) in water treatment and recycling technologies, in circular processes in which wastewater is reused in production	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities
	Reputational and financial risk caused by the possibility of water quality not being within the limits established by law, which entails significant financial damage (from direct costs related to water remediation and clean-up to sanctions, litigation and reputational losses)	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities
Hazardous and Very Hazardous Substances	Reputational and financial risk In the event of incorrect handling of hazardous substances, there may be costs of remediation of contamination, legal sanctions, reputational damage and operational losses.	Effect on capital flows Effect on the value of assets and liabilities



The financial effects of the significant risks and opportunities for Chimcomplex, in the short, medium and long term, arising from the impacts associated with pollution, were assessed in the double materiality process, and the significant ones are presented in the table above.

3.1.3. Policies related to pollution

ESRS E2-1

In the financial year 2025, the new environmental policy was adopted at the level of the entire Chimcomplex Group, thus strengthening the unitary framework for managing environmental aspects.

These documents are approved by the company's management and communicate Chimcomplex's vision on responsible resource management, prevention and control of environmental impacts, as well as continuous improvement of environmental performance. They support the Group's strategic directions for the period 2025–2030, including issues related to pollution, responsible management of available material resources, increased energy efficiency, communication with stakeholders and continuous improvement of environmental performance, throughout its value chain.

Chimcomplex's environmental policy is based on the following principles:

- **Caution** – if there are scientific uncertainties about an action with the potential to harm the quality of the environment or human health, this is not done without additional clarifying information
- **Prevention** – taking measures to anticipate and avoid negative impacts on the environment
- **Pollution correction at source** – mitigating the impacts produced by appropriate measures to treat pollution at the source of production.
- **The polluter pays** - If damages have been caused, Chimcomplex undertakes to adopt the appropriate measures to remedy them and to bear the related expenses.

The pollution-related objectives of environmental policy are:

- Effective management of impacts related to wastewater discharge;
- Effective management of air emissions;
- Increasing customer and stakeholder satisfaction, increasing environmental performance.

Environmental policy includes commitments, targets and indicators that support the responsible management of the main pollution-related impacts, in particular those associated with the discharge of wastewater and pollutant emissions into the atmosphere. This reflects the company's orientation towards pollution prevention, efficient use of resources and continuous improvement of environmental performance, in line with the new Environmental Policy adopted at the level of the Chimcomplex Group.

With the stipulations above, the company has made a commitment to operate the manufacturing and marketing processes of chemical products in conditions that are safe for humans and the environment. The objectives, actions, indicators, as well as the targets set for the fulfilment of this commitment are detailed in subchapters *ESRS E2-2* and *ESRS E2-3*.

The activities related to environmental protection are approached by the company in the light of the principles underlying the environmental legislation, namely:

- The principle of integrating environmental requirements;
- The principle of preventive action;

- The principle of withholding pollutants at source;
- The principle of conservation of biodiversity and ecosystems specific to the natural biogeographical framework;
- The principle of informing and participating the public in the decision-making process.

All of these have as their main objective the prevention of pollution, and within our company, the General Manager is the person who is responsible at the highest level for the application of pollution-related policies.

Also, at **Chimcomplex** we are engaged in the planning and implementation of processes according to the requirements of the standards: SR EN ISO 9001:2015 and SR EN ISO 14001:2015.

The environmental policy at group level includes commitments, as well as objectives and indicators according to ESRs E2-Pollution, for the efficient management of water resources ESRs-E3 as well as objectives and indicators for efficient management of impacts related to waste management and circular economy according to ESRs-E5.

We also have a Risk Register for each of our industrial platforms, according to SMI, which are periodically updated through specific procedures.

3.1.4. Actions and resources related to pollution

ESRS E2-2

The production activities of chemical compounds are regulated activities from the point of view of environmental protection. In this regard, we have all the regulatory documents necessary to carry out the activity. Within the Environmental Management Program we monitor all legal requirements, as well as all requirements provided by the permits held. The integrated environmental management system was developed with the aim of ensuring in an organized manner the elements necessary for environmental protection and control. It also contributes to achieving results that lead to the sustainable development of the business, but also to achieving a high level of customer satisfaction.

We constantly monitor the factors and aspects related to environmental quality and pollution and report annually to the local environmental protection agencies (Bacău and Vâlcea) data on air and water quality, the quantities of substances of concern used, but also data on the noise level, as the case may be, in accordance with the legal requirements of the regulatory acts it holds. We submit compliance obligations as well as relevant information to the authorities annually through the Environmental Report. The degree of achievement of the monitoring of pollution sources and the assessment of environmental aspects was 100% in 2025 - we have monitored all sources of pollution, as specified in the integrated environmental permits.

We hold the following certifications related to quality, environment and products:

Chimcomplex SA Borzești:

- International quality standard certification – SR EN ISO 9001:2015;
- International environmental standard certification – SR EN ISO 14001:2015;
- SR EN ISO 17025:2018 certification for its own chemical testing laboratories on both platforms, which ensures testing and calibration competence;
- Codex Alimentarius - HACCP certification for the production and marketing of chemicals, used as food additives, calcium chloride flakes, sodium hydroxide solution minimum 48% (for both sites) and sodium hydroxide flakes.

- Certification A for product quality PROPYLENE GLYCOL FOR PHARMACEUTICAL USE (ISO 17067:2014), which is a high purity product grade used in pharmaceutical applications.

- Product conformity certification Calcium chloride – road snow removal agent.

Logiserv:

- SQAS ATTESTATION certification for LOGISERV issued by CEFIC, EFCTO member.

Sistemplast

- International quality standard certification – SR EN ISO 9001:2015.

At the same time, we maintain our commitment to strictly comply with all laws and legal provisions in force, with the related additions and amendments, as well as the internal regulations and aspects stipulated in the authorizations we hold. Among these we mention: Integrated Environmental Permits and Water Management Permits. We mention that this commitment also extends to the supply chain through provisions stipulated in the tender specifications.

In 2025 we operated based on the following environmental permits:

- **Onești Platform:**

- ◊ Integrated;
- ◊ Water management authorization;
- ◊ Greenhouse gas emission permit;
- ◊ Environmental permit for the pilot plant for the manufacture of chlorocolinane chloride, permanently valid on condition of obtaining the annual visa;
- ◊ Environmental permit for the treatment and coating of metals (anti-corrosion protection), permanently valid on condition of obtaining the annual visa.

- **Râmnicu Vâlcea Platform:**

- ◊ Integrated environmental permit, permanently valid on condition of obtaining the annual visa;
- ◊ Water Management Authorization, Post-Closure Monitoring Authorization for Non-Hazardous Waste Landfill, Post-Closure Monitoring Authorization for Hazardous Waste Landfill;
- ◊ Greenhouse gas emissions permit.

- **Dej working point:**

- ◊ Environmental permit, permanently valid on condition of obtaining the annual visa;
- ◊ Water management permit;

- **Logiserv**

- ◊ Environmental permit, permanently valid on condition of obtaining the annual visa;
- ◊ Water management authorization.

The functionality of the processes is verified through internal and external audits. The top management also analyzes the records of the activity, in order to be able to achieve the proposed environmental and pollution objectives and targets. Also through independent annual audits, the existence of a functional environmental management within the organization is confirmed, part of an integrated management system, constantly improving and aligned with international requirements for the protection of the environment and the population.

To date, no pollution-related actions have been taken that extend up the value chain to upstream or downstream commitments.

In order to prevent and manage pollution resulting from our activities, we allocate the following resources, technologies and techniques:

- Prevention and management of pollutant emissions into water:

- ◊ Physical-chemical wastewater treatment plants from manufacturing processes, both on the Onești platform and within the Râmnicu Vâlcea branch;

- ◊ Biological wastewater treatment plant within the Râmnicu Vâlcea branch;

- ◊ Separate collection of domestic wastewater and its discharge into the domestic sewerage of the zonal operator, on a contract basis, in the case of the Onești platform.

- Prevention and management of pollutant emissions into the air: the exhaust sources of impurifying agents into the air are equipped with gas scrubbing, neutralization or pollutant retention equipment, so that the level of emissions falls within the legislative provisions of Romania and the EU, as well as the provisions of BAT (Best Available Techniques);

Regarding the quality of the discharged wastewater, on the Onești platform, we mention that we comply with the legislative provisions in force in Romania and in the EU. On the other hand, on the Râmnicu Vâlcea platform, due to the technology of obtaining propenoxide by chlorohydration (approximately 50% of European capacities use this technology), there are volumes of water impurified with calcium chloride and organic compounds, which is a deficiency common to all technologies based on the chlorohydrin route, recognized and accepted by producers and authorities at EU level. For these reasons, the Râmnicu Vâlcea platform pays penalties to ABA Olt for the quantities of purifiers that exceed the limits imposed by the Water Management Authorization.

In addition, in support of the prevention and control of pollution, as well as possible incidents or accidents, we take measures on the labelling and transport of all chemicals. Thus, the transport is carried out with clean, covered means corresponding to the category of transported product. In the case of hazardous substances, we comply with the Agreement on the International Carriage of Dangerous Goods by Road (ADR), transporting vehicles approved for the hazard class of the product and with drivers certified for this purpose.

The labelling complies with Regulation (EC) 1272/2008 on the classification, labelling and packaging of substances and mixtures (CLP). According to it, the chemical products supplied by us are packaged in specific packaging, made of materials resistant to the action of the products inside, suitable for the state of aggregation (solid, liquid, pressurized gas or liquefied gas) and provided with watertight closing elements, which allow safe transport to the destination. All packaged chemicals are individually and collectively labeled, according to the legislation in the field, with product labels. For dangerous products in transport, according to the provisions of ADR, each individual and collective packaging is labelled with transport hazard labels. Where the size of the label does not allow all the necessary information to be displayed, instructions are attached for each package loaded with product.

We are committed to investing in the development of safe and sustainable alternatives to reduce emissions from production processes. In this regard, a Technical Project is being developed – Phase 1: Dewatering of sludge resulting from the wastewater treatment plant – Propenoxide Section. The project is intended to reduce the amount of impurities in the wastewater resulting from the Râmnicu Vâlcea platform.



According to the Environmental Policy and the Sustainability Strategy 2024-2030, the key actions and related targets regarding the prevention and control of pollution are presented in the table below:

Objective	Indicators	Target	Action	Deadline for reporting/ implementation
Effective management of wastewater discharge impacts	Quantity of chlorides in discharged waters, tonnes/tonne of finished product	Maximum 0.075	Operation of processes in optimal conditions and efficient management of wastewater flows from the activity; Preventive maintenance of machinery and equipment; Exploitation of technologies according to operating regulations; Specific measures to limit and reduce impurities in water; Limiting uncontrolled leakage, avoiding waste and inappropriate discharges	Annual
Effective management of air emissions	Amount of Chlorine (Cl) and Hydrochloric Acid (HCl) in Air, grams/ton of finished product	Maximum 0.2	Operation of processes in optimal conditions and efficient management of air emissions from the activity; Preventive maintenance of machinery and equipment	Annual
Increasing customer and stakeholder satisfaction, increasing environmental performance.	Number of grievances and well-founded complaints regarding environmental performance	3	Operating processes in optimal conditions to improve quality-environment performance Prompt resolution of notifications and complaints received	Annual

Also, the company's actions include the prompt resolution of all notifications and complaints received from stakeholders interested in Chimcomplex's environmental performance.

All these actions are applied permanently, and the stage of achievement of the objectives and targets of the Policy is monitored and reported every six months, within the Report on the functioning of the Integrated Management System, respectively annually, within the Environmental Report.

3.1.5. Targets related to Pollution

ESRS E2-3

Within the Chimcomplex group, we have set general environmental objectives, in accordance with the Environmental Policy and the Sustainability Strategy, which ensure the company's long-term performance. Regarding pollution, we have established two objectives specific to the field of activity, namely:

- Effective management of impacts related to wastewater discharge;

- Effective management of air emissions.

The main specific actions to combat pollution, related to the two objectives, have been presented in ESRS subchapter E2-2.

All objectives, indicators and targets set out in the Environmental Management Program are associated with a commitment in the Policy and are appropriate to the environmental quality monitoring requirements set out in the applicable regulatory documents and legal requirements.

Chimcomplex's pollution-related targets refer both to the company's activity (manufacture and marketing of chemical products) and to the management of the relationship with customers and stakeholders of its environmental performance – authorities and community.

We have set the pollution targets for 2025 on a voluntary basis, being closely correlated with the above objectives. There were no exceedances of the maximum values set by the annual targets adopted under the program.



The annual targets set and the progress made are:

Objective	Indicators	Annual target	Stage 31.12.2025	Stadiu 31.12.2025
Effective management of wastewater discharge impacts	Quantity of chlorides in discharged waters, tonnes/tonne of finished product	Maximum 0.075	0.078	0,078
Effective management of air emissions	Amount of Chlorine (Cl) and Hydrochloric Acid (HCl) in Air, grams/ton of finished product	Maximum 0.2	0.0572	0,0572
Increasing customer and stakeholder satisfaction, increasing environmental performance.	Number of grievances and well-founded complaints regarding environmental performance	3	0	0

Their establishment was carried out on the basis of the monitoring carried out in previous years and is calculated annually, at the end of the calendar year of operation. At that time, all data related to the production processes are collected, which are expressed in grams / ton of finished product. The reporting of targets per tonne of finished product was chosen because it was considered that this is the way that best and objectively reflects the overall environmental impact. We mention that the reference value was established based on our own experience, corroborated with the values recorded through monitoring in the last 5 years, and the progress is measured against the reference value.

The effectiveness of actions on significant impacts, risks and opportunities is regularly monitored by verifying monitoring data on pollutant emissions into the air, pollutant emissions into water and discharged wastewater flows. These are compared both with the maximum values allowed by the legislation in the field and with the results obtained in previous periods.

Since the chemical manufacturing facilities operated by the company are linked to each other, in a technological flow, this implies that the failure of a manufacture for technical or commercial reasons, can lead to the stopping of all or part of the flow. Consequently, there may be implications in the emissions of pollutants recorded at a given time (such as concentrations or flows). Overall, however, in relation to the total production achieved, the environmental impact of these possible situations falls within the set pollution targets.

3.1.6. Air, water and soil pollution

ESRS E2-4

Air and / or water pollution as a result of the activities carried out can occur locally and accidentally, during the operation of the facilities, generating an impact only in accidental cases, such as improper handling or storage of the substances used, poor waste management, accidental shutdown of technological installations, chemical accident, explosion or fire.

We carefully monitor the quality of the soil, as stipulated in the integrated environmental permits held by the company, or in various other regulatory documents in force. There were no non-conformities with the values established within them, so soil pollution is not a material subject for us and is not addressed in this report.

The quality of the water discharged in 2025, for the Onești platform, falls within the limits established by the Water Management Authorization.

For the Râmnicu Vâlcea branch, due to the technology of obtaining Propenoxide by chlorhydration (approx. 50% of European capacities use this technology), large volumes of water impurified with calcium chloride and organic compounds result, this being a deficiency common to all technologies based on the chlorohydrin route, recognized and accepted by producers and authorities at EU level. For these reasons, the Râmnicu Vâlcea platform pays compensation to ABA Olt for the quantities of purifiers that exceed the limits imposed by the Water Management Authorization.

We constantly monitor the quality of the water discharged by Chimcomplex SA Borzești, more precisely twice / shift, daily, weekly, monthly and quarterly, in accordance with the indicators specified in the regulatory acts.

We analyze the indicators with the help of RENAR accredited laboratories, and the quality of the discharged water is monitored by the representatives of the water management authorities on a monthly basis, respectively by the representatives of the environmental protection authorities, every six months.

During 2025, there were no differences between the monitoring carried out by the companies in the Chimcomplex group and those of the authorities.

Both on the Onești and Râmnicu Vâlcea platforms, we have implemented and applied plans to prevent and combat accidental pollution of water use, according to the legislation in force. The mentioned plans include various scenarios that are the basis of the periodic simulation exercises of situations of accidental pollution of these water uses.

At the same time, for the proper management of the impacts related to water discharge, on the Râmnicu Vâlcea platform, the influence of the discharged wastewater on the quality of the outfall - the Olt river - both upstream and downstream of the discharges on the industrial platform is periodically monitored, in 2 distinct sections: OLT outlet (upstream) and Cremenari (downstream). The monitoring is carried out by an external laboratory, accredited by RENAR, based on a service contract. We mention that the wastewater flows discharged from the Râmnicu Vâlcea platform are much lower than the flow of the Olt River in the analyzed sections (the average flow discharged from the Râmnicu Vâlcea platform was in 2025 of 212 l/s, compared to the flow of 90,000 – 150,000 l/s of the Olt River), and the monitoring carried out and reported annually to the environmental authorities highlights the fact that, in general, the water quality of the Olt River retains its qualitative parameters downstream of the platform.



Of the pollutants emitted into the water on the Onești platform today, except for chlorides, which are due to current activity, the other pollutants are due to historical pollution. We mention that the factories that generated them were closed before 2004, and the facilities were first greened and then demolished. Phenols are the only category of pollutants that exceed the reporting threshold set out in the E-PRTR Register (20kg). We mention that none of the monitored indicators exceeds the maximum values allowed by the legislation.

On the Râmnicu Vâlcea platform, of the pollutants emitted into the water, only chlorides, total organic carbon, nickel and phenols are due to current activities. Mercury is due to historical pollution, with the factories that generated it being shut down before 2014. Mercury, nickel, phenols, total organic carbon and chlorides exceed the reporting threshold set out in the E-PRTR Register. Of these, the total organic carbon and chlorides exceed the maximum values allowed by the legislation (mg/l), according to the explanations above regarding the way of obtaining propenoxide, related to the Râmnicu Vâlcea platform.

The quantities of pollutants discharged into the waters (kg) are calculated using the concentrations (mg/l) periodically determined by Chimcomplex and the volume of water discharged (m³), determined by the measuring instruments specified in the regulatory documents.

Regarding air quality, according to the provisions of the documents regulating environmental aspects, air quality monitoring programs are applied on both sites. They provide for measurements of the main pollutants emitted by fixed sources. The measurements consist of the momentary determination of the pollutant concentration (3 consecutive measurements), the flow of exhaust gases and the weather conditions at the time of determination. The measurements are carried out by its own laboratory, accredited according to SR EN ISO/CEI 17025, for those indicators for which the company has the specific equipment and method. For indicators for which it does not have equipment and method, measurements are carried out by accredited external laboratories.

The results of the measurements are reported annually in the "Questionnaire on Emissions of Pollutants into the Atmosphere" for that year, but also in the Annual Environmental Report, which is drawn up for each site.

The pollutants monitored, discharged and declared by the company are: chlorine, hydrochloric acid, dusts, pollutants specific to flue gases (CO, SO₂, NO_x), but also emissions specific to chlorinated organic waste incineration plants.



For 2025, on both platforms, none of the above indicators (air pollutants) exceeded the maximum values allowed by legislation.

The variations in pollutant emissions, in water and air, are described below, separately for the two industrial platforms.

The Onești platform: the values of pollutant emissions into water and air have registered an annual decrease, in absolute value, due to the operation of the facilities at a capacity adapted to commercial requirements. Thus, in relation to the quantity of finished product, the values of pollutant emissions have remained below the target set for 2025.

Râmnicu Vâlcea Platform: the values of pollutant emissions into water and air vary from one year to another, either due to the operation of the installations at a capacity adapted to commercial requirements, or due to the closure/commissioning of some installations, due to legislative considerations (REACH Regulation), of a commercial nature (considerable decrease in demand) or the emergence of investment opportunities.

At Chimcomplex SA Borzești we strictly comply with all laws and regulations in force. The manufacture and marketing of inorganic and organic chemicals is covered by the Industrial Emissions Directive (IED) and the European Pollutant Release and Transfer Register (E-PRTR). Below are the facilities operated by the company and which fall under the scope of IED. For these, the BAT (Best Available Techniques) requirements were assessed, and the BAT conclusions applicable to the on-site activities are as follows:

The Onești platform:

- for plants for the manufacture of chlorosodium products (Soda M, HCl, Sodium hypochlorite and liquid chlorine) - European Commission Decision no. 732/2013 establishing conclusions on best available techniques (BAT) pursuant to Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions for the production of chlor-alkalis;
- for inorganic chloride manufacturing plants (Lime chloride, Calcium chloride, ferric chloride) - Reference Document on "Best Available Techniques for the Production of Speciality Inorganic Chemicals" - August 2007 edition;
- for organic manufacturing plants (Alkylamines, Pesticide conditioning) - Implementing Decision (EU) No 2117/2017 establishing conclusions on best available techniques (BAT) pursuant to Directive 2010/75/EU of the European Parliament and of the Council for the production of organic chemical compounds in large quantities (notified under document C(2017) 7469);
- for emissions to water and air - Implementing Decision (EU) No 902/2016 establishing conclusions on best available techniques (BAT) for common waste water and waste gas treatment/management systems in the chemical sector, pursuant to Directive 2010/75/EU of the European Parliament and of the Council;
- The technological installations for obtaining inorganic chlorides, organic products (alkylamines), as well as those for the production of steam and electricity within the Chimcomplex platform are not presented "illustratively" in the BREF documents (BAT Reference Documents). They are part of the installations for which the BAT assessment can be estimated only for certain processes and/or unit operations and/or equipment and only for the level of discharges into the environment.

The platform in Râmnicu Vâlcea:

- for chlorinated plants - Commission Implementing Decision establishing conclusions on best available techniques (BAT) pursuant to Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions from the production of chloralkalis/2013 (CAK BREF/2014);
- for the VAR SIC (lime and cement) plant in the propenoxide section, line 2 - Commission Implementing Decision establishing conclusions on best available techniques (BAT) pursuant to Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions from the production of cement, lime and magnesium oxide/2013 (CLM BATC/BREF/2013);
- for the Oxo Alcooli plant - Commission Implementing Decision establishing best available techniques (BAT) conclusions under Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions for the production of organic chemical compounds in large quantities/2017 (LVOC BATC / BREF/2017);
- for waste incineration - Commission Implementing Decision (EU) 2019/2010 of 12 November 2019 establishing

conclusions on best available techniques (BAT) pursuant to Directive 2010/75/EU of the European Parliament and of the Council for the incineration of waste (WI / BATC/BREF/2019);

- for energy efficiency - Reference Document on Best Available Techniques in Energy Efficiency (ENE BREF/2009);
- for emissions to water and air – Implementing Decision (EU) No 902/2016 establishing best available techniques (BAT) conclusions on common waste water and waste gas treatment/management systems in the chemical sector pursuant to Directive 2010/75/EU of the European Parliament and of the Council;
- for cogeneration plants - Commission Implementing Decision (EU) 2021/2326 of 30 November 2021 establishing conclusions on best available techniques (BAT) for large combustion plants pursuant to Directive 2010/75/EU of the European Parliament and of the Council.

In the case of both sites of Chimcomplex SA Borzești, the compliance of the activities carried out with the BAT Conclusions is detailed in the Integrated Environmental Permit in force for each site. No compliance programs or derogations from the provisions of these regulatory documents are applicable.

The following table shows the pollutants emitted that exceed the reporting threshold provided by the E-PRTR Register:

Pollutants	Threshold value (kg/year)	Total quantity 2025(kg/year)
Emissions to air		
Location Râmnicu Vâlcea		
Pollutants	Threshold value (kg/year)	Total quantity 2025(kg/year)
Carbon dioxide (CO ₂)	100,000,000	121,127,000
Onești site – the E-PRTR threshold has not been exceeded for any pollutant		
Emissions to water		
Location Râmnicu Vâlcea		
Pollutants	Threshold value (kg/year)	Total quantity 2025(kg/year)
Mercury and compounds (ex-pressed in Hg)	1	7.90
Nickel and compounds (ex-pressed in Ni)	20	39.97
Phenols (expressed as total C)	20	109.6
Total organic carbon (TOC) (as total C or COD/3)	50,000	2,516,625.58
Chlorides (expressed in total Cl)	2,000,000	66,607,524.98
Location Onești		
Phenol	20	72.42





3.1.7. Substances of Concern and Substances of Very High Concern

ESRS E2-5

During the reporting period at Chimcomplex SA Borzești we used substances of very high concern (SVC) and substances of very high concern (SVHC).

We strictly comply with all local and international regulations on hazardous chemicals. At the same time, we comply with the following laws and regulations for all our products, with subsequent additions and amendments:

- Regulation (EC) 1907/2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH). In this regard, a REACH officer is appointed at the company level who keeps in touch with the REACH consortia of which Chimcomplex is a member and who permanently updates the information regarding the chemical substances purchased, used, manufactured and distributed;
- Regulation (EC) No 1272/2008 on classification, labelling and packaging of substances and mixtures (CLP);
- Regulation (EU) 528/2012 on biocidal products.

In the case of road transport of goods, we comply with the Agreement on the International Road Transport of Dangerous Goods (ADR), there are strict instructions and drivers authorized by the Romanian Road Authority (ARR) in this regard, the transports being also carried out with approved vehicles.

Moreover, all departments within the company involved in the manufacture and marketing of chemical substances carry out a careful and permanent monitoring of the types and quantities of substances used, marketed and imported/exported.

In case of incidents or emergency situations, at the level of Chimcomplex SA Borzești there is an Internal Emergency Plan, to limit and remove the consequences of an accident. It is part of a broader scope of safety protocols and procedures, which include guidelines for the safe operation of equipment, emergency response plans, and protocols for reporting and addressing safety issues, which all employees must adhere to.

The object of activity of Chimcomplex SA Borzești, the manufacture and marketing of inorganic and organic chemicals, falls under both the Industrial Emissions Directive (IED) and the European Pollutant Emission and Transfer Register (E-PRTR), these aspects being detailed in ESRs point E2-4.

The BAT requirements (Best Available Techniques) were evaluated, and the activities carried out are in accordance with the BAT Conclusions, as detailed in the two Integrated Environmental Permits (1/20.03.2023 for the Onești platform and 1/13.03.2023 for the Râmnicu Vâlcea branch).

We operate on both sites under the SEVESO Directive at the upper limit of the relevant quantities of hazardous substances (chlorine, sodium hypochlorite, ammonia, methanol, acetone, Alkylamines, 1,2 Dichloroethane, isopropylamine, lime chloride, propylene, dichloropropane, hydrogen, phenol, nonyl phenol, hydrogen peroxide, etc.)

The quantities of hazardous substances and preparations of Very High Concern (SVHC) and Cause of Concern (SVC) used during production during 2025 by Chimcomplex have been centralised in the table below, by hazard categories:

Name	Stock on 01/01/2025	Inputs (Tons)	Production (tons)	Outputs (Tons)	Stock 31/12/2025
SVHC	156	726	0	581	301
Carcinogenic sub-stances of categ. 1 and 2	887	4,991	58,149	63,445	582
Mutagenic substances of categ. 1 and 2	0.275	0	0	0	0.275
Toxic substances for the reproduction of categ. 1 and 2	126	242	0	255	112.49
Skin sensitising sub-stances, categ. 1	7.73	0	0	0.74	6.99
Toxic substances on a specific target organ - repeated exposure, categ. 1 and 2	48	488	0	492	44
Toxic substances on a specific target organ - a single exposure, categ. 1 and 2	125	403	0	514	14
Substances chronically hazardous to the aquatic environment, categ. 1-4	201	0	16,039	16,077	163

3.1.8. Anticipated financial effects of impacts, risks and opportunities related to pollution

ESRS E2-6

We have not yet assessed or quantified in detail the anticipated financial effects of significant physical and transition risks, or potential opportunities related to air or water pollution. However, we noted their relevance and significance in the double materiality analysis.

There were no major incidents during 2025. The company recorded penalties for the water discharged on the platform in Râmnicu Vâlcea due to exceeding the quantities of pollutants, namely calcium chloride and organic compounds in the amount of 29,591,955 lei.

During 2025, no rehabilitation of the landfills in Oneşti was carried out, and no environmental contamination was reported in the production sites on any site.

In Râmnicu Vâlcea, expenses were recorded at the non-hazardous waste landfill in operation, amounting to 78,400 RON (rearrangement of the waste unloading ramps, leveling of sludge piles and functional maintenance of access roads).

Expenses were recorded with the post-closure monitoring of the company's landfills, according to the applicable legal provisions, as follows:

- On the Oneşti platform: 10,582 RON;
- On the platform in Râmnicu Vâlcea: 34,893 RON.





Water And Marine Resources

ESRS E3

WATER AND MARINE RESOURCES



4.1. Concepts and measures relating to water and marine resources

At Chimcomplex we recognize the importance of water as a vital resource. For the companies located on the two sites Onești (A5 INVEST) and Râmnicu Vâlcea (Sistemplast, Logiserv) respectively, the quantities of water are managed jointly with Chimcomplex SA Borzești. The other companies in the group manage insignificant quantities of drinking water or discharged water, therefore the data presented in ESRs E3 will not relate to these companies.

Environmental policy mentions various aspects related to water management: responsible water consumption, quality monitoring and wastewater treatment, and prevention of accidental pollution. These measures not only comply with regulations, but also underline our commitment to the responsible management of water resources.

In the following pages we will address all three sub-themes related to Water Resources: Water Consumption, Water Withdrawals and Water Discharge. We do not address issues relating to marine resources, as this is not the case. We don't use water from marine sources, nor do we discharge water into the oceans.

4.1.1. Description of processes for identifying and assessing significant impacts, risks and opportunities related to water and marine resources

ESRS 2 IRO-1

We have identified the first impacts related to water resources within our own operations of manufacture and marketing of inorganic and organic chemical products in the light of the substantiation documentation for obtaining various authorizations, including the water management authorization, whose framework content is stipulated by legislation. In this documentation we also review the risks and opportunities related to water resources. The documentation is subject to debate in the councils and committees at the level of the regulatory authorities (Water Basin Administration (ABA) Siret, respectively ABA Olt).

In addition, through the annual analysis of environmental aspects associated with activities, products and services, we identify and assess environmental risks and opportunities, including those related to water resources, in accordance with the internal procedure for identifying and assessing environmental risks and opportunities. This review is an internal document, but its findings are presented to stakeholders through the Annual Sustainability Report.

The process of identifying relevant risks and opportunities is closely linked to the analysis of the context in which we operate, but also to compliance obligations and the needs and expectations of stakeholders. In addition, risks can also be associated with various emergencies that can have harmful impacts on the environment, health and safety at work, or various other effects on the company. The identification of potential emergencies shall take into account the nature of the hazard, the type and extent of the most likely emergencies, as well as the potential emergencies in neighboring areas.

The steps taken to identify significant impacts, as well as the main risks and opportunities related to water resources included:

- Collecting and analysing data on water sources, according to water use categories, identifying its recycling / reuse potential and assessing water quality (before and after use);
- Identification of risk categories and assessment of their water-related impact, including environmental risks, availability risks and operational risks;
- Identify existing opportunities, including those related to water reuse and water efficiency;
- Consultation with stakeholders related to water management, such as regulators and business partners;
- Continuous monitoring of water issues, in order to be able to adjust the company's strategies and ensure continuous improvement.

We also conducted a dual materiality assessment, and within it we identified Chimcomplex's water impacts, risks and opportunities, related to the sites where various activities are carried out, but also to the business activities carried out within its own operations and along the value chain. Consultations with stakeholders were carried out as part of the materiality assessment, but different sources of information were also consulted, such as the reports of economic operators operating in a similar industry and various regulatory acts held and some internal documents, such as the internal risk register.

Both at the level of Chimcomplex and throughout the upstream value chain, there is a financial risk associated with the price and consumption of water necessary for operations. This includes the increase in the price of purchased water (updated by the Government with the Consumer Price Index), the increase in production costs and possible interruptions in supply, due to strict regulations on water use and limited resources, exacerbated by climate change and frequent droughts.



In addition, in accordance with the legal provisions in force in the field of water management, the authorities require companies to provide water supply programs for industrial use in drought conditions and low flows and ensure that the organization complies, by permanently monitoring the flows taken over.

The financial effects of significant short-, medium- and long-term risks and opportunities arising from pollution-related impacts were assessed in the dual materiality process.

The tables below summarize the main impacts, risks and opportunities identified in relation to water resources.

Impact

Subtopic	Impact description	Location on the value chain	Time horizon	Strategic approach
Water resources	Actual negative impact caused by the excessive use of water resources, both within Chimcomplex's direct operations (industrial operations require large amounts of water for cooling processes, and other technological activities) and along the entire supply chain (both in the upstream raw material extraction processes and in the downstream production processes), can have significant effects on the environment and local communities.	Upstream, Own operations, Downstream	Short, medium and long term	We are strengthening our position as a leader in sustainable water treatment solutions by developing advanced ferric and ferrous chloride-based coagulants as well as pH correction agents (for municipalities and industry). Implementing strict environmental standards: • We comply with the regulations in force, keeping the quality of treated wastewater and rainwater below the limits imposed by the legislation and the Integrated Environmental Permit. • We comply with the requirements of the E-PRTR Registry.

Risks / Opportunities

Subtopic	Description of risks/opportunities	Financial effect
Water resources	Financial risk: the excessive use of water resources can generate significant financial risks, including changes in legislation on the conditions under which water sources for which solutions can be found.	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities

4.1.2. Policies related to water and marine resources

ESRS E3-1

A specific policy on water resources has not been developed so far that is in line with the minimum policy disclosure requirements (MDR-P) as defined in ESRs 2, but this aspect is taken into account by Chimcomplex's management in the current Quality and Environment Policy.

The policies adopted to manage significant impacts, risks and opportunities related to water resources are included in the **Environmental Policy**, being also mentioned in the Sustainability Strategy of Chimcomplex SA Borzești and in the Transition Plan. These documents are the result of the increased importance we attach to sustainability and the environment, implicitly also to water resources. The implementation of the policies is done through the involvement of the General Manager (CEO) of the company.

Some priority objectives of the Integrated Quality-Environment Management Strategy, which also involves water resources and to which the company's management is committed, are:

- Permanent identification, evaluation and control of the environmental aspects associated with its activities, products and services, in order to ensure an adequate quality of environmental factors and for the protection of the human factor;

- Efficient management of available resources, focusing on the development of basic processes, optimization of specific consumption of raw materials, materials and utilities and ensuring energy efficiency by controlling the share of energy-related costs in production costs;

- The full involvement and commitment of all staff, at all levels, for the efficient performance of the activity, with full professional and social responsibility, which allows the achievement of quality, profit and external appreciation of achievements, in conditions of continuous improvement of environmental performance;

- Respecting the principle of sustainable and sustainable development, through the use of environmentally friendly techniques, rational use of energy and natural resources, so that we can offer quality products at competitive prices.

We mention that the policies are reviewed periodically, in order to maintain their relevance and up-to-dateness, being also communicated to all employees and available to interested parties. They are also developed in accordance with the laws and regulations in force, in full agreement with Chimcomplex's firm commitment to comply with all laws in force, with subsequent additions, respectively all internal regulations. To these are added the commitment to respond seriously and promptly to any requests for information or possible complaints. The above commitments extend to the company's supply chain as well.

Chimcomplex sites are not located in areas with high water stress. However, although it is not explicitly stated in the company's policy and in the established environmental objectives, water consumption is carefully monitored, both by the company and by the supplier (National Administration "Apele Române", through ABA Siret and ABA Olt, respectively). Both the intake of water for industrial and hygienic-sanitary use, as well as the discharge of wastewater into the outfall are metered with the help of appropriate equipment, recognized and accepted by all partners, both suppliers and authorities.

In support of the protection of water resources, we resort to optimizing production processes to reduce water consumption. The implementation of an advanced water management system aims to reduce the consumption and recycling of water used in production processes during the reporting period. We continuously monitor the quality of treated and discharged wastewater, and the analyzes are carried out by RENAR accredited laboratories. Also, the competent authorities ensure compliance with environmental standards, through monthly and half-yearly checks.

4.1.3. Actions and resources related to water and marine resources

ESRS E3-2

We have policies and commitments related to quality and the environment, implicitly also to water resources, as detailed in the previous subchapter, "Policies related to water and marine resources", as well as the following certifications:

- International standard quality certification – ISO 9001:2015;
- International environmental standard certification – ISO 14001:2015.

We mention that the Chimcomplex sites are not located in areas with high water stress, but on the right banks of the Olt and Trotuș rivers, which, due to the large hydrographic basins, provide sufficient flows for the production activities on the platforms from Râmnicu Vâlcea and Onești, respectively.

Among the actions taken by the company to manage the significant impacts and risks associated with discharged wastewater, actions also stipulated in the Environmental Policy and in the Sustainability Strategy, we mention:

- Operation of processes in optimal conditions and efficient management of wastewater flows from the activity;
- Preventive maintenance of machinery and equipment;
- Monitoring the quality of discharged wastewater, according to the frequency and impurities specified in the regulatory acts; through RENAR accredited laboratories. The competent authorities shall verify monthly and half-yearly compliance with environmental standards;

- Application of corrective measures, as provided for in the operating documents, whenever deviations from the specified rules are recorded.

We have our own industrial wastewater treatment plants, and the domestic water is discharged to the municipal wastewater treatment plant in Onești, according to the contractual agreements, and in Râmnicu Vâlcea, it is discharged to the biological treatment plant. Also, plans are implemented to prevent and combat accidental pollution of water use, drawn up in accordance with the legal provisions in force. More details on these aspects can be found in the ESRS *chapter E2 - Pollution*.

Other actions taken by us, in close connection with the impacts, risks and opportunities identified regarding water consumption, are:

- Focus on the development of products (chlorine, sodium hypochlorite, lime chloride) necessary for water purification for several drinking water stations in Romania, Bulgaria, the Republic of Moldova and Greece;
- Optimization of production processes to reduce water consumption;
- Implementing an advanced water management system to reduce consumption and recycle water used in production processes.

In 2025, we had no ongoing actions related to water resources apart from setting targets for water resources. Also, no other actions related to water resources or their pollution have been taken so far that would extend up the value chain to upstream or downstream commitments.

Operating expenses were recorded for the water taken over for industrial use, but also for the discharged wastewater. With regard to water taken over for industrial use, these operating expenses concern industrial water and cooling water treatment facilities, respectively expenses for monitoring their quality (carried out by its own laboratory). For the discharged wastewater, the expenses concern the wastewater treatment plant and the monitoring of the quality of the discharged wastewater (own laboratory and external laboratories).

4.1.4. Targets related to water and marine resources

ESRS E3-3

In 2025, with the implementation of the Environmental Policy at the level of the CRC Chimcomplex Group and the Sustainability Strategy, measurable targets for the management of water resources have also been set. These targets are integrated into the Environmental Policy and the Transition Plan adopted in 2025

These Objectives, indicators, annual targets and actions, specific to the topic E3 - Water resources and their status are presented in the table below:

Objective	Indicators	Annual targets	Actions	Stage 31.12.2025
Efficient management of water consumption	No. of exceedances of water consumption norms (raw material/ utility)	0	Operation of processes in optimal conditions and efficient management of wastewater flows from the activity; Exploitation of technologies according to operating regulations	0
Effective management of wastewater discharge impacts	Quantity of chlorides in discharged waters, tonnes/tonne of finished product	Maximum 0.075	Operation of processes in optimal conditions and efficient management of wastewater flows from the activity; Preventive maintenance of machinery and equipment; Exploitation of technologies according to operating regulations; Specific measures to limit and reduce impurities in water; Limiting uncontrolled leakage, avoiding waste and inappropriate discharges	0.078

Thus, Chimcomplex aims to efficiently manage water consumption, setting as a target a number of zero exceedances of the water consumption norm. This approach is supported by continuous operation and monitoring measures, which have the role of keeping consumption within the planned limits and preventing any deviation from internal standards.

4.1.5. Water consumption

ESRS E3-4

At the **Onești** site, the water requirement in 2025 was provided as follows:

- Drinking water for hygienic-sanitary use 92,954 m³, taken from the drinking water supply from Valea Uzului and from the drinking water network of SC RAJA Constanta – Onești branch;
- Drinking water for industrial use – 356,155 m³ for obtaining demineralized water, from the Valea Uzului adduction and on the route belonging to SE Borzești;
- Raw river water – 884,000 m³ from the Trotuș river, through the GIB channel from the operation of the AN “Apele Române” – ABA Siret; this water is distributed to consumers through the Industrial Water Treatment Plant;
- Total water consumption of the Onești platform = 1,333,109 m³;
- Amount of water recirculated in 2025 = 11,308,000 m³;
- Amount of water stored (in case of fire) = 1,500 m³ (two underground circular storage tanks, made of reinforced concrete, with a capacity of 750 cubic meters each).

On the **Râmnicu Vâlcea** platform, the water needs in 2025 were provided as follows:

- Water consumption for drinking purposes – 1,036,577 m³, taken from the underground drinking water supply - Bistrița stream measured with FT 6 diaphragm measurement and YOKOGAWA recording;
- Drinking water consumption, for technological purposes – 531,556 m³, taken from the centralized city drinking water network – Brădișor source, based on the contract with S.C. APAVIL S.A. Râmnicu Vâlcea, for obtaining demineralized water;
- Consumption of raw river water, for technological purposes 8,444,118 m³ from the Olt River; this water is captured through 2 shore outlets, owned by AN “Apele Române” – ABA Olt. This water is distributed to consumers through the Olt Dam Installation;
- Total water consumption of the platform Râmnicu Vâlcea = 10,016,251 m³;
- Amount of water recirculated in 2025 = 37,686,442 m³;
- Amount of water stored (in case of fire) = 3000 m³ (there are 4 semi-buried tanks R1 – 4; each with a capacity of 750 m³).

Discharged water

As for the activities carried out, in 2025, the following types of water resulted from the Chimcomplex platforms:

Onești Platform:

- Chemically impure inorganic and non-biodegradable organic waters, coming from technological processes and washing of routes, machinery and tanks, which are directed through the sewerage system of each installation to its own wastewater treatment plant, from where it is discharged into the Trotuș River.



- Domestic water, collected through the sewerage system of each workplace and directed to the domestic collector of the zonal municipal operator (RAJA Constanta – Onești branch).
- Rainwaters, directed into the Trotuș River through two meteoric collectors, M I and M III.

During 2025, a volume of water of 2,090,447 m³ was treated in the Wastewater Treatment Plant on the Onești site.

Also, in 2025, 92,954 m³ of domestic wastewater were discharged.

Total discharged water from the Onești platform = 2,183,401 m³.

Râmnicu Vâlcea platform:

- Biodegradable organic chemically impure waters: These come from manufacturing processes and include both organic and domestic waters. They are collected through the organic sewerage system and transported by pumping to the Biological Wastewater Treatment Plant, from where they are discharged to the outfall - the Govora stream.
- Chemically impure inorganic waters: These waters are generated from manufacturing processes and are initially passed through local pre-treatment plants, where they are neutralized and purified. Subsequently, they are collected through inorganic sewage and directed to the Final Control Station. From there, they are transported to the mixing chamber and discharged into the Băbeni reservoir on the Olt River, through the open channel “Deversor Olt”.
- Uncontaminated meteoric and technological water (conventionally clean): This is water from cooling systems and is collected through the sewerage network for conventionally clean and rainwater. They are discharged into the Mixing Chamber and later into the Băbeni accumulation on the Olt River, through the open channel “Deversor Olt”.

During 2025, a volume of water of 2,723,420 m³ was purified and discharged through the Biological Treatment Plant at the Râmnicu Vâlcea site, Through the Mixing Chamber (open channel “Deversor Olt”), in 2025 a volume of water of 3,948,782 m³ was discharged.

Total discharged water from the Râmnicu Vâlcea platform = 6,672,202 m³;

Total evacuation Chimcomplex: 8,855,603 m³.

The total amount of chlorides is presented in ESRs E2 – Pollution.

The recirculation of water in more than 70 cycles in production processes contributes significantly to reducing the consumption of this essential resource.

In 2025, the amount of water purchased and used remained below the limits of the quantities contracted and regulated by the water management authorizations for both sites.

We are committed to creating sustainable value for all stakeholders, such as shareholders, customers, suppliers, employees, partners and the community at large. We are committed to maintaining high quality standards, protecting the environment and engaging constructively with the community, aligned with the strict standards of safe operation and appreciation of our employees. Sustainability remains a central principle in our business strategy.

As previously stated, within the company, water management involves its recirculation, physico-chemical and biological treatment of wastewater and collaboration with local authorities for the conservation of water resources. The quality of the discharged water is periodically monitored by the company,

according to the indicators specified in the regulations in force, and the analyzes are carried out by RENAR accredited laboratories. The water management authorities check the quality of the discharged water on a monthly basis, and the environmental protection authorities do so every six months.

In 2025, there were no discrepancies between the monitoring carried out directly by the company and those of the authorities.

In order to properly manage the impact of water discharge, the effects of wastewater on the quality of the Olt River are periodically evaluated on the Râmnicu Vâlcea platform, both upstream and downstream of the industrial platform. Due to the fact that the volumes of wastewater discharged from this platform are significantly lower than the flow of the Olt River in the analyzed sections, the annual reports to the environmental authorities show that the parameters of the river's water quality generally remain constant downstream of the platform.

The situation regarding water consumption and discharges is presented according to the table below.

Parameters	Unit of measurement	Quantity 2024	Quantity 2025
Total water consumption	m ³	12,843,484	11,355,360
Water consumption in water-risk areas	m ³	N/A	N/A
Drinking water consumption	m ³	2,330,932	2,017,242
Industrial water consumption	m ³	10,512,552	9,332,118
Total amount of water recycled and reused	m ³	80,637,000	48,994,442
Total amount of water stored	m ³	4,500	4,500
Changes in storage	m ³	-	-
Water consumption intensity (total water consumption in own operations, in m ³ per net income in RON thousands)	m ³ / thousand RON	8.59	10.68
Additional Intensity Rates	(%)	-	-
Total water withdrawals	m ³	-	-
Total water discharges	m ³	10,252,912	8,855,603

All variations are due to reduced activity and reduced turnover in 2025 compared to 2024.

4.1.6. Anticipated financial effects of risks and opportunities related to water and marine resources

ESRS E3-5

We do not expect significant financial gains from the risks arising from impacts and dependencies on water resources. The production units are located on the right banks of the Trotuș and Olt rivers, both with hydrographic basins that meet the current operating requirements. From this point of view, no risk of dependence on water resources is anticipated.

On the other hand, a financial risk related to water resources is anticipated, in the sense of an annual increase in costs, both for the water supplied and for the quantities of impurities discharged. The expected increase is due to the annual indexation of the tariffs charged by the water basin administrations with the consumer price index, in accordance with the legal provisions in force.

We have not identified any other anticipated financial effects, but these aspects are to be evaluated in detail by the company in the coming period given the risk of drought.





Resource Use and Circular Economy

ESRS E5

UTILIZAREA RESURSELOR ȘI ECONOMIA CIRCULARĂ



5.1. Concepts and measures related to resource use and circular economy

5.1.1. Description of the processes for identifying and evaluating significant impacts, risks and opportunities related to resource use and circular economy

ESRS 2 IRO-1

Resource management involves the efficient management of available resources through the use of advanced tools for monitoring, measuring and anticipating needs. This method facilitates awareness of current consumption and the development of strategies for optimizing processes, thus reducing the impact on the environment and society. By monitoring and anticipating needs, our companies can identify opportunities to save resources and improve long-term sustainability.

For the companies located on the two sites, Onești (A5 INVEST) and Râmnicu Vâlcea (Sistemplast, Logiserv), the management of resource inputs and waste quantities is centralized and coordinated by Chimcomplex SA Borzești.

The impacts, risks and opportunities associated with the use of resources and the circular economy in the production and sale of inorganic and organic chemicals are analyzed in the documentation necessary for obtaining integrated environmental and water management permits, according to legal requirements. These documentations are subject to debate in the councils and committees of regulatory authorities, such as the National Agency for the Environment and Protected Areas (ANMAP)- Bacău County Environmental Directorate (DJM), ANMAP-DJM Râmnicu Vâlcea, ABA Siret and ABA Olt, and are also open to public debate within the process of obtaining the integrated environmental permit. In addition, the annual analysis of environmental aspects related to activities, products and services allows for the identification and assessment of environmental risks and opportunities, including those related to resource management and the circular economy.

As part of our double materiality assessment, we looked at site locations and our business activities. This comprehensive assessment aimed to identify and understand all potential negative effects of the activities carried out. We are committed to implementing all measures to prevent and reduce pollution at every stage of its operations.

Impact

Subtopic	Impact description	Location on the value chain	Time horizon	Strategic approach
Resource Inflows	Potential negative impact related to the excessive use of resources and/or their depletion, both at the level of Chimcomplex's operations (because within the platforms, industrial processes require large quantities of raw materials for the production of chemicals) and along the supply chain (raw material extraction activities, production and processing activities).	Upstream, Own operations, Downstream	Medium and long term	We adopt policies and practices for the use of resources in a sustainable and responsible way. We are addressing the reduction of the use of fossil resources and substitution with materials renewable/green or recycled, in production.
Resource Outflows	Potential negative impact on the environment and human health if the chemicals obtained by Chimcomplex are not handled correctly.	Own operations	Medium and long term	The sustainable product portfolio is constantly expanding, including cashew oil polyols and integrated CO ₂ polyols. Also, the Advanced Research Center for Polyols in Râmnicu Vâlcea is working on diversifying the portfolio with over-customized products. Our customers have access to safety data sheets, which provide detailed information about the health, safety and environmental risks of products. These sheets provide guides for customers and employees on the safe handling and use of products.

Subtopic	Impact description	Location on the value chain	Time horizon	Strategic approach
Waste	Actual positive impact regarding the reduction of the amount of waste by recovering it: packaging waste, scrap metal, stainless steel, aluminum, monel that are handed over to authorized economic operators for recovery.	Own operations, Downstream	Medium and long term	We focus on recovery through recycling, recovery, recovery of useful compounds from waste generated. We collect waste from Romania for recycling (used hydrochloric acid and trimming crusts).
	Potential negative impact in the situation of inadequate waste management.	Own operations	Medium and long term	We follow the hierarchy established by the legislation regarding waste management. The transport of waste for recovery/ disposal is done with authorized operators, according to GD 1.061/2008, based on service contracts.

Risks / Opportunities

Subtemă	Descriere riscuri/oportunități	Efect financiar
Resource Inflows	Transition and financial risk: Both at the level of Chimcomplex and throughout the supply chain, there are risks related to external regulations and financial risks (fluctuation of raw material prices, increase in costs for non-renewable resources). These risks can have a significant impact on Chimcomplex's internal operations (restrictions on certain categories of raw materials/ chemicals) and financial stability*.	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities
Resource Outflows	Transition and financial risk: regulatory risk is an important factor for Chimcomplex, as any legislative change may impose additional costs, changes in production procedures or even penalties in case of non-compliance with the rules, which could also affect the products supplied.	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities
Waste	Opportunity: Waste recycling is a valuable opportunity to replace natural resources in production processes, contributing to significant savings and improving reputation through waste reduction initiatives and policies.	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities
	Financial risk: Both within its own operations and throughout the value chain, costs associated with waste management are present. Potential fines for non-compliance can have a significant impact on financial stability.	Effect on financial performance Effect on cash flows Effect on capital flows Effect on the value of assets and liabilities

* Chimcomplex's dependence on raw materials and resources results from the need to use essential materials in its activities, such as brine, limestone, propylene, lime, ethylene oxide, sulfuric acid, methanol, ammonia, sodium carbonate, antioxidants and coagulants. Price fluctuations or difficulties in supplying these resources can generate significant risks at both operational and financial level.

The financial effects of the significant risks and opportunities for Chimcomplex, in the short, medium and long term, arising from the impacts associated with pollution, were assessed in the double materiality process.

5.1.2. Policies related to the use of resources and circular economy

ESRS E5-1

Chimcomplex has a policy on waste management in accordance with the provisions of the ESRs standard, respectively for the management of its impacts, risks and significant opportunities related to the circular economy. Thus, the Group Environmental Policy is assumed by the management at the highest level, it includes both commitments and objectives and indicators for the effective management of impacts related to waste management and circular economy.

The efficient management of material resources presents a key point in the sustainable development strategy. Within the environmental management objectives, we emphasize the optimal use of available resources, the development of basic processes and the optimization of specific consumption of raw materials, materials and utilities, while ensuring energy efficiency by controlling the costs related to energy in production.

The activities carried out at Chimcomplex generate various types and categories of waste, which are managed in accordance with current legal regulations. Annually, we meet our obligations to manage packaging and packaging waste on both platforms. There is also a special emphasis on waste recovery.

The efficient use of resources and the recovery of waste contribute to reducing the impact on the environment in our activities. We have adopted a circular approach, continuing to optimise production processes to minimize waste generation and capitalise on as much of it as possible. We also collect and recycle waste from Romania in the ferric chloride plant in Onești, processing used hydrochloric acid and pruning crusts. Through these actions, the company has obtained a product that is widely used in water treatment. At the same time, we started calculating the life cycle impact of products in order to develop minimization solutions.

Even though there are no specific policies with numerical targets on the percentage of products recycled, as it depends on market demand for ferric chloride, the company's central objective is to reduce the use of fossil resources and replace them with renewable, environmentally friendly or recycled materials from the production process.

5.1.3. Actions and resources related to resource use and circular economy

ESRS E5-2

We have implemented a number of actions and allocated resources to promote the circular economy. These actions are aligned with the principles defined in ESRs 2 MDR-A.

In 2025, we have developed eco-friendly products, promoted recycling both internally and externally, and established partnerships for innovation in the field of the circular economy.

We have initiated an investment plan oriented towards the circular economy, which provides for the construction of a complex of integrated facilities, aligned with the principles of sustainability and ecology. This investment includes the acquisition of technologies, equipment and construction-assembly works and includes modules such as gaseous HCl synthesis, glycerin purification, epichlorohydrin synthesis, epoxy resin manufacturing, brine purification and waste incineration.

At Chimcomplex we purchase a large part of the raw materials on the local market and we have included the diversification of suppliers in the business strategy to mitigate risks. In this context, we produce ferric chloride using iron waste, known as sting, from the metallurgical industry, as well as hydrochloric acid waste.

We also implement policies and practices that promote the sustainable and responsible use of natural resources, such as brine and limestone. Another objective of ours is to reduce the use of fossil resources, which we intend to replace with renewable, ecological or recycled materials in the production process.

The type of packaging is assessed before a contract is concluded to ensure proper sorting. However, there is no system for returning packaging, except for wooden pallets, which can be returned under certain conditions. The packaging is recovered through authorized operators.

In order to substantiate the specific consumption of raw materials, packaging and utilities, the evolution of the specific consumption achieved, the specific project consumption and the opportunities to modernize manufacturing technologies are analyzed, in order to minimize losses. The specific consumption is established annually by the Production Planning, Monitoring and Dispatch Service (SPUPD), in collaboration with the production sections and workshops, and subsequently its implementation is monitored. The level of achievement or exceeding of specific consumption is reported monthly or cumulatively, to inform the company's management.

Production is monitored daily, weekly and monthly at the level of each plant and production sections by SPUPD and Chimcomplex management. This process involves the daily recording of the production carried out, the handover notes to the Commercial Department, the internal consumption, the stocks of raw materials and finished products, the non-conformities at the installation (stops), the operating parameters, as well as the daily analysis and coordination of the production activity.

The management and control of technological processes, resources and significant environmental aspects is regulated in the operating regulations of each technological process.

The communication of efficiency in our operations is deduced from the policy of cost reduction and monitoring. We invest in and use efficient technologies, such as cogeneration and upgrades in brine electrolysis plants.

The main resource, salt (brine), is purchased from the salt pans and the exhausted brine is returned. Although limestone is used, it does not fall into the category of critical raw materials.



Efficiency at Chimcomplex focuses mainly on energy and technological efficiency, which implicitly lead to the use of smaller quantities of raw materials to obtain the finished product.

We recover part of the operational waste, including chlorinated organic residues. In the ferric chloride plant in Onești, we recover waste from other industries, namely used hydrochloric acid and sting crusts, from which we obtain a product - ferric chloride - used as a coagulant in water treatment.

In 2025, **selective waste collection actions** were maintained, with the aim of either recovering it (such as paper and cardboard packaging waste, paper and cardboard waste from administrative activities, metal waste, used oil) or handing it over to authorized operators for collection or recovery (such as waste lighting fixtures).

For the **disposal of non-recoverable and non-hazardous waste**, we manage compliant landfills on both platforms, complying with all current legal regulations on waste disposal. In the case of waste that we cannot recover or dispose of internally, we collaborate with authorized economic operators, through service contracts, for the disposal or recovery of this waste.

In terms of packaging, only a small number of products are individually packaged. Chemical products from Chimcomplex are distributed in special containers, made of materials that resist the action of chemical substances and are suitable for their state of aggregation (solid, liquid, pressurized gas or liquefied gas). These containers are equipped with airtight closure systems to ensure safe transport. From a sustainability perspective, no additional measures apply, as chemicals have a long shelf life.

We have delegated to an authorized operator in Bucharest the responsibility for the management of plastic, paper, cardboard and wood packaging waste, generated from the activity of marketing products on the national market. Through this contract, we fully fulfill our obligations regarding the objectives of recovery and recycling of packaging waste, according to the provisions of Law 249/2015 on the management of packaging and packaging waste, as well as GEO 196/2005 on the Environmental Fund, updated.

The analysis of the type of packaging is carried out before the conclusion of the contract, and the analyses are carried out to allow their correct sorting. However, no return measures apply, except for wooden pallets, which are returned under certain conditions. The packaging is recovered through authorized operators.

Our approach to waste management follows the hierarchy established by legislation, which includes:

- Prevention and reduction of waste quantities;
- Preparing for reuse of waste;
- Waste recycling;
- Other recovery operations, such as energy recovery;
- Waste disposal.

Within Chimcomplex, the necessary resources (significant operational expenses (OpEx) and/or capital expenditures (CapEx) are available annually in order to implement the necessary measures/actions for the responsible and sustainable management of resources/waste.

5.1.4. Targets related to resource use and circular economy

ESRS E5-3

At Chimcomplex we have set measurable targets according to the information presentation requirements – MDR-T Targets – tracking the effectiveness of policies and actions through the targets, these were set through the new Environmental Policy and the Sustainability Strategy, adopted at the level of the entire group.

We comply with the national targets in terms of waste recovery/recycling as well as the obligations in terms of selective collection. In addition, we have set our own objectives and targets, which are presented below:

Objective	Key Performance Indicator	Annual target	Status 31.12.2024	Stage 31.12.2025
Realization of planned production costs	Realized unit costs /Val. Planned Unit Costs	Max.1	1.08	0.98
Efficient management of raw material supply expenses	(Raw Material Supply Expenses / Commodity Production Value) x100	Max. 40%	44.2%	42%
Evaluation of suppliers of raw materials and materials through audit / interview	No. of audits / interviews / conducted annually	Min. 6	9	7
Replacing fossil raw materials with plant raw materials	% quantity of plant polyols requested	100%	100% (666 tons)	100% (2,029.6 tonnes)
Training of staff on the management of hazardous substances (SVHC and SVC)	No trainings	Min.1	1	1
Efficient waste management	(tons of waste recovered/tons of waste recoverable) x 100	Min. 90%	90.6%	93.5%



The targets have been set taking into account all stages: production, the stage of use as well as the end of the functional life of products and materials, the activity profile.

In this context, at Chimcomplex we aim to **optimize processes by 2030 to reduce waste generation** and implement closed-loop systems that allow the **recycling and reuse of materials** within our operations or their external recovery. The quantitative parameters for reducing the amount generated have not yet been established.

We also intend to shift to **the use of renewable**, recycled or plant-based raw materials, such as castor oil, soybean oil and palm oil, with the aim of decreasing dependence on fossil fuels and increasing the share of these alternative raw materials in its products. In 2025, 2029.6 tons of polyols were produced using renewable raw material of a plant nature (replacing 30% of the fossil raw material with castor oil).

In addition, we will design products to facilitate disassembly, reuse and recycling, working with customers to ensure efficient collection and recycling of products at the end of their life cycle.

We have improved our circular strategy: we are focusing on optimizing production processes to minimize waste generation and maximize waste recovery. Chimcomplex recovers waste from other industries, namely used hydrochloric acid and scrap crusts, from which it obtains a product - ferric chloride - used as a coagulant in water treatment.

At Chimcomplex we are preparing to recycle polyurethane waste to recover rigid polyols, PET waste to extract TPA used in plasticizers (terephthalic acid for plasticizers), and rubber waste to obtain pyrolysis oil. At the same time, we place special emphasis on efficient management of water and energy resources.

We plan to implement new projects for the recycling of waste generated at the end of the life cycle of marketed products, such as the recycling of polyurethane foams and the replacement of primary raw materials.

Due to the specifics of the activity, waste recycling is largely not possible, but the company uses recyclable waste from other companies, insofar as it corresponds to the input data for the applied technological processes (e.g. used HCl and clipping crusts used in the manufacture of ferric chloride).



Our approach in 2025:

- Optimization of resource consumption;
- Using an increasing share of renewable energy;
- Use of advanced technologies (BAT);
- Efficient use of energy in production processes.

5.1.5. Resource inflows

ESRS E5-4

The significant resource inputs for Chimcomplex are shown below, the main raw materials used at both sites are: brine, limestone, propylene, lime, ethylene oxide, sulfuric acid, methanol, ammonia, sodium carbonate, antioxidants, coagulants, etc.

Quantitative information on resource inflows is presented in the table below.

Chimcomplex	Information on materials used for the manufacture of products in the reporting period, 2024	Information on materials used for the manufacture of products in the reporting period, 2025
Overall total weight of products and materials used during the reporting period (tons)	459,833	373,773
Weight of secondary reused or recycled components, secondary intermediates and secondary materials used to make the products (including packaging) (tons)	6,500.155	5,142.26
Percentage by weight of secondary reused or recycled components, secondary intermediate products and secondary materials used to make the products (%)	1.41%	1.37%

However, resource inflows have decreased compared to 2024 in the quantities of resources used.

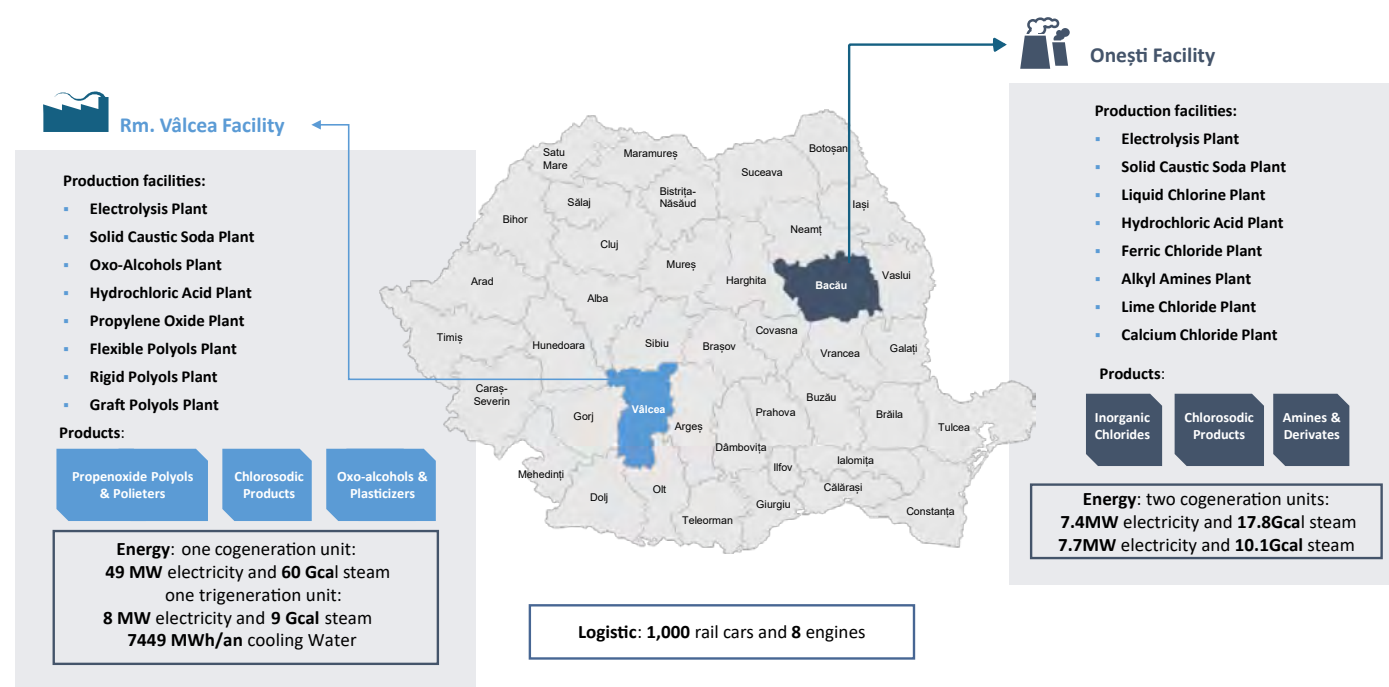
The methodology used for calculating the data - processing the quantities from the situation received from the Production Department, drawn up on the basis of the input documents of these resources.

In 2025, Chimcomplex capitalized in the ferric chloride plant in Onești waste from other industries, namely 1761.62 tons of used hydrochloric acid and 3390.64 tons of sting crusts, from which it obtained the product ferric chloride - widely used in water treatment.

5.1.6. Resource Outflows

ESRS E5-5

Chimcomplex is an internationally recognized brand, through the two industrial platforms it owns. Due to our strategic geographical position, we are able to easily respond to the demands of the Western European market, as well as those of the Eastern market.



The durability of our products, especially chemicals and commodities used in a wide range of industries (chemical, petrochemical, pharmaceutical, food, etc.), will depend on their performance in their specific applications.

We offer a diverse range of products with uses in numerous essential industries, including metallurgy, steel, heat, food and beverage, automotive, construction, mining, textiles, pulp and paper, pharmaceuticals, plastics, electronics, furniture, home appliances, packaging, sanitation and public hygiene, furniture, automotive and household appliances, inks and paints, among others.

Below is a **description of the materials and products** that come from Chimcomplex's production process:

- **Caustic Soda Solution**

It is used in the chemical industry in the manufacture of soaps, detergents, pesticides, fertilizers, bleaching agents and in the regeneration of ion exchangers, in the petrochemical industry in the refining of petroleum products, in the wood industry, in the textile industry in the manufacture of cellulose, viscose, in the sugar industry, in the oil industry for their purification of free fatty acids, in the aluminum industry.

- **Caustic Soda Flakes**

It has similar uses to the caustic soda solution, but has the advantage of lower storage, handling and transportation costs.

- **Liquid chlorine**

It is used in the chemical industry for organic and inorganic syntheses, in the manufacture of chlor-rubber, in the manufacture of plastics, in the synthesis of dyes, pesticides, in the pharmaceutical industry, in the paper industry as a bleach, in the chlorination of water.

- **Hydrochloric acid**

It is used in oil extraction for the acidization of oil wells, in the metallurgical industry for steel pickling / degreasing, in the chemical industry for the manufacture of inorganic salts, fertilizers, resins and dyes, in the food and beverage industry, in the textile industry, in the pharmaceutical industry, in the regeneration of ion exchange resins, in water demineralization stations.

- **Sodium hypochlorite**

It is used as a bleach for textiles, detergents, pulp and paper, in the oxidation processes of organic products, in oil refining, water disinfection and sterilization of sanitary installations.

- **Polyethers-polyols**

It is used in the synthesis of unsaturated epoxy polyurethane resins, elastomers, adhesives, defoamers, in the manufacture of lubricants and brake fluids. Their most important use is the manufacture of flexible or rigid polyurethane foams. Polyurethane foams are obtained through a block or linear foaming process.

They are used in the furniture industry for tapestries, in the automotive industry for various landmarks (dashboard, steering wheel), car upholstery. They are also used for thermal insulation at low temperatures (refrigerators, cold rooms). Polyurethane foams are used to obtain the foam core for sandwich panels.

- **Propylene glycol**

It is mainly used in obtaining antifreeze, polyether polyols, defoamers, paint industry, varnishes, as a solvent for obtaining printing paint and laundry detergents, as a plasticizer to improve the processing capacity of plastics, in the cosmetic and pharmaceutical industry.

- **Oxo-alcohols**

It is used in the manufacture of plasticizers, synthetic lubricants, surfactants and defoamers, as a solvent for animal fats, vegetable and mineral oils, as a moistening agent and dispersion agent for textiles.

- **Isobutanol and normalbutanol**

They are used in: industry of denitrocellulose-based varnishes and alkyd resins, solvent for the manufacture of artificial leather, extraction agent for oils, medicines, perfumes, raw material for the manufacture of hormones, vitamins, solvent for oven-drying varnishes based on urea and phenolic resins.

- **Ferric chloride**

It is used as a flocculant in the treatment of drinking and industrial water, in the treatment of metal surfaces, in the electronics industry in the manufacture of integrated circuits, in chemical polishing and in the electroplating of stainless steels, as a pigment for the decoration of ceramic objects.

- **Calcium chloride**

It is used as a de-icing agent in road maintenance in winter, as an anti-dust agent on unpaved roads, in the extractive industry (dust control in mining, addition to drilling mud), in the transport and storage of ores in winter, as a drying agent in cold technology, as an additive in the food industry.

- **Lime chloride**

It is used in public hygiene as a deodorizing and disinfection agent, in water chlorination, in the pulp and paper industry as a bleach, in the textile industry.

- **Monomethylamine**

It is used in organic synthesis to obtain insecticides, solvents, medicines, explosives, anionic detergents, emulsifiers, dyes, polymers and polymerization catalysts, vulcanization accelerators, photographic substances.

- **Dimethylamine**

It is used in organic synthesis to obtain emulsifiers, corrosion inhibitors, insectofungicides, solvents, medicines, ion exchangers, chemical fibers, polymers and polymerization catalysts, vulcanization accelerators and photographic substances.

- **Trimethylamine**

It is used in organic synthesis to obtain quaternary ammonium salts, choline hydrochloride, emulsifiers, insectophenicides, solvents, medicines, ion exchangers, dyes, detergents, photographic substances.

- **Isopropylamine**

It is used as a corrosion inhibitor, in the manufacture of dyes, in the manufacture of pharmaceuticals and pesticides.

In 2025 the company mainly produced and delivered three product categories:

- **Polyols** – polyethers with a share of 43% in total sales;
- **Chlorosodium products** with a share of 43% in total sales, of which **Liquid and solid caustic soda** with a share of 32% in total sales;
- **Oxo products** – alcohols with a share of 4% in total sales.



The activities of production and sale of chemical products carried out on the two sites of Chimcomplex, generate **solid and liquid waste**, both **hazardous** and **non-hazardous**, which are classified according to the codes established by the European legislation in force.

In the table below we present the total quantities of waste generated (non-hazardous and hazardous), the total amount and percentage of waste recovered, the total amount and percentage of non-recycled waste (disposed of) in 2025:

Type of waste	Location Râmnicu Vâlcea	Location Onești	Total
Total waste generated (t)	49,121	1,548	50,669
Non-hazardous waste generated (t)	44,824	1,535	46,359
Hazardous waste generated (t)	4,297	13	4,310
Non-hazardous + hazardous waste recoverable (t)	8,382	360	8,742
Non-hazardous + hazardous waste recovered (t)	7,832	345	8,177
Percentage of waste recovery: recovered/recoverable *100 (%)	93.4	95.8	93.5
Non-recycled waste (disposed of) (t)	29,222	1,188	30,410
Non-recycled waste (%)	59.49	76.74	60

Also, in the table below we present both the total quantity by weight for which disposal was avoided, with a breakdown by hazardous waste and non-hazardous waste and a breakdown by the types of recovery operations (preparation for reuse, recycling and other recovery operations), and the quantity by weight intended for disposal by type of treatment (incineration, landfill, and other disposal operations) of waste and the total quantity summing up all three types, with a breakdown into hazardous waste and non-hazardous waste.

Type of waste	Type of operation	Vâlcea Location	Location Onești	Total
Waste recovered				
Hazardous waste	Preparation for reuse (t)	0	0	0
	Recycling (t)	0	0	0
	Other recovery operations (t)	2,866	0	0
Non-hazardous waste	Preparation for reuse (t)	0	0	0
	Recycling (t)	116	0	116
	Other recovery operations (t)	4,850	211	5,061
Total waste recovered (t)		7,832	211	8,043
Waste disposal				
Hazardous waste	Incineration (t)	-	-	-
	landfill (t)	1,507	0	1,507
	Other disposal operations (t)	-	13	13
Total hazardous waste destined for disposal (t)		1507	13	1,520

Type of waste	Type of operation	Vâlcea Location	Location Onești	Total
Non-hazardous waste	Incineration (t)	-	-	-
	landfill (t)	27,715	1,175	28,890
	Other disposal operations (t)	-	-	-
Total non-hazardous waste destined for disposal (t)		27,715	1,175	28,890
Total waste destined for disposal (t)		29222	1,188	30,410

In 2025, we generated a total of 50,669 tons of waste on the two platforms (compared to 71,752 tons in 2024), of which 8,748 tons of recoverable waste. There is a decrease compared to 2024 in all waste generated due to the reduction in the level of activity.

At Chimcomplex, we have recovered 16.1% of the total waste generated during the year through recycling, recovery, recovery and recovery of useful compounds, respectively 93.5% of the total recoverable waste generated.

We have recovered internally through incineration 2600 tons of organic residues and abgases and we have obtained: 23264 Gcal steam and 3721 tons of hydrochloric acid.

We manage waste according to the legislative hierarchy, focusing on preventing and reducing the quantities generated, preparing for reuse, recycling, recovery through various methods, including energy, and, finally, their disposal.

We have implemented a waste management system that allows it to be diverted from disposal, through selective collection and recovery. The organic waste is recovered by incineration in Râmnicu Vâlcea's own facilities, with steam recovery. Packaging waste, scrap metal, used tires and waste electrical and electronic equipment are handed over to authorized economic operators for recovery. These measures help to avoid the disposal of waste in landfills, thus promoting sustainable waste management.

At each site, the waste generated is temporarily stored in specially designed spaces, with the separation of hazardous and non-hazardous waste. We manage the waste records according to the legislation in force, and their transport for recovery or disposal is carried out by authorized operators, according to GD 1.061/2008, based on service contracts.

The waste resulting from the technological processes on the two platforms is non-hazardous and hazardous. By the nature of the technologies, we do not generate our own recyclable waste, but we can use it from outside the sites (used HCl, sling).

As mentioned, some of the non-hazardous waste can be recovered (old Fe, paper, polyethylene, wood packaging waste (pallets), metal packaging waste, galvanized sheet, stainless steel, aluminum, monel, scrapped electrical and electronic equipment) and is collected and handed over to authorized operators.

Non-hazardous waste generated in 2025 was of the following categories:

- Wood packaging waste;
- Waste metal packaging;
- PE+PP packaging waste;
- Cardboard paper packaging waste;
- Scrap metal/stainless steel;

- Galvanized sheet;
- Aluminum waste;
- Waste electrical and electronic equipment;
- Waste metal mixtures (monel);
- Inorganic sludge from brine purification;
- Waste from lime quenching;
- Residues from lime calcination;
- Sludge from wastewater treatment;
- Earth and stones free of hazardous substances;
- Waste insulating materials;
- Household waste.

Hazardous waste generated in 2025 was in the following categories:

- Heavy oil residues from Oxo Alcoholi distillation;
- Lead-acid batteries and accumulators;
- Used oils;
- Used catalysts from the Oxo Alcooli Plant;
- Cake from filtering polyols;
- Dichloropropane residues.

Our company's approach to waste management follows the hierarchy established by legislation, namely:

- preventing and reducing waste quantities;
- preparing for waste reuse;
- waste recycling;
- other recovery operations, such as energy recovery;
- waste disposal.

At the level of each site:

- the waste generated is stored temporarily, in places specially arranged for this purpose, hazardous waste being separated from non-hazardous waste;
- the waste management is kept in mind, as required by the legislation in force;
- the transport of waste for recovery/disposal is done with authorized operators, according to GD 1.061/2008, based on service contracts.





In order to dispose of non-hazardous non-recoverable waste, we have an ecological landfill for solid non-hazardous waste on both platforms, built and operated in accordance with the legal provisions in force regarding waste storage. For the waste generated, for which we do not have a recovery/disposal facility, we have concluded service contracts with authorized economic operators for the disposal/recovery of the entrusted waste.

Waste diverted from disposal

A series of waste generated by the company's activity:

- chlorinated organic residues,
- packaging waste,
- scrap metal,
- used tyres,
- waste electrical and electronic equipment,

They are collected selectively and are either incinerated in the incineration plants with steam recovery, on the site in Râmnicu Vâlcea (chlorinated organic residue waste), or they are handed over for recovery to economic operators authorized in this regard, avoiding through these actions, the disposal of waste at landfills.

Also, the Onești platform is authorized and collects waste of used hydrochloric acid from pickling and stump crusts from metallurgical activities, which it recovers in the ferric chloride production plant.

Waste destined for disposal

For non-recoverable waste and for which we do not have recycling/recovery solutions, waste such as inorganic sludge from brine filtration, sludge from wastewater treatment, cakes from filtering the products obtained, etc., the company has a warehouse on the two platforms for the disposal of non-hazardous waste. Also, for the waste that cannot be disposed of on these landfills, we have contracts with authorized operators for the disposal of the waste generated.

Location Râmnicu Vâlcea

For 2025, the overall target for the recovery of packaging placed on the market achieved was 73.4%, compared to the 70% threshold provided by GEO no. 196/2005 on the Environmental Fund, with subsequent amendments. The recovery and recycling of packaging waste is carried out through a contract with a specialized company that takes over this waste.

Location Onești

In 2025, it transferred the responsibility for the management of plastic, paper, cardboard and wood packaging waste to an authorised operator. This waste is generated from the activity of selling Chimcomplex products on the national market. The overall recovery target achieved for 2025 was 70.5%, according to the operator that took over the responsibility for managing them on behalf of Chimcomplex.

We fully meet our obligations regarding the objectives of recovery and recycling of packaging waste, according to the provisions of Law 249/2015 on the management of packaging and packaging waste and GEO 196/2005 on the Environmental Fund, updated.

5.1.7. Anticipated financial effects of resource use and circular economy impacts, risks and opportunities

E5-6

The anticipated financial effects of risks and opportunities related to resource use and the circular economy have not been assessed or quantified in detail.



Social Information

ESRS S1

OWN WORKFORCE



6.1. Strategy and Concepts Related to Own Workforce

6.1.1. Interests and views of stakeholders

ESRS 2 SBM-2

Within this report, when referring to the CRC Group consisting of Chimcomplex SA Borzești, A5 Invest SRL, Logiserv SRL, Greencomplex, A6 IMPEX, Sistemplast, and CRC Worldtrade SRL, we use the term **Chimcomplex**.

At Chimcomplex, we pay particular attention to the interests, viewpoints, and rights of our own workforce, integrating these aspects into our strategy and business model.

Employees represent the most important component for Chimcomplex in achieving the established objectives. High-quality working conditions and employee well-being are a priority, directly influencing employee performance.

To achieve our objectives, we rely on a specialized and well-trained workforce in our areas of activity. At Chimcomplex, employees benefit from a professional working environment, development opportunities, and fair labour relations. Their performance is assessed objectively, and personal safety and security are priorities.

In addition, according to the Collective Labour Agreements at Chimcomplex SA Borzești, Sistemplast, and A5 INVEST SRL, social protection measures, bonuses, and other benefits are provided.

At Chimcomplex SA Borzești, Sistemplast, and A5 INVEST SRL, we offer benefits according to the Collective Labour Agreements, which include working conditions, annual leave days, financial assistance, occupational health and safety, professional training, private medical subscriptions, meal vouchers, and holiday vouchers.

Chimcomplex SA Borzești, Sistemplast, and A5 INVEST SRL maintain active dialogue with trade unions to ensure a **solid social balance** and to align employee expectations with the company's capabilities. This dialogue is essential for promoting harmonious labour relations.

Chimcomplex is committed to **respecting human rights**, in line with the Universal Declaration of Human Rights and other international conventions. The company promotes a safe and healthy working environment, diversity and inclusion, and prohibits any form of discrimination or harassment.

These measures demonstrate the commitment of Chimcomplex to integrating the respect for employee rights and human rights into its business strategy, thus contributing to a sustainable and responsible business model.

6.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3

Within Chimcomplex, the identification of occupational health and safety risks is carried out in accordance with the internal procedure for risk identification and assessment, a procedure developed based on the INCDPM methodology approved by the Ministry of Labour. The risk assessment is performed by accredited evaluators who have completed an accredited 180-hour training course for risk assessment. The occupational physician, section and department managers, as well as workers' representatives, are also involved in this process.

In the risk assessment process, we consider legal requirements, the work system, accidents, non-conformity incidents, employee suggestions, medical observations, as well as national and international best practices.

After assessing workplace risks and ranking the identified factors according to their risk level, we establish preventive and protective measures of a technical, organizational, sanitary-hygienic, and other relevant nature, necessary to ensure the safety and health of workers.





We revise the risk factors for accidents and occupational illnesses in the following situations:

- Whenever changes or modifications occur regarding technology, work equipment, substances or chemical preparations used in the arrangement of workplaces
- After an event has occurred
- When omitted risks or newly identified risks are found
- When the workstation is used by a worker belonging to groups sensitive to risks
- When performing special works

Within Chimcomplex, we have identified and assessed workplace hazards based on risk assessment sheets and the calculated risk level for each workstation.

We encourage all workers to report any potential situation that could cause a workplace accident. In addition, if situations arise that could endanger occupational health and safety, any worker in the respective section or department has the right to stop work and the obligation to immediately inform their direct supervisor.

Any person or organization has the right to submit a request, complaint, notification, or proposal to the company's management, informing them of situations, conditions, or actions that could negatively affect the normal conduct of activity, the health and safety of employees and citizens, the local community, the environment, compliance with legal requirements, or that bring accusations against a person, a group of persons, or a specific subdivision of the company, or that express dissatisfaction or protest against a situation considered abusive or illegal.

To improve the health and safety management system, we carry out periodic inspections in all production units across the two platforms. The purpose of these inspections is to identify possible non-conformities and to implement appropriate corrective measures.

Due to the importance of this aspect for both the company and our employees, and considering the objective established in our sustainability strategy, we continuously focus on identifying the best solutions to help improve our health and safety performance.

We perform an annual assessment of our performance, based on which we prepare an action plan to be implemented, such as:

- Verifying that all workers use personal protective equipment during activities carried out on the company's premises and applying disciplinary measures for failing to wear it
- Operating any machinery, equipment, or installations only on the basis of an operating regulation that includes: work instructions, occupational health and safety instructions, and emergency instructions, approved in accordance with legal provisions
- Zero tolerance for the consumption of alcoholic beverages, narcotics, or hallucinogenic substances while on duty or reporting to work under their influence, as well as facilitating such acts
- Zero tolerance for modifying processes, conducting experiments on industrial installations, or using improvised solutions by workers
- Disciplinary action for workers who violate occupational health and safety legislation, as well as for supervisors who tolerate such violations

All incidents occurring on the company's platforms are reported immediately to the Territorial Labour Inspectorate (ITM), in accordance with Law No. 319/2006 on occupational safety and health. In the case of serious accidents, the investigation is led by the ITM, while for all events, Chimcomplex simultaneously initiates an internal investigation to identify the causes of the incident and implement immediate corrective measures.

The actual and potential effects on the workforce identified through the double materiality assessment are connected to our business model and support the adjustment of our strategy.

In the process of identifying impacts, risks, and opportunities (IROs) related to the company's own workforce, we included both sites of Chimcomplex SA and its affiliated companies, as well as the value chain.

According to the Sustainability Procedure "Management of Impacts, Risks and Opportunities", adopted in 2025 by the Board of Directors, the double materiality assessment is repeated every three years or whenever significant changes occur within the Group, such as the implementation of new areas of activity.



The first double materiality assessment was carried out at the end of 2024. In 2025, no significant changes occurred in the business model of the Chimcomplex Group, therefore the same impacts, risks, and opportunities (IRO) identified in 2024 were maintained.

The impacts, risks and opportunities were identified and assessed as part of the materiality assessment process, through an internal workshop and consultation of additional sources.

The results are presented in the table below. Given the current geopolitical context (the war in Ukraine, energy price volatility in Europe, regulatory pressure from the Green Deal, and competition from China), the likely strategy of Chimcomplex will be a defensive adaptation to market conditions, including the temporary shutdown of energy intensive production capacities and the corresponding reduction in workforce.

Impact

Subtopic	Description of impact	Value Chain Location	Time horizon	Strategic Approach
Working Conditions	Positive actual impact on employees due to optimal working conditions supported by the implementation of appropriate policies.	Own operations	Short, medium and long term	At Chimcomplex we have adopted and implemented appropriate policies related to working conditions, including the Remuneration Policy, the Human Rights Policy and the Collective Labour Agreement. At Chimcomplex we have also implemented a series of measures to ensure safe working conditions and to protect employee health, including employee training, the identification of occupational health and safety risks, preventive maintenance of equipment, safety systems in case of failure and the occupational health and safety management system.
	Potential negative impact: the industry in which Chimcomplex operates presents a high risk for employees of being exposed to fires, accidents, or hazardous substances. Additionally, if the adopted measures for working conditions, accidents, regulatory compliance, and transparency are not properly managed, a major negative impact on the company's reputation may occur.	Own operations	Short, medium and long term	
	Potential negative impact that may arise if employees' rights are not respected, in which case key employees may choose to leave the organization, leading to a decrease in Chimcomplex's ability to achieve its strategic objectives.	Own operations	Short, medium and long term	
Equal Opportunities and Treatment for All	Positive actual impact through the adoption of internal policies that ensure equal development opportunities and fair treatment for all employees.	Own operations	Short, medium and long term	
Other Rights Related to Own Workforce	Positive actual impact on Chimcomplex employees due to the periodic improvement of internal policies.	Own operations	Short, medium and long term	

Risks / Opportunities

Subtopic	Description of risks/opportunities	Financial effect
Working Conditions	Opportunity regarding the development of dedicated policies and the use of technologies that increase employee safety and satisfaction. Companies that prioritize health and safety at the workplace not only protect the well being of their employees but also improve their market position by attracting more business opportunities and strengthening their reputation.	Effect on financial performance Effect on cash flows
	Financial risk related to the costs of complying with safety regulations and the continuous training of employees. Failure to comply with regulations or the use of unsafe practices can lead not only to legal sanctions but also to a loss of credibility on the market.	Effect on financial performance Effect on cash flows
Equal opportunities and treatment for all	Opportunity generated by fostering diversity and inclusion, ensuring pay equity and enabling continuous professional development opportunities. By doing so, the company not only creates a harmonious and respectful working environment but also strengthens its competitive advantage on the market, demonstrating a strong commitment to the fundamental values of social responsibility and organizational sustainability.	Effect on financial performance Effect on cash flows Effect on asset value
Other Rights Related to Own Workforce	Opportunity arising from demonstrating commitment to employee well being which can significantly improve Chimcomplex's market reputation and strengthen employee retention.	Effect on financial performance Effect on cash flows Effect on asset value

6.1.3. Policies related to own workforce

ESRS S1-1

At Chimcomplex we ensure a fair and competitive working environment free of prejudice, where human rights are respected.

Any employee performing work at Chimcomplex benefits from working conditions appropriate to the activity carried out, social protection, occupational safety and health, as well as respect for their dignity and conscience, without any form of discrimination.

At Chimcomplex we create conditions in which employees feel a sense of belonging within the company and express their desire to contribute to its progress. We have adopted policies to manage material impacts, risks and opportunities related to our own workforce, in line with the minimum reporting requirements set out in the MDRP under ESRS 2.

In 2025 we adopted a series of policies, described below, designed to ensure a safe, fair and inclusive working environment while protecting employees' rights and promoting their professional development.

- **Workforce Policy** which is described below
- **Diversity, Equality and Inclusion Policy** which is described below
- **Human Rights Policy** which is described below
- **Occupational Safety and Health Policy** which is described below
- **Sustainable Development Policy** which is described below
- **Remuneration Policy** which is described under ESRS 2 GOV 3 Integration of sustainability performance into incentive schemes

The following policies were adopted in the previous year (2024) and were not modified during the reporting period:

- **Internal Policy on the Prevention and Combatting of Sexual and Moral Harassment** which is described below
- **Internal Whistleblowing Policy** which is described under ESRS G1 1 Policies on business conduct and corporate culture

At Chimcomplex SA Borzești, respect for employee rights and the promotion of a fair working environment are also ensured through the Collective Labour Agreement, which regulates the main pillars of the relationship between the administration and the staff:

- **Work life balance.** The company strictly monitors compliance with the working schedule. Overtime is treated as an exception and is carried out only under specific conditions provided by law and by the Collective Labour Agreement, while ensuring the mandatory rest periods needed to restore work capacity
- **Adequate wages.** For the work performed, each employee benefits from a remuneration system based on competencies and actual work performed, ensuring that all employees receive adequate pay in line with their individual employment contracts
- **Social dialogue.** Chimcomplex values transparency. The administration is required to consult the representative union on all decisions affecting the professional, economic and social interests of employees, ensuring a two-way information flow

- **Freedom of association and collective bargaining.** The company recognizes and protects the fundamental right of employees to free expression and association. Management maintains a neutral and impartial role towards trade union activities, ensuring that membership in a professional organization does not result in differential treatment

- **Work life balance.** Chimcomplex supports the harmonious integration of family life with professional activity, guaranteeing through the Collective Labour Agreement the right to annual leave and regulating the granting of paid leave days for special events or other specific types of leave. These measures are designed to enable employees to maintain an optimal balance between professional responsibilities and personal or family needs

1. Workforce Policy

The Group's human resources policy applies to all employees and addresses several aspects, including:

- **Recruitment and selection.** It focuses on respecting the principles of equal opportunities and transparency. The recruitment and selection process focuses on identifying the competencies required for the role, assessing them through various methods such as interviews and tests, as well as identifying the ideal candidate profile.

- **Training and professional development.** Continuous training is an integral part of Chimcomplex's organizational culture. Each employee understands the importance of constantly expanding their knowledge and skills. The Human Resources Department organizes professional and personal development courses according to an annual plan based on identified training needs. Through these initiatives, employees acquire and develop the knowledge necessary to achieve the company's objectives and their own professional growth.

- **Performance management.** It aims to motivate employees to support the achievement of organizational objectives, improve results and develop their competencies. It is based on an open dialogue between supervisors and employees, using objective feedback to improve performance. Clear objectives and challenging activities contribute to employee development, and annual evaluations are used for training, promotion and financial rewards.

- **Career development.** It focuses on ensuring the necessary workforce for both operational and leadership roles, as well as offering advancement opportunities for employees with potential. The key principles are competence, competition, equal opportunities, professionalism, motivation and transparency. The process aims to motivate and retain high performing employees, and managers are actively involved in identifying potential leaders and supporting employee career development, with assistance from the Human Resources Department for training.

- **Internal communication.** This includes all processes for transmitting information within the organization. It is based on transparency and honesty, aiming to facilitate the exchange of information and knowledge.

- **Equal opportunities.** Chimcomplex is committed to promoting and guaranteeing equal opportunities and treatment for all employees, without discrimination based on gender, sexual orientation, age, race, ethnicity, religion, political beliefs, disability or any other personal characteristic. The company aims to eliminate any form of discrimination and ensure a working environment that supports the full exercise of fundamental human rights.



- **Job satisfaction.** It focuses on assessing employees' level of satisfaction regarding working conditions, the organizational climate and the Human Resources Department's response to their requests. The objective is to identify measures to improve job satisfaction and work life balance, contributing to a positive and motivating working environment that supports employee well being and the achievement of organizational objectives.

- **Customer orientation.** This section highlights Chimcomplex's commitment to promoting a customer centred culture, giving priority to their needs through listening, understanding and appropriate action. The company encourages employees to empathize with customers, anticipate their expectations and actively improve their experience. The goal is to build long-term relationships with customers by focusing on long term value rather than short term transactions.

2. Diversity, equality and inclusion policy

The purpose of the Group's diversity, equality and inclusion policy is to promote a dignified and protective working environment that supports diversity and inclusion both within the company and in its relationships with business partners.

The principles of diversity, equality and inclusion set out in our policy are:

- **Equal employment opportunities.** National legislation on equal opportunities is respected without discrimination and the selection of candidates is based exclusively on competencies and professional experience.
- **Equal opportunities and treatment.** Fair treatment between women and men is ensured at all stages of the employment relationship, including recruitment, wages, benefits and professional development programs.
- **Internal inclusion.** The company invests in employee development by providing training opportunities and effective communication channels to leverage the diversity and potential of each employee.
- **External inclusion.** The principles of diversity and inclusion are also promoted in business relationships, encouraging partners to adopt good practices for the sustainable development of society.

The policy is an integral part of Chimcomplex's sustainability programs with the aim of raising awareness and managing diversity and inclusion for the sustainable development of the company and society.

3. Internal policy on the prevention and combatting of sexual and moral harassment

At Chimcomplex we aim to provide both employees and business partners with a working environment built on a high level of trust, with zero tolerance for any violation of legal provisions that could negatively affect the working environment, the reputation, image or credibility of the company.

Through this Internal Policy on the Prevention and Combatting of Sexual Harassment and Moral Harassment in the workplace, we seek to establish a clear and effective framework for preventing, identifying and addressing cases of sexual harassment and moral harassment within the organization.

The purpose of this Policy is to ensure a safe, respectful and inclusive working environment for all employees, where each person is treated with dignity and respect, regardless of sex, gender or any other personal characteristics.

The Policy aims to:

- Establish a clear and effective framework for preventing, identifying and resolving cases of sexual harassment and moral harassment within the organization
- Promote respect and equality by ensuring a working environment that supports mutual respect and equal opportunities for all employees
- Prevent harassment through proactive measures to prevent all forms of harassment, including sexual harassment and moral harassment
- Identify and report cases by establishing clear procedures for identifying and reporting harassment and encouraging employees to report incidents without fear of retaliation
- Investigate and resolve cases by ensuring fair, impartial and confidential investigation of all harassment complaints and taking appropriate measures to resolve them
- Provide support and protection to employees affected by harassment, including counselling and protection against retaliation
- Offer education and awareness programmes for all employees to improve understanding of what constitutes harassment and how it can be effectively prevented and addressed

This Policy reflects our commitment to maintaining a safe and professional working environment in which every employee feels valued and respected. Implementing this Policy is essential for ensuring a healthy and productive organizational climate.

The scope of the Policy extends to all aspects of employment relations and professional interactions within the company.



Additionally, chapter 9 of the Internal Regulations addresses rules related to adherence to the principle of non-discrimination and the elimination of any form of violation of dignity.

4. Human rights policy

At Group level there is a Human Rights Policy which applies to employees including top management as well as to suppliers, customers and stakeholders. This policy reflects our commitment to respecting human rights together with national and international human rights principles in line with Labour Law, the European Convention on Human Rights, the Universal Declaration of Human Rights, the International Labour Organization Declaration on Fundamental Principles and Rights at Work, the United Nations Global Compact and the UN Guiding Principles on Business and Human Rights.

Respect for human rights is a priority for us, therefore we have integrated this policy into our Sustainability Strategy as well as into our Code of Ethics and the Collective Labour Agreement.

The commitments of the Policy are:

- Promoting and protecting the rights and well being of employees, communities and society;
- Ensuring a safe and healthy working environment;
- Promoting diversity and inclusion and preventing discrimination or harassment;
- Respecting laws and the rule of law in all activities.

Regarding the processes and mechanisms for monitoring compliance, the policy is reviewed and updated periodically to ensure alignment with international best practices. Grievance mechanisms are used to prevent and manage negative impacts on employees and communities.

Awareness and communication are essential to supporting our commitment to human rights. We are committed to making the Human Rights Policy public so that its content is known and respected by all stakeholders. The importance of raising awareness and providing professional training in the field of human rights is also emphasised. In this regard, we ensure employee training and communicate this policy to collaborators so they can in turn train their own employees.

Grievance mechanisms provide a channel for identifying and resolving negative impacts on human rights, and the company is committed to addressing all complaints received regardless of their nature.

Chimcomplex is firmly committed to respecting ethical labour standards and human rights. Our internal policies regarding our own workforce explicitly address and strictly prohibit human trafficking, forced or compulsory labour and child labour in all our sites and operations. We ensure that all forms of employment are voluntary and that recruitment and personnel management processes are aligned with national legislation and relevant international standards, guaranteeing a safe, fair and exploitation free working environment.

5. Occupational health and safety policy

Employee safety in the workplace is an important concern for us. Through the Occupational Health and Safety Policy at Group level, all safety standards related to employee protection are respected in accordance with ISO 45001:2018. This policy covers both our employees and subcontractors. The policy sets out measures for preventing incidents, preventing occupational diseases and ensuring the proper functioning and conduct of activities in line with established safety standards.

The Occupational Health and Safety Policy of Chimcomplex is intended to ensure a safe and healthy working environment for all employees, contractors and visitors. It applies to all companies within the Group.

The main objectives of the policy include:

- Ensuring safe and healthy working conditions
- Maintaining installations and work equipment to prevent risks
- Minimizing risks in the use, handling, storage and transport of chemical substances
- Providing adequate information, instructions, training and supervision for work safety
- Encouraging employees to discuss occupational health and safety issues with managers and propose improvement measures
- Identifying and assessing risks of accidents and occupational illnesses and establishing preventive and protective measures

Responsibilities for implementing occupational health and safety measures are allocated hierarchically within the management team to ensure coherence and efficiency in applying the policy at all organizational levels. The General Director is responsible for the company's strategy on occupational health and safety, while specific duties are delegated to the Deputy General Director and the production directors of each industrial platform.

Employees are responsible for understanding and complying with the provisions of the Occupational Health and Safety Policy, and safety is considered an essential priority for achieving the objective of zero accidents and maintaining a safe and healthy working environment.

6. Sustainable development policy

Among the priority actions of the sustainable development strategy within Chimcomplex SA Borzești that relate to the company's own workforce are:

- Continuous training and professional development of employees in order to increase their competencies

Internal policies are communicated to department managers and brought to the attention of employees under their supervision with written acknowledgement.

Through the annual report for monitoring the established actions, the results obtained are analyzed against the defined indicators, improvement proposals are made and future actions are set.

At Chimcomplex we encourage employees to use communication channels to submit proposals or suggestions in this regard, verbally or in writing, as described in section ESRS S1-3.

The person at the highest level within the Group **responsible for implementing the policies** related to the company's own workforce is the General Director of Chimcomplex SA Borzești.

6.1.4. Processes for engaging with own workforce and workers' representatives about impacts

ESRS S1-2

The purpose of Chimcomplex's performance management is to motivate employees to contribute to achieving objectives, improving performance and developing competencies. Productive employees represent a valuable resource for the company and their individual qualities contribute to the success of the organisation.

Individual performance is directly linked to organisational performance.



At Chimcomplex SA Borzești and the affiliated companies Sistemplast and A5 INVEST, Occupational Safety and Health Committees are established in accordance with legal provisions with the purpose of ensuring collaboration and employee involvement in developing and implementing decisions in the field of occupational health and safety, with the aim of improving working conditions and preventing workplace accidents and occupational illnesses.

The Occupational Safety and Health Committees meet quarterly to inspect workplaces. Irregularities, shortcomings and deviations from occupational health and safety legislation are brought to the attention of company management and the representative union through a report signed by all members of the committee.

Regarding significant actual and potential positive and or negative impacts related to the company's own workforce, at Chimcomplex we encourage employee involvement in the decisions or activities intended to address them.

We are fully aware of the essential importance of dialogue with trade unions in ensuring a stable social balance within our organisation.

Social dialogue at Group level is ensured through active collaboration with representative trade union organisations. In 2025 the trade union structures that represented employees' interests and participated in consultation and negotiation processes were:

- Chimistul Trade Union Onești
- Chimistul Oltchim Trade Union Râmnicu Vâlcea
- Liber Mentchim Trade Union, an organisation affiliated with the Federation of Free Trade Unions in Chemistry and Petrochemistry

The partnership with these entities reflects our commitment to maintaining a working environment based on respect for freedom of association and constructive dialogue between management and social partners.

We recognise the fundamental role of exchanging views in strengthening labour relations and achieving common objectives. The partnership between trade unions and management is based on constructive dialogue aimed at aligning employee expectations with the company's strategy while ensuring compliance with the Collective Labour Agreement as well as consultation and negotiation within the joint committee.

This proactive collaboration aims to identify, assess and prevent or mitigate potential negative impacts on the workforce while ensuring the monitoring of the effectiveness of the remediation measures adopted.

The Collective Labour Agreements at Group level are based on Law 367/2022 on social dialogue. For Chimcomplex SA Borzești at the Onești and Râmnicu Vâlcea sites, the Collective Labour Agreement was concluded in December 2025 with Sindicatul Chimistul Oltchim the representative union for a period of 24 months.

In the other companies within the Group, social dialogue is maintained through specific collective bargaining mechanisms. For Sistemplast, the Collective Labour Agreement is negotiated with Sindicatul Liber Mentchim and it did not undergo any changes compared to 2024, ensuring a protection and benefits framework adapted to the specifics of the activity. In the case of A5 INVEST SRL, the partnership and working conditions are established through direct dialogue between employee representatives and the administrator, in compliance with the applicable legal framework and the Group's principles of fairness.



Any modification, suspension or termination of these agreements is carried out strictly in accordance with legal provisions or by mutual agreement of the parties. The information and consultation of employees are ensured through two way communication channels both vertically and horizontally, with Chimcomplex promoting an organisational culture open to employee suggestions.

Financial resources allocated to employee collaboration. The company provides the Representative Union with the material resources necessary for its operation. Union representatives who are summoned or delegated to various trade union activities in the country for one or more days are considered to be on assignment, and the related expenses per diem, transport, accommodation may be covered from the company's funds in accordance with internal procedures regarding travel, accommodation and per diem expenses. Participation of union members in meetings organised according to the statute during working hours with the approval of the Administration does not affect their wage rights for that period.

The company maintains its commitment to managing any structural change through transparency and continuous social dialogue. In cases of activity reduction or reorganisation of the production process that may result in termination of employment contracts, the Administration is obliged to inform and consult the Union, acting together to:

- identifying and making use of opportunities to reassign employees within other departments of the company
- giving priority to the employees concerned when including them in retraining programs that match the organization's future objectives

During 2025, as a result of a reorganization process that involved workforce reductions, the company applied these principles. The union was consulted throughout the entire process, ensuring that employee rights were respected and that the best measures were identified to mitigate social impact. Through these actions we aimed both at operational efficiency and fair treatment of our own workforce.

At Chimcomplex we promote diversity, equality and inclusion across the entire value chain with direct participation from both employees and management.

We understand and value diversity, offering equal opportunities to all individuals because these differences can lead to positive outcomes, contributing to individual, team and organizational success.

Importance is placed on raising awareness among all employees and stakeholders of the principles of diversity and inclusion.

The General Director is the highest-ranking function within Chimcomplex SA Borzești with operational responsibility for ensuring that this collaboration takes place.

6.1.5. Processes for remedying negative impacts and channels for own workers to raise concerns

ESRS S1-3

The resolution of issues is an essential aspect of our activity. At Chimcomplex SA Borzești we have implemented specific channels through which employees can express concerns or needs directly. We have also implemented an internal whistleblowing policy which is described in section ESRs G1-1 Corporate culture and policies on business conduct and corporate culture.

The Chimcomplex Group continuously strengthens its mechanisms for monitoring and reporting non conformities, ensuring a working environment based on integrity:

- in 2025 SISTEMPLAST completed the implementation of its specific whistleblower protection policy, aligning itself with Chimcomplex transparency standards.
- at the other companies within the Group dedicated channels are operational for collecting notifications and suggestions. These include suggestion and complaint registers as well as physical collection points collection boxes ensuring that employees and partners can report any ethical or safety related concerns in a secure and confidential manner.

Internal communication includes all processes for transmitting information within the organisation. Transparency and honesty are the basic requirements of efficient and open internal communication, with the aim of sharing and exchanging information and knowledge.

Communication channels are established both vertically and horizontally and we take into account the opinions and suggestions of all employees, with management being open to any proposal.

When **significant negative impacts** on employees are identified, caused directly or indirectly by the company's activities, we **implement clear processes to address and remedy** these situations promptly, fairly and effectively:

1. **Identifying and assessing negative impacts.** Through internal assessments and feedback channels we collect information about potential issues affecting employees
2. **Consulting employees.** During social dialogue sessions and regular meetings employees can raise concerns and solutions are discussed and developed jointly
3. **Adopting remedial measures.** When an impact is identified we implement appropriate corrective measures such as:
 - Adjusting working conditions
 - Financial support or assistance for affected employees
 - Disciplinary measures, where necessary, to prevent the recurrence of similar situations.

We apply a continuous process of evaluating and improving corrective measures while ensuring the involvement of stakeholders including affected employees in identifying solutions and monitoring their implementation.

To encourage transparency and open communication we provide employees with several channels through which they can express concerns or dissatisfaction:

1. **Email address for employees.** A channel where employees can report issues related to working conditions, discrimination or other negative aspects.
2. **Periodic feedback sessions.** Management teams organise active listening sessions to collect employee concerns.
3. **Human Resources Department.** It plays a central role in processing and resolving reports and provides support to employees in managing the issues raised.
4. **Trade union representatives.** We work actively with trade union representatives to ensure that employee needs and concerns are properly expressed and addressed.



To ensure the effectiveness of remedial measures:

- We monitor the impact of implemented solutions through continuous feedback from employees.
- We periodically evaluate remediation processes using performance indicators.
- We conduct internal audits to verify the compliance of corrective measures with ethical standards and good practices.

Our commitment to transparency and continuous improvement is reflected in the seriousness with which every concern is addressed and in the deep integration of remediation processes into our organizational culture.

To ensure the effectiveness of processes and communication channels we have established the following measures:

- Continuous monitoring. All reports received are recorded, analysed and resolved in accordance with internal policies.
- Periodic reports. The Human Resources Department prepares reports on the issues raised and the solutions implemented which are discussed at management level.
- Internal audit. Processes and channels are periodically evaluated to identify possible improvements.
- Stakeholder involvement. The company encourages users of these channels to provide feedback on their accessibility and effectiveness.

To ensure that employees are aware of and trust these structures and processes Chimcomplex periodically carries out:

- **Information sessions** to ensure that employees are familiar with the available mechanisms.
- **Chimcomplex has adopted strict policies** for the protection of persons using these structures and processes. The internal regulations include:
- **Protection of whistleblowers** by anonymising the identity of those who report issues through dedicated channels by the designated person.
- **Prohibition of any retaliation against employees** who express concerns in line with national and international legislation.
- **Continuous training of leaders and HR staff** to ensure ethical and impartial handling of employee concerns.

We recognise the importance of monitoring the Policy on preventing and combatting sexual harassment and moral harassment in the workplace and will ensure its application. Direct managers of departments, services and units and those responsible for managing harassment cases will monitor and report to company management on the way the provisions of the Guide are applied by the end of the first quarter of each year for the previous year including the number of incidents recorded and how they were resolved as well as the recommendations issued.

Chimcomplex management promotes the use of communication channels for submitting harassment complaints or reports and for signalling cases of sexual harassment or moral harassment in the workplace under secure and confidential conditions.

To monitor processes related to sexual harassment and moral harassment in the workplace Chimcomplex has created specific email accounts dedicated exclusively to reporting such situations ensuring full confidentiality of the process.

These accounts are monitored directly by the secretary of the committee responsible for receiving and resolving harassment cases ensuring a rigorous and impartial analysis of each report in accordance with internal procedures and applicable legislation.

6.1.6. Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

ESRS S1-4

Preventing significant impacts and mitigating risks is a current priority at Chimcomplex. In this regard the company implements clear measures within its policies ensuring the responsible and efficient conduct of activities. Internal Regulations as well as workforce related policies are updated to align with new legal requirements and with trade union requests during the negotiation of the Collective Labour Agreement. The Whistleblower Policy applies to all employees. In addition a number of measures have been planned to effectively manage material impacts risks and opportunities associated with the workforce in accordance with ESRs 2 MDR A.



HEALTH AND SAFETY AT WORKPLACE

Regarding **occupational safety and security measures** Chimcomplex takes the following steps to **address negative impacts and manage relevant risks**:

- **Ensuring a safe working environment.** The company is committed to providing safe and healthy working conditions for employees, contractors and visitors in compliance with relevant occupational safety and health regulations
- **Maintaining equipment.** Ensuring and maintaining installations and work equipment so they can be used safely and without risks
- **Managing chemical substances.** Minimizing risks in the use, handling, storage and transport of chemical substances
- **Training and supervision.** Providing adequate information, work instructions, training and supervision to ensure work safety for all employees
- **Communication and improvement.** Encouraging discussions between employees and management regarding occupational safety and health and proposing improvement measures through the Occupational Safety and Health Committee
- **Risk assessment.** Identifying and assessing accident and occupational illness risks specific to each workplace and establishing preventive and protective measures

These measures also aim to **achieve significant positive impacts** such as a safer working environment, increased employee morale and a positive organisational culture.

The employer takes the necessary steps to protect the safety and health of employees including activities for preventing occupational risks, providing information and training and implementing the organisation of work safety and the means required for it while respecting the following general prevention principles:

- avoidance of risks;
- evaluation of risks that cannot be avoided;

- combating risks at source;
- adapting work to the worker;
- taking into account technological developments;
- replacing what is hazardous with what is non-hazardous or less hazardous;
- planning of prevention;
- giving priority to collective protective measures over individual protective measures;
- providing workers with appropriate instructions.

The company's internal prevention and protection service is responsible for implementing these measures, in accordance with the principles of the ISO 45001:2018 occupational health and safety management system. The personnel are responsible for complying with these measures and instructions.

Chimcomplex has a **detailed prevention and protection plan**, which is updated periodically, and a dedicated program for managing occupational health and safety. In addition, the company implements an internal inspection program and a hazardous chemicals management plan to minimize risks and impacts on employees' health and safety.

To enhance employee protection, we have implemented a signaling system that provides clear information on risks and hazards, establishes prohibitions, marks emergency exits, and identifies first-aid points and protective equipment.

Each employee receives protective equipment appropriate to the workplace, and all facilities are equipped with first-aid kits and emergency showers. For employees working under special conditions, we also provide protective nutrition and the necessary hygiene and sanitary materials.

The risk assessment takes into account legal requirements, work organization, accidents and non-conformity incidents, employee suggestions, medical observations, and national and international best practices. After identifying and ranking the risks, prevention and protection measures are established, which may include technical, organizational, hygiene sanitary, and other measures to ensure a safe working environment.



The review of occupational injury and disease risks is carried out in the following cases:

- Changes in technology, equipment, or substances used in the workplace;
- Identification of previously unassessed risks or the emergence of new risks;
- Use of the workplace by employees from sensitive groups;
- Performance of special works;
- After an incident occurs.

Workplace hazards have been evaluated based on risk assessment sheets and risk level calculations for each workplace. We encourage all employees to report any situation that could cause an accident. Any employee also has the right to stop work in the event of evident risks and must immediately inform their direct superior.

Any person or organization may submit requests, complaints, or notifications to the company's management regarding any situation that could affect health, safety, the environment, or legality within the activity.

To improve health and safety management, we carry out periodic inspections in all production units to identify any non-conformities and implement corrective measures. As part of the sustainability strategy, we continuously focus on identifying the best solutions to improve performance in the field of health and safety.

We assess health and safety performance annually and, following this evaluation, we establish corrective measures, including:

- Verifying compliance with the use of personal protective equipment and applying sanctions for failing to use it;
- Using equipment and installations only in accordance with legal regulations and safety instructions;
- A zero-tolerance policy regarding the consumption of alcohol, narcotic or hallucinogenic substances in the workplace, and regarding unauthorized modifications of industrial processes;
- Disciplinary sanctioning of employees who violate health and safety legislation or of supervisors who tolerate such misconduct.

Within Chimcomplex SA Borzești, the organization of prevention and protection activities is ensured by the employer through the establishment of an Internal Prevention and Protection Service.

The prevention and protection activities carried out within the company, in accordance with legal provisions (Government Decision 1425/2006, as updated), are the following:

- Identifying hazards and assessing risks for each aspect of the work system, including employees, work tasks, work equipment, and the working environment at each location or workstation;
- Preparing and updating the prevention and protection plan for each workplace;
- Developing internal occupational health and safety instructions, taking into account the specifics of each activity and each workplace;
- Verifying the level of knowledge and application of the measures included in the prevention and protection plan by all employees, as well as their duties and responsibilities regarding occupational health and safety, as established in the job description;

- Preparing training topics, determining the appropriate frequency for each workplace, ensuring the information and training of workers in the field of occupational health and safety, and verifying their knowledge and application of the information received;

- Preparing a company-wide training and testing program;
- Preparing reports on work-related accidents suffered by workers;
- Monitoring the implementation of the measures established by labor inspectors during control visits and during the investigation of events.

TRAINING OF EMPLOYEES IN THE FIELD OF OCCUPATIONAL HEALTH AND SAFETY

Continuous training of employees is an essential measure in the field of occupational health and safety, aimed at enabling them to identify occupational risks, implement accident prevention practices, and promote a safe and healthy working environment.

All our employees receive occupational health and safety training in accordance with the Annual Training Plan.

The employee training process is complete and comprehensive, covering all categories of personnel within the company. It is not limited to permanent employees but also extends to new employees, delegated staff, interns, students, and pupils. We also ensure the training of temporary staff or subcontractors. We organize specialized training sessions tailored both for personnel who issue and approve work permits and for rescue teams operating on the two platforms.

These sessions provide workers with the information and skills necessary to perform their responsibilities effectively and safely.

To prepare for potential emergency situations, we conduct planned drills, which include practical simulations of scenarios such as fires and other crises. Through this proactive approach, we ensure that we are prepared to respond quickly and effectively to any emergency that may arise.

We also provide additional training when employees change their workplace or have been absent for more than 30 days, when new work equipment is introduced or existing equipment is modified, when new technologies are introduced or existing ones are changed, or following OHS related events (work accidents or incidents).

Employee training assessment may be carried out through written tests, interviews with trainees, or practical demonstrations. In 2025, Chimcomplex conducted:

- 1,362 hours of general introductory training for new employees;
- 934 hours of occupational health and safety training for service providers on site, as well as for trainees, students, and pupils;
- 32,146 hours of periodic OHS training for company employees.

Forty two employees from the two Chimcomplex SA sites are trained and instructed monthly for intervention and rescue operations, in accordance with applicable legislation for units operating in toxic, explosive, or flammable environments.



TRAINING AND DEVELOPMENT OF EMPLOYEE COMPETENCIES

We continuously invest in the training and professional development of our employees, with the aim of improving their skills and offering diverse career opportunities. This approach includes:

- On the job training and specialized courses;
- Collaboration with academic institutions for continuous learning programs;
- Periodic evaluations and the development of personalized development plans for each employee.

DIVERSITY AND EQUAL OPPORTUNITIES

Chimcomplex places emphasis on promoting a fair, respectful, and inclusive work environment that supports the personal and professional development of all employees, regardless of their personal characteristics.

The Group's policy on diversity, equality, and inclusion represents one of the priorities in implementing sustainability programs, continuously supporting awareness regarding diversity, equality, and inclusion, increasing the level of professional preparedness, ensuring a dignified and protective working environment for employees, the right to family life and gender equality, as well as everything derived from the vision and mission applied within Chimcomplex.

To fulfil this commitment, we undertake the following internal actions:

- **Promoting diversity in recruitment and selection** – Applying recruitment policies that ensure equal access to employment opportunities, based on competencies and without discrimination.
- **Developing and promoting equal opportunities** – Creating an environment in which all employees have equal opportunities for professional development, through mentoring programs and other support initiatives.
- **Cultivating a culture of respect and inclusion** – Organizing training programs to encourage respect and mutual understanding among employees, ensuring that everyone feels valued and included.
- **Evaluating and eliminating disparities** – Periodically evaluating internal policies and practices to identify and correct possible inequities related to diversity.
- **Monitoring and reporting performance** – Establishing performance indicators and monitoring progress to ensure that diversity and equality objectives are achieved, with transparent reporting and openness to feedback.

As part of our efforts to promote a culture based on respect, ethics, and social responsibility, we initiated a collaboration with the Valoare Plus Association from Bacău, an organization that has been carrying out since 2016 the project dedicated to preventing human trafficking, entitled “Stay Free”.

In this context, in 2025 we organized the seminar ‘Prevention of Human Trafficking’, addressed to our employees, with the aim of increasing awareness of this global phenomenon and providing practical protection tools. The main topics covered within this initiative included:

- **Responsibility within the family and community:** Emphasizing the essential role of communication between parents and children in reducing vulnerabilities and preventing the risks to which adolescents may be exposed.
- **Understanding the phenomenon and mechanisms of exploitation:** Presenting a realistic view of how trafficking networks operate (labor exploitation, sexual exploitation, or begging) and raising awareness of the risk of becoming involuntary accomplices by consuming services or materials resulting from exploitation.
- **Combating stigmatization and promoting empathy:** Encouraging a supportive attitude toward survivors of human trafficking, emphasizing reintegration and respect, fundamental values of our organizational culture.

Through these actions, the Company not only protects its own workforce but also actively contributes to the safety of the community in which it operates, transforming employees into vectors of information and prevention.

All these measures are essential for building an inclusive and equitable working environment, and the commitment to diversity and inclusion is fundamental in this process.

Chimcomplex has implemented a series of significant actions to support and improve the working conditions of its employees, considering the economic impact generated by rising prices.

During 2025, Chimcomplex SA Borzești and A5 Invest SRL continued the implementation of the strategy to maintain adequate salaries adjusted to the economic context. Based on the provisions of the Collective Labor Agreement signed in 2024, employees’ income was correlated with macroeconomic indicators, with a salary increase equal to 125% of the inflation rate for the year 2024. This measure was essential in supporting employees and mitigating the impact generated by rising prices in the economy.

Continuing the tradition of proactive social dialogue, in December 2025 a new Collective Labor Agreement was concluded for Chimcomplex SA Borzești, and for A5 INVEST it will be concluded in February 2026. This reaffirms the strong partnership between the administration and the union, ensuring predictability of benefits for the coming period.

The benefits package offered to employees has remained competitive, including:

- Private medical subscriptions (laboratory tests, specialist consultations and imaging services);
- Bonuses and social benefits;
- Holiday vouchers and meal vouchers at updated values;
- The ESOP program (Employee Stock Ownership Plan), as a tool for loyalty and engagement in the company's success.

SISTEMPLAST continued in 2025 to grant the following bonuses and benefits, according to the Collective Labor Agreement in force:

- Granting Meal Vouchers in accordance with legal provisions;
- Granting Easter, Chemist's Day, March 8th and Christmas bonuses;
- Granting a fixed transportation allowance;
- Granting a holiday bonus.

Workers play a decisive role in achieving quality, but it is not only the benefits offered to motivate employees that matter. The role of workers in achieving quality is influenced by motivation, qualification level, the condition of production equipment, the effectiveness of managerial actions, etc.

6.2. Metrics and Targets

6.2.1. Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ESRS S1-5

The adoption of specific targets related to the company's own employees was carried out within an internal process, based on materiality according to the ESRs standards.

Chimcomplex has established annual, measurable, time-bound, result-oriented targets in order to meet the objectives of the policies related to its own workforce presented in the table below, which are monitored annually.

Objective	Indicator	Target	Status at 31.12.2024	Status at 31.12.2025
Protection of labor rights and ensuring safe working environments	Work accident rate per 1 million hours worked	0	0.2893	0.6991
Ensuring the work environment and monitoring to prevent occupational illnesses and workplace accidents	Number of fatalities following work accidents and accidents resulting in medical leave	0	1 with medical leave	2 with medical leave
Ensuring Women's Participation in Management Positions	Proportion of women in management positions	min. 25%	37.5%	25%
Promoting Development-Oriented Policies	Proportion of non employee workers out of total workers	0%	0%	0%
Ensuring Universal Health through access to essential quality health services; facilitating access to essential, safe, effective, quality, and affordable medicines and vaccines for all employees and their families	Percentage of employees covered in terms of medical services	100%	100%	100%
Continuous professional training and development of employees to increase their competencies	Number of external training hours per employee	min. 8	15.6	53.7
Respecting human rights	Number of incidents and/or complaints related to work or serious impacts on human rights (e.g. forced labor, human trafficking, child labor) within the company's workforce	0	0	0
Increasing access to education	Number of scholarships offered annually to young people in affected communities	min. 4	4	4
	Number of partnerships with local schools for educational support programs	2	6	6

The adoption of the specific targets related to the company's own employees was carried out within an internal process, based on materiality according to the ESRs standards.

Chimcomplex has established annual, measurable, time-bound, results-oriented targets in order to meet the objectives of the policies related to its own workforce presented in the table below, which are monitored annually.

In setting the targets, stakeholders were involved.

Number of employees for Chimcomplex (group), expressed as the average number of persons for the year 2025 and broken down by gender, is presented in the table below:

Gender/ Entities	Number of employees					
	Chimcomplex SA Borzești	Sistemplast	Logiserv	A5 INVEST	A6 IMPEX	Total
Female	441	28	2	7	3	481
Male	970	142	7	50	5	1,174
Other	0	0	0	0	0	0
Not reported	0	0	0	0	0	0
Total	1,411	170	9	57	8	1,655

In 2024, the total number of employees (including all companies within the group), expressed as the number of persons and broken down by gender, is presented in the table below:

Gender	Numer of employees - 2024
Female	533
Male	1,301
Other	-
Not disclosed	-
Total	1,834



6.2.2. Characteristics of the undertaking's employees

ESRS S1-6

We operate in a challenging environment in terms of identifying qualified personnel, which makes employee retention essential; therefore, we aim to recruit colleagues with expertise who can contribute to the organization's dynamics or who can be trained to ensure long-term sustainability. To continuously develop and find optimal solutions for staffing needs, we evaluate our recruitment and retention performance annually, identifying areas for improvement in order to remain competitive and attractive as an employer on the labor market.

The average number of employees by type of contract, broken down by gender (number of employees or FTEs) for Chimcomplex SA BORZEȘTI is presented in the table below:

2025				
FEMALE	MALE	OTHER*	NOT DISCLOSED	TOTAL**
Number of employees (head count)				
441	970	0	0	1,411
Number of permanent employees (head count)				
392	848	0	0	1,240
Number of temporary employees (head count)				
49	122	0	0	171
Number of non-guaranteed hours employees (head count)				
0	0	0	0	0
Number of full-time employees (head count)				
439	963	0	0	1,402
Number of part-time employees (head count)				
2	7	0	0	9

In the reporting for the year 2024, these data were not presented.

At the level of Chimcomplex (group), the situation for 2025 is as follows:

2025				
FEMALE	MALE	OTHER*	NOT DISCLOSED	TOTAL**
Number of employees (number of persons)				
481	1,174	0	0	1,655
Number of permanent employees (head count)				
432	1,056	0	0	1,479
Number of temporary employees (head count)				
56	129	0	0	178
Number of non-guaranteed hours employees (head count)				
0	0	0	0	0
Number of full-time employees (head count)				
471	1,165	0	0	1,627
Number of part-time employees (head count)				
9	21	0	0	30

For 2024, the result by type of contract, broken down by gender, for all companies in the group, is presented in the table below.

2024				
FEMALE	MALE	OTHER*	NOT DISCLOSED	TOTAL**
Number of employees (number of persons)				
533	1,301	0	0	1,834
Number of permanent employees (head count)				
612	958	0	0	1,570
Number of temporary employees (head count)				
83	187	0	0	270
Number of non-guaranteed hours employees (head count)				
0	0	0	0	0
Number of full-time employees (head count)				
680	1,131			1,811
Number of part-time employees (head count)				
15	8			23

Out of the total 1,655 active individual employment contracts in 2025, 30 contracts are part-time and 1,627 are full-time. Full-time employment is defined as 40 hours per week, while part-time refers to working hours below 8 hours per day / 40 hours per week.

In Chimcomplex, employees carry out their activity based on individual employment contracts, of which more than 89.4% are permanent contracts, and over 98.3% are full-time employees, thus offering greater confidence to employees in their future within the Chimcomplex team.

The year 2025 represented a period of operational recalibration for Chimcomplex. In this context, the total number of employees who left the company was 336, resulting in a staff turnover rate of 23.81%. This dynamic was directly influenced by the process of reorganizing the organizational structure and the adaptation measures required by the new market conditions in the chemical industry, processes carried out in consultation with social partners to ensure fair treatment of the affected personnel.

6.2.3. Characteristics of non-employees in the undertaking's own workforce

ESRS S1-7

During the reporting period, the total number of non employees forming part of Chimcomplex's workforce is '0' (zero). This means that the Company does not use independent workers under labour supply contracts, nor individuals provided by temporary work agencies or companies engaged in labour placement activities. Furthermore, our structure does not include posted workers or volunteers, as all activities are carried out exclusively by our own personnel employed under individual employment contracts.

6.2.4. Diversity metrics

ESRS S1-9

We are firmly committed to promoting diversity and equal opportunities through the Diversity, Equality and Inclusion Policy, creating an inclusive and respectful working environment. We implement recruitment policies based on competencies and skills, without discrimination, and we actively seek candidates from diverse backgrounds. We provide equal opportunities for professional development to all employees, regardless of personal characteristics, through mentoring and development programs. We cultivate respect and inclusion through training programs and periodically evaluate our practices to eliminate inequities. We monitor progress through performance indicators and report transparently, remaining open to feedback for continuous improvement.

The gender distribution at the level of **Chimcomplex SA Borzești**, as number and percentage at management level (heads of departments/sections/services, workshop heads, installation heads, laboratory heads, etc.) is presented in the table below.

2025					
Age	Total females	Female %	Total males	Male %	Total female %
<18 years old	0	0.0%	0	0.0%	37.5%
<30 years old	0	0.0%	3	6.7%	
30 - 50 years old	10	37.0%	13	28.9%	
>50 years old	17	63.0%	29	64.4%	
Total	27	100.0%	45	100.0%	

The results for 2024 at the level of **Chimcomplex SA Borzești**, as number and percentage at management level, are:

2024					
Age	Number of females	Female %	Number of males	Male %	Total female %
<18 years old	0	0,0%	0	0,0%	33,33%
<30 years old	0	0%	0	0%	
30 - 50 years old	3	25%	5	25%	
>50 years old	9	75%	15	75%	
Total	12	100%	20	100%	

The gender distribution within the **Group (Chimcomplex)**, both in absolute numbers and as percentages at **management level** (Directors with CIM, department/unit heads, workshop supervisors), is presented in the table below.

2025					
Age	Number of females	Female %	Number of males	Male %	Total female %
<18 years old	0	0.0%	0	0.0%	37.9%
<30 years old	0	0.0%	3	5.6%	
30 - 50 years old	11	33.3%	17	31.5%	
>50 years old	22	66.7%	34	63.0%	
Total	33	100.0%	54	100.0%	

The results for **2024 at group level**, as number and percentage at management level, are:

2024					
Age	Number of females	Female %	Number of males	Male %	Total female %
<18 years old	0	0%	0	0%	37.5%
<30 years old	0	0%	0	0%	
30 - 50 years old	3	25%	5	25%	
>50 years old	9	75%	15	75%	
Total	12	100%	20	100%	

The distribution of employees at **Chimcomplex SA BORZEȘTI** by age group is presented in the table below:

2025					
Age	Number of females	Female %	Number of males	Male %	Total female %
<18 years old	0	0%	0	0%	31%
<30 years old	7	2%	39	4%	
30-50 years old	197	45%	283	29%	
>50 years old	237	54%	648	67%	
Total	441	100%	970	100%	

The distribution of employees within **Chimcomplex (group)** by age group is presented in the table below.

2025					
Age	Number of females	Female %	Number of males	Male %	Total female %
<18 years old	0	0%	0	0%	29%
<30 years old	8	1.7%	48	4.1%	
30 - 50 years old	205	42.8%	334	28.4%	
>50 years old	266	55.5%	794	67.5%	
Total	479	100%	1,176	100%	

The group-level data for 2024 are as follows:

2024					
Age	Number of females	Female %	Number of males	Male %	Total female %
<18 years old	0	0%	0	0%	29%
<30 years old	8	1.5%	50	3.8%	
30 - 50 years old	210	39.4%	372	28.6%	
>50 years old	315	59.1%	879	67.6%	
Total	533	100%	1,301	100%	

There are no employees under the age of 18 within Chimcomplex.

6.2.5. Persons with disabilities

ESRS S1-12

Chimcomplex promotes an inclusive working environment, recognizing and respecting the rights of persons with disabilities through dedicated recruitment and retention policies.

The Internal Regulations set out provisions regarding employees with disabilities. The employer will not reject the hiring or continued employment of persons with disabilities as long as they are able to perform the job duties associated with their positions.

We acknowledge the specific needs of these categories of employees by granting an additional 3 days of annual leave, which is added to the minimum 23 working days of annual leave established through the collective labor agreements of Chimcomplex SA Borzești, Sistemplast, and A5 Invest.

In full compliance with national legislation on the protection and promotion of the rights of persons with disabilities, Chimcomplex has implemented a proactive working protocol. Thus, starting in 2025, for each vacant position, the company formally submits recruitment requests to three non-governmental organizations accredited for the integration of persons with disabilities.

This procedure ensures the fulfillment of legal obligations to actively seek candidates from protected categories, facilitating their access to the labor market according to their professional skills and the requirements of the available positions.

In addition to direct hiring efforts, Chimcomplex demonstrates active commitment to the social economy through strategic partnerships with authorized protected units. By purchasing goods and services from these entities, the group directly contributes to supporting jobs for persons with disabilities outside the organization, transforming a fiscal obligation into a tool for positive social impact.

We support inclusion through direct purchases from authorized protected units, thereby investing in the social economy.

At Chimcomplex SA Borzești in 2025, there were 14 employees with disabilities, of whom 5 were women and 9 were men. The percentage of employees with disabilities is 0.99%, of which 0.35% women and 0.64% men. In 2024, at Chimcomplex SA Borzești there were 10 employees with disabilities, of whom 2 were women and 8 were men.

Percentage of employees with disabilities at Chimcomplex SA Borzești in 2025				
FEMALE	MALE	OTHER*	NOT DISCLOSED	TOTAL
0.35%	0.4%	-	-	0.99%

At Sistemplast there are 2 employees with disabilities (women), and the other companies in the group do not have employees with disabilities.

Percentage of employees with disabilities at Chimcomplex.

$$= \frac{(\text{Average number of persons with disabilities in the group in 2025})}{(\text{Average number of employees in the group in 2025})} \times 100$$

Percentage of employees with disabilities at Chimcomplex SA Borzești at group level in 2025				
FEMALE	MALE	OTHER*	NOT DISCLOSED	TOTAL
0.42%	0.54%	-	-	0.96%

The data for 2024 are as follows:

Percentage of employees with disabilities at Chimcomplex SA Borzești at group level in 2024				
FEMALE	MALE	OTHER*	NOT DISCLOSED	TOTAL
0.12%	0.50%	-	-	0.63%

6.3. Fair and Safe Working Conditions

6.3.1. Collective bargaining coverage and social dialogue

ESRS S1-8

The working conditions of employees are regulated through the Collective Labor Agreements (for Chimcomplex SA Borzești, Sistemplast, A5 Invest), ensuring a stable, predictable, and fair working framework.

In 2025, although Chimcomplex went through an operational recalibration process that involved staff reductions, all provisions of the Collective Labor Agreement were fully respected. Social dialogue was the key instrument through which employee protection was ensured in this challenging context:

- Consultation and transparency: The administration informed and consulted the representatives of the Union regarding the reorganization plan, respecting all legal notification deadlines to social partners and the Territorial Labor Inspectorate (ITM).
- Compensatory measures: Employees affected by the termination of employment contracts benefited from compensatory payments and social protection measures, granted in strict accordance with the specific provisions of the Collective Labor Agreement.
- Continuity of benefits: For the remaining staff, all acquired rights were maintained: adequate working conditions, vacation days, financial support, health and safety measures, training opportunities, meal vouchers, holiday vouchers, and private medical subscriptions.

Chimcomplex (group)	2024	2025
The percentage of its total employees who are covered by collective labor agreements	99.8%	98.3%

The global percentage of employees covered by workers' representatives and the provisions of the Collective Labor Agreement remains at a high level of 98.3%, including employees who are not union members but who benefit from the same rights and social protections. This indicator demonstrates a strong commitment by Chimcomplex to collective bargaining mechanisms and fair treatment of the entire workforce, including during periods of structural transformation and reorganizations.

6.3.2. Adequate wages

ESRS S1-10

The remuneration of employees at Chimcomplex SA Borzești, Sistemplast, and A5 INVEST SRL is regulated uniformly through the **Collective Labor Agreements (CLA)**, in compliance with the legislation in force regarding the minimum wage, individual social contributions, employer-paid contributions, and taxation. The other companies within the group, which do not have a Collective Labor Agreement, comply with the applicable legislation related to the Labor Code.

The minimum salary level for all companies in the group exceeded in 2025 the mandatory level provided by the applicable legislation and is aligned with the new fiscal policies in Romania. When establishing salary levels, Chimcomplex takes into account the cost of meeting the basic needs of employees and their families.

6.3.3. Social protection

ESRS S1-11

Employees of Chimcomplex SA Borzești, Sistemplast and A5 INVEST SRL benefit from **social protection regulated through specific clauses in the Collective Labor Agreements**. These provide additional guarantees to employees regarding job stability and protection in the event of major life events or illness.

For the other companies in the group, social protection is ensured in accordance with the provisions of the Labor Code (Law no. 53/2003) and related legislation.

All our employees are covered by social protection against loss of income caused by major life events through state-governed national programs, such as sickness, unemployment, work accidents, disability, maternity leave, and pensions.

The legislation in force regulating medical leave is: Government Emergency Ordinance no. 158/2005 on sick leave and social health insurance benefits.

By strictly complying with legislation and social partnership mechanisms, Chimcomplex ensures that no employee is left vulnerable in the face of risks that could affect their work capacity or standard of living.

6.3.4. Remuneration metrics (pay gap and total remuneration)

ESRS S1-16

At Chimcomplex SA Borzești, the pay gap between women and men, defined as the difference between the average remuneration levels of female and male⁴ employees, is -5.7%.

The calculation formula: $(\text{Average hourly remuneration for men} - \text{Average hourly remuneration for women}) / \text{Average hourly remuneration for men} \times 100$

This result is determined by the strong representation of women in expert roles and in middle and senior management positions. This value reflects our firm commitment to pay equity and is continuously monitored to ensure equal treatment based solely on competencies and performance. The data indicate a balanced remuneration structure in which women hold key,

⁴ calculated in accordance with ESRs S1 AR100.

well-remunerated positions. We consider this a significant achievement, given the European and national context where the pay gap is typically positive (in favor of men).

Through this indicator, Chimcomplex demonstrates that its promotion and recruitment policies are gender-neutral, providing equal opportunities for professional advancement. The ratio between the total annual remuneration of the highest-paid employee and the median annual total remuneration for all employees⁵ at Chimcomplex for the year 2025 is 14.61. This indicator is monitored to ensure a balanced and sustainable remuneration structure within the organization.

The calculation formula: $(\text{Total annual remuneration of the highest-paid person}) / (\text{Median annual remuneration of all other employees})$

At A5 Invest, the pay gap between women and men, defined as the difference between the average remuneration levels of female and male employees is -19.19%.

The ratio between the total annual remuneration of the highest-paid employee and the median annual total remuneration for all employees is 0.656.

For Sistemplast, the pay gap between women and men, defined as the difference between the average remuneration levels of female and male employees is -4.58%.

The ratio between the total annual remuneration of the highest-paid employee and the median annual total remuneration for all employees is 0.27.

For Logiserv, the pay gap between women and men, defined as the difference between the average remuneration levels of female and male employees is -32.2%.

The ratio between the total annual remuneration of the highest-paid employee and the median annual total remuneration for all employees is 1.76.

6.4. Human Rights Protection

6.4.1. Incidents, complaints and severe human rights impacts

ESRS S1-17

We are firmly committed to ensuring a safe, healthy, and inclusive working environment, governed by principles of fairness and mutual respect. Chimcomplex applies a zero-tolerance policy toward any form of discrimination, harassment, or abuse.

In 2024, no reports of harassment or discrimination were recorded within the Company.

During 2025, at Chimcomplex SA Borzești, a single report was filed regarding an alleged case of workplace harassment, compared to 2024 when no such cases were reported. In accordance with internal procedures and applicable legislation, the case was reviewed by the Committee for receiving and resolving harassment cases. Following a thorough investigation, the report was found to be unfounded. As a preventive measure and to strengthen organizational culture, the company subsequently conducted additional training sessions on conduct norms and professional ethics for the personnel involved.

In 2025, at group level, no incidents of discrimination or harassment among company employees were recorded, and no employee complaints regarding occupational health and safety were registered.

⁵ calculated in accordance with ESRs S1 AR101 (c).

⁶ calculated in accordance with ESRs S1 AR100.

⁷ calculated in accordance with ESRs S1 AR101 (c).



No incidents and/or complaints related to labor or severe impacts on human rights (e.g., forced labor, human trafficking, or child labor) were recorded within the company's workforce. The company did not receive fines, sanctions, or significant compensations in relation to human rights or its own workforce.

Additionally, we recorded no cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises during the reporting period.

6.5. Employee Well Being and Development Measures

6.5.1. Health and safety metrics

ESRS S1-14

Given the obligation to apply and comply with legal provisions in the field of occupational health and safety, we ensure the establishment and implementation of technical, organizational, hygiene-sanitary and other measures that contribute to carrying out activities under safe and healthy working conditions and without risks for all employees.

The Occupational Safety and Health Policy within the Group ensures and maintains a safe working environment for all employees and visitors, and through the existing measures prevents potential work accidents or illnesses.

Our objective is to provide a working environment as safe as possible for employees, in accordance with the relevant regulations in the field in which we operate. Employee equipment is specific to each activity they perform, and each installation is equipped with first-aid kits and emergency showers.

To enhance the protection of our employees, we have implemented a health and safety signage system. It provides information on risks and hazards, establishes prohibitions, marks emergency exits and identifies first-aid points and protective equipment.

To optimize the health and safety management system, we carry out periodic inspections in all production units on the two platforms. These inspections aim to identify non-conformities and implement appropriate corrective measures.

All work accidents occurring on the company's platforms must be reported to the Territorial Labor Inspectorate, in accordance with Romanian legislation. In the case of minor accidents or those causing only temporary interruption of activity, we form an internal investigation committee that analyzes the causes and makes recommendations for improvements or corrections. For serious accidents, the investigation is managed by the Territorial Labor Inspectorate. In the case of particularly serious accidents, we initiate an internal investigation to take immediate measures and prevent similar events in the future.

During 2025, at group level, the situation of work accidents was as follows:

Chimcomplex SA Borzești: Two work accidents were recorded, investigated in accordance with legal provisions:

- The incident on the Onești Platform (Accidental intoxication): Accidental exposure to chlorine gas. The medical diagnosis indicated intoxication with symptoms of dyspnea and dysphagia (later resolved) and mild hyponatremia (17 days of temporary incapacity for work). The identified cause: deficiency in the provision of personal protective equipment (PPE) adapted to specific needs; the standard gas mask (hood-type) did not ensure sealing for wearers of prescription glasses.
- The incident on the Râmnicu Vâlcea Platform (Chemical burn): Chemical burn with lye to the right eye, occurring while operating a valve due to the failure of the sealing gasket of a filter (18 days of temporary incapacity for work).

The identified cause: Failure to follow the safety protocol (human factor); although protective equipment compatible with prescription glasses was provided, it was not used during the operation.

The two events were treated as critical indicators for improving the safety culture. A reassessment was carried out for positions where workers wearing prescription glasses may be exposed to chemical or gaseous agents, and measures were taken to provide appropriate PPE and monitor its correct use.

The personnel directly involved in the incidents received additional training focused on specific risks and the correct use of equipment.

Other companies in the group: No work accidents were recorded, maintaining a zero-frequency indicator.

The safety of our personnel is our top priority; we aim to keep the number of accidents at zero in the coming years at group level.

For 2025, the health and safety indicators are presented in the table below.

2025					
Health and safety metrics:	Chimcomplex SA Borzești	Sistemplast	Logiserv	A5 Invest	A6 Impex
The number of fatalities as a result of work-related injuries and work-related ill health;	0	0	0	0	0
Rate of recordable work-related accidents	0.6991	0	0	0	0
The number of cases of recordable work-related ill health	0	0	0	0	0
The number of days lost to work-related injuries and fatalities from work-related accidents	45	0	0	0	0

The data for 2024 are as follows:

2024					
Health and safety metrics:	Chimcomplex SA Borzești	Sistemplast	Logiserv	A5 Invest	A6 Impex
The number of fatalities as a result of work-related injuries and work-related ill health;	0	0	0	0	0
Rate of recordable work-related accidents	0.2893	0.1049	0	0	0
the number of cases of recordable work-related ill health	0	0	0	0	0
The number of days lost to work-related injuries and fatalities from work-related accidents	108	82	0	0	0

Chimcomplex places absolute priority on protecting the physical and psychological integrity of everyone who is part of our team. During the reporting period, 100% of the individuals in our own workforce (employees with individual employment contracts and management with mandate contracts) are covered by the internal occupational health and safety management system.

This system is structured in full compliance with national legislation in force and includes: the identification and periodic assessment of risks specific to each workplace, mandatory training (upon hiring, periodically, and when changing the workplace), continuous monitoring of health status through specialized occupational medicine services, and the provision of personal protective equipment appropriate to each position.

6.5.2. Work-life balance metrics

ESRS S1-15

We recognize that the balance between professional and personal life is essential for the wellbeing, mental health, and long-term development of our team. Our benefits framework, stipulated in the Collective Labor Agreements and aligned with applicable legislation, guarantees all employees the right to family-related leave and other special types of leave.

We actively promote the rights of parents, encouraging both women and men to make use of their legal rights for child-raising and caregiving.

The indicators for 2025, at group level, reflect this commitment:

- **Child-raising and care leave:** A total of 14 employees benefited from this right, of whom 8 were women and 6 were men.
- **Return and retention rate:** During the year, 5 employees resumed their activity after completing child-raising leave, maintaining their employment status within the group.
- **Paternal leave:** Two requests for paternal leave from male employees were recorded and granted.

In addition to the days granted according to the law, Chimcomplex S.A. Borzești, A5 Invest and Sistemplast grant 5 paid days off on the occasion of the birth of a child, so that employees can be with their families in the first days after the newborn's arrival.

2025			
Chimcomplex (group)	FEMALE	MALE	TOTAL
Total number of employees	481	1,174	1,655
The number of employees entitled to take family-related leave	473	1,158	1,631
The number of employees who took maternity leave, paternity leave or child-raising leave	8	6	14
Number of employees who took care leave	0	0	0
Employees who took family-related leave (paid days off in 2025 for special events according to the CLA)	79	164	243
The percentage of employees entitled to take family-related leave	28.4%	7.2%	98.5%
% of employees who took family-related leave	4.8%	10.0%	14.9%

2025			
Chimcomplex (group)	FEMALE	MALE	TOTAL
% of employees who took maternity leave, paternity leave or child-raising leave	0.5%	0.4%	0.8%
% of employees who took care leave	0.0%	0.0%	0.0%

Datele aferente anului 2024 sunt următoarele:

2024			
Chimcomplex (group)	FEMALE	MALE	TOTAL
Total number of employees	533	1,301	1,834
The number of employees entitled to take family-related leave	533	1,301	1,834
The number of employees who took maternity leave, paternity leave or child-raising leave	2	3	5
Number of employees who took care leave	1	0	1
Employees who took family-related leave (paid days off in 2025 for special events according to the CLA)	100%	100%	100%
The percentage of employees entitled to take family-related leave	0.2%	0.09%	0.12%
% of employees who took maternity leave, paternity leave or child-raising leave	0.4%	0.27%	0.31%
% of employees who took care leave	0.06%	0%	0.06%

At Chimcomplex, we promote a culture that supports the balance between professional and personal life, offering access to family-related leave in accordance with the legal and contractual framework applicable to each category of workers.

Employees with Individual Employment Contracts (IEC) represent 98.3% of the own workforce and fully benefit from the rights to family-related leave provided by labor legislation and the Collective Labor Agreement (CLA).

Management with Mandate Contracts – approximately 1.7% of the workforce – is not covered by the provisions of the CLA or the Labor Code regarding employee-specific leave, as the nature of their contractual relationship is civil. However, their rights to rest periods and suspension of activity for personal or family reasons are regulated directly through specific clauses in the mandate contracts, thus ensuring the possibility of managing family responsibilities without affecting the organization's performance objectives.

Although the legal nature of the contracts differs (labor law vs. civil law), Chimcomplex ensures in practice that all individuals in the workforce, regardless of gender or position, have the possibility to fulfill their family responsibilities. The percentage difference does not reflect any restriction of the right to work-life balance, but rather a differentiation imposed by the governance structure regarding the legal reporting framework.



6.5.3. Training and skills development metrics

ESRS S1-13

Developing the personal and professional competencies of our employees is a priority for the organization.

For the purpose of increasing the level of professional competence, activities were carried out for organizing and planning internal and external training courses, participation in symposia, conferences and congresses, etc.

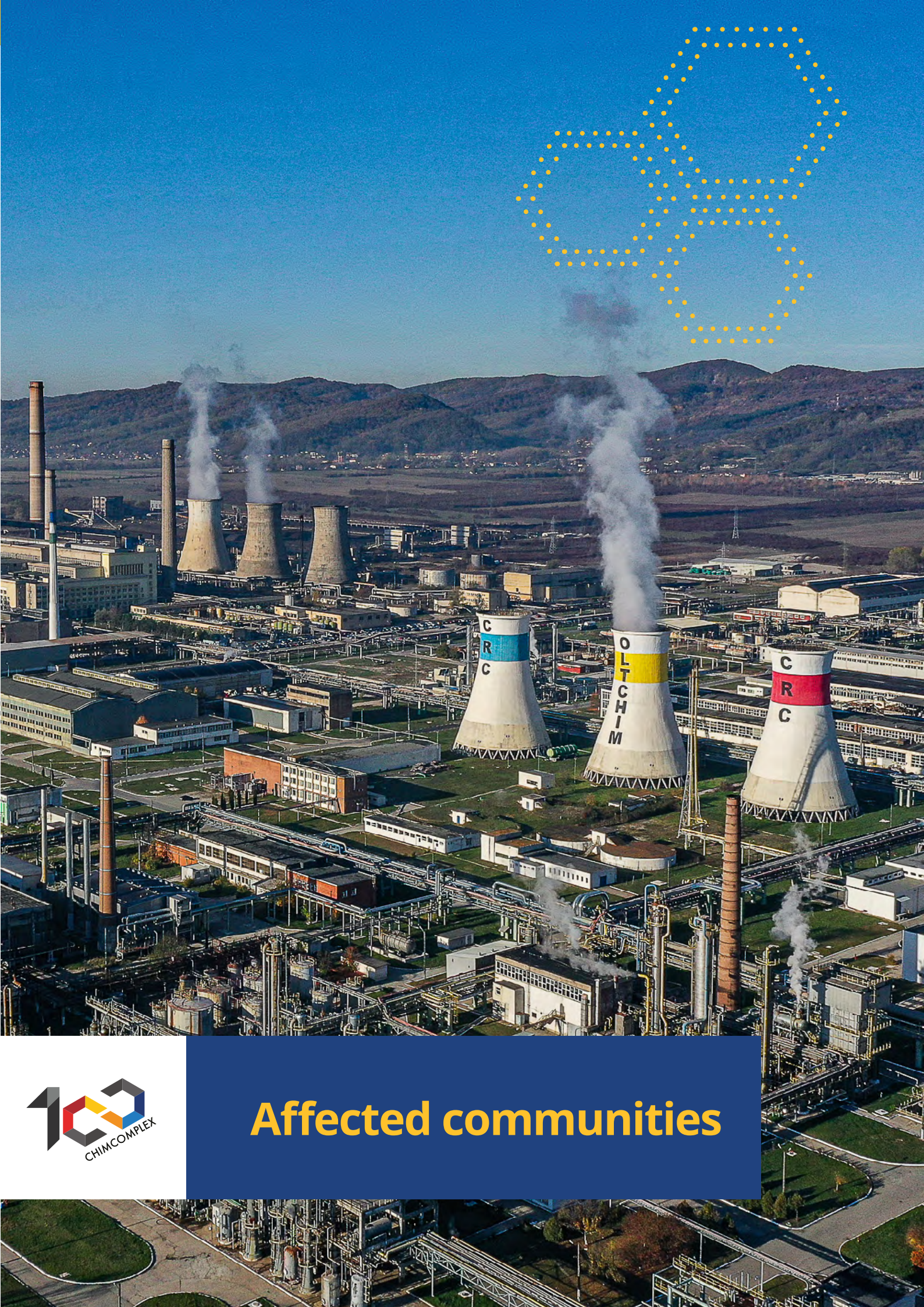
100% of employees participate in periodic performance and career development evaluations; this includes 100% of women and 100% of men. Continuous professional training and development aimed at enhancing employees' skills amounted to an average of 53.7 hours per employee per year in 2025, an increase compared to 15.6 hours in 2024.

At Chimcomplex SA Borzești, we apply the Professional Performance Evaluation Regulation, an internal document that describes the method of organizing and conducting the employee performance evaluation process based on predefined evaluation criteria, in accordance with the labor legislation in force, the provisions of the Internal Regulations, and those arising from the employment contracts applicable within the company.

The provisions of the regulation apply across all departments and to all categories of personnel, except for employees who are in the probation period or performing an adaptation or internship contract.

The evaluation of employees' professional performance takes place in January of each year, for the previous year.

Through the activity of periodic professional performance evaluation, we also pursue the achievement of objectives related to career development, such as: providing supporting information for the development of career and succession plans, providing supporting information for the development of reward programs, identifying training, educational and professional development needs, the professional re-orientation of employees based on their knowledge, skills and professional aptitudes, and providing decision-supporting information in cases of collective dismissals and in resolving disputes related to promotion.



Affected communities

ESRS S3

AFFECTED COMMUNITIES



7.1. Strategy and Concepts Related to Affected Communities

7.1.1. Interests and views of stakeholders

ESRS 2 SBM 2

We operate with integrity and openness, ensuring that our actions demonstrate a strong commitment to ethics and social responsibility. We take responsibility for our social impact, manage resources efficiently, and support the communities in which we operate. We believe in the importance of collaboration, working closely with stakeholders to achieve common objectives and promote sustainable development.

Our engagement with local communities and all stakeholders is based on collaboration, transparency and mutual respect. We carry out a variety of activities to ensure that we understand and address the needs and concerns of the communities we serve. By maintaining continuous dialogue, we strive to be responsive and supportive.

Because communities may be significantly affected by our activities, we consider them a key group of affected stakeholders. Therefore, their interests, opinions and rights have a significant impact on our business model, requiring our strategy to continuously adapt and respond to community needs. We adjust our strategy and business model based on material impacts, such as those related to customer information and other concerns, supported by comprehensive policies and procedures designed to protect and address community needs, including privacy, freedom of expression and access to quality information.

7.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM 3 IRO 1

At Chimcomplex, we are deeply committed to having a positive impact on the communities in which we operate. Our community engagement and social impact initiatives are designed to foster strong relationships with local communities, support educational institutions, and create meaningful employment opportunities. Through active engagement, we not only contribute to their well being but also ensure that our operations align with their needs and aspirations.



We analyse how our industrial presence influences local infrastructure and quality of life.

In the tables below, we present the actual and potential impacts on the affected communities, as well as the opportunities identified as part of the double materiality assessment.

Impact

Sub topic	Impact Description	Value Chain Location	Time Horizon	Strategic Approach
Civil and Political Rights of the Communities in Which We Operate	Actual positive impact through community engagement and transparency. Chimcomplex conducts stakeholder consultation processes, ensuring the right to freedom of expression, freedom of assembly and the protection of human rights defenders through established mechanisms for submitting notifications or complaints. These mechanisms are also available to stakeholders across the value chain.	Upstream, Own Operations, Downstream	Short, Medium and Long term	We consult with communities during the approval process for new investments or operational changes, We comply with legal requirements, We have implemented grievance mechanisms.
	Potential negative impact if Chimcomplex and its value chain fail to take into account civil and political rights of the local communities in which they operate, including their rights to freedom of expression, peaceful assembly or equitable participation in decision making processes. This could lead to increased community discomfort, social unrest and conflict.	Upstream, Own Operations, Downstream	Short, Medium and Long term	

Risks/Opportunities

Sub-topic	Description of Risks / Opportunities	Financial Effect
Civil and Political Rights of the Communities in Which We Operate	Opportunity: Aligning Chimcomplex with organisations promoting civil rights and ensuring respect for these rights can open new markets, strengthen customer loyalty and attract socially responsible investors.	Effect on Financial Performance Effect on Cash Flows Effect on Asset Value
	Risk: Financial risk if civil and political rights are not respected. In particular, through public consultations, there is a risk of increased administrative costs due to regulatory controls or delays in obtaining permits and authorisations, or a risk associated with supply disruptions or reputational loss affecting upstream production.	Effect on Financial Performance Effect on Cash Flows

The communities that may be affected by Chimcomplex's operations are those located along the value chain, both upstream and downstream.

Upstream, these include localities situated near the brine transport routes, which represent the main raw material for production, sourced from the Tg. Ocna saltworks (for the Onesti site, located 22 km away) and the Ocnele Mari saltworks (for the Râmnicu Vâlcea site, located 8 km away). These communities may be exposed to risks associated with brine transport, such as potential incidents or leaks that could affect the environment.

At Chimcomplex, we continuously monitor the condition of the transport infrastructure to prevent incidents, and in the event of an unforeseen situation, we implement rapid remediation measures to ensure minimal impact on the environment and local residents.

Operations involving the procurement of raw materials and goods, as well as the delivery of products, may also affect communities upstream and downstream of Chimcomplex. For these operations, transport is carried out by companies authorised in handling chemicals, and raw materials and products are properly packaged and labelled in specific containers made of materials resistant to the product characteristics, suitable for the physical state (solid, liquid,

pressurised gas, liquefied gas), and equipped with sealed closures to ensure safe transport to the destination.

All packaged chemical products are individually and collectively labelled in accordance with applicable legislation, using product labels. If the product is classified as hazardous for transport under ADR/RID provisions, each individual and collective package is labelled with the corresponding transport hazard labels.

At Chimcomplex, all investments take into account their contribution to sustainability and compliance with regulations (aimed at reducing pollution, noise and emissions), including through the hiring of individuals from neighbouring communities. Chimcomplex has not identified any negative impacts on affected communities.

Regarding significant positive impacts, Chimcomplex is committed to supporting the economic and social development of the communities in which it operates. Creating meaningful employment opportunities is a key aspect of our social impact strategy. We contribute to the economic development of our communities through job creation initiatives. By focusing on local employment and skills development, we aim to empower community members and promote sustainable growth in the regions where we operate.



Local employment practices: We prioritise hiring from the local community whenever possible. Our recruitment efforts focus on attracting talent from the areas where we operate, supporting local economies and reducing unemployment. By emphasising local employment, we ensure that the benefits of our business extend directly to the communities that support us.

Skills development programmes: We offer skills development programmes to prepare community members for employment opportunities within our company and in the broader labour market. These programmes cover a variety of technical and soft skills, ensuring that participants are well equipped for their careers. Our commitment to skills development reflects our belief in the potential of our community members and our desire to support their long term success.

7.1.3. Policies related to affected communities

ESRS S3-1

At Chimcomplex, we have adopted policies to manage the material impacts, risks and opportunities related to affected communities, in line with the Minimum Disclosure Requirements on policies MDR P set out in ESRs 2.

Through our **Human Rights Policy**, we ensure the active engagement of relevant stakeholders. We develop, adopt and implement social responsibility programmes through participatory processes, in collaboration with social partners and other stakeholders. We are committed to fostering constructive dialogue with local communities that may be affected by our operations. Grievance mechanisms are a key element in preventing and addressing potential adverse impacts on these communities. We are committed to addressing and resolving all complaints received, regardless of their nature or of whether the complainant is identified or anonymous.

This policy reflects our commitment to respecting human rights in accordance with both national legislation and international human rights principles, including Labour Law, the European Convention on Human Rights, the Universal Declaration of Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the United Nations Global Compact, and the UN Guiding Principles on Business and Human Rights.

Through our **Environmental Policy**, Chimcomplex ensures that all processes and activities are planned, controlled and continuously improved to give customers and stakeholders confidence that our products and services consistently meet specified requirements and comply with applicable standards in areas such as pollution, water resources, material resource use and circular economy.

Open communication channels. We maintain open lines of communication with community members through dedicated contact points, such as designated community liaison officers and online platforms. These channels ensure that residents can easily raise questions, concerns or suggestions. By providing multiple communication avenues, we facilitate community interaction and accessibility. Our community liaison officers are trained to manage enquiries and support dialogue, fostering trust and collaboration. In addition, our online platforms offer a space for continuous engagement where updates and information on our activities are regularly shared.

During the reporting period, no human rights violations were recorded within the operations of Chimcomplex.

7.1.4. Processes for engaging with affected communities about impacts

ESRS S3-2

Our engagement with local communities is built on principles of collaboration, transparency and mutual respect. We organise a range of activities to ensure that we understand and address the needs and concerns of the communities we serve. By maintaining continuous dialogue, we are committed to being responsive and supportive.

We conduct regular consultations with community members to gather feedback and understand their priorities. These consultations include focus groups and surveys, providing an opportunity to directly hear the views of residents and stakeholders. Through these interactive sessions, we are able to identify areas where our support is most needed and adjust our initiatives accordingly. The insights gained from these consultations are essential for shaping our community programmes and ensuring that they have a meaningful impact.

In 2025, no public consultations related to environmental documentation review or public debates were conducted.

We maintain open communication with community members through dedicated contact points, such as community representatives and online platforms. These channels allow residents to easily raise questions, express concerns or provide suggestions. By diversifying communication channels, we facilitate effective interaction between the community and our organisation. Community representatives are trained to respond to enquiries and facilitate dialogue, fostering trust and cooperation. In addition, our online platforms provide a space for ongoing engagement, where updates and information about our activities are shared regularly.

To ensure that our commitments translate into concrete and measurable outcomes, the Chief Operating Officers (COOs) of our two industrial platforms (Borzești and Râmnicu Vâlcea) hold direct responsibility for coordinating collaboration with local communities and all relevant stakeholders.

Regarding environmental matters, collaboration with affected local communities takes place directly and indirectly through representatives of the local municipalities. This collaboration includes participation in public debates where environmental aspects are generally discussed.

7.1.5. Processes to remediate negative impacts and channels for affected communities to raise concerns

ESRS S3-3

In order to ensure minimal impact on affected communities and to promote constructive dialogue, Chimcomplex has implemented processes and mechanisms designed to respond promptly and effectively to their concerns, in line with principles of transparency and social responsibility. These processes include the periodic assessment of the impacts of our activities on the environment and on local communities, as well as corrective measures to remedy any negative effects identified.

Processes established to remediate negative impacts:

- 1. Environmental and Social Impact Assessment:** Chimcomplex conducts annual assessments aimed at identifying potential risks and negative impacts. Based on these assessments, adequate corrective measures are developed to prevent or mitigate effects on communities.
- 2. Remediation Mechanisms:** Where significant impacts on communities are identified, Chimcomplex implements detailed action plans, which may include investments in

local infrastructure, educational programs, environmental initiatives, and support for the sustainable economic development of the region.

3. Collaboration with Authorities and Non-Governmental Organisations: We work closely with public authorities, NGOs and other stakeholders to identify sustainable and innovative solutions that address the concerns expressed by communities.

Channels for affected communities to express concerns:

1. Dedicated E-mail Address: Chimcomplex has established a dedicated e-mail address (comunicare@chimcomplex.com) to facilitate the submission of complaints and suggestions from affected communities. All messages are handled as a priority, and responses are provided within a maximum of 10 working days.

2. Periodic Meetings with Communities: Company representatives meet regularly with local leaders and residents to discuss raised issues, identify joint solutions and ensure transparency in the resolution process.

3. Social Media and Local Media: Chimcomplex actively uses social media platforms (LinkedIn, Facebook) to communicate with communities and respond promptly to their concerns. Additionally, we collaborate with local media to address comments and complaints that may appear in the public domain.

4. Continuous Monitoring and Evaluation: We are committed to continuously improving our processes by using performance indicators and integrating community feedback into future strategic planning.

Our management encourages the use of communication channels for reporting, signalling and alerting environmental, ethical, conduct-related and professional integrity incidents, under conditions of security and confidentiality.

Grievance mechanisms represent a key tool for us in the prevention and management of negative impacts on employees, local communities and other stakeholders. We are committed to addressing and resolving all complaints received, regardless of their nature and whether the complainant is identified or anonymous.

These mechanisms are designed to provide a channel for identifying potential negative impacts, resolving complaints, and offering solutions to rights-holders who may have caused or been negatively affected by such impacts. We recognise that this does not affect stakeholders' rights to judicial or other forms of remedy.

7.1.6. Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

ESRS S3-4

Chimcomplex has implemented a series of measures to prevent, mitigate and remediate significant negative impacts on affected communities. These measures include:

- **Periodic assessments of socio-economic and environmental impacts:** These assessments support the identification of potential risks related to our activities and the development of strategies to prevent them.
- **Ongoing consultation and dialogue with stakeholders:** Chimcomplex organises regular meetings with local authorities, NGOs and community leaders to address community needs and ensure transparency in the decision-making process.

- **Support for educational and cultural projects:** We support chemistry competitions, educational scholarships and dual education programs. Through these initiatives, we contribute to the sustainable development of local communities and promote academic excellence.

- **Social programs for vulnerable groups:** Implemented measures include donations and partnerships with charitable organisations to support individuals in vulnerable communities.

Chimcomplex has also implemented specific initiatives to address community needs and create significant positive impacts:

- **Educational and cultural projects:** By supporting educational programs and scholarships, we contribute to sustainable development and to the formation of future generations.

- **Support for vulnerable groups:** Social projects, including donations and cooperation with charitable organisations, provide direct positive impacts for the most vulnerable segments of the population.

Chimcomplex uses a structured process to identify and manage significant risks and opportunities related to affected communities:

- **Continuous compliance monitoring:** We ensure adherence to national and international regulations regarding human rights and environmental protection.

- **Emergency plans and remediation measures:** We have developed plans to minimise risks that may affect local communities, including remediation measures and rapid intervention procedures in case of incidents.

- **Impact assessment and monitoring:** We establish indicators to measure the effects of our projects on communities and publish sustainability reports documenting the outcomes of our implemented actions.

- **Risk and opportunity analysis:** We continuously monitor risks associated with our operations and identify opportunities to create added value for communities, including through partnerships with local authorities and NGOs.

In 2025, Chimcomplex did not record or report any incidents relating to human rights violations within communities affected by its operations. This outcome reflects the effectiveness of our internal policies and operational control systems, which are overseen by the Operations Directors of the two industrial platforms. Their ongoing monitoring ensures the early identification and elimination of risks before they can generate negative impacts.

Although no incidents were reported, we maintain a strong commitment to preventing any risk situations and work actively with stakeholders to ensure respect for human rights and sustainable development.

Additional measures considered to reduce impacts include:

- Reducing industrial emissions in adjacent areas to minimize air pollution and protect the health of nearby residents;
- Improving air quality for neighboring communities;
- Hazardous waste management;
- Increasing hazardous waste processing capacity through collaboration with authorised operators and investments in environmental infrastructure;
- Reducing risks of soil and water contamination;
- Minimizing industrial noise;



- Creating educational opportunities: launching a new annual scholarship program for pupils and students from families in affected communities;
- Increasing access to education for young people from disadvantaged areas;
- Supporting cultural and social initiatives: organising two annual cultural events in partnership with local communities to promote local traditions and values.

Expected results include strengthening the sense of belonging and promoting cultural diversity by encouraging active participation in community life, as well as establishing an action plan to increase community resilience.

The development and implementation of a rapid emergency response plan for adjacent areas, including simulation exercises, aim to reduce reaction time and minimise the impact in the event of industrial incidents.

SOCIAL INVOLVEMENT AND COMMUNITY DEVELOPMENT

Chimcomplex's social responsibility strategy is built on the health and vitality of the communities in which the company operates. We recognize that our industrial success is closely linked to the well-being of the people living in the vicinity of our platforms.

Chimcomplex grounds its community engagement on a simple principle: our communities need access to relevant education, sports opportunities, and meaningful development projects. We focus on initiatives that generate long term value — education, sports and health, culture and community cohesion — strengthening ties in the areas where we operate.

In 2025, the total sponsorship budget exceeded RON 900,000, directed towards projects with measurable and verifiable results.

Areas of Intervention and 2025 Results:

1. Education and Skills for Industry

Chimcomplex invests strategically in technical education and in exposing young people to applied science, responding to the real demand for specialised industrial skills.

a) Partnership with the National University of Science and Technology Politehnica Bucharest

We actively supported initiatives aimed at promoting chemistry among young people, with a strong emphasis on career orientation — guiding students in choosing a career in the chemical industry and helping them understand how theoretical concepts translate into high impact industrial solutions.

b) Partnerships with technical education institutions for vocational and dual education

To reduce the gap between education systems and labour market needs, we strengthened partnerships with local technical education institutions. We collaborated with industrial profile high schools through financial and practical support, offering scholarships and organising training placements directly within our production units.

Through these programs, students develop applied competencies under the guidance of Chimcomplex experts, which facilitates their rapid integration into specialised teams upon graduation.



2. Sports and Health: Active Communities, Access and Performance

We support sports because it generates clear societal benefits: it cultivates discipline, improves health and strengthens community ties.

a) Women's Rugby – Partnership with Rugby Club Venus

Chimcomplex was a financing partner of the club, offering girls and young women access to performance sports and personal development opportunities. This partnership promotes fundamental values such as courage, respect and discipline. Rugby Club Venus celebrates 34 years in 2025 and is one of the most respected clubs in Romania, with an impressive national and international record, representing the birthplace of women's rugby in the country.

b) Dance Sport – Supporting Performance and Competitions

We supported dance sport projects and competitions and served as the main partner for the World Dance Championship organised for the first time in Romania.

Our objectives focused on increasing international visibility for Romanian athletes and strengthening local organisational capacity at the highest standards.

Rareş and Andreea have been dancing together for 12 years with passion and discipline, their journey includes multiple Grand Slam victories, global No. 1 ranking positions and national titles year after year.

This dance pair, ranked No. 1 in the world by the International DanceSport Federation, demonstrated that dance sport is not only about elegance, but also about determination and resilience — much like chemistry itself.

We supported the pair formed by Rareş Cojoc and Andreea Matei, who became world champions in 2025, writing a historic moment for Romania in dance sport.

Chimcomplex was the main sponsor of the Transylvanian Grand Prix 2025 — three days of world class dance sport excellence in Sibiu.

Between 31 October and 2 November, Sibiu became the world capital of dance sport. At Sala Transylvania, more than 2,000 athletes from across the world transformed the city into a true stage of grace and high level athletic performance.

The event opened with the DSE Team Challenge Cup – the European Team Cup, a spectacular competition bringing together Europe's strongest dance teams. The same day also included class competitions dedicated to all age categories.



c) Tarcău Marathon (Half Marathon / Marathon)

For the second consecutive year, Chimcomplex was the main partner of the Tarcău Marathon, an event promoting outdoor physical activity and social cohesion. Over 300 participants lined up at the start, turning the event into a regional sports landmark.

The competition offered race categories suitable for all fitness levels, from marathon and half marathon to family friendly events.

Chimcomplex's spirit was represented by colleagues from the Onești, Râmnicu Vâlcea and Bucharest platforms, who participated in greater numbers than in the previous edition, demonstrating strong commitment to the values of an active lifestyle.

7.1.7. Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ESRS S3-5

The measurable, time bound and outcome oriented targets established by Chimcomplex to meet the objectives of its policies related to affected communities are presented in the table below and are monitored on an annual basis.

Objective	Indicator	Target	Status as of 31.12.2024	Status as of 31.12.2025
Increasing Access to Education	Number of scholarships offered annually to young people from affected communities.	Min. 4	4	4
	Number of partnerships established with local schools for educational support programs.	Min. 2	6	6
Enhancing stakeholder satisfaction in relation to their requirements and expectations	Number of substantiated notifications and complaints related to environmental performance	Max. 3	0	0

These targets are set as absolute, fixed objectives, established independently of external factors or conditions.





**Consumers and end
users**

ESRS S4

CONSUMERS AND END USERS



8.1. Strategy and concepts related to consumer and end-user protection

8.1.1. Interests and views of stakeholders

ESRS 2 SBM 2

At Chimcomplex, we prioritize the interests, perspectives and rights of consumers and end users, including a strong commitment to respecting human rights, as a central element of our strategy and business model. We are committed to engaging with all consumers and end users who may be significantly affected by our operations. To ensure that consumers are well informed, we constantly update product labels, technical documents and our website and actively share information with interested audiences.

Potential impact on consumers and end users could be negatively if safety legislation and standards are ignored. Chemical products must be properly packaged and labelled. The safety of our customers is a priority for us.

Customers and stakeholders have access to legally compliant safety data sheets for our products, detailing potential health and safety risks. These documents provide essential guidance for safe handling and use. Internal documentation for hazardous substances management ensures compliance with current regulations and includes risk assessments for all hazardous chemicals placed on the market.

At Chimcomplex we fully comply with EU health and safety regulations, including REACH and CLP, ensuring the provision of all necessary information in safety data sheets. Our products are manufactured with advanced technologies, which guarantee the highest quality standards. We constantly evaluate the impact of our products on the environment, health and safety, promote their responsible use and strive to minimize the associated chemical risks and hazards.

8.1.2. Significant impacts, risks and opportunities and their interaction with the strategy and business model

ESRS 2 SBM 3 IRO

In accordance with the ERSR requirements, at Chimcomplex we are committed to identifying and including all relevant categories of consumers and end users who could be significantly affected by our activities and operations. This assessment encompasses the direct and indirect impacts generated by our products and services, as well as business relationships with partners in the value chain.

In our ERSR reporting, we ensure that all consumer and end-user groups that could be significantly affected, either directly or through our products and services, are included. These include:

- **Direct consumers**, who use our products and may be affected by changes related to quality, prices, availability or safety.
- **End users**, who are indirectly influenced by our products, especially when they are reformulated and used in applications that reach the end consumer (for example, chemicals used in drinking water treatment, public hygiene or for industrial uses).
- **External stakeholders**, including suppliers, business partners and other entities in our value chain, who may indirectly affect end users through business relationships or supply chain impacts.

We are committed to providing full and transparent information on the significant impacts on these consumer and end-user groups. We have integrated these considerations into the risk assessments and impact analysis of our operations, ensuring that all relevant aspects are covered in our ERSR reporting.

At Chimcomplex we supply a diverse range of products used in a variety of essential markets, including metallurgy, steelmaking, thermal energy, chemical industry, food and beverage industry, automotive industry, construction materials, mining industry, textiles, pulp and paper, pharmaceuticals, cosmetics, plastics, electronics, furniture, household appliances, packaging, sanitation and public hygiene, as well as the furniture and household appliance industry.

At Chimcomplex we comply with the relevant European and national legislation for the manufacture and marketing of chemical products. Furthermore, the production and sale of these products is carried out within certified and accredited management systems, covering quality, environment, food safety and chemical product testing, and which are subject to a continuous improvement process.

Consumers and end users rely on accurate information on our product labels. Some of our products are classified as hazardous, having toxic, flammable, oxidizing, corrosive or environmentally hazardous characteristics. In addition, some products are legally regulated and prohibited for certain uses, such as precursors for chemical weapons, drugs or explosives.

At Chimcomplex we also produce food additives and solutions for the sanitation of facilities in the food and beverage industry. Throughout the supply, production and marketing chain, we constantly communicate with suppliers and customers to ensure compliance with national and European legal requirements, as well as other specific requirements.



The main European regulations governing activities with chemical products manufactured at Chimcomplex include:

- **Regulation (EC) No 1907/2006 (REACH):** This concerns the Registration, Evaluation, Authorisation and Restriction of Chemicals and led to the establishment of the European Chemicals Agency.
- **Regulation (EC) No 1272/2008 (CLP):** This regulation deals with the classification, labelling and packaging of substances and mixtures.
- **Regulation (EU) No 528/2012:** Regulates the placing on the market and use of biocidal products.
- **Regulation (EC) No 1333/2008:** This concerns food additives.
- **Regulation (EC) No 273/2004** on drug precursors.
- **Regulation (EU) No 2019/1148** on the marketing and use of explosives precursors.

At Chimcomplex, we provide customers with up-to-date documentation about the company and its products, including product technical sheets, safety data sheets, biocide approvals, health approvals, instructions for use, user brochures, declarations and completed questionnaires.

In order to authorize the marketing and use of biocidal products, such as chlorine, sodium hypochlorite and lime chloride, we, Chimcomplex, have registered them in the R4BP register, in accordance with Regulation (EU) No. 528/2012. The files are currently being evaluated by the authorities of the EU Member States where these products are marketed.

The chemical products offered by our company are packaged in specially designed containers, made of materials resistant to the action of chemicals and suitable for their state of aggregation (solid, liquid, gas under pressure or liquefied gas). The packages are equipped with airtight closure systems to ensure safe transport to the destination.

Each packaged chemical product is labelled both individually and collectively, in accordance with the legislation in force, with product labels. If the product is classified as dangerous for transport, according to ADR/RID regulations, each package will have appropriate warning labels. In cases where the label cannot include all the necessary information, additional instructions are attached to each package.

The transport of chemical products is carried out with clean and covered vehicles, suitable for the type of product being transported. If the product is hazardous, the vehicles are authorized according to ADR/RID standards for the appropriate hazard class.

Our products are comprised of Safety Data Sheets (SDS), which provide detailed information about potential health, safety and environmental risks. These SDSs include clear instructions for the safe handling and use of our products.

We note that there are no other main categories of consumers or end users who are or could be negatively affected.

At Chimcomplex we provide information on the potential risks associated with its products, for safe handling, storage, packaging, preservation, transportation and use.

According to the Sustainability Procedure 'Management of Impacts, Risks and Opportunities,' adopted in 2025 by the Board of Directors, the double materiality assessment is repeated every three years or whenever significant changes occur within the group, such as the implementation of new areas of activity.

The first double materiality assessment was carried out at the end of 2024. In 2025, no significant changes occurred in the business model of the Chimcomplex Group; therefore, the same impacts, risks and opportunities (IRO) as in 2024 have been maintained.

The table below presents the actual and potential impacts on consumers and end users, as well as the opportunities we identified in the dual materiality analysis from 2024.

Impact

Subtopic	Impact description	Value chain location	Time horizon	Strategic approach
Information-related impacts for consumers and/or end-users	Actual positive impact: Increasing consumer confidence through transparent provision of information on chemical safety, responsible use and measures to protect the confidentiality of their data.	Own operations	Short, medium and long term	We focus on transparency, integrating advanced feedback and communication mechanisms with consumers.
Personal safety of consumers and/or end-users	Potential negative impact related to ignoring safety standards, especially regarding the correct labelling and packaging of chemical products, can have serious consequences on human health, the environment and economic operations.	Upstream, Own operations, Downstream	Short, medium and long term	We take responsibility for developing and supplying safe and high-quality chemical products, thus protecting the safety of consumers and end-users, by implementing actions and policies: making safety data sheets (SDS) available, managing hazardous substances in accordance with applicable regulations, including REACH and CLP, monitoring of regulations and recommendations, continuous assessment of the impact of products on health.

Risks/Opportunities

Subtopic	Description of risks/opportunities	Financial effect
Information-related impacts for consumers and/or end-users	Financial Opportunity: Improving transparency and access to information about the safety and responsible use of chemicals can lead to increased customer loyalty and attract new market segments, including B2B partners who prioritize sustainability and compliance. In addition, building trust through advanced data privacy measures can reduce legal and compliance risks, avoiding costs associated with fines or litigation. This strategy can lead to increased revenue and a stronger competitive position in the market	Effect on financial performance Effect on cash flows
Personal safety of consumers and/or end-users	Risk: Financial risk relating to significant financial losses and decreased market share in the event of non-compliance with safety standards relating to chemical products developed and supplied.	Effect on financial performance Effect on cash flows Effect on the value of assets and liabilities

8.2. Managing impacts, risks and opportunities

8.2.1. Policies related to consumers and end users

ESRS S4-1

In accordance with the Universal Declaration of Human Rights (UDHR)⁸ and with the specific requirements of the chemical industry, we, Chimcomplex, reaffirm our firm commitment to promoting and protecting the rights and well-being of employees, customers, communities and society.

Our policy is based on compliance with national and international human rights principles and legal requirements. This is in accordance with labour law, the European Convention on Human Rights, the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights (ICCPR)⁹ and the International Covenant on Economic, Social and Cultural Rights (ICESCR)¹⁰.

At Chimcomplex we are committed to respecting the International Labor Organization's Declaration on Fundamental Principles and Rights at Work¹¹, as well as the UN Guiding Principles on Business and Human Rights¹². Recognizing the importance of respecting human rights as an essential value for ethical business development, we have integrated this principle into our Code of Professional Ethics and Business Conduct, our Collective Bargaining Agreement and our sustainability strategy.

We actively engage our stakeholders in making key decisions that impact our operations and strategic direction. This includes not only employees and customers, but also shareholders, suppliers, community members and regulators. We hold stakeholder meetings, surveys and forums to gather feedback and encourage open dialogue. By engaging with a variety of stakeholders, we ensure that diverse perspectives are considered and that our decisions reflect the interests and concerns of everyone involved in our activities.

At Chimcomplex we place great emphasis on protecting the health and safety of consumers and end users of our products. In this regard, within the company we have implemented rigorous measures to manage significant impacts on health and safety, through the Quality-Environment Policy updated in 2025 and the Group Environmental Policy developed in 2025.

The Quality-Environment Policy/Group Environmental Policy sets out clear regulations on product safety and quality, ensuring that they comply with relevant safety standards and do not have adverse effects on the health of end users. We are committed to manufacturing and delivering safe and high-quality products within the framework of an Integrated Quality and Environmental Management System.

Both policies are interconnected and demonstrate our commitment, Chimcomplex, to responsible development, addressing the risks and opportunities associated with products and business relationships.

8.2.2. Collaborative processes with consumers and end users on impacts

ESRS S4-2

At Chimcomplex we work closely with consumers, end users and their representatives to manage actual and potential health and safety impacts. This collaboration is carried out through various channels, aligning with our commitments to transparency and social responsibility.

At Chimcomplex we maintain a close collaboration with end consumers through direct commercial relationships and work closely with distributors, who act as intermediaries in the value chain. This partnership ensures the correct and safe use of our products by all consumers and indirect end users. We also collaborate with regulatory authorities and other end user representatives who have knowledge of the impact of our products on health and safety. These interactions are essential for monitoring and assessing the associated risks.

⁸ United Nations. (1948). Universal Declaration of Human Rights.

⁹ United Nations (General Assembly). (1966). International Covenant on Civil and Political Rights. Treaty Series, 999, 171.

¹⁰ United Nations (General Assembly). (1966). International Covenant on Economic, Social and Cultural Rights. Treaty Series, 999, 171.

¹¹ International Labour Organization (ILO) (1998). ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up.

¹² United Nations Commission on Human Rights. (1998). Guiding Principles on Internal Displacement. United Nations Commission on Human Rights.

At Chimcomplex we work closely with end consumers and partners in the value chain to ensure the correct and safe use of our products. This collaboration involves several essential steps:

Product Development Stage: We work alongside our partners to ensure that products comply with regulations and safety standards before reaching the market.

Product use stage: We maintain a constant dialogue with our direct and intermediary customers, who inform us of any safety issues that arise during use.

Post-use evaluation stage: We collect feedback and analyse the impact of products on the health and safety of consumers and end users through periodic research and audits.

Our collaboration varies in frequency, influenced by legal requirements, identified risks, and feedback from customers and authorities. It occurs throughout the product lifecycle but can be adjusted to the specific needs of each situation.

Thus, in 2025 we were evaluated on the downstream value chain by customers, on sustainability / GHG emissions matters, through the completion of questionnaires: UAB 'Neo Group' Lithuania – 'Sustainable Procurement Program – Integration'; OMV – 'Climate Change Questionnaire'; Sun Garden – 'Supplier Emissions Questionnaire'."

Responsibility for engagement with consumers and end users lies with the Sustainability Department, led by the **Sustainability Manager**. This department works closely with the regulatory and marketing departments to ensure that all procedures are followed and that the results of the engagement are integrated into the company's strategy. In addition, the Audit and Risk Committee monitor progress and contributes to strategic decision-making.

The effectiveness of our collaboration is assessed by analysing feedback from customers, certification bodies and regulators. This involves:

- Internal and external audits. In 2025, internal audits were carried out to evaluate the compliance of the integrated Quality-Environment-HACCP management system, as well as external surveillance audits performed by the certification bodies Bureau Veritas (Onești) and TUV Süd Romania (Râmnicu Vâlcea).
- ADR recertification audit of the packaging manufacturing process at Râmnicu Vâlcea, namely plastic film bags for packaging and transporting dangerous goods and metal drums with removable lids, products used for packaging flake soda and block soda – performed by INSPECTCHIM SA Bucharest – ADR Certification Body.
- Surveillance audit by the certification body AEROQ for the pharmaceutical-use product type certification of propylene glycol, in accordance with the technical specification ST 81-2025; the audit team found the product to be compliant with the specification.
- Supplier audit conducted by the customer Ecolab at the Chlor-Alkali Section – Membrane Electrolysis, for inspecting the manufacturing process of hydrochloric acid and caustic soda. The objective of this audit was to evaluate the supplier Chimcomplex SA Borzești – Râmnicu Vâlcea Branch for maintaining its status in the Approved Suppliers List. Documented information, internal procedures, laboratory work instructions, winter condition instructions, the complaints handling process, and the degree of customer satisfaction were presented and verified.

- Supplier audit conducted by IKEA, aimed at assessing compliance with supply chain security requirements. This audit was carried out online (remotely) and involved all relevant departments: the Procurement Departments, Production Directorate, Polyols Section, Sales Offices, Classified Documents and Archive Unit, SCCL, Reception Committee and Warehouses, Automotive Transport Workshop Department, IT Department, and Communications and Digitalization Department.

Following the audit, IKEA concluded that Chimcomplex achieved full compliance and that it is valid at the date of the assessment.

- periodic meetings and consultations organized with customers and authorities; these evaluate the impact of products on health and safety.
- periodic reports identifying possible risks and the corrective measures implemented.

Public hearings for regulatory approvals include community members, regardless of gender, age, or other characteristics. All comments are carefully considered, especially those from consumers or end-users who may be vulnerable to negative impacts or at risk of marginalization. These perspectives are integrated into the decision-making process for authorization.

If needs for product or process changes are identified, we take corrective action to ensure consumer safety and compliance with applicable legal standards. In 2025, sanitary approvals were obtained for the marketing and use of products in the drinking water treatment process, namely Hydrochloric Acid 33% solution and Sodium Hydroxide 48% solution – used as pH regulators, and Ferric Chloride 40% solution – used as a flocculant-coagulant. The sanitary approvals were issued by the National Institute of Public Health Iași.

Customers have access to safety data sheets that detail the potential health, safety and environmental risks of our products. These documents provide essential guidance for the safe handling and use of our products by customers. Our internal standard for the management of hazardous substances ensures compliance with current regulations and requires risk assessments to be carried out for all hazardous products and substances.

Customers interested in purchasing processes and other essential information can access the "For Business" section on the Chimcomplex website at <https://chimcomplex.com>. To ensure transparency in communication with consumers and end users, the company also offers a "Contact Us" section, available at <https://chimcomplex.com/contact/>, where customers can directly contact company representatives for questions and additional information.

8.2.3. Processes for remediating negative impacts and channels through which consumers and end users can express their concerns

ESRS S4-3

At Chimcomplex we have implemented effective measures to address and remedy negative effects on the health and safety of consumers and end users. We offer dedicated communication channels for expressing concerns, as follows:

- **Complaints management:** Complaints are received by the commercial department, which records them in a centralized register and coordinates their resolution together with the other relevant departments.
- **Collaboration with distributors and partners:** Distributors are trained to promptly respond to customer concerns and manage potential risks associated with products.

- **Dialogue with affected communities:** we maintain an active dialogue with authorities, consumers and other stakeholders to identify and address emerging risks.
- **Monitoring and improvement:** The efficiency of processes is periodically evaluated based on the feedback received, and measures are adjusted as necessary.
- **Stakeholder Engagement:** At Chimcomplex we collaborate with relevant authorities and organizations to ensure that consumer concerns are appropriately addressed.

These measures underscore our commitment to protecting the health and safety of consumers and end users.

The introduction of communication channels is a remediation process, consumers and end users can report any dissatisfaction regarding our products or services through the website under the "Contact Us" section.

The process of managing and improving the feedback mechanism within our company includes:

- **Feedback monitoring:** we collect feedback from consumers, end users and distributors following complaints or interactions, to assess whether existing processes are known, accessible and effective.
- **Periodic consultations:** At Chimcomplex we collaborate with distributors and business partners to verify how consumers perceive and use communication channels, especially for products that have a significant impact on health and safety.
- **Reviews and adjustments:** Based on the information collected, processes are adjusted and improved to better meet the needs of end users, ensuring their accessibility and transparency.

In 2025, a total of la Chimcomplex SA Borzești 7 complaints were registered (compared to 6 in 2024), of which 3 were quantitative in nature, evaluated and found to be unfounded, and 4 were qualitative in nature, for which, following detailed analysis, it was decided to return and replace the product, thus ensuring compliance with quality standards and customer satisfaction.

Chimcomplex has established a whistleblower policy to protect individuals against retaliation when using such structures or processes. This information is presented in the report under ESRs G1. The Integrity Committee has the role of providing advice and support to the Board of Directors. It provides recommendations to help the Board fulfil its responsibilities related to maintaining integrity within the Company, as presented in the report under ESRs 2.

8.2.4. Adoption of measures regarding significant impacts on consumers and end-users and approaches to managing significant risks and pursuing significant opportunities related to consumers and end-users, as well as the effectiveness of these measures

ESRS S4-4

At Chimcomplex we take extensive measures to manage the impact on the health and safety of consumers and end users. We ensure that all products are compliant with regulations and promote their responsible use through best practices.

To **prevent and mitigate negative impacts**, all our hazardous products are registered under the **REACH regulation**, and we are part of consortia that perform health and safety tests for different areas of use.

The products are accompanied by **safety data sheets** and



detailed annexes that include **exposure scenarios**, protective measures, personal hygiene and health risk assessment. Also, biocidal products, such as chlorine, sodium hypochlorite and lime chloride, are marketed with **biocide approvals** and are registered at European level in R4BP. They come with detailed instructions for use. Products for drinking water treatment, such as hydrochloric acid, sodium hydroxide and ferric chloride, have **health approvals**, which are made available to customers.

To **remedy real significant impacts** at Chimcomplex we **centralize and manage the complaints received**, aiming for their prompt resolution. The company **collaborates with end users**, distributors and authorities to address and remedy any negative effects identified.

At Chimcomplex we are actively involved in **initiatives that promote the safe use of products chemicals**, providing detailed information to partners and users. Our biocidal products are also essential for the treatment of drinking water, wastewater, swimming pool water, public and veterinary hygiene, thus contributing to improving health conditions in communities.

The **effectiveness of actions** is monitored and evaluated through **periodic audits and evaluations**, as well as by **collecting feedback**, thus facilitating a continuous improvement process. Processes are evaluated through periodic audits to verify the effectiveness of safety measures and compliance with legal requirements. The company also analyses feedback from complaints and end-user evaluations, with the aim of continuously improving processes and products.

The measures implemented at Chimcomplex highlight our commitment to protecting the health and safety of consumers and end users. This commitment is manifested through an integrated approach that combines regulatory compliance, user education and close collaboration with all stakeholders.

Within the **processes for identifying the necessary and appropriate actions**, at Chimcomplex we use the Chemical Safety Report (CSR) of products as the main tool to identify and assess the actual or potential negative impacts on consumers and end users. The CSR includes the classification of products, risk assessment and appropriate control measures. It also includes exposure scenarios that describe the safe uses of substances and the conditions necessary to prevent risks to health and safety.

At Chimcomplex we implement **proactive measures to prevent or reduce significant adverse health and safety impacts**, using information from Chemical Safety Reports (CSRs) and Safety Data Sheets (SDSs). These documents provide detailed instructions on the safe handling, transport, use and disposal of hazardous chemicals. CSRs also include personal and technical protection measures for users, thus helping to reduce risks. At Chimcomplex we work closely with partners and end users to ensure the implementation of these measures and, where necessary, participate in industry-wide initiatives to manage impacts.

In 2025, Chimcomplex representatives from the Commercial Division participated in a series of international trade fairs, exhibitions, and industry-specific conferences, with the aim of maintaining an ongoing dialogue with relevant industry stakeholders, identifying market trends, and strengthening relationships with the company's partners and clients. Participation in these events contributed to increasing the company's visibility in the European chemical and petrochemical sector, as well as to promoting Chimcomplex's portfolio of products and solutions.

Among the events at which the company was represented was

the annual EUROPUR Conference, organized by the association of European flexible polyurethane foam producers, where the main challenges faced by the European industry were discussed, such as the transition to more sustainable products, regulatory pressures, and developments in supply chains. Chimcomplex is a member of this professional association.

The company's representatives also attended the annual EPCA Conference, one of the most important events dedicated to the European petrochemical sector, bringing together producers, distributors, and service providers from across the industry. Chimcomplex is also a member of the EPCA association, and participation in this event provides opportunities for developing commercial relationships and identifying new collaboration opportunities.

During the year, Chimcomplex was also present at the European Coatings Show in Nuremberg, one of the most important exhibitions and conferences dedicated to the coatings industry, where the polyols produced by the company are used in various industrial applications. At the same time, the company participated in UTECH Middle East, the annual exhibition dedicated to polyurethane foam producers, an event that facilitates the exchange of know-how and the development of commercial partnerships in the Middle East region.

In parallel with participation in these events, representatives of the Commercial Division held meetings and discussions with a number of relevant clients and commercial partners in the industry. These included Sun Garden Romania – a producer of polyurethane foams and part of the German Sun Garden Group; Akkim Romania – a producer of one-component foams, belonging to the Turkish Akkim Group; and Formfleks Romania – a producer of foams for automotive applications, part of the Turkish Formfleks Group.

At the European level, Chimcomplex engaged in discussions with partners such as Harke Benelux – a distributor of chemical products in the Benelux market and part of the Harke Group; System House Belgium – a company specialized in polyurethane systems; TB Foam Poland – a producer of polyurethane foams used in the mattress, upholstery, and furniture industries; Polychem Poland – a polyurethane system house; as well as Tricon Turkey, a distributor of chemical products active on the Turkish market.

These interactions contributed to strengthening existing commercial relationships, identifying new development opportunities, and gaining a better understanding of customer needs and developments in the polyurethane and related chemical products market. Participation in industry-specific events and ongoing dialogue with partners represent essential elements of Chimcomplex's strategy for sustainable development and for consolidating its position in international markets.

At Chimcomplex we ensure that end users and distributors have access to the essential information contained in the Chemical Safety Report (CSR) and Safety Data Sheets (SDS). These documents, together with exposure scenarios, provide detailed instructions for the safe use of products and specify the necessary interventions in case of incidents. We monitor the effectiveness of the processes by verifying customer compliance with the regulations and communicated requirements, continuously improving practices based on feedback received from users.

Measures to reduce significant risks:



- **Regulatory Compliance:** Chimcomplex products are aligned with European regulations such as REACH, CLP, Biocides, food additives, drinking water treatment, ensuring that they comply with all safety and health standards.
- **Monitoring and resolution:** Complaints are centralized and handled efficiently, allowing for rapid identification and remediation of risks.
- **Training and education:** Distributors and customers receive specialized training to implement safety measures, thus reducing the risks associated with the products.
- **Constant evaluation:** The effectiveness of measures is monitored through feedback and adjusted regularly for continuous improvements.

Measures to capitalize on opportunities:

- **Close collaborations with end users:** At Chimcomplex we maintain a constant dialogue with our customers to better understand their specific needs, thus developing customized solutions that increase customer satisfaction and loyalty.
- **Strategic Partnerships:** We collaborate with distributors and organizations in the chemical industry to identify new opportunities and improve access to international markets.
- **Sustainability and competitiveness:** By complying with international standards regarding health, safety and sustainability, at Chimcomplex we have achieved a competitive advantage, attracting customers who value social responsibility.

At Chimcomplex, we take a responsible approach to **prevent or mitigate** significant negative impacts on consumers and end users. This is reflected in all stages of the value chain, including marketing, sales and data management processes.

Prevention of significant negative impacts

Compliance with strict regulations: All Chimcomplex products are registered under REACH regulations, which ensures that the risks associated with their use are identified, assessed and managed. Biocidal products are approved at national and European level (R4BP) and are accompanied by clear instructions for use to prevent incorrect use. Products for drinking water treatment are sanitary approved for safe use in obtaining drinking water.

Exposure scenarios and protective measures: Products are delivered with Safety Data Sheets (SDS) that include exposure scenarios, user protection measures and recommendations for personal hygiene, helping to avoid health risks.

Control of high-risk products: The marketing of products that may be precursors for drugs (e.g. hydrochloric acid, sulfuric acid) is carried out exclusively based on registration obtained from the National Anti-Drug Agency, preventing their abusive or inappropriate use.

At Chimcomplex we are committed to providing detailed and transparent information about our products, focusing on **correct use and safety measures**. Sales and technical teams work with distributors and end users to identify potential risks related to use and to provide technical support when necessary. Distributors are trained to monitor how products are used, and end users are assisted in applying safety measures, thus reducing the risk of incidents.

Managing tensions between trade impacts and pressures

To manage the tensions between impacts and commercial pressures, at Chimcomplex we prioritize the safety of consumers and end users, placing it ahead of commercial objectives. Products undergo **rigorous testing before being put on the market**, and we will not sell products that do not meet safety standards, regardless of market pressures. If a product is found to pose a health risk, we take corrective action immediately, even if this results in financial losses. In 2025, there was no need for such measures.

Assessing and remediating negative impacts

At Chimcomplex we implement internal processes and collect feedback from consumers to identify possible significant negative impacts of our products. Any complaint received is promptly registered, investigated and resolved. We offer users direct communication channels to report problems encountered. In the event of incidents, at Chimcomplex we collaborate closely with authorities and users to quickly apply corrective measures.

Approach to the use of consumer data

At Chimcomplex we do not collect sensitive personal data from consumers or end users, but we are committed to respecting the principles of transparency and confidentiality in all commercial interactions.

At Chimcomplex, we are strongly committed to preventing and reducing significant negative impacts on consumers and end users. By complying with regulations, adopting responsible business practices, and constantly monitoring, the company manages to balance user safety with our business objectives.

In 2025, no complaints or notifications were registered with the

National Supervisory Authority for Personal Data Processing requiring answers or clarifications regarding the violation of the confidentiality of employees and collaborators. We did not receive any warnings, sanctions, fines or recommendations from this authority, and no risk incidents related to non-compliance with internal data protection regulations were identified internally. Our management is regularly informed about the processes implemented for the protection and management of personal data through periodic reports and presentations.

No issues or incidents regarding human rights were reported in connection with the Consumers or End Users of Chimcomplex products.

8.2.5. Targets related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities

ESRS S4-5

At Chimcomplex, we have set a target for consumers and end users of a 10% decrease in notifications and complaints regarding product quality/delivery compared to the previous year, the evolution shown in the table below:

Objective	Indicator	Target	Status 31.12.2024	Status 31.12.2025
Increasing the degree of satisfaction of customers and stakeholders, in relation to their requirements and expectations	10% decrease in the number of complaints and substantiated complaints regarding product quality/delivery compared to the previous year	-10% Annually	(2 founded vs. 11 in 2023) Discount - 82%	4 founded vs. 2 in 2024) +50% increase

Also, at Chimcomplex we are committed to complying with current legislation regarding the marketing of chemical products through the following measures:

- REACH and CLP compliance: Products are registered under REACH and classified under CLP regulations, with clear labels specifying the risks and necessary protective measures.
- Provision of Safety Data Sheets (SDS): Each product includes an updated SDS, which provides essential information for user safety.
- Correct labelling: Products are labelled in accordance with legal regulations, providing information about associated hazards and instructions for use.

- Regulatory monitoring: at Chimcomplex we closely follow legislative changes and align ourselves with European standards, collaborating with authorities and industry associations.

- Transparency and communication: at Chimcomplex we provide detailed information about our products and offer channels through which customers can request additional information.

- Continuous training: Employees and partners are constantly trained to comply with legal requirements and to promote the correct and safe use of products.

This approach ensures compliance with legal requirements and protects consumers.



Governance Information

ESRS G1

BUSINESS CONDUCT



9.1. Business Conduct

ESRS 2 GOV-1

The role of the administrative and management bodies in ensuring sound professional conduct is essential for maintaining effective and ethical corporate governance. In this context, Chimcomplex SA Borzești adopted, in 2022, the **Employees' Code of Ethical Conduct** and, in 2023, the **Professional Ethics and Business Conduct Code**, thereby strengthening the normative framework that guides ethical behaviour and professional responsibility at all levels of the organization. These codes were not amended during 2025. The codes are presented below under ESRS G1-1.

The other companies within the Group have provisions on business conduct and ethical behaviour included in their internal regulations.

The corporate governance system at Chimcomplex is aligned with the Corporate Governance Code of the Bucharest Stock Exchange (BVB). As an issuer listed on the BVB Main Market, Chimcomplex publishes an annual statement on compliance with the provisions of this Code, in line with the applicable transparency and reporting requirements.

The key governance structures responsible for setting and overseeing professional conduct include the Board of Directors, the Executive Directors, the Audit and Risk Committee, and the Integrity Committee.

The Board of Directors of Chimcomplex SA Borzești plays a central role in establishing and promoting conduct standards in an ethical and responsible manner, overseeing the implementation of internal policies and procedures that support professional conduct. Specialized committees, such as the Audit and Risk Committee, periodically monitor and assess risks related to corruption, fraud, or other unethical practices. The Board also ensures that internal reporting mechanisms are effective and accessible to all employees.

Corporate governance policies aim to ensure transparency, accountability, and integrity, thereby safeguarding the interests of all stakeholders and supporting the long term sustainability of the company.

Members of the administrative and management bodies hold strong expertise in areas such as corporate governance, anti corruption legislation, and risk management. These competencies are further developed through collaboration with external experts, in line with international best practices. Their active involvement in supervising and implementing professional conduct standards demonstrates our commitment to integrity.

Chimcomplex has once again received international recognition for its sustainability performance. The company was awarded the Silver EcoVadis Medal, scoring 75 points, placing it among the Top 15% of companies evaluated globally. This achievement confirms the robustness of its management systems and its continued commitment to responsibility, transparency, and sustainable development. The distinction demonstrates that, despite the economic pressures in the industry, we maintain high standards in areas such as environment, ethics, human rights, and sustainable procurement, and we continue to invest in a responsible business model.

9.1.1. Description of the processes to identify and assess material impacts, risks and opportunities

ESRS 2, IRO-1

Risk Identification and Assessment Process

At Chimcomplex, professional conduct represents a central pillar of our organizational culture, with a direct impact on the company's reputation, relationships with business partners, and the communities in which we operate. We identify and assess significant impacts, risks and opportunities through a systematic approach that includes:

- 1. Risk Register Analysis:** We maintain an updated risk register that also covers aspects related to professional conduct, such as corruption, conflicts of interest, and ethical violations. This register is reviewed periodically to ensure compliance with both local and international regulations.
- 2. Stakeholder Consultation:** We collaborate with employees, partners and community representatives to identify emerging issues related to professional conduct. This feedback is integrated into our risk management strategies.
- 3. Monitoring and Internal Audit:** Internal audit activities are carried out in accordance with the Global Internal Audit Standards applicable in Romania. Based on these standards, we develop annual and multiannual Audit Plans derived from the risk assessment and the audit universe. Thus, ESG related audits will be included in the Audit Plan based on the ESG risks identified.

Identified Risks

As part of the risk register, which we update annually, we have identified the following significant risks and opportunities related to professional conduct:

- **Risk of corruption and bribery:** The possibility that employees or partners may engage in illegal practices.

- **Conflicts of interest:** Situations that may undermine decision-making objectivity.
- **Reputational risk:** Potential impact on public trust and business partnerships in the event of ethical misconduct.
- **Promoting an ethical organizational culture:** Through training programmes and awareness initiatives, we strengthen our position within the chemical industry.
- **Certifications and international recognition:** Implementing best practices in corporate governance enables opportunities for certification and collaboration with global partners.

Preventive and Management Measures

To prevent and manage these risks, Chimcomplex SA Borzești has maintained in 2025 the following measures:

- **Strict compliance policies:** The Code of Conduct, communicated to all employees including via email, is complemented by anti-corruption policies and guidelines on gifts and sponsorships.
- **Whistleblowing channels:** Employees and partners may anonymously report any misconduct through a dedicated email address.
- **Continuous training programs:** Company-wide training focused on ethics, legislation and good practices.

Through this approach, Chimcomplex SA Borzești effectively identifies and manages risks while strengthening ethical practices in its professional conduct.

According to the Sustainability Procedure **“Management of Impacts, Risks and Opportunities”**, adopted in 2025 by the Board of Directors, the double materiality assessment is repeated every three years or whenever significant changes occur within the Group, such as the implementation of new business activities.

The first double-materiality assessment was conducted at the end of 2024. In 2025, no significant changes occurred in the business model of the Chimcomplex Group; therefore, the same impacts, risks and opportunities (IRO) identified in 2024 were maintained.

In the process of identifying impacts, risks and opportunities related to professional conduct, we included all companies within the Group as well as the value chain.

The impacts, risks and opportunities were identified and assessed as part of the materiality analysis process, through an internal workshop and consultation of additional sources. The results are presented in the tables below.

Impact

Sub topic	Impact Description	Value Chain Location	Time Horizon	Strategic Approach
Organizational Culture	Actual positive impact , resulting from the development of a transparent organizational culture, as well as from the elaboration and implementation of the Code of Ethics.	Own operations	Short , medium and long term	At Chimcomplex, we have implemented the Employees’ Code of Ethical Conduct , as well as the Professional Ethics and Business Conduct Code . In addition, we organize meetings that facilitate the exchange of ideas and constructive feedback , promoting a culture of transparency and open dialogue within the company.
	Potential negative impact arising from the absence of diversity policies and the promotion of toxic leadership, which can lead to distrust and a harmful working environment.	Upstream, Own operations, Downstream	Short , medium and long term	
Whistle blower Protection	Actual positive impact on whistle blower protection, resulting from the implementation of the Whistle blower Policies.	Own operations	Short , medium and long term	We have implemented the Internal Whistle blower Policy.
	Potential negative impact on employees and the working environment. Potential impact on employee motivation caused by a possible lack of trust.	Upstream, Own operations, Downstream	Short , medium and long term	
Management of Supplier Relationships	Actual positive impact ensured by compliance with internal procedures in the relationship with suppliers, including timely payments.	Own operations	Short , medium and long term	At Chimcomplex, we prioritise business ethics and prefer to collaborate with suppliers who support sustainability programmes. Supplier relationships are managed in accordance with the integrated quality and environmental management system, ISO 9001 and ISO 14001. Suppliers are selected and periodically evaluated based on criteria established for each procurement category, using questionnaires, evaluation forms and second party audits.
	Potential negative impact arising from unfair payment practices, hidden costs and poor supplier management, which may contribute to instability, supply delays and strained partnerships, thereby jeopardising the continuity of our business.	Upstream, Own operations, Downstream	Short , medium and long term	

Sub topic	Impact Description	Value Chain Location	Time Horizon	Strategic Approach
Corruption and Bribery	Actual positive impact resulting from compliance with internal codes and procedures regarding the prevention of corruption and bribery.	Own operations	Short , medium and long term	We have implemented a set of values and principles that guide our entire activity: Ethics and Integrity, Anti competitive Practices, and Anti corruption Practices.
	Potential negative impact on our relationship with investors, regulatory authorities and other competent bodies. Potential negative impact on our reputation.	Own operations	Short , medium and long term	

Risks/Opportunities

Sub topic	Description of Risks/Opportunities	Financial Effect
Organizational Culture	Opportunity: By promoting a positive and ethical organizational culture, we can attract top talent, increase employee retention, and attract investors, which ultimately contributes to improved profitability.	Effect on Financial Performance Effect on Cash Flows Effect on Asset Value
	Risk: Encouraging an unethical corporate culture may lead to legal issues, talent loss, and a deterioration of trust among clients and investors, potentially resulting in financial crises.	Effect on Financial Performance Effect on Cash Flows
Whistle blower Protection	Opportunity: Strong whistle blower protection can enhance regulatory compliance and strengthen trust with stakeholders.	Effect on Financial Performance Effect on Cash Flows Effect on Asset Value
	Risk: Damage to our reputation and non compliance with legal requirements.	Effect on Financial Performance Effect on Cash Flows
Management of Supplier Relationships	Opportunity: By maintaining strong relationships with suppliers, we can obtain more competitive prices, improve product quality, and increase supply chain efficiency, ultimately enhancing our profitability.	Effect on Financial Performance Effect on Cash Flows Effect on Asset Value
	Risk: Poor supplier management practices may lead to operational delays, legal disputes, and higher costs due to unstable supply chains.	Effect on Financial Performance Effect on Cash Flows
Corruption and Bribery	Opportunity: Maintaining a long standing record with no cases of corruption or bribery strengthens our reputation with clients and suppliers, generating business opportunities.	Effect on Financial Performance Effect on Cash Flows Effect on Asset Value
	Reputational Risks: Non compliance with internal codes and procedures on preventing corruption and bribery may lead to the loss of relationships with suppliers and customers.	Effect on Financial Performance Effect on Cash Flows

9.2. Governance and Business Practices

9.2.1. Corporate culture and Business conduct policies and corporate culture

ESRS G1-1

Our corporate governance structure is built on transparency, accountability and integrity, with the aim of protecting the interests of all stakeholders.

Corporate governance policies seek to ensure transparent and sustainable value creation through clear delineation of responsibilities, effective management processes, and continuous monitoring of the performance and efficiency of the Board of Directors, as well as appropriate decision-making processes regarding principles and controls.

At Chimcomplex SA Borzești, the corporate culture represents the foundation supporting sustainable development and long term performance. The company establishes and promotes its values through:

- **The Employees' Code of Ethical Conduct and the Professional Ethics and Business Conduct Code:** These are essential documents that define the ethical and professional principles guiding the behaviour of all employees, collaborators and business partners.
- **Annual training sessions,** dedicated to educating employees on professional conduct and integrity principles.

We promote our corporate culture through transparency in communication, including the periodic publication of sustainability reports and results related to ethics and compliance.

We have implemented clear mechanisms for identifying, reporting and investigating concerns related to illegal behaviour or breaches of the Code of Conduct:

- **Dedicated reporting channels:** Employees and internal and external stakeholders can use a dedicated email address (whistleblower@chimcomplex.com) to anonymously report potential breaches. This mechanism ensures anonymity and protection against retaliation, in accordance with applicable legislation.

During the 2025 reporting year, two notifications were received:

1. **Inappropriate conduct and behaviour:** One notification referred to a breach of professional conduct within a team. Following the internal investigation, counselling measures were applied and an additional training session on the Code of Ethics was provided to the employee involved.

2. **Wage related rights:** The second notification requested clarifications regarding wage rights. The situation was reviewed together with the Human Resources Department and resolved by recalculating the salary rights, ensuring full compliance with contractual obligations.

All notifications were handled confidentially, and corrective actions were implemented to strengthen employees' trust in the fairness of our internal processes. No retaliation cases were identified against individuals who submitted reports.

- **Clear investigation policies:** Each report is analysed by a designated team that ensures confidentiality and objectivity throughout the investigation process.
- **Transparency of outcomes:** We periodically communicate progress and conclusions of investigations in the annual sustainability report, in compliance with the applicable legislation.

At Chimcomplex SA Borzești, we have adopted in previous years a series of policies and standards to ensure effective governance, including:

- **Anti Corruption Policy.** Details of this policy, which remained unchanged throughout the year, are presented under ESRs G1 3 – Prevention and detection of corruption and bribery.
- **Diversity and Inclusion Policy:** We promote a diverse and inclusive working environment, ensuring that all employees are treated with respect and dignity. This policy is detailed under ESRs S1-1 – Policies related to own workforce and was developed and implemented in 2025.
- **Remuneration Policy,** aimed at ensuring long term performance. This policy is described under ESRs 2 GOV 3 – Integration of sustainability related performance in incentive schemes, and remained unchanged throughout the year.
- **Whistle blower Policy:** Details of this policy, unchanged throughout the year, are presented below.
- **Professional Ethics and Business Conduct Code:** Details, unchanged for the year, are presented below.
- **GDPR Policy:** Details of this policy, unchanged throughout the year, are presented below.
- **Sustainable Development Policy:** Details about this policy are presented below; it was developed and implemented in 2025.
- **Sustainable Procurement Policy:** Details of this policy, unchanged throughout the year, are presented below.

1. GDPR Policy

The purpose of this policy is to regulate how Chimcomplex SA Borzești processes the personal data of individuals (customers, employees, suppliers, etc.) in accordance with the applicable legislation. We are committed to protecting such data, respecting the fundamental rights of data subjects, including the right to privacy and data protection.

The policy applies regardless of the method of data collection, processing or storage (electronic, paper based or other formats). Responsibility for data protection lies with the company, its employees, collaborators and service providers that process data on behalf of the Group. The policy must be applied in correlation with other Group policies, and where stricter policies exist, those shall prevail.

The policy is reviewed, where applicable, to ensure compliance with the legislation in force; in 2025, it was not revised.

2. Sustainable Development Policy

Among the priority actions of the sustainable development strategy at Chimcomplex SA Borzești that relate to corporate culture are:

- Sustainable development throughout the supply chain and communication with suppliers;
- Compliance with legal requirements and prevention of corruption;
- Increasing the level of satisfaction of customers and stakeholders in relation to their needs and expectations.

3. Sustainable Procurement Policy

Chimcomplex SA Borzești is committed to integrating sustainability principles into its procurement processes, in compliance with national and international legislation as well as sustainability requirements. The primary objective is to optimise economic, social and environmental impacts in relationships with suppliers, taking into account global challenges such as climate change, depletion of natural resources and the circular economy.

4. Professional Ethics and Business Conduct Code

The Professional Ethics and Business Conduct Code sets a series of standards that apply equally to all — namely to the members of the Board of Directors, executives, managers and employees. These rules do not cover and cannot anticipate every situation that may arise; however, they establish the fundamental principles applicable in the performance of our professional activities.

The main aspects addressed in the policy include:

- **Compliance with Competition Law:** We commit to respecting the principles and rules of free and fair competition.
- **Anti corruption:** A zero tolerance policy toward bribery and corruption is a core element of our corporate culture.
- **Conflict of interest:** We take active measures to avoid conflicts of interest.
- **Anti money laundering and trade sanctions:** Implementing measures to prevent money laundering is essential.
- **Responsible use of Company assets:** Employees are responsible for the proper use and protection of company assets.
- **Health and safety:** Ensuring a safe and healthy working environment is a fundamental value.
- **Sustainability and environmental protection:** We are actively involved in sustainable development.



- **Human rights and equal employment opportunities:** Respect for human rights and the promotion of equal opportunities are priorities.
- **Employee relations:** We promote a working environment based on respect and fairness.
- **Personal data protection and information security:** Compliance with high data protection standards is essential.
- **Trade secrets and inside information:** Protecting confidential information is essential.
- **Accounting, reporting and taxation:** Accuracy and correctness in accounting records are imperative.

At Chimcomplex SA Borzești, we are committed to fully upholding the ethical principles and values that continuously define and shape the company's identity and organizational culture. These values are:

- **Loyalty** – We are dedicated to the organisation, shareholders and the community in achieving our objectives.
- **Honesty** – We are truthful with ourselves, our partners and our colleagues.
- **Trust and ethics** – We are a reliable partner in our interactions with authorities, collaborators and other stakeholders. We understand, recognise and respect social values and ethical conduct principles.
- **Safety** – Occupational health and safety are priorities, ensuring a safe working environment for all employees, contractors and visitors.
- **Integrity** – We demonstrate consistency between our actions and our values, principles and legal obligations.
- **Responsibility** – We honour our obligations and assume accountability for our actions.

5. Whistle blower Policy

The internal policy applies to all personnel within Chimcomplex SA Borzești, with the purpose of raising awareness regarding the importance of carrying out activities under high standards of personal integrity, and is designed to:

- support employees who, in good faith, report abuses and violations of the law;
- protect employees who report acts that breach the law, by preventing harassment or any type of pressure;
- ensure that employees feel they work in a safe environment when expressing concerns regarding the way activities are carried out within the Company;
- inform employees of the steps to follow if they are not satisfied with the response received;
- reassure employees that they will be protected from any potential retaliation if their concerns are legitimate and expressed in good faith.

A whistle blower may be any person who submits Reports and has obtained information on breaches of the law in a professional context, including the following categories:

- Individuals who are in an employment or service relationship with the Company, under general or special legal provisions, and who perform work in exchange for remuneration;
- Persons carrying out an independent activity, in accordance with Article 49 of the Treaty on the Functioning of the European Union;

iii) Individuals whose employment relationship has not yet begun, who submit Reports through internal or external reporting channels or publicly disclose information regarding breaches of the law obtained during the recruitment process, other pre contractual negotiations, or in cases where the employment or service relationship has ceased, as well as volunteers or interns, whether remunerated or not;

iv) Shareholders and persons who are part of the Company's administrative, management or supervisory bodies, including non executive members.

The person within Chimcomplex SA Borzești at the highest level responsible for implementing policies related to professional conduct and corporate culture is the company's General Director. The same applies to the other companies within the Group.

9.3. Anti corruption and Fair Competition

9.3.1. Prevention and detection of corruption and bribery

ESRS G1-3

Within the company and in our interactions with business partners, we prohibit and condemn any form of corruption, bribery, fraud, nepotism, abuse of power or blackmail, and we eliminate any personal interest or conflict of interest from the operations we carry out. The company's vision is to communicate these values and principles as efficiently as possible, both internally and externally, in order to prevent non compliance and to identify solutions through an internal monitoring and control procedure.

At Chimcomplex SA Borzești, we monitor the level of preparedness of all personnel in the field of business ethics, as well as the risks related to conflicts of interest that may arise in the company's activities.

To ensure the monitoring of all situations that could affect ethics and organizational integrity, we have integrated sustainability into our management systems and have implemented a set of values and principles that guide our activities: ethics and integrity, anti competitive practices, anti corruption policy.

In our operations, we promote compliance with applicable legal regulations as well as adherence to ethical principles and standards in all aspects of work—from daily interactions with colleagues, clients and business partners, to decision making in important situations.

The Professional Ethics and Business Conduct Code establishes safeguards for preventing money laundering.

Through our employees, representatives and collaborators, we verify the identity of clients and, where necessary, of beneficiaries, applying continuous monitoring of the business relationship based on a risk assessment. Employees are required to immediately report to the National Office for Preventing and Combating Money Laundering any suspicion related to transactions that may involve money laundering or terrorism financing. We provide annual training to staff and implement rules and procedures adapted to the volume and specifics of activities, ensuring the retention of client identification data and transaction records in accordance with legal deadlines. The company ensures that individuals involved in financial decisions and operations are subject to effective monitoring and control systems to guarantee compliance with legal obligations.

As part of Chimcomplex SA Borzești's governance policies, we have also adopted and implemented an **Anti Corruption Policy**. Through this policy, the company is committed to preventing all forms of corruption and bribery. This policy includes strict rules regarding gifts and hospitality, as well as mechanisms for reporting corruption related incidents.

Furthermore, at Chimcomplex SA Borzești we monitor the level of business ethics training for all personnel and the risks of conflicts of interest that may arise in the activities carried out within the company. To this end, we have committed to conducting **regular training** sessions for employees regarding the Code of Conduct, the **Anti Corruption Policy** and other ethical aspects.

The details of the training carried out in 2025 are as follows:

	High risk functions	Managers	AMSB ¹³
Training Coverage			
Total	31	9	5
Total receiving training	31	9	5
Computer based training	2 hours	2 hours	2 hours
Frequency			
How often training is required	annually	annually	annually
Topics Covered			
Anti corruption Rules	x	x	x
Anti corruption Policy	x	x	x

The effectiveness of the control mechanisms and training programs is confirmed by the absence of incidents during the reporting period.

As part of the audit planning process, an evaluation of ESG risks was carried out, as well as an assessment of the impact of these risks on the achievement of business objectives. An audit mission regarding the ESG implementation and reporting process has been included in the multi annual Audit Plan and is scheduled to be performed starting in 2027, depending on audit planning. The internal audit function is independent from all audited structures and is positioned at a sufficiently high hierarchical level (with functional reporting to the Board of Directors) to ensure its independence and objectivity.

During 2025, no integrity related incidents were recorded at Chimcomplex, and no notifications of this nature were received. There were no reports or allegations related to corruption within the Group during the reporting year.

The **anti competitive practice framework** implemented within the company is essential to ensuring a free and fair market, benefiting both consumers and the economy as a whole.

Integrity represents a central pillar of Chimcomplex's governance. In 2025, we ensured **100% coverage with training programs** for all functions identified as being exposed to corruption risks.

During the 2025 financial year, we provided internal training sessions to employees exposed to risks related to the Anti Corruption Policy. For these risk exposed roles, training is mandatory. In addition to mandatory training, Chimcomplex promoted a culture of prevention by offering voluntary courses to another 45 employees on anti corruption rules.

9.3.2. Confirmed incidents of corruption or bribery

ESRS G1-4

In accordance with the requirements of ESRS G1 4, Chimcomplex SA Borzești has assessed the occurrence of ethical non compliance events during the 2025 financial year.

Following rigorous internal reviews and monitoring conducted through the control and alert systems (whistleblowing mechanisms), **we confirm that no incidents related to corruption, conflicts of interest, fraud, money laundering or anti competitive practices occurred in 2025.**

This absence of incidents demonstrates the company's continued commitment to ethics, integrity and information security. Our preventive policies, supported by mandatory training programs, ensure a transparent business environment aligned with the highest standards of professional conduct.

Incident	Status	Summary of Remedial Actions
No incidents	NA	NA

¹³ AMSB = Administrative, Management and Supervisory Bodies



9.4. Supplier Management

9.4.1. Management of relationships with suppliers

ESRS G1-2

Throughout the supply, production and commercialization chain of chemical products, Chimcomplex SA Borzești maintains continuous communication with suppliers and customers to ensure compliance with the applicable national and European legal requirements, as well as with any additional requirements they may have. Across the entire supply chain, activities are carried out in accordance with the following principles: non discrimination, equal treatment, mutual recognition, transparency, proportionality, efficient use of capital funds, and accountability.

Fair treatment of suppliers is supported by the **Human Rights Policy**, which applies extensively to supplier relationships, thereby ensuring respect for fundamental principles of human rights and human dignity throughout the supply chain.

Supplier relationships are governed by the Integrated Management System implemented at both sites (Onești and Râmnicu Vâlcea). The current process procedure establishes a set of rules and responsibilities regarding the procurement of raw materials, packaging, consumables, technical and industrial equipment, spare parts, and services, to ensure that all purchased products and services comply with the specified legislative, technical, quality, environmental and sustainability requirements.

Approach to Supply Chain Related Risks

To manage and mitigate supply chain risks, Chimcomplex SA Borzești operates on the basis of **implemented procedures (including the Unified Procurement Procedure)** and processes that comply with applicable legislation, are ethical, environmentally friendly, socially responsible and economically efficient.

Chimcomplex strongly supports the national economy by sourcing from local suppliers. Despite the collapse of parts of the Romanian industry and the disappearance of essential factories within the chemical sector's supply chain, the company succeeds in counteracting this decline by reintegrating a significant share of procurement related turnover into the domestic market. This performance highlights Chimcomplex's commitment to supporting local manufacturing in an increasingly challenging economic environment.

Supplier diversification, aimed at reducing supply risks, is part of the company's business strategy. Chimcomplex benefits from **strong local and regional integration within the supply chain**, enabling minimal logistics costs.

Supplier Selection in the Context of Risk Assessment

Understanding the risk associated with a supplier is an important factor in determining whether and how to engage in business with that supplier. The procurement process includes risk analysis across multiple categories: environmental and social, financial banking, legal, and operational. Risk alerts support a preventive approach to risk management. Additionally, we ensure that parties sanctioned by the European Union or international organisations, such as the United Nations, are not accepted as procurement partners.



New suppliers are subject to rigorous assessment prior to initiating collaboration, to identify any associated risks. Existing suppliers, particularly those considered strategic or with a significant impact on our operations, are continuously monitored and evaluated. This ongoing evaluation process enables the proactive identification of potential issues and the timely adoption of preventive or corrective measures, ensuring a secure, responsible and legally and ethically compliant supply chain.

The general procurement risk analysis forms an integral part of the procurement strategy, which is periodically reviewed and presented to the Board of Directors. Through this approach, we ensure that decisions regarding supplier selection and management are aligned with the organisation's strategic objectives and corporate governance standards.

Suppliers are carefully selected based on clearly established criteria for each procurement category and are periodically evaluated through questionnaires, evaluation sheets, and internal and/or external audits. Supplier pre qualification is a pre contractual activity through which Chimcomplex SA Borzești gathers information from potential suppliers to assess compliance with internal requirements. The purpose of the pre qualification process is to assess suppliers before contracting or during the tender stage, ensuring that only suppliers meeting our standards are considered for future collaboration. Following pre qualification, the Procurement Department, together with business representatives, selects the best suppliers based on predefined commercial, legal, HSSE and technical criteria during the tender process.

Sustainability Considerations

Working together with our suppliers, we develop joint initiatives to continuously reduce carbon emissions in the supply chain and contribute to achieving the commitments of the Paris Agreement.

We are committed to reviewing supply chain policies and processes to include sustainability based selection and evaluation criteria, conducting sustainability audits and assessing sustainability risks in supplier relationships. Chimcomplex has also implemented the Sustainable Procurement Charter, which all suppliers must adhere to, and which is an essential selection and evaluation criterion. In 2025, procurement policies and procedures remained in force without additional modifications throughout the year.

In 2025, we actively and extensively engaged with all company suppliers regarding sustainable procurement practices. All suppliers invited to respond to the "Sustainability Questionnaire" were provided with training and awareness elements to help them understand how to complete it and why Chimcomplex SA Borzești requires this information.

We assume responsibility not only for our products, but also for the entire supply chain.

Main Requirements for Suppliers:

- Integration of sustainability commitments into procurement contracts;
- Use of advanced technologies and raw materials with a reduced carbon footprint;

- Reduction of emissions and waste in the production process;
- Promotion of a safe working environment and respect for human rights;
- Compliance with business ethics.

Status of Sustainable Procurement Objectives for 2025:

- Supplier evaluation through audits and interviews: 7 audits/interviews completed;
- Effective management of raw material costs (maximum 40% of production value) – 42% achieved, including electricity as a raw material cost.

Sustainable procurement is based on the optimal identification and management of economic, social and environmental impacts within the supplier network.

In 2025, driven by the objective of strengthening awareness and adherence to sustainability throughout the entire procurement value chain, Chimcomplex SA Borzești conducted **7 sustainability audits and assessments** with suppliers, covering their approach to environment, social responsibility, labour and human rights (e.g., employee health and safety, working conditions, social dialogue, career management and professional training, child labour, forced labour and human trafficking, diversity, discrimination and harassment, human rights), ethics and the supply chain.

We aim to continuously increase the number of supplier sustainability evaluations through internal assessments and/or EcoVadis.

Preventing Delays in Payments

The policy for preventing delays in payments to suppliers requires the automated verification of invoices and their payment due dates through the company's ERP system, eliminating manual processing of this operation and human errors related to meeting payment deadlines.

9.4.2. Payment practices

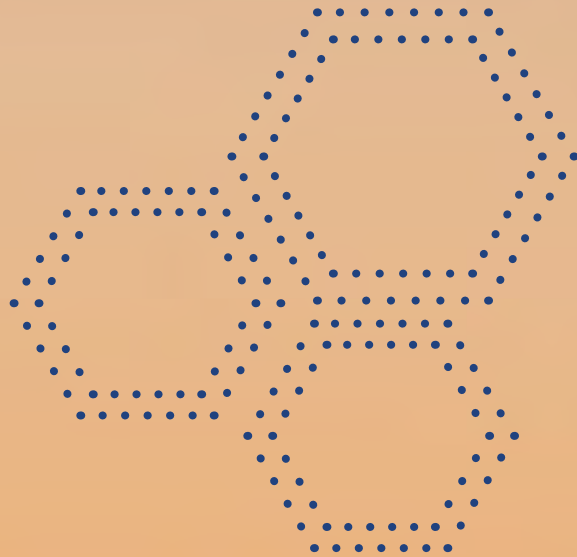
ESRS G1-6

According to the contractual provisions regarding payment terms, payments to our suppliers are made based on the agreements concluded individually with each partner, with a standard term of 30 days. We are committed to monitoring and complying with the payment conditions agreed with suppliers.

The average time required to pay an invoice, calculated from the date on which the contractual or statutory payment term begins, is 15 days. Our standard payment terms for the main categories of suppliers depend on the negotiated contract, with a maximum of 30 days, and 88.3% of our payments comply with these standard terms.

There are no legal actions related to delayed payments to suppliers. These indicators reflect the company's financial stability and respect for the commitments undertaken within the supply chain, contributing to a business relationship based on trust and predictability.





Taxonomy

APPENDIX

TAXONOMY



10. REPORT IN ACCORDANCE WITH ARTICLE 8 OF REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL ('THE TAXONOMY REGULATION')

10.1. Introduction

The taxonomy reporting has been prepared at the level of the Chimcomplex group. This section presents the key performance indicators required under Article 8 of the EU Taxonomy, Regulation (EU) 2020/852, and the related delegated regulations.

The information complies with the simplified reporting requirements under art. 8 of the Regulation on taxonomy and art. 10 para. (2) of art. 8 of the Delegated Act (Commission Delegated Regulation (EU) 2021/2178) and subsequent amending acts, Delegated Regulation (EU) 2021/2139 and Delegated Regulation (EU) 2022/1214, Delegated Regulation (EU) 2023/2485 and Delegated Regulation (EU) 2023/2486.

This regulation defines the criteria and standards necessary for classifying sustainable investments, thereby facilitating the allocation of financial resources towards projects and economic activities that contribute to achieving sustainability and environmental protection objectives. The EU Taxonomy is a classification system that establishes six 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
- Protection and restoration of biodiversity and ecosystems.

10.2. Article 8 of the Taxonomy Regulation

The Taxonomy Regulation is a key component of the European Commission's action plan to redirect capital flows towards a more sustainable economy and represents an important step toward achieving carbon dioxide emission neutrality by 2050, in line with the EU's objectives, as the Taxonomy is a classification system for sustainable economic activities.

In the following section, Chimcomplex, as a non-financial undertaking, presents the share of turnover, capital expenditures (CAPEX) and operational expenditures (OPEX) for the reporting period 01 January 2025 – 31 December 2025, which are associated with eligible economic activities and activities with alignment potential for the taxonomy.

For alignment, the activities must contribute substantially to one of the environmental objectives and must not cause harm to the other five 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
- Protection and restoration of biodiversity and ecosystems.

In accordance with Article 8 of the Taxonomy Regulation and Article 10(2) of the Delegated Act (Commission Delegated Regulation (EU) 2021/2178) and its subsequent amendments, the performance of Chimcomplex for the year 2025 is presented below.

10.3. Our results

10.3.1. General overview

Art. 8(2) of the Taxonomy Regulation

The table below presents the proportion of economic activities that are eligible and aligned with the Taxonomy (based on total turnover, capital expenditures (CapEx) and operational expenditures (OpEx) in the financial year 2025.

Chimcomplex		Eligibility – Financial Year 2025		Alignment – Financial Year 2025
KPIs	Total(ROn)	Eligible and aligned activities (A1) (%)	Eligible and non-aligned activities (A2) (%)	Non eligible activities (B) (%)
Turnover	1,109,281,352	0	43.87	56.13
Capital expenditures (CAPEX)	58,641,007	0	68.63	31.37
Operational expenditures (OPEX)	1,042,451,056	0	72.98	27.02

¹⁴ For the purpose of this report, the turnover, capital and operational expenditures belong to CHIMCOMPLEX SA BORZESTI.



10.3.2. Definitions

An eligible economic activity is an activity that corresponds to the description of one of the activities defined in Regulation (EU) 2020/852 and the related delegated regulations, regardless of whether that economic activity meets all the technical screening criteria.

An economic activity is **aligned with the taxonomy** if it meets the following requirements:

- The activity contributes substantially to one of the six environmental objectives by fulfilling the assessment criteria defined for that economic activity;
- The activity does not significantly harm (DNSH) any of the other five environmental objectives;
- The activity is carried out in accordance with the minimum safeguards, which apply to all economic activities and refer mainly to human rights and social and labour standards;
- The activity complies with the technical screening criteria that have been established by the EU and are listed in the delegated acts.

Eligibility and compliance with the EU Taxonomy must be reported financially, as percentages of a company's total revenues, total capital expenditures (CapEx), and selected operating expenditures (OpEx).

Non-eligible economic activity for the Taxonomy refers to any economic activity that is not described in the delegated acts that supplement the Taxonomy Regulation.

10.4. Description of the activities

We have examined all the economic activities carried out by Chimcomplex to determine which of them are eligible and also aligned in accordance with Annexes I and II of the Climate Delegated Act. Our activities contribute to climate change mitigation.

10.4.1. Eligible economic activities for taxonomy

The main activity of Chimcomplex, according to the CAEN classification, is 2013 – manufacture of other basic inorganic chemicals (production of chlor-alkali and inorganic chlorides) and 2014 – manufacture of other basic organic chemicals.

The largest share in the company's revenues in 2024, according to the CAEN classification, is 2014 – manufacture of other basic organic chemicals, mainly: polyether polyols, oxo-alcohols, alkylamines and other chemical products, including services and technical assistance, and their sale domestically and for export.

The Group's core production is structured across two sites: the chemical platform – Râmnicu Vâlcea Branch and the Onești chemical platform.

In accordance with the reporting requirements for the 2024 financial year, **7 eligible activities** were identified and assessed for compliance for Chimcomplex in accordance with the EU Taxonomy Regulation (2020/852) and its subsequent delegated acts.

The activities **identified as eligible** carried out by Chimcomplex are the activities listed below:

- Activity 3.13 Manufacture of chlorine;
- Activity 3.17 Manufacture of plastics in primary form;
- Activity 4.1 Electricity generation using solar photovoltaic

technology;

- Activity 4.30 High-efficiency co-generation of heat/cool and power from fossil gaseous fuels;
- Activity 6.2. Freight rail transport;
- Activity 6.6. Freight transport services by road;
- Activity 7.2 Renovation of existing buildings.

Activity 3.13 Manufacture of chlorine

The manufacture of chlorine is carried out at both sites in the Brine Electrolysis installations with ion-exchange membranes and is obtained as the main product alongside Sodium hydroxide (lye) and hydrogen. The phases of the technological process (identical at both sites) are:

- Primary purification of brine
- Polishing filtration of brine
- Secondary purification of brine
- Electrolysis of ultrapure brine in an electrolysis unit consisting of 6 electrolyzers in which, from the aqueous solution of ultrapure NaCl, under the action of electric current, the electrochemical production of chlorine, sodium hydroxide and hydrogen takes place.
- Circulation of catholyte
- Anolyte treatment
- Chlorine cooling
- Chlorine drying
- Compression and distribution of dry gaseous chlorine
- Dechlorination of residual gases
- Hydrogen cooling – compression

In 2025, the Onești site operated mostly with 3 electrolyzers and obtained 45991.655 tons of electrolytic chlorine, while the Râmnicu Vâlcea site, with 5 electrolyzers, obtained 73511.42 tons of electrolytic chlorine.

The electrolytic chlorine was included as a semifinished product in the production of the following finished products: Liquid chlorine, Hydrochloric acid, Sodium hypochlorite, Ferric chloride, Bleaching powder, Propylene glycol, Special polyols, Flexible polyols, Polymeric polyols, Rigid polyols, Pure dichloropropane, Drinking water, Demineralized water.

Activity 3.17 Manufacture of plastics in primary form

Onești site:

Establishment of a new, sustainable polyepoxides unit based on epichlorohydrin synthesis within Chimcomplex S.A.

The POLIEPOXIZI project (resins based on epichlorohydrin) aims to obtain 26,000 t/year of epichlorohydrin, of which approximately 15,000 t/year will be processed into 24,000 t/year of epoxy resins; several types of epoxy resins can be produced, depending on the desired viscosity, density, and epoxy equivalent. Thus, the technological process parameters can be adjusted according to market requirements. The proposed project is highly profitable and is aligned with global concerns—use of renewable resources and the circular economy.

The project consists of six main units. These units are:

1. Hydrochloric acid gas synthesis unit – HCl unit
2. Crude glycerin distillation unit – GLY purification unit
3. Epichlorohydrin synthesis – ECH unit
4. Epoxy resins synthesis – ERP unit
5. Brine purification unit – BPP unit
6. Waste incineration unit – WIP unit

On 06.03.2025, the second procurement procedure for equipment and services for the realization of the HCl gas synthesis installation, an integral part of the project “Establishment of a new production unit of polyepoxides within the company Chimcomplex S.A”, was initiated.

Participation invitations were sent, and announcements in Romanian and English were published in the newspaper and on the Chimcomplex website.

Two offers were received, analyzed, and a minutes of opening the offers was prepared. Following the analysis of the answers received to the clarification requests, in order to comply with the principle of equal treatment, the Committee decided to reject both offers as non-compliant due to the modification of the initial offers after the clarification requests, and decided to restart the procurement procedure. Both bidders were notified of the result of the procedure. This communication was also posted on the Chimcomplex website.

The procurement procedure was resumed on 08.04.2025, with the transmission of participation invitations, and announcements in Romanian and English were published in the newspaper and on the Chimcomplex website.

Two offers were received, analyzed, and a minutes of opening the offers was prepared.

The two offers were evaluated, and the awarding minutes were drawn up. The result of the procedure was communicated to both bidders. In June 2025, a draft contract was sent to the winner.

In May 2025, proof of the start of the investment was sent to the Ministry of Finance.

On 01.09.2025, the first payment request was submitted. In November 2025, clarification requests were received, to which responses were provided in December 2025.

Râmnicu Vâlcea site:

The existing polyol-polyether production installations at the Râmnicu Vâlcea site, whose main technological phases are: raw material dosing; degassing; heating of the reaction mass; propylene oxide dosing; reaction completion; degassing and cooling; storage and conditioning, produced in 2025: 32,073 tons of flexible polyols, 21,114 tons of special polyols, 397 tons of polymeric polyols, 7,125 tons of rigid polyols and 2,000 tons of vegetal polyols.

Activity 4.1 Electricity generation using solar photovoltaic technology

In 2024, projects were submitted under the Modernization Fund (Supporting investments in new electricity generation capacities produced from renewable sources for the project call dedicated to applicants in the private sector, within “Key Program 1” Renewable energy sources and energy storage) for Onești, Râmnicu Vâlcea and Dej (a Chimcomplex working point).

In 2025, the situation evolved as follows:

1. Installation of a photovoltaic plant at Chimcomplex S.A Borzești – Onești: 14 MW for self-consumption without storage

This project was submitted in 2024 for financing through the Modernization Fund program, following the publication of the Applicant's Guide regarding Supporting investments in new electricity generation capacities produced from renewable sources for self-consumption under the project call for applicants from the private sector, within “Key Program 1” Renewable energy sources and energy storage from the Modernization Fund.

Clarification requests were received in April and May 2025. These requests were answered within the deadline set by the Ministry of Energy. In June 2025, the decision approving the project for financing was received. The documents for pre-contracting were sent on 27.06.2025. On 25.09.2025, the financing contract was signed and the procurement procedure was launched in December 2025 for the Supply of the 14 MW photovoltaic power plant (including design services and related construction-assembly works).

2. Implementation of a photovoltaic power plant within Chimcomplex SA Borzești – Râmnicu Vâlcea: 4.6 MW for self-consumption and 1 MWh storage

This project was submitted in 2024 for financing through the Modernization Fund program, following the publication of the Applicant's Guide regarding Supporting investments in new electricity generation capacities produced from renewable sources for self-consumption under the project call for applicants from the private sector, within “Key Program 1” Renewable energy sources and energy storage from the Modernization Fund.

In November 2025, the request from the Ministry of Energy to submit the documents for pre-contracting was received. These documents were sent on 11 November 2025, but by the end of 2025 the financing contract had not yet been received from the Ministry.

3. Installation of a photovoltaic plant at Chimcomplex S.A. Borzești – Dej work point 1: 2.1 MW production and 0.5 MWh storage

This project was submitted in 2024 for financing through the Modernization Fund program, following the publication of the Applicant's Guide regarding Supporting investments in new electricity generation capacities produced from renewable sources for self-consumption under the project call for applicants from the private sector, within “Key Program 1” Renewable energy sources and energy storage from the Modernization Fund. Until the end of 2025, no clarification requests were issued by the Ministry of Energy.



4. Installation of a photovoltaic plant at Chimcomplex S.A. Borzești – Dej work point 2: 29.95 MW for self-consumption and 1 MWh storage

This project was submitted in 2024 for financing through the Modernization Fund program, following the publication of the Applicant's Guide regarding Supporting investments in new electricity generation capacities produced from renewable sources for self-consumption under the project call for applicants from the private sector, within "Key Program 1" Renewable energy sources and energy storage from the Modernization Fund. In November 2025, clarification requests were issued by the Ministry of Energy, which were answered on 10 December 2025.

5. Installation of a photovoltaic power plant with storage – Chimcomplex S.A. Borzești – Onești

This project was submitted under the Modernization Fund program in August 2025, following the publication of the Applicant's Guide regarding Supporting investments in new electricity generation capacities produced from renewable sources for self-consumption under the project call for applicants from the private sector, within "Key Program 1" Renewable energy sources and energy storage from the Modernization Fund, round 2.

The newly installed solar energy generation capacity is 4.80 MW and includes a planned storage capacity of 0.4 MW. The project is under review at the Ministry of Energy. Until the end of 2025, no clarification requests were received.

6. Installation of a photovoltaic power plant with storage – Chimcomplex S.A. Borzești – Râmnicu Vâlcea

This project was submitted under the Modernization Fund program in August 2025, following the publication of the Applicant's Guide regarding Supporting investments in new electricity generation capacities produced from renewable sources for self-consumption under the project call for applicants from the private sector, within "Key Program 1" Renewable energy sources and energy storage from the Modernization Fund, round 2.

The newly installed solar energy generation capacity is 4.75 MW and includes a planned storage capacity of 0.4 MW. The project is under review at the Ministry of Energy. Until the end of 2025, no clarification requests were received.

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

COGENERATION INSTALLATIONS

The simultaneous production of steam and electricity through cogeneration represents a current and techno-economically validated option for valorizing the primary energy resource (natural gas). The involvement of hydrogen surplus in cogeneration is a beneficial solution for integrating a specific local resource.

At the **Onești** site there are two Cogeneration Units:

Cogeneration I

Commissioning year: 2009

The cogeneration consists of the simultaneous production of electric and thermal energy by burning natural gas in a high-pressure gas turbine and low-pressure natural gas together with hydrogen in the heat recovery boiler.

The main equipment has the following technical characteristics:

- 1 gas turbine, Taurus 70 type, manufactured by Solar, 7.5 MW
- 1 electric generator of 9000 KVA, 6 KV
- 1 steam heat-recovery boiler – Astebo, 25 t/h
- 1 gas compressor – Enerproject type, 2800 Nmc/h, 22 barg, 125 kWe

Plant capacity:

- Electric energy: 7.38 MW h/h
- Steam: 25 t/h – 16.68 MW
- Hot water: 1.411 MWht/h
- Raw materials: – natural gas – 3200 m³/h and
- Hydrogen – 3000 Nmc/h (caloric equivalent of natural gas – 910 m³/h, part of the 3200 m³/h).

In 2025, Cogeneration I operated depending on needs and produced: 5213 MWh of electric energy and 76,444 Gcal of thermal energy.

Cogeneration II

Commissioning year: 2015

The cogeneration in this installation consists of the simultaneous production of electric and thermal energy by burning natural gas in a high pressure gas turbine. The main equipment has the following technical characteristics:

- 1 gas turbine (GT) of 7.68 MW, GPB80D, Kawasaki
- 1 electric generator of 9800 KVA, 6.3 KV
- 1 steam heat-recovery boiler – HRSG, 16 t/h, 16 bar, 250°C
- 1 gas compressor type EGSI-S-50/300 WA
- 1 air compressor type ASK40, Kaeser
- Medium- and low-voltage electrical station
- Internal services transformer
- SCADA system for cogeneration plant control.

Plant capacity

- Net power: 7.68 MW at 10°C
- Net capacity: 15.92 t/h / 16 barg / 250°C – 11.7 MW

In 2025, this installation was in conservation.

At the **Râmnicu Vâlcea** site, two Cogeneration Units were completed and commissioned:

1. High efficiency cogeneration installation 49 Mwe

The high-efficiency cogeneration installation produces:

- electric energy: minimum 42.39 MWe, maximum 49 MWe;
- thermal energy in the form of steam at 16 bar and 280°C: minimum 68.1 MWth, maximum 69.45 MWth;
- thermal energy in the form of hot water, 14-bar pressure, minimum 70°C, maximum 90°C: the maximum possible recovered from flue-gas residual heat.

The 49 MW high-efficiency cogeneration installation is located outdoors, on isolated reinforced concrete foundations. They are new modular constructions (container-type), ground-floor type, which include the control room, electrical equipment rooms (internal services transformers, power system for CHP supply, medium-voltage station, etc.), changing rooms and sanitary facilities.

The utilities required for the technological process of the 49 MW high-efficiency cogeneration installation are: demineralized water, clarified water, drinking water, instrument air, process air, nitrogen, methane gas. These are supplied from the networks of CHIMCOMPLEX SA Borzești – Râmnicu Vâlcea Branch.

The installation has chimneys for the flue gases generated by the three steam heat-recovery boilers. Each chimney is equipped with a continuous emissions monitoring system.

The thermal energy in the form of steam produced by the 49 MW high-efficiency cogeneration installation is fully consumed internally, in the company's own industrial processes.

The electric energy produced by the 49 MW high-efficiency cogeneration installation is fully consumed internally, in the company's own industrial processes. The cogeneration installation is connected to the main consumer – the 34 MWh Membrane Electrolysis – as well as to the other consumers connected through SRA2 – 7 MWh, SRA3 – 5 MWh, SRA4 – 7 MWh and Station 3 – 2 MWh.

In 2025, the 49 MWh Cogeneration installation produced: 103,024.474 MWh of electric energy and 109,306.3567 Gcal of thermal energy.

2. High efficiency cogeneration installation 8 MWe

The 8 MWe high-efficiency cogeneration installation (trigeneration) produces:

- electric energy: max. 8 MWe;
- thermal energy in the form of steam at 13 bar + hot water: 9.5 MWth;
- thermal energy in the form of chilled water at 5°C: 7449 MWh/year;

The trigeneration installation of maximum 8 MWe consists of the following main equipment:

- Gas turbine;
- Electric generator;
- Gas compressor;
- Steam heat-recovery boiler;
- Absorption chiller.

The fuel, namely natural gas and combustion air, are introduced into the combustion chamber where combustion takes place. Before being introduced into the combustion chamber, the air is compressed using a compressor. The flue gases resulting from the combustion chamber are directed into the gas turbine, which they drive. This, in turn, drives the electric generator that produces electric energy. After expansion in the turbine, the flue gases are directed to the heat-recovery boiler, where they are cooled to the exhaust temperature at the chimney using cold water supplied to the boiler. Depending on needs, the heat-recovery boiler produces steam of various parameters, hot water, or both.

In the case of the trigeneration installation, the hot water produced by the heat-recovery boiler is used by an absorption refrigeration installation (chiller) to produce chilled water.

In 2025 the following were produced: 40,690.845 MWh of electric energy; 55,220.1517 Gcal of thermal energy; and 1406 Gf of chilled water.

Activity 6.2. Freight rail transport

Chimcomplex has, as a support activity at both sites, the railway freight transport (raw materials and finished products) on the industrial railways, from and to the point where the trains are taken over by the national railway transport companies, namely to Borzești Station for the Onești site and to Raureni Station for the Râmnicu Vâlcea site.

On the internal railways we operate diesel-electric locomotives (1 unit only at Onești) and diesel-hydraulic locomotives (2 units) at Onești and (2 units) at Râmnicu Vâlcea.

Activity 6.6. Freight transport services by road;

Chimcomplex has, as a support activity at both sites, the road freight transport (raw materials and finished products), internally and on national roads and highways in Romania, from Chimcomplex (the Onești site or the Râmnicu Vâlcea site) to the customer or supplier.

For carrying out this activity we have in operation:

At Onești: 1 N1 utility vehicle (purchased in 2023) and 1 N3 utility vehicle (purchased in 2016),

At Râmnicu Vâlcea: 1 N3 utility vehicle (purchased in 2022), which in 2025 was used only for internal freight transport.

Activity 7.2 Renovation of existing buildings

During 2025, renovation activities continued at the Tarcau Training Center (expenses covered by Chimcomplex), consisting of construction works, sanitary installations, thermal installations and electrical installations.

10.4.2. Evaluation of activities regarding alignment

The results regarding the alignment of activities with the taxonomy were obtained following the DNSH (Do No Significant Harm) assessments and those regarding compliance with the minimum safeguards for the identified eligible activities.

The results regarding the alignment of activities with the taxonomy were obtained after carrying out the following steps:

- DNSH evaluation for the eligible activities
- Evaluation of compliance with minimum social safeguards
- Climate risk and vulnerability assessment study of the activities.

The DNSH evaluation was prepared and documented in detail in the documents accompanying this report, which are kept in the records of Chimcomplex and can be consulted upon request.

The table below indicates the environmental objective (**Climate change mitigation**) for which the activities qualify as eligible and contains a summary of the alignment assessment.

The table below summarizes the results of a forementioned analyses, thus containing the summary of the alignment evaluation.

				Compliance with the requirements	
Eligible economic activity	Environmental objective	Aligned	Substantial contribution	DNSH	Compliance with minimum social safeguards*
Activity 3.13 Manufacture of chlorine	Climate change mitigation	No	No	-	Yes
	Climate change adaptation		Yes	No	
	Water and marine resources		-	Yes	
	Circular economy		-	N/A	
	Pollution prevention and control		-	Yes	
	Biodiversity and ecosystems		-	Yes	
Activity 3.17 Manufacture of plastics in primary form	Climate change mitigation	No	No	-	Yes
	Climate change adaptation		-	No	
	Water and marine resources		-	Yes	
	Circular economy		-	N/A	
	Pollution prevention and control		-	Yes	
	Biodiversity and ecosystems		-	Yes	
Activity 4.1 Electricity generation using solar photovoltaic technology	Climate change mitigation	No	Yes	-	Yes
	Climate change adaptation		-	No	
	Water and marine resources		-	N/A	
	Circular economy		-	Yes	
	Pollution prevention and control		-	N/A	
	Biodiversity and ecosystems		-	Yes	
Activity 4.30 High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	Climate change mitigation	No	No	-	Yes
	Climate change adaptation		-	No	
	Water and marine resources		-	Yes	
	Circular economy		-	N/A	
	Pollution prevention and control		-	Yes	
	Biodiversity and ecosystems		-	Yes	

				Compliance with the requirements	
Eligible economic activity	Environmental objective	Aligned	Substantial contribution	DNSH	Compliance with minimum social safeguards*
Activity 6.2. Freight rail transport	Climate change mitigation	No	No	-	Yes
	Climate change adaptation		-	No	
	Water and marine resources		-	N/A	
	Circular economy		-	Yes	
	Pollution prevention and control		-	No	
	Biodiversity and ecosystems			N/A	
Activity 6.6. Freight transport services by road	Climate change mitigation	No	No	-	Yes
	Climate change adaptation		-	No	
	Water and marine resources		-	N/A	
	Circular economy		-	Yes	
	Pollution prevention and control		-	Yes	
	Biodiversity and ecosystems			N/A	
Activity 7.2 Renovation of existing buildings.	Climate change mitigation	Nu	No	-	Yes
	Climate change adaptation		-	No	
	Water and marine resources		-	No	
	Circular economy		-	Yes	
	Pollution prevention and control		-	No	
	Biodiversity and ecosystems			N/A	

Legend

N/A – there are no technical requirements for this objective for the DNSH analysis



10.4.3. Result of verifying the fulfilment of minimum social criteria

Chimcomplex carries out economic activities aligned with the OECD Guidelines for Multinational Enterprises and with the **UN Guiding Principles on Business and Human Rights** (including gender equality and the prohibition of child labor, as well as the principles and rights established in the eight fundamental conventions identified in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights).

Summary – Fulfilment of minimum social criteria		Results
Commitment to respecting human rights		Yes
Human rights reflected in operational policies and procedures and embedded throughout the organization		Yes
Human rights background check process to identify, prevent and mitigate human rights impacts in supply chain		Yes
Complaints mechanism (including legal rights of action in court)		Yes
External communication on how human rights impacts is addressed		Yes
Identifying and redressing adverse human rights impacts through legitimate processes		Yes
Health and Safety Policy		Yes
Labor Practices Policy		Yes
Policies that establish standards for responsible business conduct.	GDPR - Processing of personal data	Yes
	Anticorruption Policy	
	Warning mechanism/procedure	
	There are a number of safeguards and, in addition, the ESG products and services procurement procedure is under development for alignment with the Corporate Sustainability Due Diligence Directive currently being transposed.	
	Employees have the right to voluntarily organize themselves into trade unions for facilitating collective bargaining, informing and consulting employees, occupational health and safety, etc. Following the employee information process, they did not organize to appoint employee representatives; therefore, we do not have employee representatives.	

Conclusion – Eligibility and alignment assessment

Within Chimcomplex, **7 activities are eligible** under the taxonomy, as they correspond to the description of the activities defined in Regulation (EU) 2020/852 and the related delegated regulations.

Regarding the assessment of the **alignment of activities** with taxonomy, it was found that:

- Only one activity – the Production of electricity using solar photovoltaic technology – contributes substantially to **climate change mitigation**, without harming the other 5 environmental objectives.

- All 6 eligible activities do not cause harm to 4 out of the 5 environmental objectives (DNSH): Water and marine resources, Circular economy, Pollution prevention and control, Biodiversity and ecosystems. The main reason why the activities do not avoid harming the objective Climate change adaptation is the lack of a climate risk assessment and climate vulnerability study based on global warming scenarios. For the next reporting period, we intend to prepare this study.

- All 7 eligible activities meet the minimum social criteria.

Therefore, according to the analysis carried out, for the reporting period 01.01.2025 – 31.12.2025, no activity is aligned with the taxonomy in accordance with Art. 17 of Regulation (EU) 2020/852 and its subsequent delegated acts.

10.5. Turnover, CAPEX and OPEX

For Chimcomplex, the total amounts (KPIs) were defined and calculated as follows:

The key performance indicators ("Indicators") include **Turnover**, **CapEx** and **OpEx**. For the 2025 reporting period, the indicators must be disclosed both for taxonomy-eligible/aligned activities and for non-eligible ones.

We determine the taxonomy-eligible indicators in accordance with legal requirements and describe our accounting policy in this regard as follows:

Turnover

Definition – The share of taxonomy-eligible/aligned economic activities in our total turnover was calculated as the portion of net turnover derived from products and services associated with taxonomy-eligible/aligned economic activities (numerator) divided by the net turnover (denominator), in each case for the financial year **1 January 2025 – 31 December 2025**.

The net turnover is presented in the Financial Statements as at 31.12.2025, in the section Consolidated statement of profit or loss and other comprehensive income for the year ended 31.12.2025.

CapEx KPI

Definition – The CapEx KPI is defined as taxonomy-eligible/aligned CapEx (numerator) divided by total CapEx.

Total capital expenditures are presented in the Financial Statements as at 31.12.2025, in the section Notes to the individual financial statements for the year ended 31.12.2025, and represent expenses related to property, plant and equipment under construction and advances granted for property, plant and equipment.

OpEx KPI

Definition – The OpEx KPI is defined as taxonomy-eligible/aligned OpEx (numerator) divided by total OpEx.

Total OpEx represents total operating expenses minus: value adjustments for non-current assets and current assets, revaluation expenses for non-current assets, provisions adjustment expenses and other operating expenses.



Turnover

Fiscal Year	Year 2025			Criteria for substantial contribution						DNSH Criteria							Proportion of turnover aligned with the taxonomy (A.1.) or eligible under the taxonomy (A.2.) turnover, year 2024	Category enabling activity	Category transitional activity		
Economic activities	Code	Turnover	Proportion of Turnover, Year 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards					
Text		RON	%	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	%	enabling	transition		
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (taxonomy-aligned)																					
																		enabling			
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1).		0																			
Enabling activities		0	0%	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-	0%				
Transitional activities		0	0%	0%							-	-	-	-	-	-	0%			transition	
A.2 Taxonomy-eligible activities, but not environmentally sustainable (non-taxonomy-aligned activities)																					
		RON	%	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)												
Manufacture of chlorine	3.13	28,910,850	2.61%																		
Manufacture of plastics in primary forms	3.17	457,768,002	41.27%																		
Electricity generation using solar photovoltaic technology.	4.1		0%																		
High-efficiency cogeneration of heat /cool and power from fossil gaseous fuels	4.30		0%																		
Rail freight transport	6.2		0%																		
Freight transport services by road	6.6		0%																		
Renovation of existing buildings	7.2		0%																		
Turnover of taxonomy-eligible activities, but not environmentally sustainable (non-taxonomy-aligned activities) (A.2)		486,678,852	43.87%																	0%	
A. Turnover of taxonomy-eligible activities (A.1+A.2)		486,678,852	43.87%																		
B. TAXONOMY NON ELIGIBLE ACTIVITIES																					
Turnover of non-taxonomy-eligible activities		622,602,500	56.13%																		
TOTAL (A+B)		1,109,281,352	100.00%																		

CapEx

Fiscal Year	Year 2025			Criteria for substantial contribution						DNSH Criteria							Proportion of CapEx aligned with the taxonomy (A.1.) or eligible under the taxonomy (A.2.) CapEx, year 2024	Category enabling activity	Category transitional activity
Economic activities	Code	CapEx	Proportion of CapEx, year 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards			
Text		RON	%	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	%	enabling	transition
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
																		enabling	
CapEx related to environmentally sustainable activities (taxonomy-aligned) (A.1)		0				0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	8,7%		
Enabling activites		0			0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0,3%		
Transitional activities		0								-	-	-	-	-	-	-	0%		transition
A.2 Taxonomy-eligible activities, but not environmentally sustainable (non-taxonomy-aligned activities)																			
		RON	%	EL; N/ EL (f)	EL; N/ EL (f)	EL; N/ EL (f)	EL; N/ EL (f)	EL; N/ EL (f)	EL; N/ EL (f)										
Manufacture of chlorine	3.13	4,875,513	8.31%																
Manufacture of plastics in primary forms	3.17	28,360,983	48.36%																
Electricity generation using solar photovoltaic technology.	4.1	514,273	0.88%																
High-efficiency co-generation of heat /cool and power from fossil gaseous fuels	4.30	3,466,303	5.91%																
Freight rail transport	6.2	1,462,510	2.49%																
Freight transport services by road	6.6	-	0.00%																
Renovation of existing buildings	7.2	1,566,436	2.67%																
CapEx related to taxonomy-eligible activities, but not environmentally sustainable (non-taxonomy-aligned activities) (A.2)		40,246,018	68.63%																
A. CapEx related to taxonomy-eligible activities (A.1+A.2)		40,246,018	68.63%																
B. TAXONOMY NON ELIGIBLE ACTIVITIES																			
CapEx related to non-taxonomy-eligible activities		18,394,989	31.37%																
TOTAL		58,641,007	100.00%																

OpEx

Exercițiul financiar	Anul 2025			Criterii privind contribuția substanțială						Criterii DNSH						Proportion of OpEx aligned with the taxonomy (A.1.) or eligible under the taxonomy (A.2.) OpEx, year 2024	Category enabling activity	Category transitional activity											
Economic activities	Code	OpEx	Proportion of OpEx, year 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				Minimum safeguards										
Text		RON	%	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	%	enabling	transition										
A. TAXONOMY-ELIGIBLE ACTIVITIES																													
A.1. Environmentally sustainable activities (taxonomy-aligned)																													
																		enabling	transition										
OpEx related to environmentally sustainable activities (taxonomy-aligned) (A.1)					0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	1,12%												
Enabling activities		0	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0,0025%												
Transitional activities										-	-	-	-	-	-	-	0%												
A.2 Taxonomy-eligible activities, but not environmentally sustainable (non-taxonomy-aligned activities) (g)																													
		RON	%	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)																				
Manufacture of chlorine	3.13	16,070,511	1.54%	N/EL	N/EL	N/EL	N/EL	EL	N/EL																				
Manufacture of plastics in primary forms	3.17	567,111,282	54.40%																										
Electricity generation using solar photovoltaic technology	4.1	-	0.00%																										
High-efficiency co-generation of heat /cool and power from fossil gaseous fuels	4.30	167,620,198	16.08%																										
Freight rail transport.	6.2	9,839,566	0.94%																										
Freight transport services by road.	6.6	131,184	0.01%	N/EL	N/EL	N/EL	N/EL	EL	N/EL																				
OpEx related to taxonomy-eligible activities, but not environmentally sustainable (non-taxonomy-aligned activities) (A.2)		760,772,740	72.98%																										
A. OpEx related to taxonomy-eligible activities (A.1+A.2)		760,772,740	72.98%																										
B. Taxonomy non eligible activities																													
OpEx related to non-taxonomy-eligible activities		281,678,315	27.02%																										
TOTAL		1,042,451,056	100.00%																										

LIMITED ASSURANCE REPORT
of the Independent Auditor on the Sustainability Report - Consolidated
for the financial year 2025
(free translation)

To the shareholders of Chimcomplex S.A. Borzesti

Conclusion of limited assurance

We conducted a limited assurance engagement on the Consolidated Sustainability Report ("*Consolidated Sustainability Reporting*") included in the annual report of Chimcomplex S.A. Borzesti (the "*Company*") together with its subsidiaries (the "*Group*"), as of December 31, 2025 and for the period from January 1, 2025 to December 31, 2025, prepared by the Company, with registered office in Strada Industriilor, nr 3, Onesti, Bacau County, Romania identified by the unique registration code 960322.

Based on the procedures we have carried out and the evidence we have obtained, we have not become aware of any aspect that would lead us to consider that the Group's consolidated sustainability reporting as at 31 December 2025 and for the period from 1 January 2025 to 31 December 2025 is not prepared, in all material respects, in accordance with the applicable legislative sustainability reporting framework set out in the *Order of the Minister of Public Finance no. 2844/2016, Chapter 7¹, sections 7¹.3 and 7¹.4*, including:

- compliance with the European Sustainability Reporting Standards ("*ESRS*"), including the fact that the process carried out by the Group to identify the information presented in the sustainability reporting (referred to as the "*Process*") is in accordance with the description set out in Chapter 1 included in the consolidated sustainability reporting, and
- compliance of the Taxonomy disclosures, detailed in Chapter 10 of the Enhanced Sustainability Reporting, with the applicable reporting requirements of Article 8 of Regulation (EU) No 852/2020 (the "*Taxonomy Regulation*").

Basis of the assurance conclusion

We conducted our limited assurance engagement in accordance with ISAE 3000 (Revised) "*Assurance engagements other than audits or reviews of historical financial information*".

Our responsibilities under this standard are detailed in the "*Auditor's Responsibilities*" section of our report.

We are independent from the Group in accordance with the *International Code of Ethics for Professional Accountants (including the International Standards on Independence)* issued by the Council for International Ethical Standards for Accountants (IESBA Code), and the other relevant ethical requirements in Romania, including Law no. 162/2017 as amended, for our mission of ensuring sustainability reporting, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our firm applies the *International Standard on Quality Management 1* and, consequently, maintains an extensive quality management system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We consider that the evidence we have obtained is sufficient and adequate to provide a basis for our conclusion.

Emphasis of matters

We draw attention to the information presented in Chapter I, point 1 "*General basis for the preparation of the sustainability report*" of the consolidated sustainability reporting, which describes the uncertainties and limitations encountered by the Group in the general context of the first application of the provisions of the *Order of the Minister of Public Finance no. 2844/2016, Chapter 7¹, sections 7¹.3 and 7¹.4* and, specifically, the difficulties encountered in the financial year 2025 in collecting the information necessary for the publication of certain data points identified in the same chapter. Our conclusion is not altered on this point.

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Other aspects

The sustainability reporting for 2025 was prepared by the Group in the context of the first application of the provisions of the Order of the Minister of Public Finance 2844/2016, Chapter 7¹, sections 7¹.3 and 7¹.4, a context characterized by uncertainties regarding the interpretation of laws and regulations, the use of material estimates, the absence of practices and frameworks established in particular for the assessment of double-materiality, as well as a system of internal control in the course of implementation. This allows us to understand the impact of the Group's activity on sustainability issues, as well as how these aspects influence the development of the Group's business, its performance and position. Sustainability issues include environmental, social and corporate governance issues.

Responsibilities for the consolidated sustainability reporting

The Group Directors are responsible for designing, implementing and maintaining a process for identifying the information included in sustainability reporting, in accordance with the ESRs, as well as for presenting this process in Chapter 1 of Sustainability Reporting.

This responsibility includes:

- understanding the context in which the Group's activities and business relationships are carried out and developing an understanding of the affected stakeholders;
- identifying current and potential impacts (both negative and positive) related to sustainability issues, as well as risks and opportunities that affect or are expected to affect the entity's financial position, financial performance, cash flows, access to financing or cost of capital in the short, medium or long term;
- assessing the extent to which the impacts, risks and opportunities identified in relation to sustainability issues are significant, by selecting and applying appropriate thresholds; And
- developing methodologies and formulating assumptions that are reasonable in the given circumstances.

The Group directors are also responsible for preparing the consolidated sustainability report, in accordance with the sustainability reporting framework provided by law, including:

- compliance with the European Sustainability Reporting Standards (ESRS);
- the preparation of Taxonomy disclosures in Chapter 10 of the Consolidated Sustainability Reporting in accordance with Article 8 of Regulation (EU) No 852/2020 (the 'Taxonomy Regulation');
- designing, implementing and maintaining those internal controls deemed necessary to enable sustainability reporting without material misstatement, either due to fraud or error; And
- selecting and applying appropriate sustainability reporting methods, as well as making assumptions and estimates about individual sustainability disclosures that are reasonable in the given circumstances.

The persons responsible for governance are responsible for overseeing the sustainability reporting process at group level.

Inherent limitations in the preparation of the sustainability report

In reporting forecasted information, in accordance with the European Sustainability Reporting Standards (ESRS), the Administrators must prepare this forecast information based on assumptions presented regarding events that may occur in the future and possible future actions of the Group. The actual outcome is likely to be different, as anticipated events do not always occur as expected.

In determining disclosures in consolidated sustainability reporting, the Administrators shall interpret undefined legal terms and other terms. These undefined legal terms and other terms may be interpreted differently, including as regards the legal conformity of their interpretation, and are therefore subject to uncertainty.

Auditor's responsibilities

Our objectives are to plan and carry out the assurance engagement in such a way as to obtain limited assurance on the extent to which the enhanced sustainability reporting is free from material misstatement, caused by either fraud or error, and to issue a limited assurance report that includes our conclusion.

Misstatements may be caused by either fraud or error and are considered material if it can reasonably be expected that they, individually or cumulatively, will influence user decisions taken on the basis of consolidated sustainability reporting as a whole.

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As part of a limited assurance engagement under ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism throughout the engagement.

The procedures in a limited assurance engagement differ in nature and timing and are more restricted than those in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is significantly lower than the assurance that would have been obtained if a reasonable assurance engagement had been conducted.

Our responsibilities for enhanced sustainability reporting, in connection with the process, include:

- Obtaining an understanding of the process, but not for the purpose of drawing a conclusion on its effectiveness, including the outcome of the process;
- Design and carry out procedures to assess whether the process is consistent with the Group's description of the process as set out in Chapter 1 in the Consolidated Sustainability Reporting.

Our other responsibilities in relation to enhanced sustainability reporting include:

- Obtaining an understanding of the Group's control environment, processes and information systems relevant to the preparation of sustainability reporting, but without evaluating the design of certain control activities, without obtaining evidence of their implementation or testing their operational effectiveness;
- Identification of information presentations in which material misstatements are likely to occur, caused by either fraud or error;
- Design and carry out procedures in response to disclosures in enhanced sustainability reporting, where material misstatements are likely to occur. The risk of not detecting material misrepresentation caused by fraud is higher than in the case of error, as fraud may involve complicity, falsification, intentional omissions, misrepresentation or circumvention of internal control.

Summary of the activity performed

A limited assurance engagement involves carrying out procedures to obtain evidence of enhanced sustainability reporting.

The nature, timing and extent of the procedures selected depend on professional judgement, including the identification of disclosures where material misstatements, caused by either fraud or error, are likely to occur in the enhanced sustainability reporting.

In carrying out our limited assurance mission, with respect to the Process, we:

- We gained an understanding of the process by:
 - conducting interviews to understand the sources of information used by management (e.g. stakeholder agreements, business plans and strategy documents); And
 - inspecting/examining the Group's internal documentation relating to its process; And
- We have assessed whether the evidence obtained as a result of our proceedings on the Panel process is consistent with the description of the process presented in Chapter 1.

In carrying out our limited assurance mission, with respect to enhanced sustainability reporting, we:

- We have gained an understanding of the Group's reporting processes relevant to the preparation of consolidated sustainability reporting;
- We have assessed whether the material information obtained through the process of identifying the information required to be disclosed in the sustainability reporting is included in the consolidated sustainability reporting;
- We assessed whether the structure and presentation of sustainability reporting are in line with the European Sustainability Reporting Standards (ESRS);
- We conducted interviews of relevant staff and analytical procedures on selected disclosures from the enhanced sustainability reporting;
- We have carried out substantive procedures based on a sample of selected disclosures from the consolidated sustainability reporting;
- We obtained evidence on the methods of making significant estimates and forecasted information and on

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the way in which these methods were applied;

- We have gained an understanding of the process of identifying Taxonomy-eligible economic activities aligned with the Taxonomy and the corresponding disclosures from the consolidated sustainability reporting.
- Based on a selection, we compared information from the sustainability report with the corresponding presentations in the consolidated financial statements.

On behalf of: PKF Finconta SRL

Grigore Street, no. 37, Sector 1, Bucharest

Registered with the Authority for Public Supervision of the Statutory Audit Activity under the number FA32

Audit partner name: Florentina Susnea

Registered with the Authority for Public Oversight of the Statutory Audit Activity under number AF433

Firma de Audit PKF Finconta SRL
Registru Public Electronic FA32

Bucharest, April 29, 2026

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