



CAMIDA Sustainability Report 2025

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Introduction

In this report, Camida presents a structured and consolidated sustainability report in accordance with the VSME standard (Voluntary Sustainability Reporting Standard for non-listed SMEs), developed by the European Financial Reporting Advisory Group (EFRAG).

As an International, medium-sized enterprise and raw material supplier for various industries, Camida is not currently under legal obligation of CSRD reporting. Therefore, Camida applies the VSME standard within the framework of voluntary commitment to ESG transparency.

Requirements from customers, suppliers, investors, and authorities regarding sustainability along the value chain are continuously increasing. We feel it is our responsibility to make our effect on the environment, society, and corporate governance measurable - thus creating a solid foundation for improvement, innovation, and trust.

The VSME standard provides a structured guidance for identifying important sustainability topics. Both the basic and comprehensive VSME module were considered for an more in-depth ESG report.

As a global distributor of raw materials to the life sciences, industrial and food/feed sectors we consider sustainability to be an integral part of our corporate strategy. The information provided in this report was considered on an individual basis. All ESG data shown was collected in accordance with recognised standards (including GHG protocol) and evaluated in line with our operational and strategic goals. However, at the same time, we reserve the right to exclude certain information in justified cases to protect company-sensitive information, as provided in the VSME standard.

This report highlights Camida's journey on transparency, responsibility and future-oriented business practices, for a greener more sustainable future.

VSME Modules

General Information

Module	Pertinence
B1 - Basic information	Yes
B2 - Practices, policies, and/or future initiatives for the transition to a more sustainable economy	Yes
C1 - Strategy: Business model and sustainability	Yes
C2 - Description of practices, policies, and/or future initiatives for the transition to a more sustainable economy.	Yes

Environmental

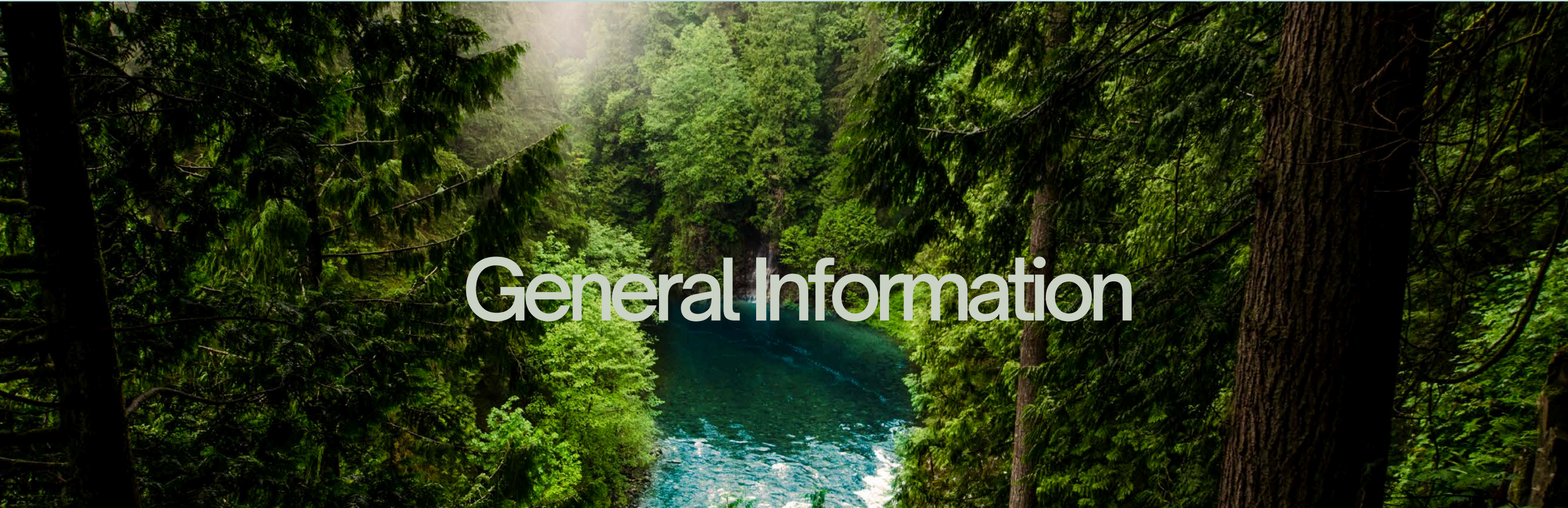
Module	Pertinence
B3 - Energy and greenhouse gas emissions	Yes
C3 - Greenhouse gas reduction targets and climate change	Yes
C4 - Climate risks	Yes
B6 - Water withdrawal	Yes
B7 - Circular economy and waste management	Yes

Social

Module	Pertinence
B8 - Workforce: General characteristics	Yes
C5 - Additional (general) workforce characteristics	Yes
B9 - Health and safety	Yes
B10 - Remuneration, collective bargaining and training	Yes
C7 - Severe negative human rights	Yes

Governance

Module	Pertinence
B11 - Convictions and fines for corruption and bribery	Yes
C8 - Revenues from certain sectors and exclusion from EU benchmarks	Yes
C9 - Gender diversity on boards	Yes



General Information

This chapter offers an overview of Camida's economic and structural framework. This includes information on the legal form, markets, business area, and key corporate figures.

The information presented here serves as a basis for interpreting the subsequent sustainability data. It offers a comprehensive understanding of Camida's size, structure, economic environment, and allows for comparison with other companies within the industry.

This section outlines key methodological notes on reporting which align with the VSME standard, as well as the scope of the sustainability reporting.

Source and System to calculating Carbon Footprint

The calculation of the corporate carbon footprint (CCF) for Camida was carried out digitally by the system “Mavarick”. The CCF was prepared on a corporate accounting basis, aligned with GHG protocol, corporate accounting, and reporting standard.

The calculation follows the globally recognised standards of the greenhouse gas protocol and considers all three emission categories;

Scope 1 - direct emissions from company activity.

Scope 2 - indirect energy-related emissions.

Scope 3 - indirect emissions from upstream and downstream processes.

Activity based data (e.g., kWh, km, liters, kg) are used where available. Spend-based data are only used where invoice or ledger exist without a physical activity unit. Emission calculations are converted to Co2 equivalents using standardised emission factors.

Recognized and publicly available sources used include;

DESNZ
2025

DEFRA

EXIOBASE

SEAI

The organisational boundary is consistent with an operational-control approach. The data used covers Camida’s main operational site, company-controlled fleet activity, heating oil, business travel, employee commuting, electricity consumption, supplier purchases, office procurement, catering and waste. On this basis, all emissions arising from Camida’s direct operations and purchases are treated as within the inventory boundary.

Through this approach, we ensure that the CCF calculation is prepared according to current standards, are consistently documented, and have been communicated to internal and external stakeholders.





General Company Information

Camida is a wholesale distributor of a wide range of specialised raw materials to the life sciences, industrial and ingredients industries, offering global sourcing, chemical distribution and supply chain support.

At Camida, sustainability is at the centre of all business operations, supported by our environmental, social and governance (ESG) framework. Our employees are committed to conducting business responsibly, reducing environmental impact and fostering a positive influence on the surrounding communities.

Company Name	Camida
Legal Form	Private limited liability undertaking
NACE-Code	46.85 Wholesale of chemical products
Turnover	EUR 72.74 million
Employees	61
Country	Ireland
Geodata	Geographical coordinates: E91 Y5N9 52.352230072021,-7.6983098983765
Certifications	ISO 9001, BRCGs, GMP+
Currency	EURO
Reporting Period	01/01/2025 to 31/12/2025

B1 Basis for Preparation

24(a) Basis for preparation	Option B (Basic and Comprehensive Module)
24(b) Omitted disclosures deemed to be classified or sensitive information	No information deemed classified or sensitive
24(c) Basis for reporting (consolidated or individual basis)	Report prepared on an individual basis
24(e)(i) Undertakings legal form	Private limited liability undertaking
24(e)(ii) NACE sector classification code	46.85 Wholesale of chemical products
24(e)(iii) Size of balance sheet	33 million
24(e)(iv) Turnover (in EURO)	72 million
24(e)(v) Number of employees	61
24(e)(v) Employee counting methodology (At the end of reporting period or as an average during reporting period)	At the end of reporting period
24(e)(v) Employee counting methodology (Headcount or Full-Time equivalent)	Headcount
24(e)(vi) Country of primary operations	Ireland

24(d)(vii) Geolocation of owned, leased, or managed sites	Camida Geographical coordinates: E91 Y5N9 52.352230072021,-7.6983098983765
25 Disclosure of sustainability-related certifications or labels	EcoVadis 2025: Camida achieved a score of 74/100 and were awarded a silver badge by EcoVadis. This highlights the commitment to continous improvement and sustainable business practices. CDP:In the Carbon Disclosure Project evaluation, Camida recieved a B rating. This result reflects the increased engagement in climate change protection. SEDEX: Camida underwent a four pillar SEDEX (SMETA) audit where all management systems were found to be robust. ESAD: An independent assessment by ESAD was completed, resulting in no findings.

B2 Practices, Strategies, and Future Initiatives for the Transition to a More Sustainable Economy

Camida has established a number of practices, internal policies and initiatives to actively support our transition to a more sustainable economy.

26 (a) Examples of practices in this context include efforts to reduce all company's water and electricity consumption, decrease greenhouse gas emissions, prevent environmental pollution, improve product safety, enhance working conditions and workplace equality, provide sustainability training for employees, and engage in partnerships related to sustainability projects.

- **Energy and Resource Efficiency:** Camida has implemented a range of initiatives aimed at improving operational efficiency and reducing environmental impact, including the installation of motion-activated lights. In addition, Camida plan to further strengthening its sustainability performance by transitioning to 100% renewable electricity in 2026.
- **Reduction of Greenhouse Gas Emission:** The company reports extensively on its Scope 1, Scope 2, and Scope 3 greenhouse gas emissions, enabling a comprehensive understanding of its carbon footprint across both direct operations and the wider value chain, offering further decision making support on emission reduction strategies.
- **Sustainability in the Workplace:** Staff well being is a priority for Camida, with a strong emphasis placed on maintaining an inclusive, fair and supportive work environment through a range of initiatives. Camida promotes flexible working hours to support work-life balance and ensures the implementation of comprehensive occupational health and safety practices.
- **Employee Training:** Sustainability topics are embedded within the organisation through internal workshops and as part of the employee induction process. Camida aims to build awareness and across the workforce by training employees of all levels, beginning with the fundamentals of climate protection to developing a more advanced knowledge in sustainability practices.
- **Partnerships:** Camida is actively involved in supporting the local community through a range of initiatives, such as sponsorship, community events and employee volunteering activities. This reflects Camida's commitment to making a positive social impact beyond its core operations. In addition, Camida regularly engages with like-minded organisations in the industry, sharing knowledge and collaborating to collectively support progress in sustainability goals.

B2 Practices, Strategies and Future Initiatives for the Transition to a More Sustainable Economy

26 (b) future initiatives or forward-looking plans to be implemented on sustainability issues

Planned measures for Camida include, among others;

- Development of a GHG reduction strategy.
- Implementation of 100% renewable electricity in 2026.
- Expansion of employee training on sustainability issues and its integration into employee induction process.
- Regular sustainability assessment of active supplier and/or manufacturers.
- Publication of corporate carbon footprint report.
- Reduction of GHG emissions in fleet and business travel.

27 These practices, strategies and future initiatives include what the company is doing to reduce its negative impact and increase its positive impact on people and the environment, thus contributing to a more sustainable economy

The practices, policies and future initiatives of Camida discussed in section 26 aim to reduce Camida's negative impact on the environment and society while promoting positive effects.

These include actions to reduce greenhouse gas emissions, improve energy efficiency, promote fair working conditions and promote employee involvement in sustainability issues.

Camida places sustainability at the core of its corporate operations and strives to actively contribute to a more sustainable economy through its activities.

C1 Strategy: Business Model and Sustainability

The following information on strategy and business models helps to put the sustainability strategy in context of the operating business.

The company must disclose the key elements of its business model and strategy, including;

(a) a description of the main groups of products and/or services offered.

Camida specialises in the sourcing and supply of a diverse portfolio of raw materials to the life sciences, industrial and ingredient industries. Our services include global sourcing of solutions, consolidation of supply chains, technical and regulatory support, ensuring that all customer specific-requirements are met efficiently and reliably.

(b) a description of material markets in which the company operates.

Camida operates on an international scale, with a strong presence across Europe, serving approximately 300 customers in the life sciences, industrial and ingredients sectors. Camida acts as a wholesale distributor, specialising in the provision of pharmaceutical raw materials, fine chemical intermediates and industrial additives.

Camida positions itself as a specialist chemical supplier, placing strong emphasis on transparent communication, building trusted partnerships and consistently delivering high-quality services to customers.

C1 Strategy: Business Model and Sustainability

(c) a description of key business relationships (e.g., key suppliers customers, distribution channels, and consumers)

Important business relationships exist with:

- Customers: Long term relationships with global leaders in the manufacture of pharmaceutical, industrial, and food/feed products.
- Suppliers: Manufacturers of raw materials for life science, industrial and food/feed ingredient sectors.
- Distribution Channel: Distribution partnerships to ensure efficient delivery and consistent service.



C2 Description of Practices, Strategies and Future Initiatives for the Transition to a more Sustainable Economy

C2 (48) If the company has put in place specific practices, strategies or future initiatives for the transition to a more sustainable economy, which it has already reported in reference to B2 of the basic module, it must briefly describe them.

Sustainability Topic	Practices / Policies / Initiatives	Objectives	Responsible Management Level
Climate Change	Carbon footprint calculations covering scope 1, 2 and 3 are completed annually. Developemnt of a GHG reduction plan. Focus on a gross reduction of 42% by 2030.	Reduce carbon emissions by 42% by 2030	ESG Team
Pollution	Staff training on waste management, lowers cost and emissions.	Reduction of general waste generated through company operations.	ESG Team
Water and Marine Resources	No water-intensive processes, utilise grey water for toilet flushing etc.	-	ESG Team
Biodiversity and Ecosystems	Joined the All-ireland Pollinator Plan, providing awareness on biodiversity, tracking and knowledge	-	ESG Team

C2 Description of Practices, Strategies and Future Initiatives for the Transition to a more Sustainable Economy

Sustainability Topic	Practices / Policies / Initiatives	Objectives	Responsible Management Level
Circular Economy	Support the Circular Square, a local non-profit organisation.	Recycle, reuse and repair.	ESG Team
Own Workforce	Flexible working, equality, occupational health & safety, training in sustainability issues.	Staff satisfaction.	HR Management
Workers in the Value Chain	Implementation of Supplier Code of Conduct, emphasis on fair working conditions with partners.	Introduction of a sustainability assessment in 2026.	ESG Team
Affected Communities	Support of local schools and communities, development of the arts,		ESG Team
Consumers and End Users	Provide open and honest communication, encouraging customers to be more sustainable.	Encourage local sourcing	ESG Team
Business Conduct	Management system (ISO 9001), internal code of conduct.	Sustainability is central in all management systems by 2030.	Quality Management



Environment

This section presents the main environmental aspects of Camida's business activities. The content is based on the requirements of the VSME standard and includes information on greenhouse gas emissions (scope 1-3), energy consumption, water usage, waste management and circular economy principles.

The aim of this chapter is to make Camida's environmental impacts transparent and to publicise measures that have already been implemented and/or are planned. In addition, performance-related environmental indicators, relevant targets and actions to aid the journey to climate neutrality by 2030 will be presented.

This will showcase Camida's commitment to climate and environmental protection and to document continuous improvement on environmental performance to satisfy the terms of sustainable corporate development.



B3 Energy and Greenhouse Gas Emissions

B3 (29) The company shall report its total energy consumption in MWh with a breakdown in accordance with the table below if it can obtain the necessary information for such a breakdown.

	Renewable Energy (MWh)	Non-Renweable Energy (MWh)	Total Renewable and Non-Renewable Energy (MWh)
Energy Consumption from Electricity	99.8	70.1	169.9

B3 (30) The company discloses its estimated gross greenhouse gas (GHG) emissions in tonnes of Co2 equivalents (tCO2eq) considering the content of the GHG protocol corporate standard, including;

(a) Scope 1 GHG emissions in tCo2eq (from own or controlled sources); and

(b) the location-based Scope 2 emissions in tCO2eq (i.e., emissions generated during electricity generation of purchased energy such as electricity)

Scope	Greenhouse gas Emissions (in tCO2e)
Scope 1	82.4
Scope 2 (location based)	38.5
Total	120.9



B3 Energy and Greenhouse Gas Emissions

B3 (31) The company shall declare its greenhouse gas intensity, which shall be calculated by dividing the “gross greenhouse gas emissions” reported by the “turnover (in euro)”.

To improve the comparability of GHG emissions in relation to economic performance, Camida calculates the greenhouse gas emissions intensity based on annual sales. In 2025, Camida generated a total of 702.1 tons of CO₂ equivalents (Scope 1-3) with sales of 72.7 million euros.

This results in a greenhouse gas emission intensity of 9.6 tons of CO₂ per million euros in sales. In relation to the individual sales unit, this corresponds to an emission value of approximately 9.6 grams of CO₂ per euro in sales.

Additional Information

The data on energy consumption and greenhouse gas emissions shown in sections B3 are based on a comprehensive analysis of Camida’s Corporate Carbon Footprint (CCF), available on Camida’s company website. All relevant emission sources within the operational processes and along the entire value chain - upstream and downstream - were recorded and evaluated.

The structure follows the categories of the Scope 3 standard of the GHG Protocol.

All results, methodological assumptions and calculation bases are summarised in a separate CO₂ report. This supplementary document allows for detailed consideration of the emission distribution and forms the basis for development of climate protection measures and the prioritisation of fields of action.

This two-tier reporting structure - with the comprehensive VSME main report and the detailed CO₂ appendix - ensures the highest level of transparency, data clarity and traceability.

Corporate Carbon Footprint

Emissions	[tCO2eq]
Scope 1	82.4
Scope 2	38.5
Scope 3	581.2
Total GHG Emissions	702.1
Greenhouse Gas Intensity (Scope 1 & 2) Per Employee (FTE)	2.1
Scope 3 Operating Emissions	167.2
Fuel and Energy Related Activities	26.1
Business Travel	113.9
Employee Commuting	24.5
Waste Generated From Operations	2.7
Scope 3 Non-Operational Emissions	414
Purchased Goods and Services	117.8
Upstream Transportation and Distribution	296.2

*Indirect Emissions
Within The Value
Chain*

82%
Scope 3

*Emissions From
Purchased Energy*

6%
Scope 2

*Emissions From
Company Own
Activity*

12%
Scope 1

C3 Greenhouse Gas Reduction Targets and Climate Change

C3 (54) - Once the company has set GHG emission reduction targets, it discloses its targets in absolute terms for Scope 1 and Scope 2 emissions. If the company has set reduction targets for Scope 3 emissions, it will also set targets for Scope 3 emissions, it must state:

- (a) the target year and the target year value;**
- (B) the base year and the base year value;**
- (c) the units used for targets;**
- (d) the portion of Scope 1, Scope 2, and if disclosed, Scope 3 which the target relates;**
- (e) a list of major measures to be taken to achieve the targets.**

C3 (54) (a) the target year and the target year value

Target Year : 2035

Target Value (Scope 1 & 2) : 42% reduction of CO2 emissions

Target Value (Scope 3) : 25% reduction of CO2 emissions

C3 (54) (b) the base year and the base year value

Base Year : 2025

Base Value Scope 1: 82.4 tCO2e

Base Value Scope 2: 38.5 tCO2e

Base Value Scope 3: 581.2 tCO2e

Sum of Scope 1, 2, & 3: 702.1 tCO2e

C3 (54) (c) the units used for the targets

tons of CO2 equivalent per year (tCO2eq)

C3 (54) (d) the portion of Scope 1, Scope 2 and if disclosed Scope 3 to which the target relates;

Scope 1: 100% of direct emissions

Scope 2: 100% of indirect emissions from purchased energy

Scope 3: All material categories (upstream goods and services, business travel, commuting, waste, etc.) according to materiality analysis.

C3 (54) (e) a list of major measures to be taken to achieve the targets;

- Conversion to 100% renewable energy.
- Optimisation of supply chain (e.g., low-emission transport).
- Switch heating system to HVO.

Greenhouse Gas Reduction Targets

Year	Scope 1 & 2 tCO ₂ e	Scope 3 tCO ₂ e	Total footprint tCO ₂ e	Reduction vs 2025
2025 (baseline)	120.9	581.2	702.1	0.00%
2026	110.7	552.1	662.9	5.60%
2027	100.6	523.1	623.7	11.20%
2028	90.4	494	584.4	16.80%
2029	80.3	465	545.2	22.30%
2030	70.1	435.9	506	27.90%
2031	65.8	418.5	484.2	31.00%
2032	61.4	401	462.4	34.10%
2033	57.1	383.6	440.7	37.20%
2034	52.7	366.1	418.9	40.30%
2035	49.6	357.6	407.2	42.00%

Climate Risks

This section presents climate-related risks that have the potential to impact Camida business operations.

Extreme weather events such as flooding, heavy rainfall and heatwaves, may have significant impact on Camida’s operations.

This explains the extent to which the company, its upstream and downstream processes are exposed to these risks, what concrete consequences could arise from them and which strategic or operational measures to minimise the risk have already been implemented or planned.

The aim of this section is to transparently present the climate robustness of the business model and to show how Camida addresses climate-related challenges with foresight

Risk	Time Horizon	Effect	Planned Actions
River Flooding (River Suir)	Medium to Long term	Inaccessible premises Damage to offices/equipment Service Disruption	-Flood risk continuously monitored via Met Eireann & OPW -Remote working activation - Critical records stored offsite/cloud - Alternative office arrangements pre-identified -Insurance coverage reviewed annually
Extreme Rainfall/Storms	Medium to Long term	Transport disruptions Power loss Staff access issues	-Internet failover Mobile work enabled -Flexible working arrangements - Supplier communication protocols
Heatwaves	Medium to Long term	Reduced staff productivity IT overheating risk	-Remote working options -Office ventilation monitored - IT equipment maintained



Climate Risks

C3 (58) The entity may disclose the potential adverse impacts of climate risks that may affect its financial performance or operations in the short, medium, and long term, and indicate whether it considers the risks to be high, medium or low.

Camida assesses the potential impact of climate-related risks based on its financial performance and operating activities, as follows;

Short Term;

- The risks now posed by new regulatory requirements - such as CO2 charges and ESG reporting obligations - and energy price increases are considered moderate to high in risk.
- This could lead to increased operating costs - particularly in the areas of energy supply, material procurement and logistics.
- Camida manages these risks through targeted measures for energy efficiency, the planned switch to 100% renewable energy and the development of internal sustainability management systems.

Medium Term;

- Market changes and the expectation of sustainable products by customers and investors will become more important.
- This risk is classified as low in Camida, as investments have been made in sustainable procurement and climate strategies.

Long term;

- Physical climate risks - such as flooding - can lead to supply chain and infrastructure damage. This is location dependant and is currently assessed as moderate to high.
- Camida regularly reviews business continuity plan.

Climate related risks are currently classified as medium - with potential financial implications, especially in the areas of procurement, energy and regulatory compliance. However, through future planning and strategic investment Camida is certain it will be able to effectively counter these risks and reduce them in the long-term.



B6 Water

B6 (35) The company must disclose its total water withdrawal i.e., the amount of water withdrawn within the boundaries of the organization (or facility): in addition, the company must separately report the amount of water withdrawn from locations in areas of high water stress.

In 2025, Camida withdrew a total of 284.10m³ of drinking water. Water is exclusively withdrawn through the municipal supply network in Tipperary, Ireland.

There is currently no sites in a high water stress area according to Uisce Eireann.

Camida does not operate any production sites, therefore water consumption is attributable exclusively to office operation, sanitary facilities, and general building use. No water is consumed in processes or bound in the form of products, therefore the water output is essentially the same as the water withdrawn. There is therefore no water consumption relevant to the balance sheet within the meaning of the VSME standard.



B7 Resource Use, Circular Economy and Waste Management

B7 (37) The company indicates whether it applies the principles of the circular economy and, if so, how it applies these principles.

Camida is guided by circular economy principles, setting goals to minimise ecological footprint over the entire life cycle and to use resources as efficiently as possible.

Camida applies circular economy principles by actively supporting The Circular Square, a non-profit based hub in Clonmel, County Tipperary. The Circular Square are dedicated to reducing waste, extending product life cycles, and promoting sustainable resource use. Through this sponsorship, Camida contributes to initiatives that keep materials in circulation for as long as is possible and maximise product value before they reach end-of-life.

Other actions Camida takes include;

- **Material Efficiency:** When selecting electronics attention is paid to the durability, reusability and - where possible - recyclability. Priority is placed on choosing high quality equipment, reducing the need for frequent replacement and minimising waste generation.
- **Staff Training:** Employees are trained on effective disposal of waste, encouraging them to separate material correctly, minimise contamination, and identify opportunities to reuse resources. The improved handling of waste ensures materials stay in circulation for longer, lowers disposal cost, and improves sustainable performance.

The application of the circular economy principal is closely linked to Camida's strategic sustainability goals. Camida hopes to further expand their circular economy initiatives in the coming years through targeted measures in procurement and product management.

B7 Resource Use, Circular Economy, and Waste Management

B7 (38) - The company must provide the following information;

- (a) total annual waste generation broken down by type (non-hazardous and hazardous waste);**
- (b) the total annual amount of waste sent for recycling or reuse;**
- (c) if the company is active in a sector where there are significant material flows (eg., manufacturing, construction, packaging), the annual mass flow of materials used.**

(a) total annual waste generation broken down into type (non-hazardous and hazardous waste)

Non-Hazardous Waste	Quantity (kg)
Mixed Municipal Waste	2653
Paper & Cardboard	1835
Biodegradable Kitchen and Canteen	470
Total waste Generated	4958
Hazardous Waste	Quantity (kg)
Total Waste Generated	0

(b) the total annual amount of waste sent for recycling or reuse.

For all recyclable fractions (paper, cardboard, electronic waste, batteries, etc.) recovery through recycling or return to specialised disposal routes was ensured in 2025.

Currently, Camida assumes 40% of the waste generated has been recycled by a legally compliant waste mangement service provider.

(c) if the company is active in a sector where there are significant material flows (e.g., manufacturing, packaging, construction) the annual mass flow of materials used must be disclosed.

As Camida is not active in a sector where there are significant material flows, this is not applicable.



Social

This chapter examines the social aspects of Camida's corporate responsibility along central ESG criteria. It discusses both the company's own workforce and its effects on people along the value chain, in affected communities and in dealing with customers and end-users.

The focus here is on the structure of employees, working conditions, occupational health and safety, gender equality and collective bargaining. It also explains the extent to which human rights, labour standards and minimum social requirements are built into the corporate policy and how the corresponding issues are identified and addressed.

With this, Camida demonstrates its commitment to a fair, inclusive and safe working environment, as well as its responsibility to external stakeholders and providing clearer insight into its social impact.

Labour Force

B8 (39) The company discloses the number of employees in head numbers or full-time equivalents for the following measures:

(a) the type of employment contract (fixed-term or indefinite);

(b) gender;

(c) country of employment contract if the company operates in more than one country

(a) the type of employment contract (fixed-term or indefinite);

Type of Contract	Number of Employees
Permanent Contract	56
Temporary Contract	5
Total Employees	61

(b) gender;

Gender	Number of Employees
Male	7
Female	54
Other	0
Not Reported	0
Total Employees	61

(c) country of employment contract if the company operates in more than one country;

Country of Employment	Number of Employees
Ireland	56
United Kingdom	5
Total Employees	61



Labour Force

B8(40) If the company employs 50 or more people, it must declare the turnover rate for the reporting period.

The turnover rate measures the proportion of employees who have left and/or joined the company during the 2025 reporting period. This figure is a key indicator in personnel management as it provides insight into factors such as employee satisfaction, management practices, retention levels and external labour market conditions.

This metric supports the evaluation of employee retention, it enables comparisons over time and within the industry. A high or volatile turnover rate may signal an underlying structural issue and highlight need for adjustments in the company's human resources strategy.

In 2025, Camida's employee turnover rate amounted to 10%.

B9 (41) The company discloses the following information about its employees:

(a) the number and rate of reportable accidents at work.

(b) the number of deaths resulting from work-related injuries and work-related illness

In the 2025 reporting year, a total of 0 reportable occupational accidents were registered at Camida.

This corresponds to an accident rate of 0% in relation to the total number of employees.

Remuneration, Collective Bargaining and Training

B10 (42) The company must provide the following information;

(a) whether workers receive pay equal to or higher than minimum wage applicable to the country in which it reports, determined directly by the national minimum wage law or by a collective agreement.

(b) the percentage pay gap between its female and male employees.

(c) the percentage of employees covered by collective bargaining agreements.

(d) the average number of annual training hours per employee, broken down by gender

(a) Camida ensures that all employees receive a wage that is at least in line with the applicable statutory minimum wage in Ireland or relevant collective bargaining agreements. In practice, the remuneration of all Camida employees is above the statutory minimum wage.

Percentage wage below minimum wage: 0%

(b) The number of employees in the 2025 reporting period was 61. Camida discloses the gender-specific pay gap. This amounts to 2.5% of the average gross earnings of women in relation to men.

Percentage gender pay gap: 2.5%

(c) The proportion of Camida employees who are covered by a collective agreement or are based on collective bargaining regulation is 0%

Percentage of employees that are collective bargaining covered: 0%

(d) For the 2025 reporting period, the average number of training hours completed per employee was 77 hours. Female and male employee training hours averaged the same. This training content included IT training, technical training and sustainability and ESG topics.

Average training hours per employee: 77 hours

Workforce Characteristics

C5 (59) If the company employs 50 or more people, it must indicate the ratio of women and men at management level for the reference period:

Gender	Share
Female	58%
Male	42%

C5 (60) If the company employs 50 or more workers it can indicate the number of self-employed without staff who work exclusively for the company, as well as the number of temporary agency workers made available by companies that mainly carry out “employment activities”.

Category	Number	Comment
Permenant Employees	56	Full-time/part-time equivalents.
Self-Employed Without Staff	0	Exclusively working for Camida (l.e., IT freelancer, consultant).
Temporary Employees	5	Temporary full-time contracts.

Human Rights Policy and Processes

C6 (61) The company must provide an answer to the following questions.

(a) Does the company have a code of conduct or human rights policy in place or its own workforce?

(b) If so, does this cover;

i. Child labour

ii. Forced Labour

iii. Human trafficking

iv. Discrimination

v. Accident prevention

vi. Miscellaneous

(c) Does the company have a procedure in place to deal with complaints from its own staff?

(a) Camida has in place a Human Rights policy for its own workforce. This policy is a part of Camida's internal management system and corporate culture and is legally binding for all employees.

(b) The Human Rights policy covers, explicitly, the following topics; child labour, forced labour, fair wages and treatment. The principles mentioned are based on international labour standards as well as national labour law regulations.

(c) Camida has an internal procedure for handling complaints and reports. Employees can file a complaint anonymously in the grievances drop-box. This is monitored by the HR manager. Camida is currently in the process of developing a remote whistleblower system.



Serious Negative Human Rights Incidents

- C7 (62) The company must provide an answer to the following questions:**
- (a) If the company has confirmed incidents in its own workforce in relation to:**
 - i. Child labour**
 - ii. Forced labour**
 - iii. Human trafficking**
 - iv. Discrimination**
 - v Micellaneous**
 - (b) If so, the company may describe the measures taken to remedy the incidents described above.**
 - (c) Is the company aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users? If so, please specify.**

(a) In the 2025 reporting period, Camida had no confirmed incidents regarding human rights violations within its own workforce. This includes child labour, forced labour, human trafficking, discrimination and miscellaneous (i.e., fair wages and treatment). Camida ensures compliance with labour and human rights by internal guidelines, legal requirements and our corporate culture.

(b) As no incidents were confirmed in 2025, Camida did not require any corrective actions. However, in general, Camida is committed to initiating internal review processes promptly upon reporting of a potential violation, with the aim of assessment, remediation and prevention.

(c) With regards to our value chain, affected communities, consumers and end-users, Camida has no confirmed human rights incidents in the 2025 reporting period.



Governance

This section outlines the company's principles, policies, and measures that guide Camida's responsible and ethical conduct. It focuses on key governance topics, including compliance, anti-corruption and anti-bribery efforts, codes of conduct, transparency in corporate governance, and the management of human rights due diligence. Additionally, it discloses whether any violations of applicable laws - particularly in the area of business ethics - were identified during the reporting period and, where relevant, the actions taken in response. The composition of management bodies is also reviewed, with particular attention to gender diversity, roles, responsibilities and decision-making structures.

Through this, Camida reaffirms its commitment to operating as a value-driven company, dedicated to upholding legal, ethical and social standards while fulfilling its corporate responsibilities at all levels.

Corporate Policy

B11 - Convictions and fines for corruption and bribery.

B11 (43) In the case of convictions and fines in the reporting period, the company reports the number of convictions and the total amount of fines for violations of anti-corruption and anti-bribery laws.

In 2025, no legally binding convictions and no officially imposed fines were detected or known at Camida in connection with violations of corruption or bribery prohibitions.

Camida has a clear zero-tolerance policy towards corruption, bribery and dishonest behaviour. Internal principles of integrity, fair competition and compliance with legal requirements are part of the Code of Conduct and apply to all employees and business partners.

C8 - Revenue from certain sectors and exclusion from EU benchmarks.

C8 (63) If the company is active in one or more of the following sectors, it shall declare its corresponding revenues in the sector(s)

(a) controversial weapons

(b) the cultivation and production of tobacco

(c) fossil fuel (coal, oil, gas) sector

(d) chemical production (pesticides and other agrochemical products)

Camida is not active in any of the following sectors and does not generate income from them; this includes; controversial weapons, tobacco products, fossil fuels, pesticides and/or agrochemicals.

Camida's business activities focus on the procurement and distribution of raw materials to the life sciences, industrial and ingredients divisions - with emphasis on sustainable procurement and resource efficiency over the entire lifecycle.

Corporate Policy

C8 (64) The company discloses whether it is excluded from EU benchmarks aligned with the Paris Agreement

Currently, Camida has not been explicitly excluded from the EU reference benchmarks that are aligned with the Paris Agreement - such as the EU Paris-Aligned Benchmark (PAB) or the EU Climate Transition Benchmark (CTB).

Should such an exclusion arise in the future, it will be disclosed and analysed accordingly as part of Camida's sustainability reporting.

Exclusion of EU reference benchmarks regarding the Paris Climate Agreement: NO

C9 - Gender diversity on boards.

C9 (65) If the company has a management body, it discloses the corresponding proportion of gender diversity.

Camida has a management body within the meaning of the VSME standard, which consists of five male and two female members. All operational decision-making responsibility lies within the board.

At the time of reporting, this results in a female representation of 29% and a male representation of 71% within the management body.

Camida recognises the importance of gender diversity in management positions and strives to promote it in the long term, this is achieved through equal development opportunities, transparent selection processes and an open corporate culture.



Conclusion

The sustainability report for Camida has been prepared on an individual basis in accordance with the requirements of the VSME standard. The scope of this report is fully in line with that of financial reporting. All environmental and social impacts were recorded and assessed along the upstream and downstream value chain. The underlying methods are based on international standards such as, GHG protocol.

As a distributor of chemical raw materials, Camida is aware of its ESG responsibility. Camida pursues the goal of reducing its GHG emissions by 42% by the year of 2035. It will achieve this through a combination of emission avoidance, increased efficiency and compensation for unavoidable GHG emissions. Initial measures for the reduction of scope 1, 2 and 3 emissions have already been implemented, target values have been defined and anchored in the organisation.

Camida strives to continuously improve its ESG report strategy. This includes the optimization of data collection and processing and the use of digital tools to increase reporting efficiency. Our ESG team works together with an external consultant on the monitoring and management of ESG related topics.

With this report Camida lays the foundation for systematic and transparent communication regarding sustainability and creating trust among our partners.



Disclaimer

This sustainability report has been prepared by Camida with the greatest care and is based on the data that was available at the time of publication. It contains some future-based statements, regarding sustainability goals, measures and expected developments. Such statements are based on current assumptions and are inherently subject to risks, uncertainties and external factors that could cause results to differ from those made herein.

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