



Our Journey is Rooted in Growth



| A Letter from | Leadership



To Our Employees, Partners and Stakeholders,

At Albaugh, sustainability is at the heart of everything we do. It's part of our mission and values, and integral to our business strategy and success. This report outlines just a few of the many ways we are integrating sustainability in the research and development we pursue, the products we make, and the future we're building together with employees, customers, partners and communities.

This is our second sustainability report, and I'm proud of the progress we've made on our sustainability program. Much will be required of us in the time ahead, but fortunately we have a solid 45-year legacy of achievement and success to build on. I am very optimistic about our company's future and the work on our sustainability journey.

One area I would like to highlight is safety. Keeping our employees healthy and safe is a top priority for me and for every leader in the company. I'm pleased that for the first time, we are publishing a goal for our total recordable injury rate. We are committed to achieving an employee total recordable injury rate goal of 0.10 by 2030. In 2023, our total recordable injury rate was 0.43 for employees and 0.00 for contract workers. We had a significant reduction in employee injuries, from 22 in 2022 to 12 in 2023.

Still, we must remain vigilant. On March 20, 2024, our manufacturing plant in San Nicolás, Argentina had a process safety incident which resulted in an uncontrolled release and fire. We're thankful there were no fatalities, however there was a high-consequence injury which has further reinforced our commitment to ensuring safe operations in all our facilities around the world.

Another area of progress relates to greenhouse gas emissions and waste at our facilities worldwide. We've taken important first steps in quantifying and understanding our Scope 1 and 2 carbon emissions, other air emissions, and waste generation, recycling and disposal practices. This report outlines some of the strategies we are developing to optimize operations, lower emissions and reduce waste.

In our portfolio strategies, we look for opportunities to add innovative products that address growers' needs for solutions to resistant pests, lower fuel consumption, greater soil conservation, and higher crop yields.

I want to commend the visionary leadership of the Global Sustainability and Safety Committees, which continue to guide our efforts to define, integrate and assess our sustainability and safety initiatives. Thanks are due as well to the Albaugh Board of Managers, who have been right at my side on this important journey.

Finally, to every member of the Albaugh team – through your passion, thought leadership, lived experiences and dedication, you are leading our company and the grower community into a more productive future for the generations to come. Thank you!



Kurt Pedersen Kaalund
Chief Executive Officer





About This Report

In our commitment to transparency and accountability, we are reporting with reference to the Global Reporting Initiative (GRI) Standards, widely recognized as the leading framework for sustainability reporting. The GRI Standards provide a comprehensive set of guidelines for reporting on our environmental, social, and governance (ESG) performance, allowing us to effectively communicate our sustainability efforts to our stakeholders.

A detailed table of activities sorted by the GRI standards can be found in the [GRI Content Index](#) of this report.

Additional information and resources can be found [here](#).

Contents

Our Purpose 05

Company Overview 09

Our Journey is Rooted in Growth 11

Our Commitment to the Planet 13

Our Commitment to People and Society 21

Our Commitment to Good Governance 33

Closing Thoughts 37

Assurance Statement Letter 40

GRI Content Index 43





Our Purpose

At Albaugh, we are committed to continuous sustainable innovation that supports the long-term health of our planet and the communities we serve. Through our extensive product portfolio of herbicides, insecticides, fungicides and other crop protection products, we are supporting growers as they produce crops with higher yields to feed an ever-expanding global population.

Our Vision

Our vision is to be the leading alternative for crop protection products globally. We strive to drive better results for our customers by providing high-quality products and great service at competitive prices, unlocking the power of choice.

Our Mission

Our mission is to create value for our customers by applying our unique efficiencies to provide a broad and sustainable portfolio of high-quality, competitively priced products for the industries we serve.

We are the company that re-imagined the role of post-patent suppliers and put smarter business practices in the spotlight. Our products and business model work together to deliver more flexibility and more choices to our customers around the world.

The customer experience is of the utmost importance. As Your Alternative, Albaugh offers a better way to improve our customers' operations and empower them to reach higher levels of success.



Our Beginnings

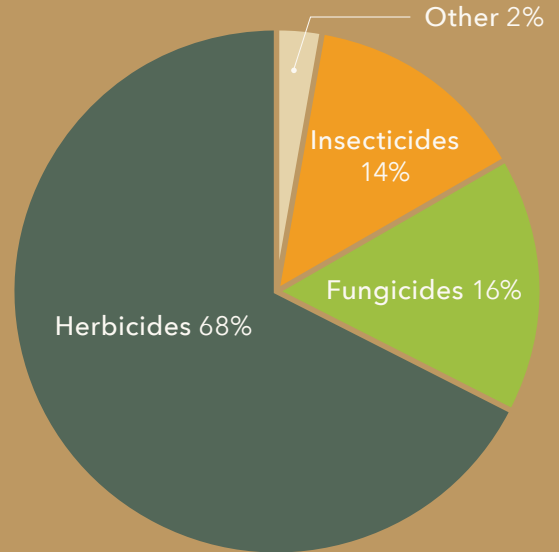
From our founding in 1979 by Dennis Albaugh in Ankeny, Iowa, and throughout our continued global expansion, Albaugh, LLC has maintained our commitment to the highest levels of integrity, personal and professional standards of responsibility, and compliance with nationally and internationally recognized health, safety, labor, ethics and environmental principles.

Our People

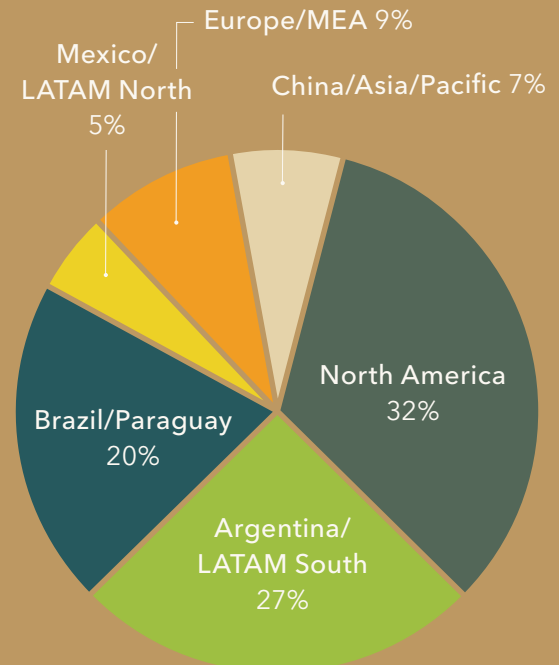
Through their daily work and interactions, the people of Albaugh embody our vision, mission and core values. Our people understand that the future requires us to be purposeful in our approach – ensuring that we equip our customers with the resources they need to support the health of their communities in a safe and thriving environment.

Business Overview

Product Split 2023 (% Of Revenue)



Regional Split 2023 (% Of Revenue)



Our Values



Sustainability & Integrity

We provide solutions that protect the crops that feed the world. We understand and communicate about the impacts of our operations and work proactively to mitigate the risks to the environment and generate positive outcomes for the communities in which we operate. We maintain high standards of ethics and role-model responsible behaviors in conducting our business.



Efficiency & Competitiveness

We recognize that we offer compelling value to our customers by maintaining a keen focus on product quality and cost-efficiency. We strive for continual improvement in all of our processes.



Respect & Teamwork

We believe that our most important asset is our people. Our commitment is to make our employees proud to work at Albaugh by creating an environment of fairness, empathy and respect, and to maintain a safe and healthy working environment. Our strength is in combining our many talents in a coordinated effort to achieve our common goals, and with a shared determination to overcome obstacles.



Entrepreneurship & Focus

At Albaugh we approach our jobs with a sense of ownership and accountability. We establish ambitious growth objectives, seek innovative solutions, and act decisively to achieve them.

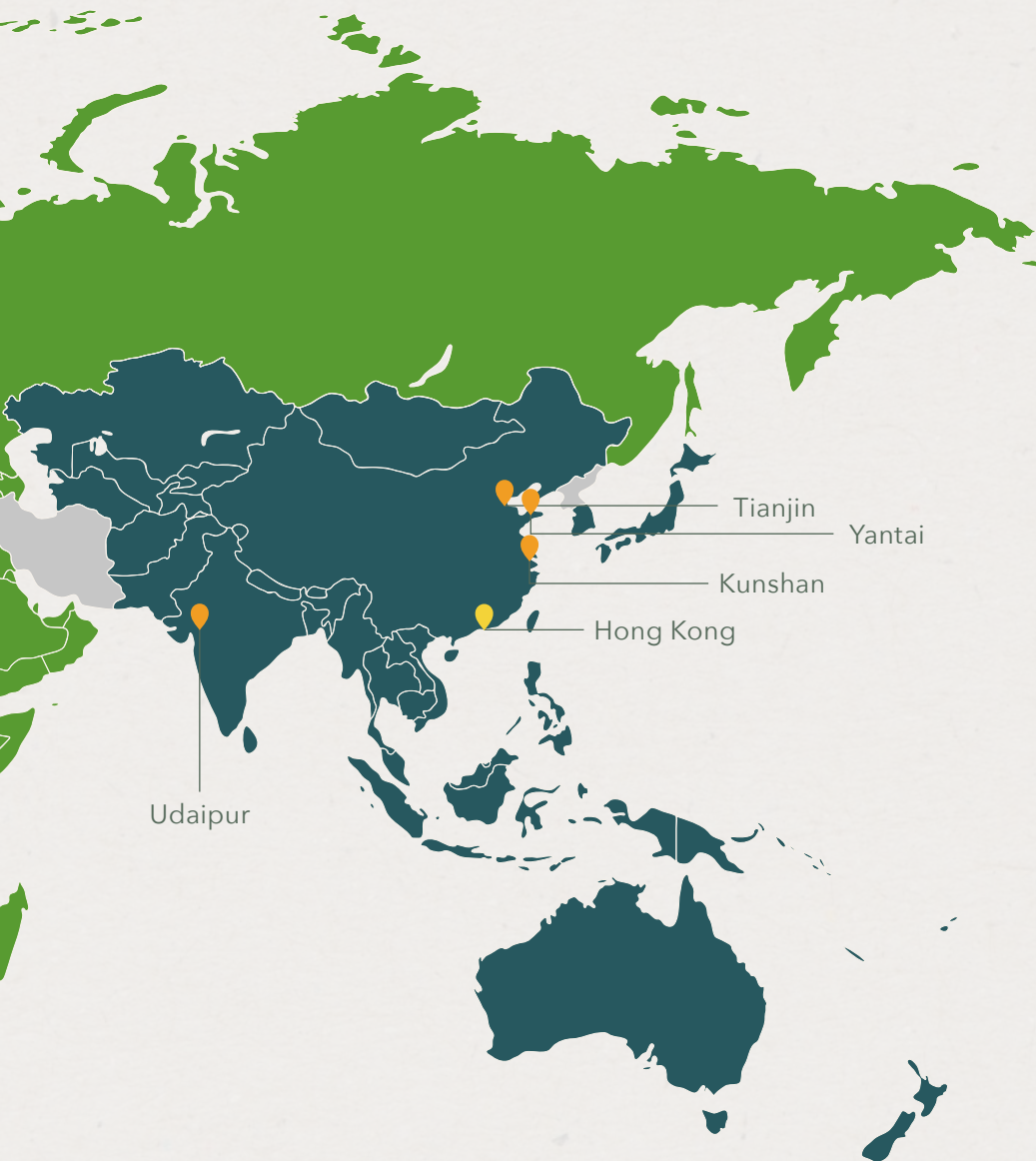


Company Overview

Our Global Footprint



Albaugh is the leading privately held global supplier of crop protection products, seed treatments and other specialty solutions. We celebrate the unique cultures of the Regions in which we operate, adopting approaches that respect local markets and practices with support and resources from a global organization. The core of our industry-leading product portfolio consists of some of the most widely used crop protection products globally, including the herbicides glyphosate, 2,4-D, dicamba and atrazine, as well as copper fungicides. These products are complemented with a diversified “growth portfolio” of herbicides, insecticides and fungicides that encompasses about 300 active ingredients. The majority of our company’s products are formulated and packaged in our facilities located in the markets we serve. In addition, Albaugh internally produces and develops technology for the synthesis of its core products and certain other active ingredients.



Locations

- ★ Global Headquarters
- 📍 Regional Headquarters
- 📍 Production Facilities

Regions

- North America
- Mexico/LATAM North
- Brazil/Paraguay
- Argentina/LATAM South
- Europe/MEA
- China/Asia/Pacific



Our Journey is Rooted in Growth



Our journey as a leading global crop protection company is rooted in our drive for sustainable growth. We understand that the health and well-being of people, communities and our planet are dependent on the choices we make as a company. As we grow our business, we are equally committed to growing our sustainability efforts across our global operations. In this report, we share our progress in these efforts and our intentions for the future.

Advancing sustainable change is a team effort. The Albaugh Sustainability Committee continues to guide the company's efforts to transparently and accountably define, implement and measure our sustainability initiatives. This Committee includes representation from each of our Regions and business functions. A member of the company's Board of Managers also participates on our committee as an executive liaison.

By rooting sustainability as a core value for our company and people, we are driving our long-term success at Albaugh. We are able to serve our customers with best-in-class solutions that support their own aspirations in the area of sustainability. In our journey, we will continue to advance powerful ideas and innovative products that support sustainable growth around the globe.

Setting a Solid Foundation for Growth

As we continue to define our vision and accelerate sustainable growth, we are beginning the process of formalizing operational planning to support long-term target setting. We are committed to defining baseline data and publishing operational and environmental goals in the coming years.

Pursuant to this commitment, in our 2022 Sustainability Report, the potential for improvement in our approach to safety was noted. As a result, the Board of Managers has established a 2030 target of 0.10 for our employee total recordable injury rate.

Our Material Sustainability Topics

Environment

- Air quality
- Environmental compliance
- Greenhouse gas (GHG) emissions

Social

- Employee health & safety
- Supply chain management
- Process safety management

Governance

- Security practices
- Ethics & anti-corruption
- Product safety & communication

Materiality Assessment

Our sustainability work is guided by our materiality assessment survey completed by our Board of Managers, Executive Committee, managerial employees, and the Sustainability Committee. These groups – comprised of employees with internal Regional expertise and from across business functions – evaluated the potential impacts of 30 topics on our company and stakeholders. The most material topics were selected for reporting with reference to the Global Reporting Initiative (GRI).

The response to each material topic is governed by internal Regional experts, supported by a reviewer who is an internal expert on the topic from a global perspective, along with the topic approver from our Global Executive Committee.

Data on material topics is reported and reviewed by the relevant global team, and data inputs are validated in a check and balance system. In 2024, we launched our first double materiality assessment for future Corporate Sustainability Reporting Directive (CSRD) compliance. The goal is to reassess topics internally and externally to ensure that the ones we report are pertinent to the state of the company and our efforts to further define and deepen sustainability at Albaugh.

Our Alignment with United Nations Sustainable Development Goals



2 ZERO HUNGER
Growers employ our affordable alternatives for crop protection to support healthy and more bountiful food crop yields. Albaugh is helping to make farmers more efficient while advancing sustainable practices like no-till and regenerative farming. Having more food available to a growing world population is one step toward combating global food insecurity and achieving zero hunger.



13 CLIMATE ACTION
We quantify and evaluate our Scope 1 and 2 carbon footprint and waste impacts across our global sites. We are working to identify opportunities to improve operational efficiencies and reduce our resource intensity, emissions and waste output to support the health and biodiversity of our lands.

For more information, visit the official website at: <https://www.un.org/sustainabledevelopment>.

The content of this sustainability report has not been approved by the United Nations and does not reflect the views of the United Nations or its officials or Member States.



Our Commitment to the Planet



Our commitment to the planet starts with our purpose as a company. We stand at the nexus of several momentous tasks: supporting growers as they produce crops with higher yields to feed an ever-expanding global population, and pursuing initiatives to improve efficiency, protect resources and channel innovation towards more sustainable products and solutions. By pursuing these tasks simultaneously, we can protect our land, water and air for future generations while also ensuring people everywhere have access to the nutritious food they need to live healthy and fulfilling lives.

Supporting Growers in a Changing Climate

Climate obviously plays an important role in agriculture as changes in climate impact growing conditions for food crops. Meeting the challenge of climate change in the agricultural sector requires us to understand farmers' needs and to help them succeed in an evolving climate. Albaugh continually evaluates our product portfolio development to add products that address the needs of our changing world and help farmers become more efficient and sustainable in their own operations.

In this report, we have quantified our Scope 2 carbon emissions, which are indirect emissions that come from electricity and steam purchased by the company. We report Scope 2 emissions for both location-based emissions (applying emission factors associated with geographic location) along with market-based emissions (applying emissions factors using specific purchase contracts or agreements for electricity or steam). We report both market-based and location-based Scope 2 emissions according to the guidance from the Greenhouse Gas (GHG) Protocol. We also monitor and report on Scope 1 carbon emissions which are direct emissions that occur from the combustion of fuels from sources that are controlled by Albaugh, along with other air emissions including nitrogen oxides (NO_x), sulfur oxides (SO_x), persistent organic pollutants (POP), volatile organic compounds (VOC), hazardous air pollutants (HAP) and particulate matter (PM).



John Froehlich
Chief Technology Officer

Technology as a Driver of Sustainable Innovation

At Albaugh, the Technology function comprises our company's manufacturing, process chemistry engineering, and research and development activities. The process engineering function includes highly skilled and experienced chemical engineers, analytical chemists, and specialists with very good understanding of issues affecting quality, safety and efficiency. Our manufacturing activities have the largest impact on our Scope 1 and Scope 2 GHG emissions and total recordable injury rate metrics.

To ensure the reliability of our data for our emissions, we have engaged a third party for technical assistance, in particular to quantify our Scope 3 emissions. This process provides insights in our business operations and data, and helps us to identify opportunities for reducing carbon emissions and establishing reduction goals for future reporting.

Scope 1 Emissions

	2022	2023
Scope 1 GHG Emissions (tons of CO ₂ e) ⁽¹⁾	53,828.90	47,066.86
Scope 1 Emissions Intensity ⁽²⁾	0.11	0.11

⁽¹⁾ Carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O) are included in the calculations of carbon dioxide equivalents (CO₂e) reported, Albaugh's processes do not emit hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), or nitrogen trifluoride (NF₃).

⁽²⁾ Intensity is calculated using tons of production as the denominator.

Methodology and assumptions: Emissions factors and Global Warming Potential (GWP) used are from the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4), 2007, and relevant regulatory authority conversion factors and assumptions and estimations are applied.

Scope 1 direct greenhouse gas emissions are reported for Albaugh manufacturing facilities over which we have operational control. Offices and equipment at manufacturing sites are included, as well as vehicles associated with interfacility transportation or business operations at manufacturing sites. Non-manufacturing sites are excluded as they are deemed not to be material at this time. Warehouses over which we do not have operational control are also excluded.

Other Air Emissions

	2022	2023
Other Air Emissions	Tons/Year	
Nitrogen Oxides (NO _x)	46.98	45.34
Sulfur Oxides (SO _x)	0.59	0.67
Persistent Organic Pollutants (POP) ⁽¹⁾	0.00	0.00
Volatile Organic Compounds (VOC) ⁽²⁾	31.42	26.28
Hazardous Air Pollutants (HAP) ⁽²⁾	0.25	0.14
Particulate Matter (PM)	3.88	7.12

⁽¹⁾ Albaugh's processes do not emit Persistent organic pollutants (POP).

⁽²⁾ Restated: In an effort to improve accuracy of our data, we performed direct air measurements that included Volatile organic compounds (VOC) at our manufacturing location in Resende, Brazil. We have restated 2022 VOCs to incorporate the results of that measurement.

Methodology and assumptions: Other air emissions are calculated by a combination of direct measurements and engineering calculations based on our operation hours, throughput, and/or estimations.

Other emissions factors used are from the United States Environmental Protection Agency AP 42, Fifth Edition, Volume 1, Chapter 1: External Combustions Sources, and assumptions and estimations are applied.

Other Air emissions are reported for Albaugh manufacturing facilities over which we have operational control. Offices and equipment at manufacturing sites are included. Non-manufacturing sites are excluded as they are deemed not to be material at this time. Warehouses over which we do not have operational control are also excluded.

Scope 2 Emissions

	2023
Scope 2 GHG Emissions (tons of CO ₂ e) Location Based	48,642.97
Scope 2 Emissions Intensity ⁽¹⁾	0.11
Scope 2 GHG Emissions (tons of CO ₂ e) Market Based	31,449.31
Scope 2 Emissions Intensity ⁽²⁾	0.07

⁽¹⁾ Carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O) are included in the calculations of carbon dioxide equivalents (CO₂e) reported. Albaugh's processes do not emit hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), or nitrogen trifluoride (NF₃).

⁽²⁾ Intensity is calculated using tons of production as the denominator.

Methodology and assumptions: Scope 2 indirect greenhouse gas emissions are reported for purchased electricity and steam at Albaugh manufacturing facilities over which we have operational control. Offices and equipment at manufacturing sites are included. Non-manufacturing sites are excluded as they are deemed not to be material at this time. Warehouses over which we do not have operational control are also excluded.

Scope 2 location based emission factor sources include the International Energy Agency (IEA) Emission Factors 2023 and United States Environmental Protection Agency (US EPA) eGRID 2022.

Scope 2 market based emission factor sources include the International Energy Agency (IEA) Emission Factors 2023, United States Environmental Protection Agency (US EPA) eGRID 2022. Where residual mix factors, Energy Attribute Certificate (EAC's) or supplier emission factors were not available, location based emission factors were applied.

Energy-Efficient Workspace

In Argentina, Albaugh has relocated its headquarters office to a LEED-certified building. The Leadership in Energy and Environmental Design certification is awarded to buildings that are efficient in their consumption of electricity, water and natural gas.



Back row left to right

Araceli Hernandez - Grain analyst; Noelia Velayos - Talent & Compensation Chief; Franco Almitrani - Legal Trainee; Francisca Debesa - Human Capital Manager; Gabriela Duarte - Payroll Chief; Josefina Bustos - Payroll Analyst; Mariana Pauluzzi - Engagement & Internal Communications Chief

Front row left to right

Christian Cabrera - Chemical Business Coordinator; Pablo Coria - EH&S Manager; Gaspar Travaglini - Institutional Affairs Manager; Antonella Galli - Payroll Analyst



Waste Management

Albaugh complies with local rules and regulations, global guidelines, and other procedures for the handling and tracking of all waste. We look for opportunities to decrease and/or recycle waste to reduce our impact on the communities where we operate as well as on the environment. We also partner with third parties for end users to return our packaging containers for recycling and/or proper disposal in our Regions.

Waste ⁽¹⁾ Management		
	Type	2023 (metric tons)
Waste Generated	Hazardous ⁽²⁾	4,208
	Non-Hazardous ⁽³⁾	7,140
Waste Disposed	Hazardous ⁽²⁾	3,142
	Non-Hazardous ⁽³⁾	5,268
Waste to Beneficial Reuse	Hazardous ⁽²⁾	1,066
	Non-Hazardous ⁽³⁾	1,872

Waste is reported for Albaugh manufacturing facilities which we have operational control.

With reference to GRI 306 Waste: 2020

⁽¹⁾ Waste is defined as anything that the holder discards, intends to discard, or is required to discard, which includes defining waste according to national legislation at the point of generation.

⁽²⁾ Hazardous Waste: Waste that is considered to be hazardous by national legislation.

⁽³⁾ Non-hazardous Waste: Waste that is not considered to be hazardous by national legislation.

⁽⁴⁾ Other Disposal: Waste that is sent to transfer stations.

⁽⁵⁾ Other Beneficial Reuse: Waste that is reused and/or prepared for reuse by third parties.

Methodology and assumptions: Waste quantities and disposal type data were determined by invoices and inventory reports. Waste is reported for Albaugh manufacturing facilities over which we have operational control. Offices and equipment at manufacturing sites are included. Non-manufacturing sites are excluded as they are deemed not to be material at this time. Warehouses over which we do not have operational control are also excluded.

Waste ⁽¹⁾ Disposed		
	Type	2023 (metric tons)
Landfill	Hazardous ⁽²⁾	16
	Non-Hazardous ⁽³⁾	5,030
Incineration without Energy Recovery	Hazardous ⁽²⁾	2,678
	Non-Hazardous ⁽³⁾	120
Incineration with Energy Recovery	Hazardous ⁽²⁾	122
	Non-Hazardous ⁽³⁾	117
Other Disposal ⁽⁴⁾	Hazardous ⁽²⁾	326
	Non-Hazardous ⁽³⁾	0

Waste ⁽¹⁾ Diverted From Disposal		
	Type	2023 (metric tons)
Recycled	Hazardous ⁽²⁾	572
	Non-Hazardous ⁽³⁾	1,839
Other Beneficial Reuse ⁽⁵⁾	Hazardous ⁽²⁾	494
	Non-Hazardous ⁽³⁾	34

Reducing Waste through Smart Packaging

In North America, Albaugh increased efficiency by reducing paper waste throughout 2023 by using a new 2.5-gallon label size. Instead of printing one label, which involved cutting and disposing of the extra paper, the new process can print two labels side-by-side. This simple change reduced the paper needed for this operation by approximately 89,000 pounds in 2023. In addition, the printer is now able to run twice as many labels in half the time.

At our most recently acquired facility in Spain (pictured below), Albaugh switched plastic film wrap, resulting in a 55% reduction in the amount of plastic film used in packaging our products. The new plastic film wrap has a greater stretch capacity, resulting in less wrap used.

Type of Film Wrap	Film Used Per Pallet
Previous Film	472 g
New Film	213 g



Packaging Material Recycling at Valencia Site

In Spain, Albaugh is associated with SIGFITO, the Extended Producer Responsibility System of the agricultural sector, which collects and recycles packaging. SIGFITO converts our containers into irrigation pipes, flower pots and road cones, saving CO₂ in the recycling process. Additional information on this program can be found [here](#). The organization presented the Albaugh Valencia site with a certificate for reducing CO₂ emissions by 90,350.35 kg (90 MT) in 2023, which was accomplished thanks to the site's recycling efforts.



Supporting Packaging Recycling Systems in Brazil and Argentina

Albaugh supports both the Campo Limpo program in Brazil and the CampoLimpio program in Argentina, which promote the recycling of the packaging used for our products.

Since its operational start in 2002, the Brazil program has expanded and currently enables the recycling of empty packages and the disposal of the packaging that cannot be recycled due to packaging type and/or improper cleaning. Since its implementation, over 700,000 tons of packaging has been properly disposed. Click [here](#) to learn more.

Albaugh currently serves on the Board of CampoLimpio in Argentina. The CampoLimpio program is actively deploying the system within the different states in Argentina which are committed to collecting the packaging from our products and recycling and/or properly disposing of the packaging material collected.



Environment Day

In Brazil, Albaugh celebrated Environment Day in June 2023, at its facility in Resende by organizing presentations demonstrating the company's broad commitment to environmental sustainability and preservation. Employees created informational displays that focused on pollinators and their important role in nature; understanding waste incineration treatment; the importance of recycling; and landscaping using recyclable materials. The Albaugh Brazil Health, Safety and Environment (HSE) Team prepared the presentations and participated in the discussions with employees and invited guests.





Our Commitment to People and Society

Our commitment to people and society is wide ranging. It encompasses providing quality products that support the sustainable production of plentiful crops to feed people everywhere. It also includes protecting the health and safety of our employees and communities and the people who use our products. The people of Albaugh are actively engaged in their community through service and mentorship. Importantly, our commitment to people and society drives us to foster an inclusive workplace.



Deepening Our Safety Culture

At Albaugh, we are building an operational culture in which health and safety are always top of mind. To keep our people safe from hazards at work, we utilize a hierarchy of controls across the organization. This includes continually putting into place and refining engineering controls and fostering operational change to ensure safe work practices, such as the proper use of Personal Protective Equipment (PPE). We also conduct Process Hazard Analysis utilizing methodologies including Hazard and Operability Study (HAZOP) and/or bowtie analysis to help keep our employees safe at work.

Through a rigorous assessment process, we identify hazards, evaluate and rate risk associated with hazards, and put in place preventive measures to reduce the hazards across the company. This assessment is reviewed annually as part of the management of change process at each of our manufacturing locations, and the findings are shared globally to encourage adoption of best practices.

Training plays a critical role for ensuring safety at Albaugh. Ongoing safety training is an important part of our corporate culture. Training is done formally, informally, internally and externally. We comply with Regional and global requirements for safety training, adhering to the required content and frequency of training. Employees are retrained on required topics and standard operating procedures on a schedule that complies with Regional regulations.

Employees are required to report all safety incidents, whether they result in an injury or a near miss, with the goal of identifying root causes and implementing corrective actions. All incidents are also reported to and reviewed by the company's Global Safety Committee. Root cause analysis is completed for all injuries which include methodologies such as 5 Whys, Ishikawa, and Systematic Cause Analysis Technique (SCAT).

Established in 2022, the Global Safety Committee promotes best practices and preventive measures and puts corrective actions in place to reduce safety incidents. One of our priorities in 2023 was to globally harmonize our behavioral risk assessments. In addition, in June 2024, Albaugh launched a global internal safety audit program for all our manufacturing sites. This program allows an internal environment, health and safety expert from each Region to visit manufacturing site(s) in another Region, review their management system and compliance with the system, and recommend opportunities for improvement. The committee has also taken on the implementation of a software solution to manage Environment, Health and Safety along with Environment, Social and Governance topics on a global scale.



Total Recordable Injury Rate

Investigating and learning from all incidents is critical to achieving our ultimate goal of eliminating injuries in our workplaces. Case in point – in March 2024, an unfortunate process safety event led to a fire and injury to one of our operators at our San Nicolás plant in Argentina. Our findings after investigating the root causes of the incident serve to underscore the company's commitment to ensuring that safety procedures at all of our plants are scrupulously observed and that our personnel are adequately trained in such procedures.

The occurrence of this incident redoubles our commitment to reducing our employee total

recordable injury rate. Approved by the Board of Managers in 2023, our goal is to reduce employee total recordable injury rate to 0.10 by 2030. In 2023 our total recordable injury rate was 0.43 for employees and 0.00 for contract workers. We had a significant reduction in employee injuries, from 22 in 2022 to 12 in 2023. We recognize that safety is part of everyone's everyday work and that we cannot stand still. The pursuit of safety excellence is a top priority for our organization, including our Global Safety Committee, which is working to enhance and improve our worldwide incident reporting and management system.

Safety Performance

	2022		2023	
	Number	Rate ⁽¹⁾	Number	Rate ⁽¹⁾
Employee Safety Performance				
Employee Work-Related Fatalities	0	0.00	0	0.00
Employee High-Consequence Work-Related Injury ⁽²⁾	1	0.04	1	0.04
Employee Recordable Injuries	22	0.84	12	0.43
Contractor Safety Performance				
Contractor Work-related Fatalities	1	0.23	0	0.00
Contractor High-consequence work-related injury ⁽²⁾	0	0.00	0	0.00
Contractor Recordable Injuries	1	0.23	0	0.00

⁽¹⁾ Rate is calculated by total injuries/total number of hours worked*200,000.

⁽²⁾ High-consequence injury is a work-related injury resulting in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months.

Occupational Health and Safety Management

Our occupational health and safety management system is implemented in accordance with local laws and regulations that are applicable to the Region in which an Albaugh facility is located. All our facilities are located in Regions with local equivalents to the US Occupational Safety and Health Administration (OSHA).

Operational practices at Albaugh's facilities align with the standards set by the Responsible Care® management system, which utilizes the "plan, do, check, act" continuous improvement cycle philosophy. In accordance with Albaugh policy, employees are required to report work-related hazards and hazardous situations via the Regional reporting and accident recording process. This can be done by direct conversation with supervisors/managers and safety committees, or by submitting suggestion forms. Retaliation for reporting incidents is prohibited by Albaugh policy and local laws.

Workers are able to remove themselves from work situations that they believe could cause injury or illness without fear of reprisal. This is ensured by the company's code of ethics as well as by local laws and Convention No. 155 of the International Labour Organization. An anonymous ethics line is available for all employees to report critical concerns. The line is monitored by a third party 24/7 and available in several languages.



Right Image

Fukang Wei, Assistant Engineer, HSE Department participating in Work At Height virtual reality (VR) Training, which offered a memorable learning experience that helped workers understand and manage the risks and requirements of working at heights.

Being Prepared: Safety Training Initiative

In June 2023, employees in our manufacturing plant in Kunshan, China, including production operators and management staff, participated in safety training involving both virtual reality and simulation. The training aimed to enhance learning outcomes by improving knowledge retention and skills acquisition through immersive experiences.

Training topics focused on PPE, lockout-tagout, falling from height, confined space, first-aid and others. Its purpose was to provide trainees with the opportunity to learn and gain practical experience in a simulated environment, including acquiring essential safety skills under controlled conditions.



Creating a Safe Play Space

In November 2023, Albaugh employees in Slovenia assembled a playground at the local school in Rače, where the company is based and where many employees send their children to school. Joining the construction efforts were the company's Group Deputy CEO from the United States, the management team from across Europe, and the local team in Slovenia, including the company's safety team, firefighters, production operators and administration. The playground was designed and selected with input and support from the Rače-Fram Municipality and Mayor Samo Rajšp.



▲
Left to Right

Matjaž Doberšek, Luka Cerar, Mateja Perger, Yannick Griveau, Stuart Feldstein, Stephen Karl, Daniel North, David Kos, Vesna Medved, Rok Tepej, Karine Franchet, Nejc Sakelšek, Gabrijel Podgoršek, Evelina Novak, Paula Chung, Sondra Feldstein



Sustainable Supply Chain Operations

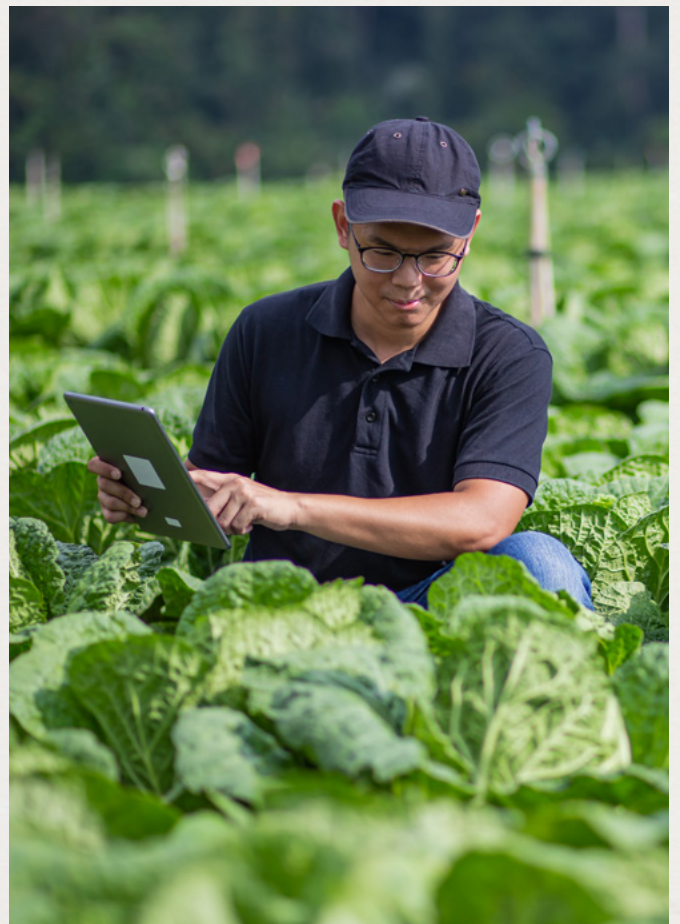
Albaugh requires all suppliers to abide by the company’s Supplier Code of Conduct and Statement on Transparency in Supply Chains. The Code lays out our expectations for suppliers in areas such as labor practices, environmental and safety policies, and confidentiality and intellectual property protection. Compliance with these expectations is required for current and new suppliers. Suppliers are also required to prohibit all forms of forced and child labor, human trafficking and slavery in their operations.

The companies supplying active ingredients necessary for the production of Albaugh’s products are frequently not located in the Regions where Albaugh’s products are sold; however, if local suppliers are available, we favor local purchasing. For non-active ingredients and other materials needed for the manufacturing and packaging of our products, Albaugh utilizes (where possible) a supply base that is substantially or entirely local to the manufacturing site or in the country where our manufacturing plants are situated. Albaugh has a vested interest in supporting the economic health of the communities in which our facilities are located by utilizing local vendors.

Region	2022 Spend ⁽¹⁾ with local ⁽²⁾ suppliers	2023 Spend ⁽¹⁾ with local ⁽²⁾ suppliers
North America	57%	71%
Mexico/LATAM North	77%	63%
Argentina/LATAM South	45%	50%
Brazil/Paraguay	34%	38%
Europe/MEA	68%	75%
China/Asia/Pacific	99%	99%

⁽¹⁾ Calculated as a percentage of total spend in local currency.

⁽²⁾ Local is defined as a supplier located in the same geographical Region as the manufacturing facility.



Developing our People

Updating our Performance Review Process

With the launch of our new Human Resource Information System, we streamlined our process for performance reviews that were conducted at the end of 2023.

This process includes both the manager and employee filling out an evaluation that covers competencies, key performance indicators, areas of improvement/success, and development plans. Once completed, the manager's manager reviews the evaluation and provides input and approval. The evaluation is then discussed in person between the manager and the employee. We continue to use this system and to expand the scope of the performance reviews of our employees.



	Board of Managers ⁽¹⁾	Executive Committee ⁽²⁾	Managerial Employees ⁽³⁾	General Employees ⁽⁴⁾
Gender	Percent (%)			
Female	20%	9%	30%	24%
Male	80%	91%	70%	76%
Age Group	Percent (%)			
Below 30 years old	0%	0%	0%	16%
Between 30-50 years old	0%	36%	72%	64%
50+ years old	100%	64%	28%	20%

⁽¹⁾ Board of Managers is the highest governance level of the company.

⁽²⁾ Executive Committee consists of the corporate officers and the presidents of the company Regions.

⁽³⁾ Managerial Employees are employees who have managerial responsibilities in Regional and/or global areas of the company.

⁽⁴⁾ General Employees are employees who support the operation and/or business and do not have direct managerial responsibility.

Methodology and assumptions: Numbers are reported based on headcount as of December 31, 2023.

	Total	North America	Mexico/ LATAM North	Argentina/ LATAM South	Brazil/ Paraguay	Europe/ MEA	China/ Asia/ Pacific
Total Number of Employees	2,612	326	146	563	254	256	1,067
Female Employees	650	105	42	59	50	93	301
Male Employees	1,962	221	104	504	204	163	766
Female Full-Time Employees	647	105	42	59	50	93	298
Male Full-Time Employees	1,961	221	104	504	204	163	765
Female Part-Time Employees	3	0	0	0	0	0	3
Male Part-Time Employees	1	0	0	0	0	0	1
Female Hourly Employees	63	58	0	3	0	0	2
Male Hourly Employees	510	163	0	346	0	0	1
Female Salaried Employees	587	47	42	56	50	93	299
Male Salaried Employees	1,452	58	104	158	204	163	765

Methodology and assumptions: Numbers are reported based on headcount as of December 31, 2023.



Supporting Community Food Banks

As part of our company's social engagement initiatives with vulnerable populations in Colombia and Mexico, Albaugh employees volunteered at food banks in Bogotá, Colombia and Guadalajara, Mexico in 2023. These activities allowed employees to contribute to the local community, helped them bond as a team and fostered strong commitment from the management team.



Left to Right

Cesar Antonio Soto Escalante - Human Resources Manager Mexico, Ivan Alejandro Sayavedra Mora - Commercial Director, Claudia Patricia Medina Farfan - Finance Analyst



Left to Right

Monica Pinzon Triana R&D Manager LATAM North, Karen Gomez Castaño/HR Supervisor CAM&Andean





Lean Six Sigma Class

In 2023, Albaugh sponsored training for Lean Six Sigma, which is a set of tools and techniques focusing on process improvement. The training includes a hands-on project selected by each participant utilizing the knowledge and tools gained from the training. The session took place from May to December, including 64 hours of classroom training and a hands-on project that was chosen by the participant and approved by the project sponsor.

Addressing Highly Hazardous Pesticides (HHPs)

Highly Hazardous Pesticides (HHPs) are defined by the United Nations Food and Agriculture Organization (FAO) as substances that are acknowledged to present particularly high levels of acute or chronic hazards to human health or the environment. The FAO defines eight distinct criteria for assessing the potential for a substance to be an HHP.

Albaugh uses these criteria in reviewing its portfolio of active ingredients and formulations to determine if they have HHP attributes. Any active ingredients or formulations that potentially meet HHP criteria are reviewed and a phaseout plan is created for them. Albaugh has pledged to monitor its portfolio and any acquisition for potential HHP attributes on an annual basis. The process of assessing our product portfolio for HHPs and planning for phaseout assures both the continuity of Albaugh's product offerings and the reduction of risks for farmers. This process has resulted in a decision to globally phase out all products containing six specific active ingredients by the end of 2024.



ESG Governance Committee

The Albaugh Sustainability Committee is made up of 21 members from across company functions and Regions who provide critical direction and counsel on sustainability issues and policies. They play an essential leadership role in seeing that critical thinking around sustainability topics is translated into policy and actions that keep the company on a forward path to achieving its Sustainability objectives.

- A board member liaison, Deputy CEO and External Sustainability Consultant are members of the committee
- Each Region is represented
- Each function is represented and further supported by subcommittees from the function with multi-Regional representation
- Meets monthly
- Manages the sustainability journey and road maps
- Oversees the company's sustainability goal



▲
*Picture Above, Left to Right
 Dr. Amit Shrivastava, Edgar Calderon, Linda Froelich,
 Juan Pina, Tara Meredith, Diana Lizarazo, William Moon,
 Stuart Feldstein, Nathan Tjernagel, Dr. Ann Orth, Russell
 Epperson, Gaspar Travaglini, Quique Diaz*



Mollie Tjelmeland

Senior Manager, Group Sustainability

A Position Dedicated to Supporting Sustainable Growth

In February 2023, Albaugh made a significant commitment to sustainability by creating a full-time position dedicated to progressing our sustainability journey. The role of Senior Manager, Group Sustainability is filled by Mollie Tjelmeland, who has over 15 years of experience in supply chain focusing on sustainable and responsible sourcing. This role, along with support of the 21-person Sustainability Committee, helps us drive continuous improvement, expand our sustainability program and meet sustainability reporting regulations.

Advancing Corporate Social Responsibility

Albaugh Colombia has obtained its first certificate in Corporate Social Responsibility issued by Corporación Fenalco Solidario, which recognizes the company for promoting responsible practices across its areas of focus and reaffirming its commitment to sustainability. This first-time recognition has enabled Albaugh to identify opportunities for continuous improvement in collaboration with stakeholders such



as employees, government authorities, customers, suppliers and the community.

Some of the opportunities include farmer education and training programs focusing on sustainable agricultural and beekeeping practices, workshops on proper pesticide usage, integrated pest management, and water conservation techniques, all of which contribute to more responsible farming methods. These efforts trained 1,074 individuals in 2023, including agronomists, agricultural technicians, applicators, farmers, beekeepers, authorities, and academics.

In addition, in 2023, Albaugh Colombia established an alliance with the Environmental Volunteer Program of the Secretaría Distrital de Ambiente de Bogotá (Environmental Secretary of Bogotá), with the shared goal of contributing to the conservation of nature through education, restoration and protection projects. To achieve this goal, the Secretary conducts activities such as environmental education, ecological walks, river cleanups and training on care in district parks in which Albaugh Colombia participates.

Celebrating our Achievements

Health & Wellbeing Award 2023

In Mexico, Albaugh was among 36 companies out of 1,200 to be recognized by Fundación CIMA, a leading non-governmental company in health issues in Chihuahua, that promotes the prevention, detection and care of diseases, especially cancer.

Criteria for eligibility for the award include training and measurement of employee health conditions. We had a 100% participation rate in the prostate cancer prevention review for male employees at our manufacturing plant in Chihuahua, Mexico.



Juan Pina

Regulatory Affairs & Product Stewardship
Manager, Argentina/LATAM South

Animal Welfare Award

In Argentina, Albaugh was recognized in 2023 by the country's National Scientific and Technical Research Council for its leading work in finding alternative methods for toxicological evaluation of plant protection products. The company advocates for the replacement, reduction or refinement of studies with animals, when possible, working in cooperation with government, academia and industry in Latin America. Juan Pina helped organize and coordinate five workshops with more than 3,000 attendees from different countries with speakers from different institutions and regulatory agencies from all over the world. These include the European Food Safety Authority (EFSA), United States Environmental Protection Agency (US EPA), European Centre for the Validation of Alternative Methods (ECVAM) and Brazilian Center for the Validation of Alternative Methods (BraCVAM).






Our Commitment to Good Governance

Good governance is central to realizing our growth objectives as a global enterprise. Sustainability governance touches on nearly everything we do. It is overseen by the company's Sustainability Committee, which is made up of senior leaders, managers and specialists drawn from all Albaugh Regions and functions whose scope of work reaches deep into the organization. Sustainability is also a top priority for the Albaugh Board of Managers and is on the agenda of all Board meetings.

A key tool for sustainability governance is our materiality assessment, which is discussed earlier in this report. The GRI topics that are determined to be material by our assessment are managed by the relevant function subcommittees of the Sustainability Committee, each of which coordinates the company's response to the material topic from the function it represents.



Ethics and Compliance

The central element of Albaugh's ethics and compliance program is our Worldwide Code of Ethics. First promulgated in 2015, the Code prohibits bribery and other corrupt practices and provides guidelines for identifying and reporting concerns or complaints and for avoiding questionable situations. Employees are kept current on the Code of Ethics through annual training. Our anonymous ethics line is staffed 24/7 and offers support in several languages. Company compliance officers are also appointed in each of our Regions. In 2023, Albaugh had no confirmed incidents of corruption reported.

Albaugh extends our commitment to ethics to the important area of our supply chain through a Supplier Code of Conduct and a Statement on Transparency in Supply Chains. Adherence to the Supplier Code of Conduct is included as a contractual obligation in the company's agreements with suppliers and on purchase orders.

Customer Health and Safety

All of Albaugh's products undergo a rigorous process of government approvals to confirm their health and safety profiles and to ensure the appropriate precautionary language and directions for use are included on the labels. In 2023, we finalized our standard operating procedures for collecting and reporting incidents of non-compliance with regulations and/or voluntary codes related to the health and safety impacts of our products. All six of the company's Regions are collecting and submitting data into a global reporting system.

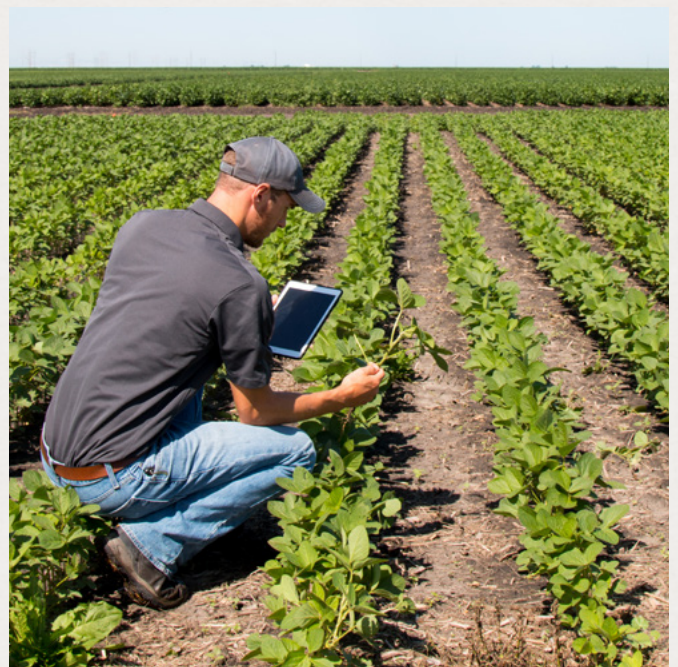
An example of this in North America is our work to implement the upcoming requirements for bilingual labels in the United States.

We are now incorporating Spanish language sections in all new labels and have started work to update existing product labels. As a result, we were able to complete 10 EPA registered product bilingual labels that are ready for production in all sizes.

Development of New Projects

Albaugh is committed to providing products that meet the wide variety of farmers' needs in all our markets. We consider the development and introduction of new and innovative products to be a key performance indicator for the company.

The Albaugh product development process continues to result in the launch of novel conventional chemistry products, paving the way for the introduction of new non-conventional biological and certified organic products such as the recently launched biorational seed treatment product AmpliFYR®. Biorational pesticides are derived from a natural source, have minimal impact on the environment and beneficial organisms, and generally have a more specific mode of action than conventional crop protection solutions.



Incident Reporting

Albaugh is committed to complying with all legal requirements globally for reporting incidents of adverse effects of the use of our products.

In North America, the Federal Insecticide, Fungicide and Rodenticide Act (in the US) and the Pest Control Products Incident Reporting Regulations (in Canada) require us to disclose to regulatory authorities adverse effects information resulting from exposure to Albaugh pesticide products. This is designed to keep regulatory authorities informed of the risks of pesticides after their introduction to the market. In addition, labels and Safety Data Sheets (SDS) include emergency response hotline information. We also partner regionally with companies such as Chemtrec that can assist with accidental exposures, facilitate incident reporting and help with chemical spills.

Marketing and Labeling

Crop protection labels must meet strict regulatory requirements in order to be approved by local regulatory authorities. These labels contain important information about how to use and dispose of the product in order to promote safe use. Before being released in the market, our product marketing communications go through rigorous review to ensure they comply with technical, agronomic, regulatory and legal standards. Albaugh maintains detailed manuals outlining the approval process in all the Regions where we operate, as well as a specific committee responsible for identifying and addressing potential non-compliance issues.

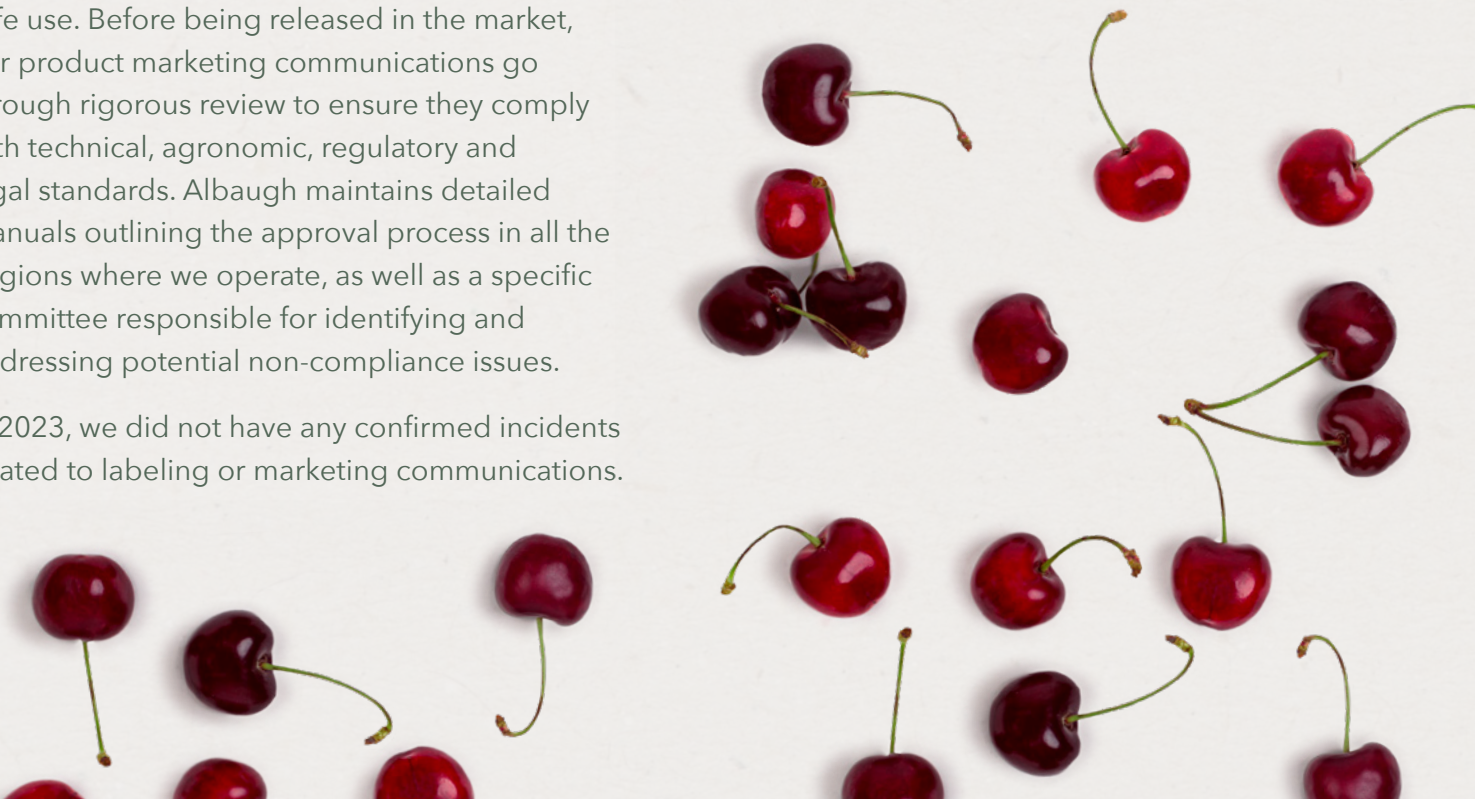
In 2023, we did not have any confirmed incidents related to labeling or marketing communications.

Product Registration Process

Crop protection products are among the most intensively studied and regulated in the world, with guidelines on the testing of chemicals provided by the Organisation for Economic Co-operation and Development (OECD). Additional guidelines are provided by the United States Environmental Protection Agency Office of Chemical Safety and Pollution Prevention (OCSPP) as well as agencies around the world which regulate the use of crop protection products.

To understand the hazards and risks of our products, we use internationally accepted regulatory guidelines and risk assessment processes.

Albaugh supports a large team of specialists in the product registration process in each of our Regions. This effort is coordinated by a global team with vast experience in the crop protection industry. These specialists are responsible for executing on the company's plans to expand its portfolio of crop protection products by obtaining registrations. They also advise on the hazards and risks of proposed portfolio additions and, where indicated, recommend products for special handling or replacement with safer alternatives.



Board of Managers



Dennis Albaugh
Chairman and Founder



Wang Rong
CEO | *Nutrichem*



Tara Meredith
Board Liaison for Sustainability



Kurt Pedersen Kaalund
CEO



Spencer Vance
Director, Customer Engagement - *North America*





| Closing Thoughts

Every journey brings new insight and perspective. The challenges before us are urgent – global greenhouse gas emissions are increasing, and food insecurity affects millions in many areas of the world. In response, we at Albaugh are committed to making a difference. We're continuing to innovate our products to boost crop yields while protecting the environment, to look for opportunities for lowering emissions and reducing waste in our plants, and to promote the health and safety of our employees and those who use our products.

We will continue to engage with environmental, social and governance operating frameworks in addition to our partnerships and third-party assurance process to maintain focus. But the real driver of our success will always be our employees and other stakeholders who share our vision for building a more sustainable future. We owe them our thanks and our respect for a job well done.

While pleased by the progress we've made over the past year, we are humbled as well. We have learned that what's key is the overall direction we're heading. Our path at Albaugh will allow us to continue our growth in sustainable investments and practices. Thanks to our shared vision and mission, and the hard work of all across the company, our sustainability journey is moving toward a productive future for our company, employees, customers and communities.

Safe Harbor Statement for Forward-Looking Statements and Forecasts: This report contains forward-looking statements concerning the condition, operations and businesses of Albaugh. These statements may be identified by words such as “aim”, “ambition”, “anticipate”, “believe”, “could”, “estimate”, “expect”, “goals”, “intend”, “may”, “milestones”, “objectives”, “outlook”, “plan”, “probably”, “project”, “risks”, “schedule”, “seek”, “should”, “target”, “will” or similar terms, including also the negatives of such terms. These statements are based on current estimates and projections of Albaugh and currently available information. Forward-looking statements are not guarantees of the future developments and results outlined therein. Forward-looking statements are dependent on a number of various factors, they involve various risks and uncertainties and they are based on assumptions that may not prove to be accurate. In light of these risks, results could differ materially from those stated, implied or inferred from the forward-looking statements contained in this report or otherwise stated by Albaugh. Neither Albaugh nor any of its subsidiaries undertake any obligation to publicly update or revise any forward-looking statement as a result of new information, future events or other information and assume no liability whatsoever regarding forward-looking statements.

Assurance Statement & GRI Index



ASSURANCE STATEMENT – US24/00000376



SGS North America’s REPORT ON ASSURANCE of Albaugh’s FY2023 KPIs in their 2023 Sustainability Report.

NATURE OF THE ASSURANCE/VERIFICATION

SGS North America (hereinafter referred to as SGS) was commissioned by Albaugh LLC (hereinafter referred to as Albaugh) to conduct an independent assurance of selected FY2023 KPIs in their 2023 Sustainability Report (hereinafter referred to as the Report).

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all Albaugh’s Stakeholders.

RESPONSIBILITIES

The information in the Report and its presentation are the responsibility of the directors and management of Albaugh’s. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on selected KPIs within the scope of verification with the intention to inform all Albaugh’s stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The purpose of this assurance engagement was, by review of objective evidence, to independently verify whether the KPI data is as declared by Albaugh and included in the Report, is accurate, complete, consistent, transparent, and free of material error or omission.

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognized assurance guidance and standards including the principles of the reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards).

Assurance has been conducted at a limited level of assurance. The assurance of this report has been conducted according to the following Assurance Standards:

Assurance Standard Options		Level of Assurance
A	ISAE3000	Limited

SCOPE OF ASSURANCE

The scope of the assurance included the evaluation of quality, accuracy, and reliability of specified performance information as detailed below.

Reporting Criteria Options	
1	Specified Performance Information
2	GHG Protocol: "A Corporate Accounting and Reporting Standard"



SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

SGS

KPI	KPI Verified Data 2023	Notes
GRI 305: Emission 2016		
GRI 305-1 Direct (Scope 1) GHG emissions in Tonnes CO ₂ e	47,066.86	Based on actual data
GRI 305-2 Energy Indirect (Scope 2) GHG emissions in Tonnes CO ₂ e	48,642.97 (Location based) 31,449.31(Market based)	
GRI 305- Emission 2016		
GRI 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions in kilograms/year	Nitrogen oxides (NOx) – 45.34 Sulfur oxides (SOx) - 0.67 Volatile Organic Compounds (VOC)- 26.28 Hazardous Air Pollutant (HAP) - 0.14 Particulate Matter (PM) – 7.12	Including estimations
GRI 403: Occupational Health & Safety 2018		
GRI 403-9 Work-related injuries	Employee High-Consequence Work-Related Injury- 0.04 Employee Recordable Injury- 0.43 Contractors work-related fatalities- 0 Contractor Recordable injury- 0	Based on actual data
20% Year over Year Reduction with an injury rate of 0.10 by 2030 for Employees	0.43	Based on 2023 baseline

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant KPI data owners, conducted virtual audit at Pilar & San Nicolás (Argentina), TKI (Europe) and St. Joseph (USA), examination of processes and platforms used for collection, collation, and calculation of data for relevant KPIs, documentation and record review.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts has not been checked back to the source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; environmental, social, sustainability and ESG report assurance. SGS affirms our independence from Albaugh's, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and included the following individuals:

Harsh Vasoya	Lead Auditor	Canada
Alexis Guirin	Auditor	Argentina
Ursula Antunez de Mayolo	Technical Reviewer	USA



FINDINGS AND CONCLUSIONS



ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the verification work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

During the assurance engagement, some examples of good practices as well as some opportunities for improvement in underlying processes were identified and reported to Albaugh with the aim of enabling a process of continual improvement in the collection and reporting of KPI data. It may be possible to roll out examples of good practice to other KPIs, or parts of the business and the opportunities for improvement identified may be considered for implementation during future reporting cycles.

Good Practice:

- Albaugh's KPIs are based on sound definitions that are clearly communicated and followed at contributing locations.
- Albaugh has good practices for injury data to record, monitor and maintain on a regular basis.

Improvement Opportunities for Future Reporting Cycles:

- Data collection methods would benefit if digitalized for different locations.
- Uncertainty analysis of GHG inventory at category level can be initiated.

Signed:

For and on behalf of SGS North America



Mohammed Viq
SGS North America

September 2024

WWW.SGS.COM



Statement of use	Albaugh, LLC has reported the information cited in this GRI content index for the period from January 1, 2023 to December 31, 2023 with reference to the GRI Standards
GRI 1 used	GRI 1: Foundation 2021

GRI 2: General Disclosures 2021

GRI STANDARD	DESCRIPTION/RESPONSE
2-1 Organizational details	<p>Legal name: Albaugh, LLC</p> <p>Nature of ownership and legal form: Privately held limited liability company</p> <p>Location of headquarters: 1525 NE 36th St Ankeny, IA, 50021-6754</p> <p>Countries of operation: See website for details at albaughllc.com</p>
2-2 Entities included in the organization's sustainability reporting	Albaugh, LLC and its consolidated subsidiaries, including all of its operating subsidiaries located in its North America, Argentina/LATAM South, Brazil/Paraguay, Mexico/LATAM North, Europe/MEA and China/Asia/Pacific Regions.
2-3 Reporting period, frequency, and contact point	<p>Reporting period: 1/1/2023 - 12/31/2023</p> <p>Frequency of reporting: Annual</p> <p>Publication date: September 2024</p> <p>Contact point for questions on report or reported information: Stuart Feldstein, Executive Vice President/Deputy CEO, or Mollie Tjelmeland, Senior Manager, Group Sustainability, +1-515-964-9444</p>
2-4 Restatements of information	Sustainability Report (SR) pg. 15
2-5 External assurance	SR pg. 40-42
2-6 Activities, value chain and other business relationships	<p>Sector(s) in which active: GICS Sector 15 Materials</p> <p>Value chain: Manufacture and sale of crop protection products (herbicides, insecticides and fungicides) in six Regions: North America, Argentina/LATAM South, Brazil/Paraguay, Mexico/LATAM North, Europe/MEA and China/ Asia/Pacific. In some cases Albaugh uses contract manufacturers to produce its products. Albaugh sources its raw materials, active ingredients, packaging materials etc. from suppliers of such products. In some cases Albaugh purchases finished products ready for sale. Albaugh's products are provided to farmers through normal agricultural inputs distribution channels, which includes distributors, cooperatives, dealers and retailers.</p> <p>Relevant business relationships: None to note beyond the previous response.</p> <p>Significant changes compared to the previous reporting period: Afrasa in Europe/MEA that was acquired at the end of December 2022 is included in the 2023 reporting boundary.</p>
2-7 Employees	SR pg. 28
2-8 Workers who are not employees	<p>Total number of workers who are not employees and whose work is controlled by the organization: 255 temporary or contract workers.</p> <p>Methodologies and assumptions: Numbers are reported based on headcount as of December 31, 2023.</p>
2-9 Governance structure and composition	<p>Governance structure, including committees of the highest governance body: Board of Managers.</p> <p>Committees of the highest governance body that are responsible for decision making on and overseeing the management of the organization's impacts on the economy, environment, and people: Board of Managers.</p> <p>Composition of the highest governance body and its committee: The Board of Managers is composed of 5 individuals - 1 member of the executive team and 4 non-executive team members. All of the Managers represent stakeholders including shareholders and/or employees; none of the Managers are independent. The tenure of the Managers includes 4 Managers who have served for 9 years and 1 Manager who has served for 1 year. The Managers include 4 Males, 1 Female, and no member of an underrepresented group. Four of the Managers have long backgrounds and careers in the sector in which Albaugh operates.</p>
2-10 Nomination and selection of the highest governance body	This information is confidential.

GRI STANDARD	DESCRIPTION/RESPONSE
2-11 Chair of the highest governance body	Dennis Albaugh is the Chair of the Board of Managers; he is not a senior executive of the Company.
2-12 Role of the highest governance body in overseeing the management of impacts	See disclosure 2-13
2-13 Delegation of responsibility for managing impacts	<p>Describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people: Delegation of responsibilities to the Chief Executive Officer (Strategy, Risk, Compliance) and further to the Chief Operations Officer (Supply Chain and Procurement), Chief Technology Officer (Production, Health, Safety and Environmental), Chief Finance Officer (Finance and IT), Chief Marketing Officer (Registration and Product Development) and Deputy Chief Executive Officer (Human Resources and Legal), all of whom participate with the Presidents of each Region on the Company's Executive Committee.</p> <p>Describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people: The Chief Officers of each Function attend all meetings of the Board and report regularly on these topics. Further, the Board has designated one of its members to act as a liaison to the Sustainability Committee, which meets monthly and reports to the Executive Committee on a regular basis.</p>
2-14 Role of the highest governance body in sustainability reporting	<p>Whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information: The Chief Executive Officer along with the Board appointed liaison to the Sustainability Committee reviews and approves the reported information and informs the Board.</p> <p>If the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this: See disclosure 2-13</p>
2-15 Conflicts of interest	<p>Describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated: The Company's Code of Ethics prohibits conflicts of interest, and all employees are required to acknowledge the policy during onboarding. Training in the requirements of the Code of Ethics, including but not limited to the conflicts of interest provisions, is regularly conducted within the Company.</p> <p>Report whether conflicts of interest are disclosed to stakeholders: Disclosures by members of the Board of Managers of actual and potential conflicts of interests are updated annually and distributed to the Board.</p>
2-16 Communication of critical concerns	<p>Describe whether and how critical concerns are communicated to the highest governance body: An anonymous ethics line is available for all employees to report critical concerns, and any material concerns involving serious violations of senior management would be brought to the Board of Managers.</p> <p>Total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period: This information is confidential.</p>
2-17 Collective knowledge of the highest governance body	The Executive Committee manages the Company's sustainability strategy, the Chair of the Sustainability Committee is on the Executive Committee and actively updates the Committee, and sustainability is on the agenda of all Board of Managers meetings.
2-18 Evaluation of the performance of the highest governance body	This information is confidential.
2-19 Remuneration policies	This information is confidential.
2-20 Process to determine remuneration	This information is confidential.
2-21 Annual total compensation ratio	This information is confidential.
2-22 Statement on sustainable development strategy	SR pg. 2



GRI STANDARD	DESCRIPTION/RESPONSE
2-23 Policy commitments	SR pg. 26, 34
2-24 Embedding policy commitments	SR pg. 26, 34
2-25 Processes to remediate negative impacts	The Company's Human Resource policies and its Code of Ethics provide for procedures and systems for reporting, investigating and redressing policy violations.
2-26 Mechanisms for seeking advice and raising concerns	The Code of Ethics provides guidance for reporting policy violations to Regional Human Resources, Compliance Officers, the Global Compliance team, and/or via the anonymous ethics line. We also provide continued ongoing training sessions on the Code of Ethics, with question and answer sessions and opportunities for informal consultation with the designated Compliance Officer and the Group Compliance Coordinator.
2-27 Compliance with laws and regulations	SR pg. 33-35
2-28 Member associations	Albaugh, LLC belongs to many industry associations offering sustainability resources, including: CropLife America, American Chemistry Council (ACC), CropLife Brasil, China Crop Protection Industry Association (CCPIA), Asociación de Industrias Farmacéuticas en Colombia (ASINFAR), Protección de Cultivos, Ciencia y Tecnología A.C. (PROCCYT), Cámara de la Industria Química y Petroquímica (CIQyPQ), Cámara de Sanidad Agropecuaria y Fertilizantes (CASAFE), CampoLimpio Chile, and CampoLimpio Argentina.
2-29 Approach to stakeholder engagement	SR pg. 12
2-30 Collective bargaining agreements	<p>Report the percentage of total employees covered by collective bargaining agreements: 64%</p> <p>Employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations: This information is confidential.</p> <p>Methodology and assumptions: Numbers are reported based on headcount as of December 31, 2023.</p>

GRI 3: Material Topics 2021

GRI STANDARD	DESCRIPTION/RESPONSE
3-1 Process to determine material topics	SR pg. 12
3-2 List of material topics	SR pg. 12
3-3 Management of material topics	SR pg. 5-38

GRI 204: Procurement Practices 2016

GRI STANDARD	DESCRIPTION/RESPONSE
204-1 Proportion of spending on local suppliers	SR pg. 26

GRI 205: Anti-corruption 2016

GRI STANDARD	DESCRIPTION/RESPONSE
205-1 Operations assessed for risks related to corruption	This information is confidential.
205-2 Communication and training about anti-corruption policies and procedures	SR pg. 34
205-3 Confirmed incidents of corruption and actions taken	SR pg. 34

GRI 305: Emissions 2016

GRI STANDARD	DESCRIPTION/RESPONSE
305-1 Direct (Scope 1) GHG emissions	SR pg. 15
305-2 Energy indirect (Scope 2) GHG emissions	SR pg. 16
305-3 Other indirect (Scope 3) GHG emissions	Information not available.
305-4 GHG emissions intensity	SR pg. 15-16
305-5 Reduction of GHG emissions	Information not available.
305-6 Emissions of ozone-depleting substances (ODS)	Albaugh's processes do not emit ozone-depleting substances (ODS).
305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	SR pg. 15

GRI 306: Waste 2020

GRI STANDARD	DESCRIPTION/RESPONSE
306-1 Waste generation and significant waste-related impacts	SR pg. 17
306-2 Management of significant waste-related impacts	SR pg. 17
306-3 Waste generated	SR pg. 17
306-4 Waste diverted from disposal	SR pg. 17
306-5 Waste directed to disposal	SR pg. 17



GRI 403: Occupational Health and Safety 2018

GRI STANDARD	DESCRIPTION/RESPONSE
403-1 Occupational health and safety management system	SR pg. 21-24
403-2 Hazard identification, risk assessment, and incident investigation	SR pg. 22
403-3 Occupational health services	SR pg. 24
403-4 Worker participation, consultation, and communication on occupational health and safety	SR pg. 21-24
403-5 Worker training on occupational health and safety	SR pg. 21-24
403-6 Promotion of worker health	SR pg. 21-24
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR pg. 21-24
403-8 Workers covered by an occupational health and safety management system	SR pg. 24
403-9 Work-related injuries	SR pg. 23
403-10 Work-related ill health	Information not available.

GRI 405: Diversity and Equal Opportunity 2016

GRI STANDARD	DESCRIPTION/RESPONSE
405-1 Diversity of governance bodies and employees	SR pg. 27
405-2 Ratio of basic salary and remuneration of women to men	Information not available.

GRI 416: Customer Health and Safety 2016

GRI STANDARD	DESCRIPTION/RESPONSE
416-1 Assessment of the health and safety impacts of product and service categories	SR pg. 34
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	There were no material confirmed incidents of non-compliance concerning health and safety impacts within the reporting period.

GRI 417: Marketing and Labeling 2016

GRI STANDARD	DESCRIPTION/RESPONSE
417-1 Requirements for product and service information and labeling	SR pg. 34-35
417-2 Incidents of non-compliance concerning product and service information and labeling	There were no material confirmed incidents of non-compliance concerning product and service information and labeling within the reporting period.
417-3 Incidents of non-compliance concerning marketing communications	There were no material confirmed incidents of non-compliance marketing communications within the reporting period.

GRI 418: Customer Privacy 2016

GRI STANDARD	DESCRIPTION/RESPONSE
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no confirmed incidents of substantiated complaints concerning breaches of customer privacy within the reporting period.





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Albaugh, LLC

1525 NE 36th St
Ankeny, IA, 50021-6754

+1-515-964-9444

www.albaughllc.com