



Koppert

Sustainability Report 2024

Rooted in purpose,
growing with integrity



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Message from our Board

Dear colleagues, partners, and customers,

Sustainability at Koppert is not a topic that sits next to the business; it is the business. Today, value is measured not only in financial returns but also in soil health, biodiversity, and the well-being of our people. And rightly so.

We are taking a pragmatic and forward-looking approach to integrating sustainability into our day-to-day decision-making. Our priority is to align our operations with evolving regulatory requirements while ensuring we remain financially resilient. That means making intentional, informed decisions, not reactive ones, while focusing on compliance readiness, long-term value creation, and greater transparency.

We are already committed to meeting new regulations, including the EU Packaging and Packaging Waste Regulation,



and to achieving net-zero Scope 1 and 2 emissions by 2050. Most importantly, we are fully dedicated to transparent, standardized ESG reporting in full compliance with the Corporate Sustainability Reporting Directive (CSRD). We are focused on maximizing our positive impact and minimizing any negative consequences of our activities. This reporting process is not just a compliance exercise, it is an opportunity to better understand our performance, engage meaningfully with stakeholders, and make smarter business decisions.

“We are proud of the growing commitment across our company to act transparently and with purpose.”

We are proud of the growing commitment across our company to act transparently and with purpose, even when it means venturing into uncharted territory. That’s how meaningful change takes root. This sustainability report reflects that spirit. It’s not a conclusion, but a snapshot of our journey, honest, grounded, and continually evolving.

Of course, none of this is possible without our people. The Board wants to thank our teams around the world for embracing this transformation with energy and conviction. This journey requires us all to think beyond our individual roles and recognize our collective impact. We are equally grateful to our customers and partners for their trust, collaboration, and continued support. With this shared commitment, we move forward with confidence in our direction.

Thank you for your trust, partnership, and your belief in this journey.

Warm regards,

On behalf of the Executive Board
Erik-Jan Verdegaal
 Chief Financial Officer, Koppert





2024 in review

Our 2024 Sustainability Report captures a year of sharpened focus. Our mission remains clear: contributing to better health for people and the planet through sustainable agriculture. While the world continues to evolve, we stay focused on creating meaningful impact, step by step, guided by nature.

We have always aimed high, and that has not changed. But with the agricultural landscape becoming more complex, shaped by geopolitical pressures, extreme weather patterns, and growing regulatory expectations, we recognized the importance of recalibrating our focus. We looked at our ambitions from new angles and made deliberate choices about how and where to move forward with the most impact.

While working on financial resilience, our commitment to sustainability remains strong. In 2024, our biological solutions helped avoid over 501.806 kg of synthetic pesticide use, supporting ecosystems and healthier crops. We continued our transition to decentralized, lower-emission production, which helped reduce reliance on fossil-based logistics and improved our responsiveness to local customer needs.

While overall market-based GHG emissions rose slightly, from 40.958 to 41.881 tCO₂e, largely due to Scope 3 growth, we're taking concrete steps to accelerate efficiency improvements and scale up green electricity use. Plans are already underway to finalize our climate targets in 2025 and strengthen monitoring, particularly for Scope 1 and 2 emissions.

On the social front, we are proud that the Koppert Foundation supports over 21.500 smallholder farmers through 27 community projects in Africa, South America, and Europe, focusing on agroecology, food security, and education. Internally, we continue building a purpose-driven workplace across five continents, where 2.638 employees are engaged in innovation, sustainability, and shared learning. In 2024, new leadership programs were launched to empower regional growth. We also recognize areas where more work is needed, like gender representation in leadership, improving training provided to our workforce, and closing the gender pay gap. While our social metrics reflect our business reality of the past year, our commitment to transparency, inclusion, and ethical governance continues to shape the way we grow.

Working with nature means working with complexity. Biological systems don't always follow a script, but that's where their strength lies. They offer resilience, help farmers adapt to changing conditions, and support long-term soil and ecosystem health. Whether responding to new pest pressures or extreme weather conditions, our natural solutions are designed to help growers when needed.

Looking ahead, we remain optimistic. Sustainability is not a trend or a side project, it's central to who we are and how we operate. We know the path forward may not be linear, but it is leading in the right direction. With strong foundations, sharpened focus and the continued passion of our people, we are moving forward, responsibly, confidently, and with purpose.

Key figures

Number of employees

2.638

Koppert entities in

34
countries

Synthetic pesticides avoided in agriculture

501.806 kg

Gross GHG emissions in tCO₂e
(Scopes 1 and 2, market-based)

21.391

Energy consumption in own operations

107,49 GWh

Who we are and what we do

Koppert and its subsidiaries are primarily engaged in the research, production, and trade of biological crop protection and natural pollination solutions. Headquartered in Berkel en Rodenrijs, the Netherlands, we serve both domestic and international markets, selling directly to end-users and through distributors. Our operations span nearly all continents, with a presence in approximately 100 countries.

Research and development remains a cornerstone of our strategy, focused on the discovery of new solutions, the optimization of existing products, and the enhancement of production processes and efficiency.

We work with nature to help growers adopt safe and healthy farming practices. Using an integrated system of natural solutions, such as beneficial insects to control pests,

bumblebees for pollination, and microbials to enhance crop health, we help restore natural balance in agriculture. Our holistic approach strengthens plants above and below ground, setting us apart and driving progress toward our shared goal: 100% sustainable agriculture.

Sustainability is a foundational principle that guides our actions and defines our purpose





Our purpose and vision

We believe the world needs 100% sustainable agriculture. Achieving a more sustainable world demands growing practices that prioritize both safety and health. We help to advance this vision by developing and promoting sustainable growing practices in partnership with nature.

Our commitment to reducing the need for synthetic pesticides, fostering increased biodiversity, reducing chemical residues on produce, and harnessing the power of natural solutions paves the way for a healthy planet and a secure supply of healthy food.

Our mission

Our mission is to contribute to better health for people and the planet. In partnership with nature, we make agriculture healthier, safer and more productive. We provide an integrated system of specialist knowledge and safe, natural solutions that improve crop health, resilience and production.

Sustainability lies at the core of this mission. It is not merely an aspiration to pursue; it is a foundational principle that guides our actions and defines our purpose. As we navigate the complexities of the modern world, our commitment to building a greener, more sustainable future for generations to come remains unwavering.

Partners
with Nature



Our core values

Our core values guide our behavior in support and pursuit of our mission, vision, and purpose. They make clear what we stand for and provide a compass for everything we do. They are the core of our company culture.



We partner with nature

We believe that everything we do must enable people and nature to contribute to and benefit from each other equally. We have a deep respect for nature. Nature is smart and will provide us with solutions to our worldly challenges. We will always stay connected to nature and endeavor to understand how it works.



We work for growers

Koppert works for growers. Together we contribute to making safe, high quality and affordable food and ornamental crops available for consumers, while reducing the environmental impact. Growers are key. We feel a strong responsibility to share our expertise to serve them in the best way possible.



We keep improving

To achieve our ambition, we are continuously looking for better solutions and improving our processes, products, know-how and services. Growers and farmers rely on us; therefore, we work hard to keep innovating. We have an open mind to new ideas. We are pioneers.



We are family

We care, respect and value each other. We are welcoming and open. This value is not about family DNA but applies to a much larger network. The Koppert 'family' is united through values and a strong belief in biological solutions and sustainable growing practices.



We build global networks

Collaboration is in our DNA. We cannot do this on our own. We know that in order to get closer to realizing our mission and vision, we need to work together. That is why we are open to building relationships, externally as well as internally.

Corporate governance

To help turn our vision into reality, our company is committed to leading the way in reducing pesticide use, enhancing biodiversity, and mitigating climate change - all in pursuit of better health for people and the planet. In partnership with nature, we make agriculture healthier, safer, and more productive.

We are committed to establishing clear lines of responsibility, fostering complete transparency in our actions and reporting



Governance principles

To achieve our ambitions, we require a robust framework of governance principles. We are committed to establishing clear lines of responsibility, fostering complete transparency in our actions and reporting, and instilling a culture of accountability throughout our organization.

We integrate sustainability into our corporate culture via our employee code of conduct, ensuring that ethical and sustainable practices are upheld at every level of our operations. Business conduct is a material issue. A key element of our internal control system is the Four-Eyes Principle (or Two-Man Rule). This requires decisions involving material risk to be reviewed by a second, independent, and qualified individual.

Governance structure

Koppert Group B.V. (previously known as Koppert TopCo B.V.) was incorporated in 2024 and subsequently became the group's parent company. Koppert Group B.V. is governed by Dutch law. In June 2024, our company's governance structure underwent a change to reflect the enhanced corporate strategy. We operate with a two-tier board structure consisting of an Executive Board and a Supervisory Board to ensure effective oversight, accountability, and strategic leadership.

Shareholders

Supervisory Board

Executive Board

Global Leadership Team

The role of administrative, management and supervisory bodies

Shareholders

In line with our group's long-term strategy and commitment to sustainable growth, we have welcomed HAL Investments as a strategic shareholder. In 2024, HAL Investments committed €140 million in preferred share capital, strengthening our financial position and supporting our ambitions for international expansion. The investment reinforces our leading position in the agricultural biological solutions sector, accelerating our ability to deliver innovative, sustainable solutions for growers worldwide. Importantly, this partnership preserves our identity as a family-owned company, rooted in long-standing values, while providing the resources necessary to drive forward our mission.

Supervisory Board

The Supervisory Board provides oversight and ensures that the Executive Board acts in the best interests of stakeholders and shareholders. It plays a key role in supporting sustainable growth and safeguarding corporate integrity. In 2024 the Supervisory Board members were:

- **Paul Koppert**, Supervisory Board Chair
- **Henri Oosthoek**, Supervisory Board Member
- **Wouter de Wit**, Supervisory Board Member
- **Berry Marttin**, Supervisory Board Member
- **Sander van Noorden**, Supervisory Board Member

Executive Board

The Executive Board focuses on strategic decision-making and ensuring sustainable growth and stability in a changing market. It oversees the company's overall direction, safeguards the core values internationally, and fosters effective collaboration with stakeholders at all levels.

Members of the Executive Board may be invited to participate in Supervisory Board meetings and Global Leadership meetings, ensuring alignment across all levels of the organization. In 2024 the Executive Board members were:

- **René Koppert**, CEO
- **Martin Koppert**, CBO
- **Erik-Jan Verdegaal**, CFO

Global Leadership Team

The Global Leadership Team is tasked with achieving strategic objectives. This team is responsible for driving growth, optimizing processes and improving customer focus in different regions worldwide. The members of this team are:

- Director Transformation: **Peter Maes**
- Director Marketing: **Adriana Boock**
- Director Innovation: **Sjoerd van der Ent**
- Director Operations: **Peter Couwels**
- Director North America and Asia-Pacific: **René Ruiter**
- Director South America: **Gustavo Hermann and Danilo Scacalossi Pedrazzoli**
- Director Northern Europe: **Jurjen Boeringa**
- Director Southern Europe, Middle East & Africa: **Boaz Oosthoek**

The Global Leadership Team works closely with regional teams to streamline operations, exploit market opportunities, and implement innovations faster. The regional teams are responsible for driving day-to-day operations and translating strategic goals into concrete results, with a focus on growth and profitability. Subsidiaries operate in accordance with local laws and regulations, reflecting our commitment to ethical and sustainable business practices globally.



Sustainability oversight

Sustainability Steering Committee

The oversight of our sustainability strategy is delegated to the Sustainability Steering Committee, which oversees the work of the CSRD Implementation Group. The committee meets eight times a year. On the committee are the Chief Financial Officer, Director of Transformation, Director of Operations, Head of Global Marketing & Communication, Total Quality Manager and Sustainability Officer. DMA-related topics discussed during the meetings are escalated to the Executive Board when necessary.

CSRD Implementation Group

To help us transition to the CSRD's prescribed reporting requirements the CSRD Implementation Group was established in 2023 under the supervision of the Chief Financial Officer.

The group consists of the Sustainability Officer, Sustainability Controller, Total Quality Manager, and Sustainability Communication Specialist. In 2024, the group made advancements in developing processes to support target development, strengthening the link between the sustainability actions of our subsidiaries and our overall sustainability ambitions, and improving data quality.

Integration of sustainability-related performance in incentive schemes

Sustainability is a core focus in the Vision/Traction Organizer (VTO), a strategic planning tool used within the Entrepreneurial Operating System and adopted by the Executive Board. The remuneration of our executive directors is directly tied to the achievement of sustainability targets outlined in the VTO.



Market trends and outlook

Key global challenges in indoor and outdoor agricultural markets

Global agriculture is facing a complex web of pressures, including the continued growth of the world population and urban expansion as well as the urgent need for climate resilience and biodiversity protection. Farmers must now produce more nutritious, higher-quality food using fewer resources, less land, and in more volatile climatic conditions. In this context, sustainable agriculture is not only about ecological stewardship, it is increasingly central to the long-term viability of the food system.

Climate variability is intensifying across key growing regions, with extremes of drought, heat, and rainfall contributing to new pest pressures and crop stress. Invasive species are becoming a growing concern in many of our markets, further complicating the production landscape. At the same time, pest resistance to conventional chemical active ingredients is on the rise, leading to a heavier pest burden and reducing the effectiveness of long-standing crop protection strategies.

These biological disruptions are occurring alongside geopolitical instability, such as energy market volatility and trade route disruptions which can undermine global supply chains and reduce profitability, especially in high-input sectors like fruits and vegetables. In Europe, the war in Ukraine and shifting trade rules have reinforced the importance of energy independence and food sovereignty. Meanwhile, tightening regulations are pushing growers to reduce their reliance on chemical pesticides and adopt more sustainable practices. With increasing pressure from both legislators and consumers, the question is no longer whether transformation is needed but how quickly it can be achieved.

Key market trends in the biocontrol sector and the impact on Koppert

In this rapidly evolving context, the biocontrol market is gaining strategic momentum. Regulatory pressure on synthetic pesticides, combined with growing demand for low-residue food, is driving interest in biological

alternatives. Retailers are playing a major role in this shift. They are responding to consumer activism and public health concerns by imposing stricter residue limits and demanding greater transparency in their supply chains. These dynamics are opening new doors for precision agriculture and integrated pest management.

The sector's potential is reflected in its projected global growth: biocontrol is forecasted to grow by 12-14% annually through 2027, highlighting a strong and sustained interest in alternatives to traditional chemical inputs. Despite the challenges of product registration, we see long-term growth in the biologicals segment. The biological crop protection market is expanding, signaling confidence in the sector's future. In this increasingly competitive field, our differentiators, such as high-touch advisory services, robust year-round supply chains, and the ability to combine macro- and micro-biologicals with pollination, position us well.

Furthermore, our shift toward ecosystem thinking and decentralized decision-making enables us to respond faster to local needs and deliver value in more sustainable ways.

Attitudes among producers to sustainable agriculture and biological alternatives

Adoption of biologicals is steadily increasing, though the transition remains uneven. In the EU, many open-field crop growers are now trialing our biological solutions to counter resistance issues and restore soil health. Once growers see tangible improvements to yield and resilience, their willingness to shift to natural alternatives improves significantly. However, the

economic viability of these solutions remains a key factor. Not all pests have a biological alternative, and the solutions may not yet be cost-effective in some cases. That is why we continue to invest in both efficacy testing and regulatory readiness, ensuring that new products meet the highest standards of performance and safety. Importantly, the transformation to sustainable agriculture must involve more stakeholders than the grower alone. Therefore, we engage continuously with retailers, policymakers, and distribution partners to align incentives and scale systemic change. This collaborative approach reflects a new reality: sustainability is no longer a niche concern, it is a mainstream business imperative.

Outlook

Looking ahead, the biocontrol market is expected to continue expanding as regulations evolve and global awareness grows around the ecological cost of conventional agriculture. Our company will play a leading role in shaping this future, not only as a solution provider but as a systems thinker and ecosystem partner. As the agri-food sector moves from intention to action, we remain committed to our vision: enabling a biological food system that enhances biodiversity, supports grower livelihoods, and feeds the world responsibly. In an era of profound disruption, we see opportunities to adapt and lead.

Biocontrol is forecasted to grow by 12-14% annually through 2027



Q&A with our Chief Business Officer

Putting growers' needs at the center of our global strategy

Martin Koppert

CBO and member of the Executive Board

Entrepreneurship is in Martin Koppert's blood. As the grandson of founder Jan Koppert, he grew up thinking that owning, managing and building a company was completely normal. Today, he plays a pivotal role in expanding Koppert's global presence and driving the adoption of biological crop protection. His focus: helping farmers transition away from chemical inputs by delivering practical, sustainable alternatives that meet real-world demands.



Q: You didn't just join Koppert, you grew up with it. How did you become CBO, and what values from earlier generations still guide you today?

A: When I was 18, I was stubborn and thought I knew better. So, I did a lot of other jobs first, but always with an eye on entrepreneurship. After I got my business degree at Erasmus University and some experience in corporate banking and venture building, I joined the family business. By then, I could see I was a good fit.

I started out in Business Development, looking for new opportunities with our existing knowledge and products. My first focus was expanding Koppert's portfolio beyond greenhouse solutions, introducing microbials and helping the company move into outdoor crops. Today, I'm continuing that journey, just on a much bigger scale.

As CBO, I'm responsible for expanding Koppert's reach around the world, helping as many farmers and growers as possible navigate challenges like disappearing chemicals and evolving pests. But I'm also working hard to protect the family legacy. I have great respect for our founders' pioneering spirit, international outlook, and drive to keep improving value. That's what guides me every day.

Q: From your perspective, what are the major trends driving change in the crop protection industry?

A: Feeding a growing population in an increasingly unpredictable climate is forcing farmers to grow more with less. That's putting pressure on the whole system, and creating space for biologicals. I see three big shifts happening right now: chemical inputs are being phased out, pest resistance is rising, and biological alternatives are proving they can deliver.

Q: How are regulations and climate change shaping the global demand for biologicals?

A: As demand for biologicals continues to grow, we're seeing both opportunities and challenges, especially when it comes to regulation and climate. In the Americas, we have more flexibility and better pathways to introduce our products. Europe, on the other hand, is ahead in phasing out chemicals,

but the approval process for biologicals is still very slow.

That said, there seems to be light at the end of the tunnel. There's real momentum now to speed things up, especially for low-risk products. That would make a big difference. But if regulation is a challenge, climate is the real wildcard.

The impact of extreme weather, the spread of invasive species, poor harvest outcomes and so on, is becoming much more dynamic. It's forcing everyone, from growers to R&D teams, to adapt faster. The changing climate is no longer a background issue; it's actively shaping demand and influencing how we plan across regions.

Q: Koppert is growing its global footprint and deepening its local presence. How does regionalization support this strategy?

A: Our regionalization strategy helps us stay global in ambition while acting local in execution. We need to be organized as close to the customer as possible. That means shifting more decision-making power to regional teams so they can respond quickly to local challenges and climate conditions.

We've also decentralized production, setting up local bio-manufacturing in places like Brazil and North America, and started partnering with universities in key markets. This kind of regional focus allows us to be more strategic and agile on a global level while staying highly responsive and reliable on the ground. Ultimately, it's about tailoring our approach to each crop group, climate and market, without losing the alignment and strength of a global brand.

Q: Koppert has always championed “staying close to the grower,” but how are you evolving your approach to be even more customer-centric?

A: For us, customer centricity begins with decentralization. We can't really know what a grower in the U.S. needs from our headquarters in Holland. That's why we're busy empowering our local teams and streamlining our internal processes. It lets us respond faster and more precisely to what our customers need.

We work for growers and farmers. That means showing up every week with a high-quality product. But being customer-centric isn't just about reliable supply. It's also about co-creating solutions. Our customers need flexible, fast support, and that means striking the right balance between agility and structure.

Q: What are the biggest pain points facing your customers when adopting biological solutions?

A: Integration is one of the biggest hurdles in switching to biological crop protection. We face the same challenge as the farmer: to create a fully integrated pest management system. Even if 90% of a crop can be treated biologically, one untreated pest or disease can break the system and push growers back to chemicals.

That's why we aim to build complete portfolios for each crop and region. If a component is missing, because we don't have the product yet, or it's not registered, or it's too difficult to apply, then the whole transition can stall. For many crops, we already have complete programs in place. For newer crops like soy and corn, it's still a step-by-step process.

Q: You've said before that the shift away from chemical pesticides is “irreversible,” so what's your vision for the future of biologicals?

A: Our vision at Koppert is to scale the use of biologicals by proving they work and making sure they reach the grower in time. That's the big goal: convincing more and more farmers and growers to switch.

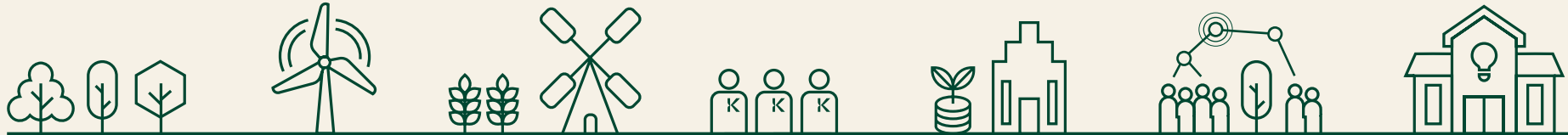
As more chemicals are withdrawn and new pests emerge, we're expanding our portfolio to cover more crops and more challenges. But it's not just about having the right products applied early enough. This is a technical business, and we need to transfer a lot of that technical knowledge to the people on the ground. Success depends on education, timing and precision.

Q: What motivates you, and what message would you share with growers today?

A: What motivates me every day is the belief that nature can solve many of the big problems farmers and growers face. And I think Koppert plays a key role in that transformation.

My message to the industry is simple: biologicals are no longer a niche, they're becoming the norm. They're here to stay, and they have a vital role to play in the crop protection industry. Adoption is rising, the technology is solid, and the production capacity is there. Now it's about building trust and accelerating the transition.

Key inputs and dependencies



Nature and biodiversity

Energy

Agricultural products

Skilled workforce

Financial capital

Stakeholder engagement

Knowledge

Key activities



Driving agricultural transformation

Guide agriculture transition through thought leadership



Innovating for future markets

Co-develop solutions to meet current and emerging agricultural needs



Empowering farmers through knowledge

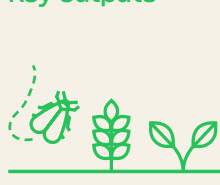
Provide farmers with tools, guidance, and technical support



Delivering high quality solutions

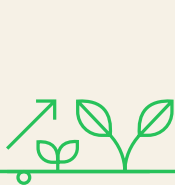
Supply biological crop protection and pollination solutions to improve agricultural sustainability

Key outputs



Reduce

pests and diseases in agriculture



Improve

plant and soil health, and increase yield



Reduce

pollution to protect biodiversity



Minimize

health risks for farm workers



Strengthen

ecosystem services in agriculture



Lower

chemical residues in food and feed



Ensure

long-term business continuity, growth, and shareholder value

Our business model

Through our core activities, biological crop protection, natural pollination, innovation, and farmer support, we create value for a multitude of stakeholders and enable a thriving agricultural system.

Our key inputs and dependencies

The key inputs and dependencies that drive our work are deeply intertwined with nature, people, and knowledge. At the heart of our operations is a commitment to working with nature, not against it. We rely on the natural world and biodiversity, the very systems we strive to protect and enhance, and we aim to use nature-identical solutions in all our endeavors.

Our operations are powered by energy in multiple forms, including electricity, renewable and fossil fuels. All are essential for producing and delivering our living biological solutions at scale. A critical input to our processes is a diverse range of agricultural raw materials, such as wheat husk, rice, and sugar. Used to grow our beneficial organisms, these materials must meet stringent quality and safety standards. Therefore, we have robust controls in place for incoming goods, and, where necessary, we apply our own natural solutions in the agricultural supply chains from which they originate. Our production processes are inherently labor-intensive, and we depend on a highly skilled workforce with extensive expertise in biology, logistics, and customer support. The complexity of

our living products demands specialized, dedicated personnel who can adapt and innovate continuously. To remain a frontrunner in a rapidly expanding market, financial capital is indispensable. Continued growth, innovation, and global expansion require significant investment, and attracting external capital is key to realizing our strategic ambitions.

Finally, our business thrives within a vibrant ecosystem of stakeholders. Farmers and growers, supply chain partners, distributors, policymakers, legislators, universities, and knowledge institutions all play critical roles in maximizing the extent of our positive impact and success. These relationships form the collaborative foundation on which we build sustainable solutions for global agriculture. Knowledge is a key input. It is also one of our major assets and contributes greatly to the success of our business. It is crucial for business continuity that we develop, secure and convert new knowledge into processes and products that fulfill the needs of our operations and customers.

Our key activities

We produce and distribute high-quality biocontrol and natural pollination solutions that integrate seamlessly into the agricultural value chain. We support our customers in the application of our products on their farms. This includes digital tools that provide them with insight into pest management, technical tools and services that enable the mass application of biocontrol and pollination products, and expert guidance in the form of detailed instructions and tailored advice from technical consultants.

We (co-)develop new solutions that meet the agricultural challenges of today and tomorrow by continually innovating.

Constant engagement with key stakeholders such as growers and knowledge institutes helps us keep abreast of current threats to various crops as well as foreseeable future problems. We guide and inspire our customers in transitioning to sustainable agriculture using thought leadership. This includes demonstrating expertise, providing unique perspectives on new and best practices, and shaping topical conversations across the industry.

Our key outputs

The outcomes of our work create shared value for nature, society, farmers, consumers, and shareholders alike. Our solutions lead to a reduction of pests and diseases, while simultaneously improving plant and soil health, key drivers of higher agricultural yields.

By replacing synthetic chemicals, we enable a reduction in pollution, helping to reverse biodiversity loss and reduce health risks for farm workers. Our methods support enhanced ecosystem services, like clean air, food and water, which are essential for human well-being and extend across various aspects of our lives. Our products do not leave residues on produce, thereby creating additional value for agricultural produce in the agricultural value chain. In specific applications, this may increase food safety.

Ultimately, our business model ensures business continuity, responsible growth, and the creation of long-term shareholder value, all while building a more sustainable agricultural future.

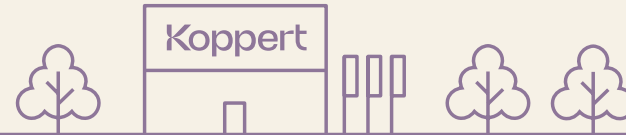
Corporate strategy

In 2024, we updated our corporate strategy to support our vision and mission ensuring our company remains a global leader in sustainable agriculture, now and in the future. As the agricultural landscape evolves, so must our approach to sustainable agriculture. Our updated strategic direction builds on our pioneering legacy in biological crop protection and pollination, while sharpening our focus on customer impact, operational excellence, and regional empowerment. With a strong foundation in knowledge and a deep-rooted commitment to nature, we are positioning our company to scale meaningful solutions, strengthen customer partnerships, and accelerate the transition toward more resilient food systems. Our corporate strategy is more customer-centric and future-focused than ever:



Customer centricity

Placing the customer at the heart of everything we do remains a core strategic priority. We are deepening our understanding of growers and farmers through increased proximity and local engagement. By integrating customer insights into all functions, from innovation to marketing and operations, we ensure our solutions are tailored and impactful. Each region is tasked with building strong relationships at the national customer and channel level, enabling a responsive and informed approach to crop protection and pollination challenges.



Strategic global thinking

To deliver greater value to growers worldwide, we introduced a unified approach to our core business functions under the banner of “One Strategy”. By aligning marketing, innovation, and operations across all regions, we are streamlining our processes, strengthening global consistency, and empowering local teams. These “One Strategy” initiatives are central to our value of working for growers.

“One Operation”

We are simplifying and standardizing operational flows to ensure consistent quality and efficiency across all regions. The “One Operation” approach connects production, supply chain, regulatory, and quality assurance functions through unified processes. Regional teams operate with clear roles and responsibilities, supported by corporate teams that provide strategic guidance and expertise.

“One Innovation”

Innovation at Koppert is being elevated from a siloed function to a globally coordinated engine for growth. The “One Innovation” strategy integrates crop-specific and regional market insights into a unified R&D agenda, enabling the faster scaling of effective solutions. By aligning regional needs with global innovation capabilities, we are enhancing the speed and success of new product development. Local trial capacity and feedback loops ensure that innovations are field-tested and market-ready.

“One Marketing”

To ensure regional marketing teams can adapt to local realities while remaining aligned with global objectives, we have a ‘One Marketing’ approach. This supports strong customer engagement, reinforces our leadership in biological crop protection, and drives the adoption of sustainable solutions. Strategic marketing also plays a critical role in disseminating knowledge and building brand trust.



Building strong regions

Placing our customers at the center of everything we do means empowering those closest to them. That is why we have adopted a more decentralized organizational model, strengthening our commitment to regionalization. Our regional teams, who best understand local market dynamics, can take ownership of critical functions such as supply chain management, registration, and marketing. In turn, our local subsidiaries can focus on their core mission: selling to and serving growers.

To operationalize this approach, we are in the process of establishing regional centers. These centers are responsible for developing regional capabilities, defining market approaches, and facilitating knowledge transfer. Each region has strategic autonomy and the mandate to tailor its activities to locally relevant crops, customer segments, and regulatory environments. They also play a key role in identifying and exporting best practices across the global organization.

Koppert's five defined regions are:

- South America
- North America
- Asia-Pacific
- Northern Europe
- Southern Europe + Middle East & Africa (MEA)



Focus crops and countries

A strategic focus on key crops and regions allows us to maximize the impact and scale of our business. By concentrating efforts on crops where biological control is most relevant and where we already hold strong market positions, we accelerate innovation and market penetration.

Similarly, targeting specific countries that offer high growth potential or strategic relevance ensures optimal allocation of resources. These focused investments are guided by regional knowledge and reinforced by global capabilities.

Q&A with our Regional Director

The role of regionalization in sustainable growth in North America

René Ruiters

*Regional Director, Director North America and Asia-Pacific,
Middle East and Africa*

René Ruiters, Regional Director, has a clear vision for the future: aligning individual goals with Koppert's global vision, supported by shared behaviors and processes that foster the company's sustainable growth. Regionalization, says René, gives Koppert the opportunity to connect global strategies with regional and local plans, encouraging broader thinking while respecting country-specific and individual strengths. We spoke with René about how regionalization is taking shape in North America, including its early successes and signs of progress.



Q: You are closely involved in the regionalization strategy's roll-out. Why is this shift important?

A: The global biocontrol market is projected to grow by 12 – 14 % per year through 2027. We have to position ourselves to capitalize on this growth. That requires adjustments in how we organize and operate. To this end, we turned to empirical data and hard evidence: what do companies that have not only managed to grow significantly but have also sustained and built on that growth have in common? The answer, in part, is their layered organizational structure. They are built around three core layers: professional execution, continuous improvement, and new value creation. This structure enables these

companies to deliver on their promises to customers today, while also continuously improving and preparing for future risks and opportunities. We are organizing Koppert around these same three layers, with our local offices focusing on daily execution and operational excellence, our global office focusing on our vision and long-term strategy, and each region acting as a bridge by translating our corporate vision into actionable strategies with three- to five-year horizons.

Q: One aim of regionalization is to enhance collaboration between the different Koppert entities. What does that look like?

A: Over time, different ways of working emerge, as local entities adapt to their specific markets and circumstances. It is important to understand and respect these differences while also recognizing the limitations of a purely local approach. We want to be able to leverage the opportunities of internationalization. That means working together where it makes sense.

In North America, we are already applying this approach to our key clients, many of whom operate across the United States, Canada, and Mexico. We are moving from a transactional approach, where we each sell products to our local customers, to a strategic approach: what can we offer our biggest customers together that we can't offer individually? The opportunities are immense, from positioning ourselves as a strategic partner that assists customers with their crop protection strategies to exploring tailor-made opportunities to better meet their needs.

More broadly, we find ourselves having more and different conversations with our colleagues from other entities. We have always been connected, but in a less formal, structured way.

With shared regional action plans and KPIs, we are truly aligning our efforts and focusing on our collective success.

Q: Can you share some concrete examples of how the strategy has had a positive impact in your region?

A: By pooling our resources, we were able to hire a regional marketing manager. We are now translating our global marketing strategy into regionally tailored marketing tools that local teams can use to reach and support growers more effectively. We are also increasingly pooling our technical resources.

Recently, we visited a grower in Mexico. He produces large volumes of bell peppers and wanted to know how Koppert can help him. As a region, we decided to bring a group of growers to Koppert Spain, where their experts have extensive knowledge of bell peppers and growing conditions are similar to those in Mexico. The growers discovered the added value of our solutions, and our local teams were able to follow up and provide individualized support. And, as a group, we improved our understanding of grower needs and challenges, which serves as input for our efforts.

Q: Reflecting on 2024, what achievements are you personally most proud of?

A: I'm most proud of the progress we have made in team collaboration. At the end of 2024, our sales and supporting staff from across the region came together for our North American Technical Meeting. The commitment to teamwork and our shared values was palpable. It's a true testimony to the work we've put into building a strong, united team. As

leaders, taking our organization to the next level isn't just about pursuing individual transformation projects but also empowering our teams and investing in the well-being of our people. I'm proud to see this come to fruition.

Q: How does having strong regional centers contribute to Koppert's vision of 100% sustainable agriculture?

A: A sustainable organization is, by definition, a resilient and adaptable organization. That is the basis for adding value, for going beyond daily delivery to thinking long term. It's also the foundation for adopting more environmentally friendly practices in our operations. In a sustainable organization, strong teams work together toward a shared goal, generating the financial results needed to take the next step toward our vision of 100% sustainable agriculture. Strong regional centers help to facilitate this collaboration.

In addition, the distinct focus of our local, regional and global organization positions us to dedicate time and allocate

resources toward continuous improvement and the creation of sustainable, long-term value. Once fully embedded in our organization, regionalization will not only support our mission and vision but also serve as a critical driver of them.

Q: What are your key priorities for regionalization in 2025?

A: We are clear about our regionalization priorities: marketing first, followed by operations, supply chain and finance. Marketing made a lot of sense as a starting point, given that we were starting with a blank slate. We are well on our way to building our regional capabilities in marketing, ensuring that our sales teams are equipped with the right tools and support to succeed. Now, we are dipping our toes into improving our production and supply chain capabilities starting with local packaging of goods. We are also exploring opportunities for streamlining financial processes. All in all, our goal is to stay agile and capitalize on regional opportunities as they arise.

“I am most proud of the progress we have made in team collaboration.”

Sustainability strategy

In today's rapidly changing world, the need for sustainable agriculture has never been more pressing. Recognizing our responsibility to the environment, we are dedicated to cultivating practices that not only ensure the health of our planet but also safeguard the well-being of current and future generations.

Our commitment to sustainability is multifaceted and encompasses environmental stewardship, social responsibility and governance. By adopting a holistic approach, we can address key challenges such as climate change, biodiversity loss, pollution, and social equity, while simultaneously enhancing the resilience and productivity of our agricultural systems.



Environmental sustainability: Increasing our positive impact, reducing our negative impact

Climate change mitigation

Environmental stewardship is at the core of our sustainability strategy. Our approach to environmental stewardship is rooted in our understanding of the interconnectedness of ecosystems. For this reason, we prioritize and enable climate-resilient agriculture practices.

In addition, we contribute to global efforts to combat climate change by transitioning to sustainable energy sources and by reducing energy consumption and emissions throughout the supply chain. In doing so, we help safeguard the health of our planet for future generations.

Biodiversity conservation

Preserving biodiversity is paramount to the resilience and sustainability of agricultural ecosystems. Our products originate from nature, work in harmony with nature and thereby contribute to natural, healthy and productive horticultural and agricultural ecosystems.

Our commitment to biodiversity also extends to promoting healthy soil ecosystems, which forms the foundation of resilient and sustainable agriculture. We are committed to adhering to regulations to prevent the introduction of invasive species into natural environments and promote biodiversity.

Pollution reduction

Addressing pollution in all its forms is fundamental to our sustainability agenda. Our natural solutions help growers worldwide minimize the environmental impact of agricultural activities, reduce pesticide use, safeguard human health and protect the integrity of ecosystems.

We are dedicated to eliminating microplastics from our products to further reduce pollution. Additionally, we continue to reduce our resource outflows, such as waste, and ensure responsible stewardship of natural resources for future generations.



Social responsibility: Acting as a responsible employer, developing talents and supporting communities worldwide

Our people

We aspire to create a workplace where people work with pleasure in a safe environment to achieve our mission. We prioritize developing and fulfilling our employees' talents and ambitions, enhancing their employability and well-being.

Our communities

By continuously promoting sustainable agriculture, we safeguard the environment and enhance the health of end-users and farmer communities worldwide. We are contributing to the production of safe and nutritious food while playing a vital role in safeguarding global food.

Partners
with Nature





Governance: Transparent, responsible and accountable

Since the day our sustainability journey began, we have been committed to establishing clear responsibilities, fostering transparency, and cultivating a culture of accountability throughout our organization. We integrate sustainability into our corporate culture through our code of conduct, ensuring that ethical and sustainable practices are upheld at every level of our operations.

By adopting a holistic approach, we can address key challenges such as climate change, biodiversity loss, pollution, and social equity

Contribution to the UN's Sustainable Development Goals



SDG2: Zero hunger

The daily persistence of hunger for nearly 800 million people, is compounded by significant crop losses to pests and diseases. Our biological solutions contribute to food security, safety and agricultural sustainability by empowering growers worldwide to produce safe, residue-free crops and improve their yields.



SDG12: Responsible consumption and production

With the global population projected to reach nearly 10 billion by 2050, prioritizing responsible production practices is imperative. We deliver solutions that empower growers to minimize pesticide and fertilizer usage, thereby curbing pollution. In addition, we are committed to implementing sustainable practices throughout our value chain and minimizing emissions and energy use, including in our own operations.



SDG17: Global partnerships

We know that in order to advance our mission and vision and contribute to the SDGs, we need to work together. We establish and maintain partnerships with academia, research institutions and other businesses to amplify our impact.



SDG9: Industry innovation and infrastructure

Innovation is one of our core activities. Our strength lies in our ability to translate knowledge into practical applications, contributing to the discovery of sustainable solutions. Our research and development endeavors groundbreaking discoveries in crop yields, ranging from natural pest control to advanced monitoring technologies, thereby driving sustainable industrialization.



SDG15: Life on land

We champion sustainable farming practices by partnering with nature to find solutions to restore and enhance ecosystems. By promoting plant resilience and biodiversity, we combat land degradation and safeguard life on land for future generations.

We take pride in our contributions toward meaningful change within our sector

Big impact starts small



Stakeholder engagement

At Koppert, we believe that sustainability starts with people, those who work with us, alongside us, and are impacted by our presence. That's why we are continuously enhancing how we engage with our workforce, value chain partners, and local communities. By centralizing feedback, improving documentation, and tracking interactions more systematically, we ensure that every voice counts and every insight leads to action.

We define stakeholders as individuals, groups, or organizations that can affect, or are affected by, our operations. This includes not only people and institutions but also nature, as a 'silent' stakeholder. Their needs are consciously reflected in our policies and day to day operation.

Collaboration with stakeholders is essential to achieving our mission of contributing to sustainable agriculture. We actively foster open, ongoing dialogue with stakeholders throughout the year, both formally and informally, to ensure their views are heard and integrated into our strategy and operations. Stakeholder input plays a central role in our doublemateriality

assessment, guiding both our sustainability priorities and disclosures. In 2023, we carried out a comprehensive materiality analysis in close collaboration with internal representatives of key stakeholder groups. This process enabled a thorough understanding of our environmental and social impacts, as well as related risks and opportunities. We plan to update the assessment in 2026, incorporating external stakeholder validation to ensure their perspectives are reflected and to strengthen the robustness of our review of material topics.

The table on the next page outlines how we engage with different stakeholder groups, the key topics of their interest, and how this input informs our strategic direction. We continually improve our stakeholder engagement processes by enhancing documentation, centralizing feedback, and tracking interactions more systematically. This ensures better visibility of key themes, engagement frequency, and resulting actions, reinforcing accountability and transparency in line with CSRD reporting requirements.

Our own workforce

We are committed to creating a safe, inclusive, and empowering environment for our employees and contractors. Through regular dialogue, such as Works Council meetings, training feedback, and leadership site and department visits, we listen, learn, and adapt. This helps us shape fair policies, foster a thriving workplace culture, and ensure that our decisions are aligned with our workforce.

Communities we touch

We work with our partners and directly with communities to protect the environment, biodiversity, support rural livelihoods, and promote social equity. Whether through local partnerships, through the Koppert Foundation, or open dialogue, we strive to create positive impact by improving health and livelihoods and co-develop solutions that benefit both people and the planet.

Together, these efforts reinforce our belief that sustainable agriculture is not just about growing crops, it's about growing trust, opportunity, and shared value.

Stakeholder category	Stakeholder type	Key interests & views	How we engage	Engagement frequency	Purpose of engagement	Use of results
Shareholders & Financial Institutions	Users of sustainability statements	Financial performance, long-term value creation, sustainability integration, risk management	Regular meetings, reports, audits, ESG updates	Quarterly / Annually	Build trust, ensure compliance, align strategy with sustainability goals	Guide strategic decisions, financial planning, and governance (pages 12, 22, 26)
Employees	Affected stakeholders	Career development, fair pay, safe and inclusive workplace, job security, representation	Reviews, trainings, events, Works Council meetings, union negotiations	Ongoing / Periodic	Foster a thriving workplace, incorporate employee voice	Adapt HR policies, ensure fair labor practices, strengthen company culture (pages 65, 82)
Customers	Affected stakeholders	High-quality, affordable, sustainable solutions; reliable service and advice	Field visits, technical support, surveys, digital & personal communication, co-development	Ongoing	Deliver value, maintain loyalty, align with client needs	Inform product development, marketing, and service improvements (page 22)
Suppliers	Affected stakeholders	Long-term collaboration, quality, reliability, shared sustainability standards including circular economy	Audits, meetings, partnerships, contracts	Periodic / Ongoing	Build resilient, responsible supply chains	Optimize procurement and strengthen supplier relationships
Governments & Regulators	Users of sustainability statements	Regulatory compliance, policy alignment, health and environmental impact	Advocacy, formal submissions, events, consultations	Event-driven / Ongoing	Shape fair and science-based policy, market access	Guide compliance, accelerate registration process, inform regulatory strategy (page 85)
Societal & Civil Society	Affected stakeholders	Sustainability, rural livelihoods, biodiversity, social equity	Partnerships, project funding, public dialogue	Project-based / Ongoing	Co-create impact, demonstrate responsibility	Evaluate and scale impactful initiatives, build trust (pages 50, 76)
Nature & Ecosystems	Silent stakeholders	Biodiversity, ecosystem health, pollinator protection	Scientific monitoring, research trials	Ongoing	Reflect ecological needs in decision-making	Inform R&D, conservation efforts, and sustainable practices (pages 48, 49, 50, 51)
Knowledge Partners	Affected stakeholders	Innovation, research collaboration, sustainable agricultural practices	Joint projects, pilot programs, data sharing, training students	Project-based / Ongoing	Develop cutting-edge, validated solutions	Apply research to improve products and practices
Industry Peers & Associations	Users of sustainability statements	Sector advancement, standard-setting, joint advocacy	Association membership, working groups, conferences	Periodic / Event-driven	Promote sustainable agriculture and fair regulation	Align with sector trends and policy positions (page 18)

Table 1: Stakeholder engagement

Q&A with our Chief Financial Officer

Financial health and sustainability: a reinforcing dynamic

Erik-Jan Verdegaal

CFO, member of the Sustainability Steering Committee

Across Europe, organizations are navigating a complex landscape where financial discipline and accountability for environmental and social impact must go hand in hand. As CFO, Erik-Jan Verdegaal is working to enhance Koppert's resilience by investing wisely to create meaningful impact, preparing for evolving regulations, and identifying growth opportunities through close partnerships and innovation. Through this approach, Koppert seeks to drive value for both business and planet.



Q: You joined Koppert in early 2024 at a time when sustainability reporting is front and center. What motivated you to become CFO, and how does sustainability fit into your vision for financial leadership?

A: For me, joining Koppert felt like the right fit. It's a company with a strong mission, and sustainability is embedded in its DNA. In my first year, I saw just how deeply committed everyone is to that purpose. Their passion for biological solutions and responsible farming runs deep, and that shared commitment provides a strong foundation to build on.

I bring that shared sense of purpose to my role as CFO. In my view, practicing financial discipline doesn't have to come at the expense of investing in sustainability. In fact, it can drive the development of smart, scalable, and sustainable solutions. We take a thoughtful approach to our investments, always keeping the long-term impact in mind.

Currently, we are taking a pragmatic approach to embedding sustainability factors into our financial decisions. Our priority is to align our operations with evolving standards while maintaining financial resilience. It's a tricky balance. To navigate this effectively, we are focusing on being deliberate in our decisions, not reactive. That means prioritizing compliance readiness, driving sustainable value creation, and enhancing transparency. These are concrete actions we can take now, even as the regulatory landscape continues to evolve.

Q: How is Koppert preparing to both comply with CSRD and make meaningful contributions to sustainability goals amid legislative uncertainty? What challenges have arisen?

A: Rather than rushing to meet these obligations, we are investing in capability building, which means enhancing our data, our systems, and our governance framework. One key challenge is connecting financial and operational data. Some teams naturally think in terms of reporting and annual results, while others focus more on CO₂ reduction and environmental impact. We need to bridge these perspectives to be compliant and drive sustainable, long-term value. While not easy, I see it as a valuable opportunity to create shared responsibility and ownership across teams. It also builds toward more integrated decision-making in the long term.

We still don't know for sure when Koppert will be required to report under CSRD, but we are well on our way to full compliance. The principles behind CSRD are not new to us. Sustainability is at the core of how we operate, innovate, and define long-term value. This adds authenticity to our reporting and helps us avoid the trap of greenwashing.

Q: How do you assess Koppert's financial health today in the context of its growing sustainability ambitions, and where do you see opportunities for growth?

A: Our focus is on delivering value through sustainability and not just because of it. This approach ensures that financial health and sustainability can reinforce one another rather than compete.

While we're strongly committed to sustainability, we're not heavily reliant on green financing. We see its potential to improve access to capital at competitive rates, but it's not central to our financing strategy at the moment.

That said, I see our strongest opportunities for long-term growth coming from our global presence, biological expertise, and partnerships with growers. By working closely with growers, we can deliver solutions that both increase their productivity and reduce ecological pressure.

“We are not immune to these risks, but we are well-positioned to manage them.”

Q: How are material sustainability impacts, risks, and opportunities (IROs) currently affecting, or expected to affect, Koppert's core strategy and business model?

A: Climate change and shifting regulations are two of the most significant IROs we're navigating right now. We are already seeing the impact of climate change in certain crops and regions where shifting weather patterns and rising temperatures are beginning to affect growers. On top of that, new and changing trade barriers are making our operations more complex.

At the same time, the demand for resilient, nature-based farming is rising, and this is a strong signal that our solutions are more relevant than ever.

We're not immune to these risks, but we are well-positioned to manage them. However, our strategy must continue to evolve. We want to build resilience by balancing innovation with execution and by focusing our investments where they'll have the greatest impact. Regionalization and customer-centricity are key to that approach. They allow us to tailor our solutions to local needs, create meaningful sustainability outcomes, and differentiate ourselves by showing how our solutions can deliver climate and sustainability benefits in specific regions or segments.

Q: How are sustainability issues shaping financial planning and executive decision-making?

A: We've already acknowledged that safety, risk, and sustainability must be leading considerations in every decision, whether short-term or long-term, large or small. That's why

these issues are becoming increasingly central, especially in discussions around return on investment, innovation, funding, and risk management.

While we're not fully there yet, we're moving towards a more integrated approach, where sustainability isn't an add-on but a core part of how we evaluate trade-offs and allocate resources based on the impact we can create. It's a journey, but we are making steady progress.

Q: What excites you most about Koppert's journey, and what would you like to share with partners?

A: What excites me the most is our potential. We're still only beginning to understand the impact of regenerative biological agriculture at scale. But if we stay curious, collaborative, and focused, I believe we can help shape a more sustainable global food system.

We want our partners to know we're in this together. For us, sustainability isn't a box to tick; it's a path we walk every day, side by side. Our commitment to working with nature is real. We may not always be the fastest to act, but when we do, it's deliberate, values-driven, and aimed at creating real, long-term impact.

Sustainability impacts, risks and opportunities

The IROs identified during the DMA process are summarized in the table below. The remainder of the report covers these IROs through text and metrics.

- + Positive impact
- Negative impact
- ! Risk
- 💡 Opportunity
- ◯ Potential
- ◯ Actual
- ← Downstream value chain
- Upstream value chain
- K Own operation

Short description of impact, risk and opportunity	Extended description of impact, risk and opportunity	IRO category	Actual or potential	Occurance	ESRS Sub-topic	Future Forward Strategy topic
Climate change increases product demand	Our products can enhance plant health and resilience, supporting farmers to cope with the effects of climate change	💡	◯	←	E1 Climate Change adaptation	Climate resilient agriculture
Our products contribute to carbon sequestration	Our microbial and biostimulant products support carbon capture and storage in the soil	+	✓	←	E1 Climate change mitigation	Climate resilient agriculture
Our operations and supply chain cause GHG emissions	The production and distribution of our products cause Greenhouse Gas Emissions	-	✓	← K →	E1 Climate change mitigation Energy	Climate: energy Climate: emissions in chain
Climate-related hazards decrease product demand and increase costs	Climate change causes chronic and acute hazards like changing temperatures, heatwaves, storms, droughts, heavy rain and floods. These threaten agriculture, supply chains and production sites	!	◯	← K →	E1 Climate change mitigation	Climate Action
Carbon pricing decreases product demand and increases costs	Carbon pricing can cause higher energy and material costs, and possibly lower revenue if growers reduce production or decrease our product use	!	✓	← K →	E1 Energy	Climate: energy Climate: emissions in chain
Limitations on pesticide pollution increase product demand	Regulatory restrictions for hazardous crop protection products lead to demand for our products as a substitute.	💡	✓	←	E2 Pollution of water Pollution of soil Pollution of living organisms and food resources	Pesticide Reduction
Our products improve water quality	Our products substitute synthetic crop protection products, which can pollute water on or around agricultural land.	+	✓	←	E2 Pollution of water	Pesticide Reduction
Our products improve soil quality	Our products substitute synthetic crop protection products, which can pollute soil.	+	✓	←	E2 Pollution of soil	Pesticide Reduction
Our products reduce pollution of living organisms and food resources	Our products substitute synthetic crop protection products, reducing residues on food, feed and local organisms.	+	✓	←	E2 Pollution of living organisms and food resources	Food safety
Our disposed packaging materials cause microplastics pollution	Our product packaging and monitoring and traps products consist of plastics. When discarded improperly this could end up in the environment as microplastics.	-	✓	←	E2 Microplastics	Pollution of microplastics
Our products may impact state of native species	In some regions, our products may be viewed as alien, invasive, or potentially disease-spreading. Strict control and regulations mitigate these risks.	!	◯	←	E4 Direct impact drivers of biodiversity loss	Biodiversity & invasive species

Short description of impact, risk and opportunity	Extended description of impact, risk and opportunity	IRO category	Actual or potential	Occurance	ESRS Sub-topic	Future Forward Strategy topic
Our product status of non native species may decrease product demand	Our products might be seen as alien and/or invasive, potentially decreasing sales due to reputational damage	!	✓	←	E4 Direct impact drivers of biodiversity loss	Biodiversity & invasive species
Our products substitute hazardous synthetic crop protection product	Our products prevent crop loss and offer yield increase and substitute hazardous synthetic crop protection products that may be a driver for biodiversity loss	+	✓	←	E4 Direct impact drivers of biodiversity loss	Climate resilient agriculture
Regulation to stop biodiversity loss increases product demand	Increased awareness and regulation on biodiversity loss lead to increase of demand for our products	💡	○	←	E4 Direct impact drivers of biodiversity loss	Biodiversity & agriculture
Regulation to protect non-target species increases product demand	Increased regulation and awareness on synthetic crop protection products that are hazardous for non-target species increase demand for our products	💡	○	←	E4 Impacts on the state of species	Biodiversity & agriculture
Our products enhance ecosystem services	Our products enhance ecosystem services through direct contributions or by substituting synthetic crop protection products that hinder ecosystem services	+	✓	← K	E4 Impacts on the extent and condition of ecosystems	Biodiversity & agriculture
Pressure on agricultural ecosystems decreases product demand	Agricultural ecosystems are at risk for change, like land degradation, desertification and soil sealing	!	○	←	E4 Impacts on the extent and condition of ecosystems	Biodiversity & agriculture
Pressure on agricultural supply chain increases costs and increases continuation risks	Disruptions in the agricultural supply chain of our raw materials pose a financial and continuation risk for our operations	!	○	K	E4 Impacts on the extent and condition of ecosystems	Biodiversity & agriculture
Our disposed packaging materials introduce non reusable and non recyclable materials	Our resource outflow consists partly of non-reusable and non-recyclable packaging materials, intended for single-use	−	✓	←	E5 Resource outflows related to products and services	Resource outflows
Working conditions affect our workforce	Working conditions affect our workforce	−	✓	K	S1 Working conditions	Our people
Equal treatment and opportunities affect our workforce	Equal treatment and opportunities affect our workforce	−	✓	K	S1 Equal treatment and opportunities for all	Our people
Our products reduce end-users health risk	Our products substitute synthetic crop protection products with potential health risks for end-users (farm workers)	+	✓	←	S4 Personal safety of consumers and/or end-users	End users health
End-users health and safety protection increases product demand	Increased awareness and regulation on health and safety increase demand for our products that substitute hazardous synthetic crop protection products	💡	○	←	S4 Personal safety of consumers and/or end-users	End users health
Our corporate culture promotes proper business conduct	Corporate culture shapes our actions through shared assumptions and norms. It's present across all locations and encourages positive behaviour.	+	✓	K	G1 Corporate culture	Our culture

Table 2: Sustainability impacts, risks and opportunities

Q&A with our Director Transformation

How ecosystem thinking is shaping Koppert's next chapter

Peter Maes

*Member of the new Global Leadership Team,
Member of the Sustainability Steering Committee*

In a world of accelerating change, Koppert is reimagining how it operates, from strategy and structure to sustainability and people. As Director of Transformation, Peter Maes plays a central role in guiding that journey. With decades of experience and a mindset rooted in nature, he reflects on how the company's legacy in biological solutions is helping to build a more resilient, connected, and forward-looking organization.



Q: You took on the role of Director of Transformation in 2024. What does that role entail, and how does it support Koppert's broader mission?

A: We live in a time of extraordinary change, not just in agriculture, but across society. Climate shifts, political disruption, economic uncertainty... they're all converging. At Koppert, we don't want to react to that change; we want to navigate it with purpose. That's why the role of Director of Transformation was created: to prepare us for what's next and help us stay aligned in strategy, structure, and culture. It's about design-

ing an organization that can adapt to different scenarios, whether that's changing climate patterns, shifting regulations, or new technologies, and still deliver maximum value.

Q: How have your earlier experiences prepared you for this transformation work?

A: After 27 years at Koppert in a variety of roles, I've learned to see our business through many lenses. That helps me speak the language of different teams and introduce change in a way that feels both grounded and forward-looking.

I find myself returning frequently to "ecosystem thinking," which I picked up studying agricultural engineering and human ecology. Nature teaches us that resilience comes from balance and interdependence. That mindset helps me make sense of complexity and shape how our organization evolves.

Q: How is ecosystem thinking, both past and present, shaping Koppert's transformation?

A: Our work has always been grounded in nature. For decades, we've applied biological principles, understanding ecosystems, life cycles, and natural balance, and that legacy guides us today. Internally, it helps us connect departments, roles, and regions so we're not working in silos. Externally, it's about building value networks: collaborating with growers, retailers, and traders rather than treating them as links in a supply chain.

It's no longer just about selling products. It's about co-creating solutions that work across the food system. Even as digital tools and AI play a bigger role, our foundation hasn't changed.

Nature continues to show us how to adapt and evolve.

Q: Your regionalization strategy is gaining momentum. How is it supporting your sustainability goals?

A: Our move to regionalization was a deliberate shift. We had become too centralized. Decisions made at headquarters in the Netherlands often felt distant from customers. It was diluting our value. So we created four regional hubs, North America, South America, Northern Europe, and Southern Europe, and pushed key functions like operations, marketing and innovation closer to the field.

That strategy is helping us become more responsive to local realities, but it's also helping us become more sustainable. Producing and delivering closer to the grower helps us generate maximum benefit with minimal impact, not just in our products but also in how we organize, move, and manufacture. Of course, biodiversity is still central to our mission. It touches climate change, pollution, the circular economy, and more. Protecting biodiversity is not just an environmental obligation, it's a strategic imperative for the future of agriculture.

Q: Can you share some examples of how local teams are putting sustainability ideas into practice?

A: It really varies by region, which is exactly what we want. In some countries, there's strong momentum around the energy transition, installing solar panels or switching to electric vehicles. In others, the focus is more on packaging and waste reduction. It depends on local culture, infrastructure, and what feels most urgent or achievable. The key is not to impose a one-size-fits-all solution. You don't get people on board by

dictating change, you do it by finding what inspires them. That's how you create real engagement. When people see themselves in the sustainability journey, they start driving it forward.

Q: What roles does value stream alignment play in Koppert's culture, and how are you building the capabilities to support this transformation?

A: Continuous improvement remains essential, but it's only part of the picture. Value stream alignment takes us a step further. It helps break down silos and align our work around what really matters: delivering value. Rather than organizing by department, we document entire processes, from lab to field, and assign roles and KPIs around that. People see how their work contributes, which boosts engagement and performance.

We're building from the ground up - our existing regional biofactories and sales entities and adding cross-functional teams we call nine-box grids, where different functions and enablers work side by side.

One concept that's really helped is the integrator role. Regional marketing managers, for instance, don't just lead campaigns, they help coordinate across teams and ensure value streams flow. We're not just adding roles; we're designing the interactions between them.

“Our work has always been grounded in nature.”

Q: What's your long-term vision for Koppert's role in sustainable agriculture?

A: Our vision remains the same. It's to help create an agri-food system based on biological solutions, not just treating pests and diseases, but preventing them. That means applying an ecosystem approach to optimize food and vegetable production, not maximize it at all costs.

But Koppert cannot do this alone. Transformation has to happen across the value chain. Our role is to contribute actively, working with growers, retailers, traders, and policymakers to co-create new business models and bring about systemic change. That's already happening, especially now that regulations in Europe are moving in our favor. Where we once focused on challenging the dominance of chemical solutions, we are now advocating for a future where biologicals play a central role. This shift, from challenger to mainstream partner, brings a new level of responsibility.

Q: What message would you like to share about the sustainability journey ahead?

A: The agri-food industry knows it needs to change because we're responsible for a significant portion of global emissions and biodiversity loss. But rather than seeing that as a threat, I see it as a tremendous opportunity, an invitation for leaders across the food chain to step up, find common ground and work together. What gives me real hope is the new generation of farmers and growers. They're open to new ideas, driven by science, and motivated by purpose. They really want to do things differently. That gives me the courage to continue.

Double Materiality Assessment 2023

In 2023, we carried out our first double materiality assessment (DMA), which resulted in 13 material topics. The outcomes of the DMA process helped us determine the scope of our sustainability reporting and outline our Future Forward sustainability strategy.

Topics that achieved mainly positive impact scores are indicated in green. For more on the methodology, see page 92 Methodologies. The material topics that scored the highest from both an impact and financial perspective were Pesticide Reduction and Food Safety. Stakeholders addressed our positive impact on Pesticide Reduction by providing alternatives to conventional crop protection methods, some of which may pollute the environment.

We also contribute to the production of safe and nutritious food by offering solutions that leave no chemical residue on fruit and vegetable crops. The topics Climate: Energy,

Biodiversity & Agriculture, and End-Users' Health have significant impacts and have been identified as financially important. Stakeholders emphasized the energy-intensive nature of our business activities and emissions in the value chain. The fact that our solutions are safe to handle contributes to the high score for End-Users' Health.

The risk posed by the potential introduction of invasive alien species was identified as both impact material and financially material given that such an event may affect our ability to do business. The DMA also revealed several potential negative impacts, including Climate: Supply Chain Emissions and Resource Outflows. These results can be attributed to the resource-intensive production process associated with biological solutions, transportation-related fuel consumption and the use of plastic packaging and its effects on the environment.

The Sustainability Steering Committee, appointed by the Executive Board has validated the outcomes of the 2023 materiality assessment, which remained valid throughout 2024.

We identified **13**
sustainability matters
as materials for Koppert

Description of the process to identify material topics and impacts, risks and opportunities (IROs)

To ensure our approach aligned with the DMA guidelines set out in the ESRS, in 2023 we consulted experts from KPMG's ESG Advisory division. Next, we interviewed 40 internal stakeholders to identify actual and potential impacts, risks and opportunities (IROs) on the sustainability topics covered by the ESRS.

Koppert's Sustainability Steering Committee members were asked to assess the materiality of each topic, both from an impact and financial perspective. We followed KPMG's methodology regarding the materiality threshold. Out of 19 topics assessed, 13 emerged as material. Going forward, we will revisit our DMA process in 2026 to monitor material IROs and improve our stakeholder engagement in this process.

We also contribute to the production of safe and nutritious food by offering solutions that leave no chemical residue on fruit and vegetable crops

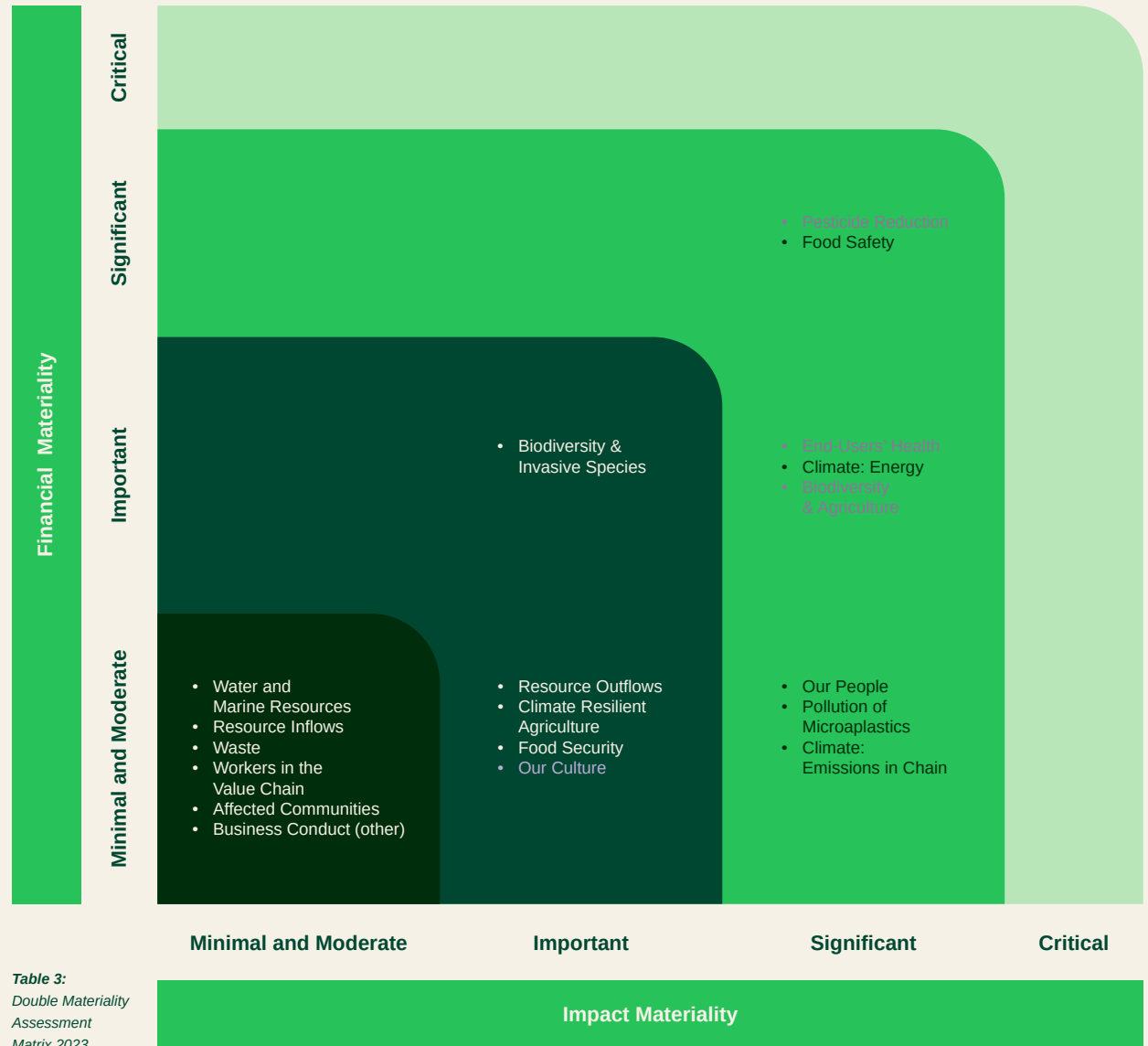


Table 3:
Double Materiality Assessment Matrix 2023

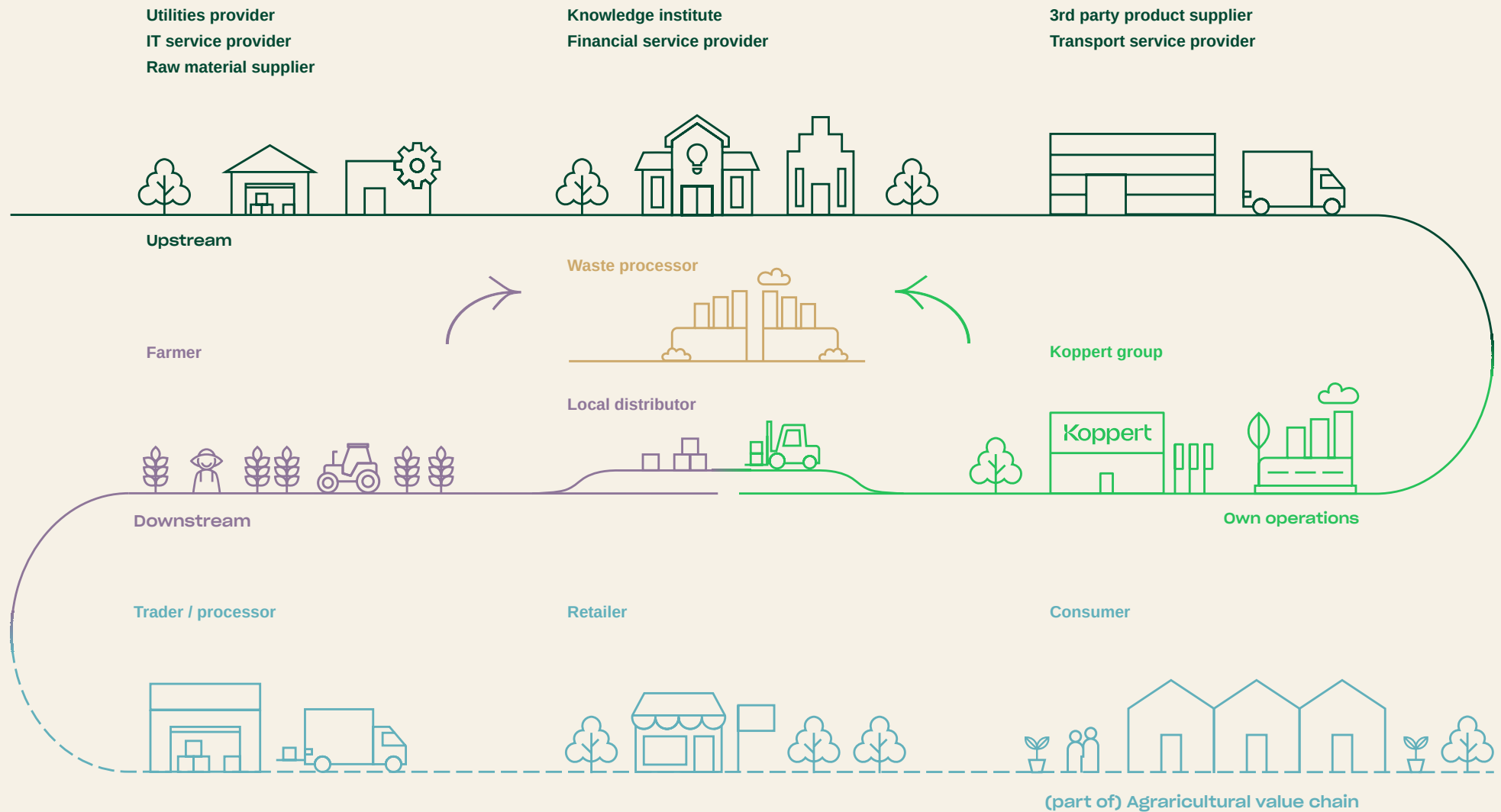


Value chain

This chapter provides greater transparency about our value chain interactions in line with the ESRS reporting requirements. It explains our current reporting boundaries and the rationale for focusing on specific stages of the chain.

Our products are part of the biocontrol and natural pollination value chain, which is one of the key inputs for the agricultural value chain. Downstream, the farmer forms our current reporting boundaries. The farmer purchases our product, either directly or through a distributor, applies it as a crop input, and disposes of the packaging materials. Upstream, the reporting boundary for now is set to tier 1 suppliers and stakeholders. We will monitor final revisions of ESRS and adjust our approach accordingly.

The added value that our products bring to the farmer's produce further down the agricultural value chain, such as the absence of chemical residues, is not elaborated upon in this report. Current reporting standards are inconclusive regarding the relationship between crop protection residues, food safety and consumers' health.





Partners
with Nature



Inaugural sustainability statements

We published our first sustainability report in 2024, reporting on the year 2023. Building on our previous efforts, we continue our journey to align with the European Union's (EU) Corporate Sustainability Reporting Directive (CSRD) and its reporting framework, the ESRS.

Our sustainability reporting is based on the outlined DMA topics; for more details, see page 40. We are in the process of aligning our sustainability statements with the prescribed sustainability statement structure by reporting on relevant policies, actions, metrics, and targets. Targets related to material topics will be established in 2025.

We also report on selected ESRS disclosure requirements for material topics, and E, S, and G standards that are deemed important in the context of our DMA.

We are committed to transparent, standardized ESG reporting and welcome it as a way to improve comparability between companies. Despite the EU's decision to postpone the sustainability reporting obligation and the potential changes to both the European Reporting Standards and the CSRD, we remain committed to establishing transparent reporting. This enables us to monitor progress and make decisions accordingly.

We are working towards the prescribed sustainability statement structure by reporting policies, actions, metrics, and targets

ESRS Disclosure Requirements

This sustainability report encompasses several ESRS disclosure requirements. Table 4 identifies those ESRS disclosure requirements and the chapters in which they are included.

Table 4: ESRS disclosure requirements per sustainability chapter

ESRS Disclosure Requirement	Chapter	Page
BP-1 - General basis for preparation of the sustainability statement	Methodology Value chain	92 42
GOV-1 - The role of the administrative, management and supervisory bodies	Corporate governance	14
GOV-2 - Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Corporate governance	14
GOV-3 - Integration of sustainability-related performance in incentive schemes	Corporate governance	14
GOV-5 - Risk management and internal controls over sustainability reporting	Corporate governance Sustainability impacts, risks and opportunities	14 36
SBM-1 - Strategy, business model and value chain	Value chain	42
SBM-2 - Interests and views of stakeholders	Stakeholder engagement	32
SMB-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	Sustainability impacts, risks and opportunities	36
IRO-1 - Description of the process to identify and assess material impacts, risks and opportunities	Results of Double Materiality Assessment	40
IRO-2 - Disclosure requirements in ESRS covered by the undertaking's sustainability statement	ESRS disclosure requirements	46
E1 Climate change		
E1-1 - Transition plan for climate change mitigation	Climate change mitigation and adaptation	52
E1-2 - Policies related to climate change mitigation and adaptation	Climate change mitigation and adaptation	52
E1-3 - Actions and resources in relation to climate change policies	Climate change mitigation and adaptation	52 54 56 57
E1-4 - Targets related to climate change mitigation and adaptation	Climate change mitigation and adaptation	52 54 56 58
E1-5 - Energy consumption and mix	Climate change: energy	56 57 58 59
E1-6 - Gross scopes 1, 2, 3 and total GHG emissions	Climate change: supply chain emissions	52 53
E2-4 - Pollution of air, water and soil	Pesticide reduction Positive impact index	48 49

E4 Biodiversity and ecosystems

E4-1 - Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Biodiversity	50 51
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E5 Resource use and circular economy

E5-2 - Actions and resources related to resource use and circular economy	Resource outflows	60
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E5-5 - Resource outflows	Resource outflows	60 61 62
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S1 Own workforce

S1-1 - Policies related to own workforce	Our people	65
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S1-2 - Processes for engaging with own workers and workers' representatives about impacts	Our people	66
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S1-3 - Processes to remediate negative impacts and channels for own workers to raise concerns	Our people	66 82
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S1-5 - Actions on material impacts, risks and opportunities related to our workforce, including how we manage them and their effectiveness	Our people	67
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S1-6 - Characteristics of the undertaking's employees	Our people	68
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S1-7 - Characteristics of non-employees in the undertaking's own workforce	Our people	68
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S1-8 – Collective bargaining coverage and social dialogue	Our people	66
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S1-9 – Diversity metrics	Our people	70
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S1-10 - Adequate wages	Our people	71
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S1-11 - Social protection	Our people	82
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S1-13 - Training and skills development metrics	Our people	74
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S1-14 - Health and safety metrics	Our people	72
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S1-15 - Work-life balance	Our people	71
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S1-16 - Remuneration metrics (pay gap and total remuneration)	Our people	71
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S1-17 - Incidents, complaints and severe human rights impacts	Our people	83
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G1 Business conduct

G1-1 - Business conduct policies and corporate culture	Business conduct: culture	82
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G1-5 - Political influence and lobbying activities	Business conduct: political advocacy	85
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Pesticide reduction

Our products provide farmers and growers around the world with a reliable alternative to synthetic pesticides. By replacing chemicals with natural and sustainable solutions, we are helping to reduce water and soil pollution far beyond the areas of application.

The three-fold effect of pesticides on local ecosystems

The use of pesticides in agriculture, including commercial greenhouses, can have serious consequences for surrounding ecosystems:

1. Pesticide loss

Pesticides can be lost to nearby waterways via subsurface flow or surface runoff. The latter occurs when recently applied pesticides are washed away by rain or irrigation. Water can carry crop protection products into nearby soil, rivers, and streams, contaminating water sources and affecting the balance in aquatic ecosystems, which harms fish, amphibians, and other wildlife.

2. Pesticide drift

Pesticides sprayed in agricultural areas can become airborne and spread to surrounding environments. This drift can affect non-targeted plants and animals, leading to unintended consequences for local biodiversity.

For example, insects such as pollinators and natural predators can be harmed by pesticide exposure, reducing their populations and disrupting the ecological balance.

3. Pesticide persistence

Pesticides can accumulate in the soil and water over time, leading to long-term contamination. This can affect soil health and reduce the diversity of soil organisms, which are crucial for nutrient cycling and maintaining soil fertility. Contaminated water can also impact the health of humans and livestock, both of whom depend on clean water sources.



Positive impact index

Contributing to the decrease in chemicals

Driving sustainable farming

Our biocontrol products are mainly used as a reliable substitute for synthetic pesticides in conventional farming. While augmentative biocontrol is also applied in organic farming and other nature inclusive farming systems, we make our greatest impact in conventional farming.

We measure the positive contributions of our biological solutions to people and the planet, achieved through the reduction in usage of synthetic alternatives. We evaluate our customers' product usage per crop per region and then identify the type and quantity of chemical pesticides they would have used to if they had not chosen our biological solutions.

The data we collect provides insight into the positive impact we are making as a company. In 2024, our biological solutions led to a reduction in chemical usage of 501.806 kg of active ingredients worldwide. We have seen a steady growth of our product usage over the past years.

Our contribution to the decrease in global usage of pesticides, herbicides and fungicides is making a difference to many individuals. The farmers that use our products are reporting:

- **Reduced risk of pest resistance:** Over-reliance on synthetic crop protection products can lead to the development of resistant pest populations. Our solutions diminish this risk, ensuring long-term effectiveness and agricultural productivity.
- **Reduced risk of occupational exposure to toxins:** The health of agricultural workers can be compromised when exposed to hazardous crop protection products, especially during their application.
- **Enhanced food safety:** Fewer pesticides mean fewer chemical residues on agricultural products. This results in safer, healthier food for consumers and livestock, aligning with our commitment to food safety.
- **Mitigated loss of biodiversity:** Excessive use of synthetic crop protection products is a major driver of biodiversity loss. Our products significantly reduce the need for such interventions.
- **Reduced risk of water and soil pollution:** By decreasing synthetic crop protection usage, our products help prevent harmful substances from contaminating soil and water, supporting the preservation of clean water and fertile land, which is essential for sustainable agriculture and healthy ecosystems.



In 2024 our biological solutions led to a reduction in chemical usage of

501.806 kg

active ingredients worldwide

Biodiversity

Finding solutions in nature

Biodiversity on the species level refers to the variety and abundance of different species within a particular region or ecosystem.

Biodiversity is a prerequisite for the provision of ecosystem services, which are critical to the well-being of humans and the global economy. In agriculture, its role in supporting pollination, clean water, and fertile soil is crucial. However, biodiversity is declining worldwide due to land use change, overexploitation, pollution, climate change, and the introduction of invasive species.

At Koppert, biodiversity remains a core driver of our innovation. As we face increasingly urgent environmental challenges, our commitment to halting biodiversity loss remains steadfast. We are committed to providing effective, nature-based solutions that support both agricultural productivity and promote ecosystem health.

Biodiversity in agricultural systems

Modern intensive farming, including monocultures and chemical inputs, has significantly reduced biodiversity, particularly in soils where organisms are vital for nutrient cycling and ecosystem resilience. While this decline continues, a growing number of farmers are transitioning to biological control methods. By moving away from broad-spectrum pesticides and shifting to biocontrol strategies, including in greenhouse-based production, farmers create conditions that allow biodiversity to return and flourish.

Koppert's products and practices support this transformation. Our solutions reduce or eliminate the need for conventional chemical pesticides, resulting in more favorable conditions for natural biodiversity in agricultural landscapes. Our integrated approach helps to restore balance across entire agricultural ecosystems by complementing protected environments with field-level biodiversity strategies such as introducing beneficial species and supporting the natural ones with flowering strips and habitat

development. The use of protected crop systems (e.g. greenhouses and tunnels) ensures crops are shielded from external pressures. And as a consequence these environments tend to have lower internal biodiversity. With our products, we create a balance in these simplified ecosystems.

Enhancing biodiversity through agricultural practice

Our role in supporting biodiversity goes beyond simply reducing chemical inputs. Our work contributes in two complementary ways: first, by eliminating pesticide use, we reduce collateral damage to beneficial organisms, second, we actively promote ecological farming practices that incorporate biodiversity, such as advising farmers to plant flowering strips and implement integrated pest management strategies.

These actions are part of our day-to-day operations and reflect our foundational belief in 'working in partnership with nature'.

Integrating biodiversity into our activities

We are working to better understand and quantify the impacts of our products and operations on biodiversity. We operate in 34 countries and have 11 production facilities strategically located in industrial areas. Some of those locations are in or adjacent to Biodiversity Sensitive Areas.

In addition, our supply chain operates around the world. Our global supply chain creates biodiversity impacts through transportation, packaging, and raw material sourcing. We understand that the materials we purchase to produce our products may have a direct and indirect impact on biodiversity across the globe and have the potential to affect ecosystems and species. As we gain more insights into the impact of our activities on biodiversity (from raw materials used to product delivery) we will continue to improve our practices.

We acknowledge the need to reduce our operational footprint, which is why we are defining comprehensive biodiversity targets and policies during 2025, building on the foundational impact of our solutions and increasing our ability to measure and report our progress transparently. To mitigate these risks of negative impacts on biodiversity, we have implemented several operational policies aimed at biodiversity and environmental protection. These include our end-of-use policy for bumblebee hives, which ensures responsible handling and disposal to prevent unintended ecological effects, and the application of strict phytosanitary measures throughout the supply chain to avoid the spread of pathogens.

Addressing alien invasive species

As a company working with bumblebees and invertebrate biological control agents (IBCA), including insects, mites, and nematodes, we recognize our responsibility to prevent ecological harm through species introduction. It's important to note the distinction between alien species and invasive species. Alien species are non-native to a specific geographical area, while invasive species are alien species that spread and cause ecological or economic harm. All invasive species are alien, but not all alien species are invasive.

Our ambition is to work with species which are non-invasive. This principle is embedded in our development and distribution processes backed by robust risk assessments prior to introduction and continued regulatory compliance procedures. We only release species that are already present or established in the target regions, or those which, by their biological characteristics (e.g., sensitivity to climate), cannot survive or reproduce in the wild.

Preventing and controlling invasive species

Preventing the introduction of invasive species is a key pillar of our biodiversity approach. We apply rigorous internal

controls and conduct thorough risk assessments in line with national and international regulations to ensure that all species we use are ecologically safe.

Our structured market introduction process emphasizes compliance with regional standards and the protection of local ecosystems. To further safeguard biodiversity, we enforce strict quality control across our operations. Quality control is done at critical control points throughout production. Hygiene protocols are followed by all teams to maintain high standards across processes and to prevent product contamination. We also collaborate closely with academic institutions and growers to research and develop effective strategies for pest control and monitoring.

Our decentralized production model further reduces the risk of non-native species becoming invasive. By manufacturing and distributing biological agents locally, we minimize the chance of unintended spread to non-target regions. This localized approach, combined with our robust quality assurance practices, ensures that only safe, approved organisms are released into the environment.

Climate change mitigation and adaptation

2024 has made it undeniably clear: climate change is no longer a distant threat, it is a lived reality. It was the hottest year on record, with global temperatures exceeding 1,5 °C above pre-industrial levels for the first time in a calendar year, breaching the critical threshold set by the Paris Agreement. We recognize climate change is not only a planetary emergency but a direct risk to the continuity of our company. Our operations, and the communities and ecosystems we depend on, are increasingly vulnerable to these changes. In 2024, we witnessed further confirmation of this reality, as climate-related disruptions began to impact our customers, both more frequently and more severely, with indirect effects already reverberating across our value chain.

To help mitigate these risks, we continue to invest in the research and development of biological solutions that support resilient growing practices in the face of increasingly unpredictable weather patterns. In addition, we are strengthening our resilience through geographic and crop diversification, as well as decentralized production, strategies that help balance performance across markets and spread operational risk.

Our climate ambitions

We remain committed to a phased and realistic climate transition across our global operations. This is guided by our ambition to achieve net zero for Scope 1 and 2 emissions by 2050, in alignment with EU objectives. This is guided by our ambition to achieve net zero for Scope 1 and 2 emissions by 2050, in alignment with EU objectives. Alongside our established overarching goal, we are currently in the process of defining specific interim targets, ambitions, and key performance indicators (KPIs), including those related to Scope 3 emissions. These efforts are a priority, and we expect to finalize and disclose these details in the next reporting year. At the same time, we acknowledge an increase in both our emissions and emission intensity, underscoring the urgency of our efforts.

Our target: net zero for Scope 1 and 2 emissions by 2050





Table 5: Gross GHG emissions for the Koppert Group

	2024	2023
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions (tCO ₂ e)	17.566	16.923
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0%	0%
Scope 2 GHG emissions		
Gross location-based Scope 2 GHG emissions (tCO ₂ e)	9.566	9.064
Gross market-based Scope 2 GHG emissions (tCO ₂ e)	3.825	4.016
Significant Scope 3 GHG emissions		
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ e)	20.490	20.020
3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	6.367	5.817
4 Upstream transportation and distribution	14.123	14.203
Total GHG emissions		
Total GHG emissions (location-based) (tCO ₂ e)	47.622	46.006
Total GHG emissions (market-based) (tCO ₂ e)	41.881	40.958

Table 6: GHG intensity per net revenue

	2024	2023
GHG intensity per net revenue		
Total GHG emissions (location-based) per net revenue (tCO ₂ e/million EUR)	110	105
Total GHG emissions (market-based) per net revenue (tCO ₂ e/million EUR)	96	93

Our emissions

In 2024, we improved the quality and completeness of our greenhouse gas (GHG) inventory. This also led to adjustments of the 2023 figures to ensure comparability between the two years. An overview of the types of improvements and adjustments is given on page 90, including an explanation of Scope 3 categories included and excluded. Our GHG accounting and reporting is done in accordance with the GHG Protocol and increasingly with ESRS.

Scope 3 emissions account for the largest portion of our footprint. Its relative contribution is expected to increase in the coming years as more Scope 3 Categories, such as Category 1: Purchased Goods and Services, are included in the inventory. In 2024, our total gross GHG emissions (market-based) showed a 2,2% increase compared to 2023. Despite a 4,8% reduction in market-based Scope 2 emissions, market-based Scope 1 and 2 emissions increased by 2,2%. We recognize this upward trend as a call to action. Our ambition is clear: to bend the curve and reverse this trajectory. Through targeted reduction strategies and a commitment to sustainable operations, we aim to significantly reduce our emissions intensity in the coming years, contributing to our climate goals.



Emission reduction: global supply chain

The volatility of the global supply chain has made it increasingly clear that resilience and sustainability must go hand in hand. Despite the global supply challenges of the past years, sustainability has evolved from an ambition into a structural component of our global decision-making.

Emission reduction is no longer a separate initiative but a built-in criterion in our business cases and operational strategies. This is particularly evident in how we evaluate new initiatives and investment cases, where carbon reduction is now a formalized consideration. This growing alignment between sustainability and performance ensures that CO₂ emissions are considered in every step we take, from sourcing to delivery.

Emissions from our purchased inbound and outbound logistics are included in Category 4 Upstream transportation and distribution.

Decentralization supporting emission avoidance

Our decentralization strategy continues to support of our efforts to reduce emissions globally. By expanding regional production, packaging facilities, and supply chain activities we avoid unnecessary transport emissions and strengthen local presence. This approach is not only practical and scalable, but it also contributes directly to avoiding emissions before they are generated, preventing, rather than mitigating.

A key example in 2024 is the intensified rearing and production of Swirski, one of our major predatory mite products, in Howell, Michigan, USA. Koppert's regionalization effort led to a marked increase in regional supply volumes, with a growing share of local U.S. and Canada sales now fulfilled directly from Howell. This not only reduces the need for transatlantic shipments by

100% on this route but also aligns with our broader regionalization strategy: producing closer to the market, resulting in increase of our market responsiveness, while maintaining core technological expertise and R&D at our knowledge hub in the Netherlands (KBV). By keeping critical know-how and innovation centralized, we reduce capital expenditure, avoid duplicative complexity, and preserve quality control, while allowing scalable regional production.

Sustainable transport logistics

We are steadily transitioning our transportation fleet toward greener alternatives, though technological and infrastructure challenges remain. For instance, the limited range and availability of electric, temperature-controlled trucks pose a hurdle for wider implementation. Nonetheless, we persist in exploring solutions, such as biofuels and electric vehicles, where feasible.

Optimizing shipping routes for impact

We continue to refine our shipping logistics by favoring modes that balance sustainability with quality and speed. In Europe, we prioritize sea freight for goods with longer shelf life and use short-sea or rail transport wherever possible to reduce reliance on air and road freight.

Looking ahead

As part of our renewed strategy, we are reconfiguring our supply chain to be more efficient, localized, and environmentally responsible. By leveraging the infrastructure of our subsidiaries, we aim to shorten transport distances, reduce shipment frequency, and increase agility in meeting local market demands. By embedding sustainability principles into the way we move and distribute our products, we are creating a more resilient, responsive, and lower-emission network that supports both our business goals and our environmental ambitions.





Emission reduction: energy

In 2024, we made steady progress in embedding our energy transition strategy into the broader framework of sustainable operations, building upon the foundations laid in previous years. Recognizing that energy usage is a critical driver of our GHG footprint, we continued to implement a phased and realistic approach across our operations, aligned with our long-term target of net zero for scope 1 and 2 emissions by 2050 in line with EU objectives.

In 2024, total energy consumption reached 107.490 MWh, slightly up from 104.532 MWh in 2023. Fossil energy remained the dominant source, accounting for 69,9% of total consumption (75.082 MWh), with natural gas and petroleum products as the main contributors. The share of renewable energy grew 1,2 percentage points to 28,0% (30.116 MWh), driven by increased consumption of biofuels, while the share of nuclear energy declined 0,8 percentage points to 2,1% (2.292 MWh). In relation to purchased electricity, 2024 data is indicating movements towards and away from green energy within the Group, reflecting the balance between financial and sustainability related goals. Koppert's upcoming transition plan will help support the formulation of global (green) energy and GHG reduction policies.

A year of consolidation and preparation

2024 served as a year of preparation and alignment. We reinforced our internal governance with a focus on energy use and climate impact, enhanced data collection methodologies, and initiated local validation of our global plans. Notably, we laid the groundwork for setting clear emission reduction targets and KPIs, which will be formalized in 2025. Our focus is on ensuring that these targets are credible, location-specific, and approved by leadership.

Table 7: Energy intensity per net revenue

	2024	2023
Energy intensity per net revenue		
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/million EUR)	247	238

Table 8: Energy consumption and mix

	2024	2023
Energy consumption and mix		
1 Fuel consumption from coal and coal products (MWh)	-	-
2 Fuel consumption from crude oil and petroleum products (MWh)	28.220	54.452
3 Fuel consumption from natural gas (MWh)	41.154	40.790
4 Fuel consumption from other fossil sources (MWh)	-	-
5 Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	5.707	73.518
6 Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	75.082	73.518
Share of fossil sources in total energy consumption (%)		
7 Consumption from nuclear sources (MWh)	2.292	3.022
Share of consumption from nuclear sources in total energy consumption (%)		
8 Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	5.246	3.038
9 Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	24.835	24.924
10 The consumption of self-generated non-fuel renewable energy (MWh)	36	30
11 Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	30.116	27.993
Share of renewable sources in total energy consumption (%)		
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	107.490	104.532

Guided by a four-pillar energy strategy

At the core of our energy transition journey is a clear and practical strategy designed to reduce our environmental footprint while ensuring operational continuity. In 2024, we continued to implement our energy roadmap around four key strategic pillars:

- Measure the energy use of all production processes and other energy users
- Minimize the demand for energy across the organization
- Use sustainable energy wherever possible in our operations
- Use fossil fuels as cleanly and efficiently as possible when needed

Local realities, global ambitions

A key learning in 2024 was the importance of adapting global strategies to local contexts. Regulatory environments, energy market structures, and infrastructure availability vary greatly across our global subsidiaries. For instance, while sourcing renewable electricity is relatively accessible in Europe, it remains a significant challenge in other regions. To address this, we initiated a process whereby each site designates an “energy lead” responsible for validating and adapting the global strategy locally. This ensures ownership, feasibility, and progress monitoring on the ground.

Progress on our energy-related emission reduction journey in the Netherlands

Several practical and measurable actions were completed or prepared in 2024. These include:

- **Measuring energy use across production and other processes:** We continued strengthening our energy monitoring systems to gain better insights and establish benchmarks. This was an essential step toward developing site-level reduction targets and ensuring accurate emissions reporting.
- **Improving energy efficiency across operations:** We advanced several low-threshold measures such as upgrading insulation, optimizing compressed air systems, and improving the efficiency of daily operational processes. These actions help us minimize energy demand and reduce avoidable emissions.
- **Power Purchase Agreement (PPA):** We took a step towards additionality of renewable energy in the Netherlands by preparing, in 2024, a direct PPA for 3.000 MWh annually from a Dutch solar park. The agreement is for a period of five years, starting January 2026. The remainder of our purchased electricity in the Netherlands continues to be certified green electricity with Guarantees of Origin (GO's).
- **Electrification of heat generation:** Transitioning away from fossil-based heating remains a strategic challenge, particularly due to climatic variability and site-specific infrastructure. Nonetheless, we began work on assessing realistic reductions in natural gas usage, aiming for a 10% cut in 2025 in the Netherlands. Further electrification, including deployment of heat pumps, is under consideration for the medium term.
- **Efficient use of fossil fuels where still needed:** Where electrification is not yet viable, we continued to use natural gas in a targeted, efficient manner, ensuring minimal waste and maximum energy conversion in line with regulatory guidance and emerging best practices.
- **Decarbonizing transport and mobility:** Transport-related emissions, largely captured under Scope 3, are the most challenging to address. In 2024, we recognized the limitations imposed by external suppliers and regional infrastructure, particularly in markets such as the United States. Progress here will be dependent on broader technological developments, particularly in low-carbon logistics and electrified vehicle fleets.
- **Supply chain engagement:** We started building momentum toward addressing indirect emissions in our supply chain. Supplier engagement now includes sustainability criteria in procurement processes, and we aim to formalize this approach into policy in the near future. This aligns with our growing awareness of Scope 3 responsibilities and the shared commitment required across the industry.
- **Energy audit completion:** Koppert completed all action items identified in earlier audits that had a payback time of under five years. An updated audit is underway as of spring 2025, with results expected to guide the next cycle of improvements.

Source: © ENGIE



Looking ahead

In line with ESRS E1 requirements, we are enhancing internal governance with a focus on climate and energy. We are introducing an internal carbon pricing mechanism to ensure that CO₂ impacts are accounted for in capital allocation and procurement decisions. In 2025, we aim to finalize detailed, local GHG reduction targets covering Scope 1 and 2 emissions with exploratory Scope 3 metrics. Our short-term focus will be on:

- Increasing green electricity procurement globally
- Formalizing energy and emissions-related roles within each subsidiary
- Preparing for investment in solar generation and energy storage solution
- Electrification of heat generation

We continue to approach our climate and energy responsibilities with realism, pragmatism, and ambition. By anchoring our work in science-based commitments and the realities of our operational contexts, Koppert is building a roadmap for a decarbonized future that is as credible as it is necessary.

We laid the groundwork for a resilient, low-carbon future by setting realistic and achievable ambition

Resource outflows

The circular economy framework is designed to minimize waste, maximize resource efficiency, and create systems where products and materials are continuously repurposed. Where possible we aim to increase the use of renewable and recycled materials. The main challenge is to close the recycling loop when our raw materials or packaging materials turn into waste.

Upcoming regulation, such as the EU's Packaging and Packaging Waste Regulation (PPWR), support our ambition to develop innovative solutions that align our packaging with circular economy principles. In line with this, we are setting a target to ensure that all new packaging designs meet circularity requirements in two phases: Phase 1 by 2030 and Phase 2 by 2040. Through innovation, collaboration, and persistent effort, we are committed to reducing our environmental footprint and accelerating our transition toward a more circular system.





Packaging

Adopting sustainable packaging for our products

Most of Koppert's products are biological by nature and do not contribute to waste at the grower's end. However, protective packaging is essential to maintain quality and efficacy during shipment. For us packaging is not just about containment; it's about making our products more effective, easier to use, and fully aligned with our sustainability goals. Each year, we distribute a substantial amount of packaging units, making it critical to reduce the environmental impact of our materials while maintaining high standards of product safety and functionality.

Transforming packaging to align with our sustainability vision involves collaborating closely with suppliers, logistics partners, and customers. While challenges remain, such as the availability of suitable mono-materials, regional recycling infrastructure, and strict regulatory requirements, we are focused on designing recyclable, reusable, and compostable solutions that fit into a global circular economy. Plastic remains a practical necessity for certain products due to durability and performance needs.

However, we are innovating to make our plastic usage more circular.

Our packaging transformation journey

Our ambition is to transition all product packaging to sustainable formats that are either compostable or recyclable and made from recycled or renewable material. We are progressing through pilot projects, redesign efforts, and global rollouts, always with the grower's experience in mind.

We continue to deliver our crop protection solutions in our eco-friendly shipping boxes, which are made from 100% recyclable materials and provide superior moisture and thermal regulation. In 2024, we shipped over 72.000 of these boxes worldwide from our Dutch headquarters. They help simplify recycling, reduce waste streams, and improve air cargo efficiency.

Other established initiatives, such as our plastic bucket collection and reuse schemes in the Netherlands and the Hive collection programs to generate energy in France, are also continuing.

Internal waste

Separating, recycling, and composting our internal waste

In 2024 Koppert Head Quarter generated 1.753 tons of waste. Thanks to systematic separation efforts, 75% of this waste is now recycled, including wood, cardboard, green waste, iron, and coffee grounds. An additional 20% is incinerated with energy recovery, helping power local infrastructure.

At our headquarters, we separate more than 25 types of waste, from organic matter to electronics. We work closely with waste companies to regularly review and optimize waste streams. Since launching more active waste separation in 2019, we have cut our residual waste share from over 50% to just 24%. This success stems from conducting regular waste audits, educating employees, and integrating waste-reduction thinking into operational processes. Even complex waste streams such as hazardous lab waste are now precisely managed, with over half recycled or used as industrial fuel.

The Netherlands circular (Zero Waste) by 2050

Similarly to other EU countries, The Dutch government has set an ambitious goal to transition to a fully circular economy by 2050, effectively eliminating residual waste. This vision is guided by the National Waste Management Plan (LAP3), which emphasizes maximizing the reuse of products and materials. At Koppert NL, we not only comply with the mandatory separation of specific waste streams, but we also go beyond regulatory requirements by segregating a broad range of materials across our operations. As a result, we currently recycle 75% of our total waste, well above the 2025 national guideline of 55%. This proactive approach underlines our commitment to sustainability and positions us as a frontrunner in achieving zero-waste operations in alignment with national goals.

Looking ahead

Sustainable packaging and waste management are integral to our mission as a partner with nature. Our products often reach remote rural areas where recycling facilities are limited. As regulations such as the EU PPWR take effect, we anticipate broader systemic changes and new opportunities for innovation.

Our roadmap includes transitioning to mono-material designs, increasing the recycled content of our plastic bottles, reducing packaging volume, and localizing packaging solutions. We will continue to engage with industry partners, invest in technology, and educate customers to close the loop on packaging and internal waste, one step at a time.

Waste in KBV and KNL (x1.000 kg)

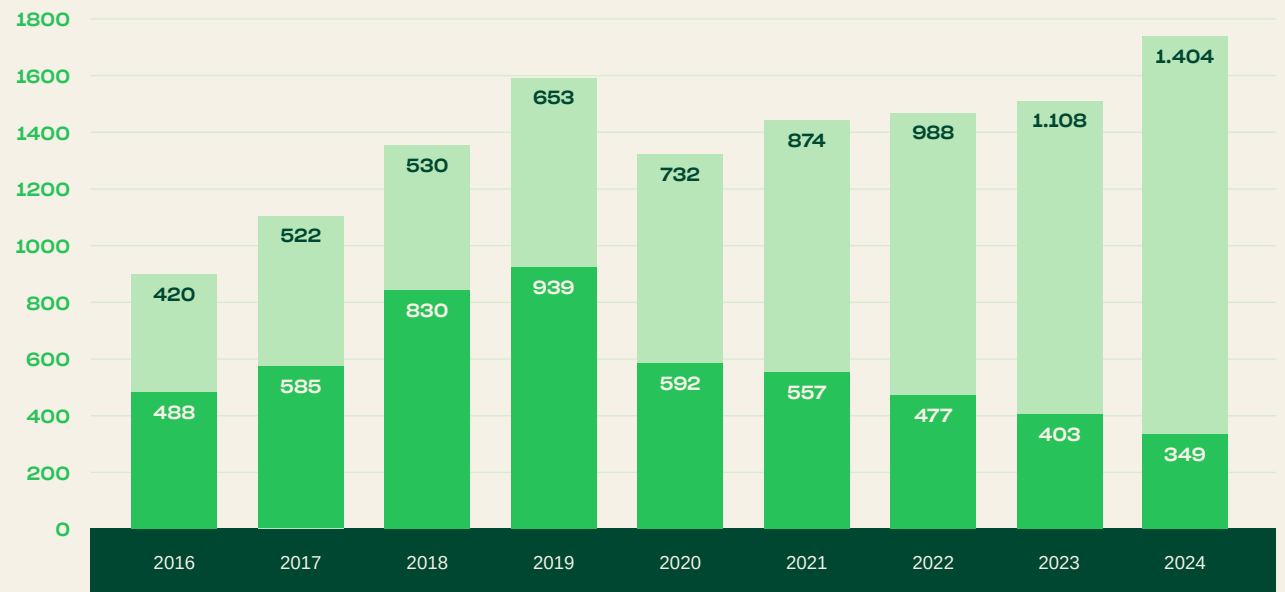


Table 9: Waste in Koppert Headquarters and Koppert Netherlands

Residual waste Separated waste



Social responsibility

We are dedicated not only to providing natural solutions for sustainable agriculture, but also to creating positive social impact, both within our company and across the communities we serve. In 2024, our efforts were focused on maintaining safe, inclusive, and equitable work environments.



Our people

Working conditions: employment

Our workforce comprises 2.638 employees, all dedicated to accelerating sustainable agricultural practices worldwide. We remain committed to investing in our people's well-being and development by providing transparent communication, safe working conditions, and professional growth opportunities. We aim to attract and retain the best talent in the industry, enabling us to deliver on our ambitions.

We remain committed to investing in our people's well-being and development by providing transparent communication, safe working conditions, and professional growth opportunities

Workforce policies and procedures

Our workforce is governed by a set of policies designed to prevent risks, injuries, and harm at work and ensure equal treatment. While many of our practices are rooted in Dutch labor law and our Collective Labour Agreement (CLA), we respect and adapt to local legal frameworks in every country where we operate, including specific EU legislation. The rights of all members of our own workforce are protected by their employment contract and by the policies and procedures applicable to their work location.

Employee Code of Conduct

Our Code of Conduct serves as a vital framework for navigating the complexities of the modern business environment. It outlines concrete rules of behavior that apply to all our business activities, ensuring consistency and integrity across the organization. This code applies to all of our workforce, reinforcing our collective commitment

to ethical practices. Violations of our Code of Conduct are seen as serious breaches of the trust we have built with our stakeholders. We are committed to maintaining an open and transparent environment where suspected violations can be reported through internal channels without fear of retaliation.

We guarantee that no employee will face any disadvantage or retaliation measures for reporting compliance concerns. This protection is a critical component of our ethical framework as it ensures that our commitment to integrity is upheld at all levels of the organization.

Psychosocial workload policy

In the Netherlands, which houses 26,3% of our workforce, our policy framework includes a psychosocial workload policy (PSA). This pertains to stress arising from undesirable behavior and excessive work pressure. PSA is defined in Article 1 of the Dutch Working Conditions Act and encompasses various factors that can cause workplace stress, including aggression, bullying, discrimination, sexual harassment, and workload.

Employee engagement and representation

We place a strong emphasis on engaging with our workforce, recognizing that active dialogue and engagement are crucial for fostering a committed and motivated team. In 2024, our leadership enhanced its communication with initiatives like face-to-face walkarounds and departmental info sessions, and subsidiary visits emphasizing two-way engagement between leadership and employees. These sessions proved valuable for gathering feedback and building trust, particularly around strategic decisions and organizational changes.

Beyond formal structures, the Board has emphasized more proactive communication, utilizing monthly updates, and direct conversations with managers on keeping the workforce informed and engaged. These channels support a culture where feedback is not only welcomed but acted upon.

In 2024, the Works Council, comprising 13 elected members, continued to play a vital role in representing employees, particularly at our Headquarters and within the Dutch branch. In the Netherlands, employee involvement in corporate decision-making is embedded in law through the Works Council. This statutory body serves as a critical link between management and staff, fostering dialogue, shaping corporate policies, and ensuring legal compliance.

The Works Council holds the following statutory rights:

- **Right to Information:** Access to information from management to promote transparency and accountability in decision-making.
- **Right to Propose:** The authority to recommend changes to corporate structures, policies, and investments. The Board is legally required to consider these proposals.
- **Right of Consent:** The power to approve or reject decisions on matters that significantly impact employees, such as secondary benefits and internal policies.
- **Right to Prior Consultation:** The right to be consulted before any significant changes affecting the workforce are implemented.

In the reporting year the Council was actively involved in initiatives such as workplace vitality assessments, safety programs, and organizational restructuring including regionalization strategy. The Works Council remains committed to prioritizing employee interests and fostering a collaborative workplace environment. There is currently no EU Works Council in place.

Grievance mechanism

Open communication, transparency and commitment from leadership are key to creating an environment where employees feel comfortable raising concerns about negative impacts such as misconduct, discrimination, or ethics violation. Koppert employees can raise concerns formally or informally via multiple avenues: Managers, HR business partners, trained teams of confidants and the Works Council. In 2024, we expanded protections for whistleblowers by adopting a new Whistleblower Policy with a global scope, ensuring confidentiality, non-retaliation, and formal pathways for raising and resolving concerns.

The policy aligns with EU directives and Dutch legislation, reflecting our commitment to ethical practices and employee protection. The whistleblower platform is managed through an independent third party. All employees can access reporting mechanisms via our intranet, and we ensure employees are aware of these reporting mechanisms as part of onboarding programs and through communication with their managers. Processes for assessing and responding to cases are described in G1 – 1 page 83.



Actions and resources

To support a healthy and resilient workforce, we have taken proactive steps through our Workplace Vitality Check program. This initiative is designed to assess and improve employee energy levels, motivation, and overall well-being. The insights gained from the program have helped shape more productive, engaging, and health-conscious work environments. In 2024, we established specialized HR support focused on vitality and illness prevention. This added expertise provides the organization with deeper insights and targeted interventions to help employees stay healthy and thrive at work.

Additionally, our governance framework was strengthened by establishing a Remuneration Committee to provide oversight to the Board. This structure promotes greater transparency and accountability in how we manage employee compensation and benefits.

Our hiring processes consider not only skills and competencies but also the potential and talents that can be developed within our organization. We continue to invest in our people through comprehensive onboarding programs for new employees and development opportunities that support growth across all levels of the organization. Our commitment

to long-term career growth includes continuous learning, training, and professional support, ensuring every employee has the chance to build a fulfilling and impactful career at Koppert.

Looking ahead

While local teams manage much of our workforce policy implementation due to diverse legal requirements, we are steadily progressing toward greater global alignment. With dedicated HR expertise in key regions and initiatives such as the global rollout of e-learning modules and ethics training, we are building a more unified and cohesive foundation across the organization.

Looking ahead, we aim to further strengthen open and transparent communication channels across all subsidiaries. Additionally, we plan to continue the Workplace Vitality Check program to monitor progress, identify new areas for improvement, and continue fostering a supportive and healthy work environment worldwide.

Workforce metrics

Koppert has not set measurable targets for its own workforce. While we have not identified a practical level of ambition to achieve, we do provide key contextual information to support this report.

Gender	2024	2023
Female	984	956
Male	1.654	1.665
Other	0	0
Not disclosed	0	14
Total employees	2.638	2.635

Table 10: Employee head count by gender

Country	2024	2023
Brazil	772	740
Netherlands	694	699

Table 11: Employee head count in largest countries

Region	2024	2023
South America	819	813
Headquarters	630	627
North America & RoW	463	483
Southern Europe, Middle East & Africa	360	369
Biofactory	236	202
Northern Europe	130	141
Total	2.638	2.635

Table 12: Employee head count by region

Region	2024	2023
South America	803	802
Headquarters	523	543
North America & RoW	459	475
Southern Europe, Middle East & Africa	344	354
Biofactory	222	176
Northern Europe	129	131
Total	2.480	2.481

Table 13: Permanent employee head count by region





Region	2024	2023
South America	16	11
Headquarters	107	82
North America & RoW	1	3
Southern Europe, Middle East & Africa	16	12
Biofactory	14	26
Northern Europe	1	8
Total	155	142

Table 14: Temporary employee head count by region

Region	2024	2023
South America	0	0
Headquarters	0	2
North America & RoW	3	5
Southern Europe, Middle East & Africa	0	3
Biofactory	0	0
Northern Europe	0	2
Total	3	12

Table 15: Non-guaranteed hours employee head count by region

Region	2024	2023
South America	803	801
Headquarters	404	419
North America & RoW	456	468
Southern Europe, Middle East & Africa	317	331
Biofactory	235	192
Northern Europe	81	82
Total	2.296	2.293

Table 16: Full-time employee head count by region

Region	2024	2023
South America	16	12
Headquarters	226	208
North America & RoW	7	15
Southern Europe, Middle East & Africa	43	38
Biofactory	1	10
Northern Europe	49	59
Total	342	342

Table 17: Part-time employee head count by region

Collective bargaining coverage and social dialogue

There is a long tradition of dialogue between our Board and workers' representatives. In the Netherlands, all employees are covered by collective labor agreements. In 2024 a one year collective labor agreement was reached with the labor unions covering all employees in the Netherlands. They represent 26,3% of the total workforce.



Diversity metrics

Gender diversity in top management

Currently, there are 59 employees in top management roles, comprising 9 females and 50 males. This results in a distribution of 15% women and 85% men. Top management includes our Supervisory Board, Executive Board, one hierarchical layer below the Executive Board (including the Global Leadership Team), and two hierarchical layers below the Executive Board. Every manager overseeing three or more employees is included. Currently, there is no target in place to achieve gender diversity representation (37% women in 2024) that reflects the total workforce.

Age group	2024		2023	
	Number	%	Number	%
under 30 years old	620	23,5%	621	23,6%
30-50 years old	1.568	59,4%	1.556	59,1%
over 50 years old	450	17,1%	458	17,4%
Total employees	2.638		2.635	

Table 18: Employees by age group



Adequate wages

At Koppert, we commit to equal pay for equal work. Our goal is that all employees are compensated fairly and without inequity based on gender, race, or any other characteristic protected by law. In the Netherlands, wages are benchmarked against industry standards.

Work-life balance

53,4% of our employees are entitled to take family-related leave (49,2% in 2023). The table illustrates the percentage of employees that actually took this type of leave.

Gender	2024	2023
Female	4,3%	5,6%
Male	2,5%	3,6%
Other	0	0
Not disclosed	0	0
All employees	3,2%	4,3%

Table 19: Percentage of entitled employees that took family-related leave by gender

Remuneration metrics

The pay gap between female and male employees, also known as the 'gender pay gap', is 21,5% (2023: 18,8%). This means that women, on average, earn 78,5% of the average male wage, as expressed in international dollars (Intl\$). By converting to international dollars, the figures are adjusted for purchasing power differences between countries.

	2024	2023
Gender pay gap (Intl\$)	21,5%	18,8%

Table 20: Gender pay gap, percent, based on international dollars (intl\$)

The ratio between the remuneration of the highest-paid individual and the median of the worldwide workforce, excluding the highest-paid individual, is 18,1. This calculation was adjusted for purchasing power differences between countries.

	2024	2023
Remuneration ratio (Intl\$)	18,1	13,6

Table 21: Annual total remuneration ratio

Employee turnover

In 2024, the company experienced a departure of 642 employees. This figure includes individuals whose temporary contracts expired. The employee annual turnover rate is 24,7%, which is calculated as the number of employees who left divided by the average number of employees in 2024 (2.600). In 2024, we hired 717 new employees.

Working conditions: health and safety

Elevating a culture of care and responsibility

In 2024, Koppert made significant strides in strengthening its health and safety culture. We expanded our focus from compliance and incident tracking to developing proactive systems that identify root causes, foster early intervention, and empower leadership across all departments.

Koppert Mexico proudly received the ESR® Distinction for the 16th time, an honor awarded annually by the Mexican Center for Philanthropy (CEMEFI) and the Alliance for Corporate Social Responsibility in Mexico (AliaRSE). This prestigious award recognizes companies that embed their vision, strategies, and culture in management practices that

positively impact their employees, the environment, and related stakeholders. During the assessment period Koppert Mexico carried out several impactful projects, including implementing an ethical code, conducting environmental campaigns, supporting educational institutions through various initiatives, making charitable donations and more.

In the Netherlands our operations spearheaded several new initiatives to ensure workplace safety and employee well-being. We shifted from reactive incident reporting to root cause analysis through active cooperation with our occupational health physician. This analytical approach has been instrumental in identifying contributing factors to incidents such as inadequate procedures, training gaps, or equipment misuse. All high-potential incidents are now thoroughly investigated, and lessons learned are shared throughout the organization via internal alerts, building transparency and collective learning.

In parallel, our safety and health measures reflect a thoughtful mix of local and global standards. With each of our subsidiaries adapting its practices to meet specific needs and regulations, certain areas require particular attention. For example, to protect employees from allergy-related health risks, we have established designated “no-go” areas. We also actively manage these risks through ongoing preventative measures. Across all regions, protecting the health of our employees remains our key priority.

From Vitality Week to Vitality Year

In the Netherlands, a standout initiative in 2024 was the transformation of our annual “Vitality Week” into a year-long program: the Vitality Year. While this ongoing

campaign focuses on both mental and physical health, it also addresses specific health challenges faced by employees, such as sleep issues linked to work shifts and long commutes. Led by our Health, Safety, and Environment (HSE) team, the program includes tailored interventions and support, developed in cooperation with external experts and coordinated by a dedicated program manager. This long-term commitment reinforces our belief that sustained well-being is a shared responsibility between the company and its people.

Reinforcing policies and responsibilities

Throughout the year, we updated Health & Safety policies in the Netherlands, and introduced a multi-year roadmap designed to foster a proactive safety culture. A key focus was redefining the ownership of health and safety across business units. By shifting responsibility to department leaders and team coordinators, we enabled each unit to take accountability for their safety outcomes, with guidance and support from the central H&S function. Until now, our efforts have primarily been locally driven. However, to enhance consistency and global alignment, we have appointed a Global HSQE Manager, effective January 2025.

In addition, a new employment agency policy was introduced in the Netherlands to strengthen the safety culture of temporary and contract workers. This policy included mandatory baseline training for all flex workers in 2024, with plans for a more comprehensive, web-based training rollout in 2025. We also began a uniform signaling policy to ensure consistent and recognizable workplace safety symbols across all business units, addressing one of the leading concerns: respiratory health.

This complements our ongoing PPE (Personal Protective Equipment) Program, which emphasizes proper use, storage, and maintenance of critical equipment, such as respiratory masks.

Safer operations through risk-driven action

In 2024, we conducted targeted risk assessments at both corporate and business unit levels. We identified key focus areas, including the safe handling of hazardous substances, contractor safety, and workplace ergonomics. In response, we introduced specialized procedures for high-risk tasks performed by external contractors, such as electrical work and working at heights.

Although comprehensive incident metrics for 2024 were still being finalized, we made significant strides in enhancing our data collection systems. These improvements have provided clearer insights into safety trends and root causes, allowing for more proactive and informed responses.

During the reporting period, globally we recorded no cases of work-related ill-health among employees, down from 2 cases in 2023. The number of work-related accidents dropped to 59 in 2024, a notable decrease from 111 in the previous year. No fatalities were reported. While these figures indicate meaningful improvement, we remain committed to continuously strengthening our health and safety culture, through greater awareness, more accurate reporting, and targeted risk-reduction measures that protect the wellbeing of all employees.

Looking ahead

Our long-term ambition is to position Koppert as a benchmark for health and safety within our sector. The roadmap launched in 2024 outlines actions through 2026, with a focus on embedding regulatory compliance into our quality systems and achieving tangible progress in safety culture. We will also center our efforts on strengthening global alignment, ensuring all subsidiaries meet local legal obligations and progressively adopting unified reporting frameworks.

Aligned with our CSRD commitments, we are also advancing global standards for health and safety metrics. This includes creating a centralized platform for sharing incidents, lessons learned, and training resources, fostering a culture of collective learning and continuous improvement.

By enhancing our systems, empowering ownership at every level, and embedding safety into the core of our operational philosophy, we aim to create an environment where every employee feels protected, respected, and confident in their workplace.

Protecting the health of
our employees remains
our key priority





Working conditions: learning and development

We are committed to building a culture of continuous learning and inclusive growth for all employees. As a knowledge-driven company at the forefront of sustainable agriculture, we believe that developing our people is key to driving our positive impact. Reflecting this belief, in 2024, Koppert strengthened its learning and development infrastructure to better align employee growth with business strategy.

Transition to strategic learning and development

In 2024, we transitioned from a traditional service-based learning model to a fully developed learning and development (L&D) department. This shift reflects our strategic commitment to treating people as our most valuable asset. As part of this transformation, we are repositioning the former Koppert Academy as a learning platform within our Learning Management System (LMS). The new L&D department now serves as a strategic partner across the business, co-creating learning paths that align with organizational needs and future challenges.

Our new L&D strategy is built around five pillars:

- Leadership development at all levels
- Team development, to strengthen collaboration
- Personal development, with a focus on self-leadership and agility
- Safety and quality, particularly for operational roles in our biofactories
- Role-based learning journeys, providing clarity and visibility on developmental paths for every position at Koppert

This strategic repositioning allows us to proactively identify skill gaps, support internal mobility, and align development efforts with long-term goals.

Strengthening leadership at all levels

Building on early insights from a 2023 leadership program, the L&D team has developed a structured leadership development framework tailored to various leadership layers, from team leads to board members.

The approach reflects Koppert's evolving organizational model and the regionalization strategy currently being implemented. Each leadership layer, from execution to strategy, has its own development path aligned with its role in achieving Koppert's long-term vision.

We began implementing the framework in 2024, with programs targeting team leads and middle management, where the need for managerial tools and coaching skills is most urgent. Programs for senior leadership and global alignment are planned for rollout in 2025.

Building a learning culture

Koppert encourages continuous learning through diverse methods, including on-the-job experiences, peer collaboration, and formal education or training. In alignment with our new strategy, we will revise the current training policy to better support employee development and long-term employability.

The importance of fostering a learning culture gained further momentum in 2024. Despite wider cost pressures, we maintained our investments in training, demonstrating an organizational commitment to growth. Additionally, L&D became more accessible through the LMS platform and local initiatives, with continued adoption in subsidiaries such as Mexico.

While global alignment is still in development, 2024 marked the beginning of discussions to establish a unified learning

Gender	2024	2023
Female	4,8	7,7
Male	8,0	9,4
Other	0	0
Not disclosed	0	16,0
Per employee	6,8	8,8

Table 22: Average number of training hours by gender

vision across all countries. Access to training programs became more inclusive through a blend of online modules, micro-learning content, and in-person sessions tailored to regional or departmental contexts. Despite these developments, employees received fewer training hours compared to last year, as outlined in table x. This reduction is a reflection of our business reality of 2024.

Supporting career mobility

As Koppert continues to roll out its regionalization strategy, the learning and development function will play a pivotal role in aligning global goals with local implementation. We aim to empower local teams, strengthen collaboration across functions, and build a shared learning ecosystem. In 2025, we will revise our training policy, roll out new leadership programs globally, improve international LMS adoption, and expand role-based learning journeys to ensure every employee has the tools to thrive.

Gender	2024	2023
Female	57,4%	56,2%
Male	60,5%	58,9%
Other	0	0
Not disclosed	0	100,0%
All employees	59,4%	58,1%

Table 23: Percentage of employees that participated in regular performance and career development reviews

Looking ahead

As Koppert continues to roll out its regionalization strategy, the Learning and Development function will play a pivotal role in aligning global goals with local implementation. We aim to become a partner in empowering local teams, strengthening collaboration across functions, and building a shared learning ecosystem.

In 2025, we will revise our training policy, roll out new leadership programs globally, improve international LMS adoption, and expand role-based learning journeys to ensure every employee has the tools to thrive.





Our communities

The Koppert Foundation's role in sustainability

Established in 2017, the Koppert Foundation extends the company's mission to make agriculture healthier, safer, and more productive, always in harmony with nature. The Foundation enhances people's quality of life by supporting solutions and education that improve social, economic, environmental, and health outcomes, while fostering stronger connections between individuals, their families, and their communities.

The Foundation contributes to sustainable agricultural and horticultural practices and promotes greater access to healthy food and nutrition, especially among the most vulnerable populations.

Koppert Foundation governance structure

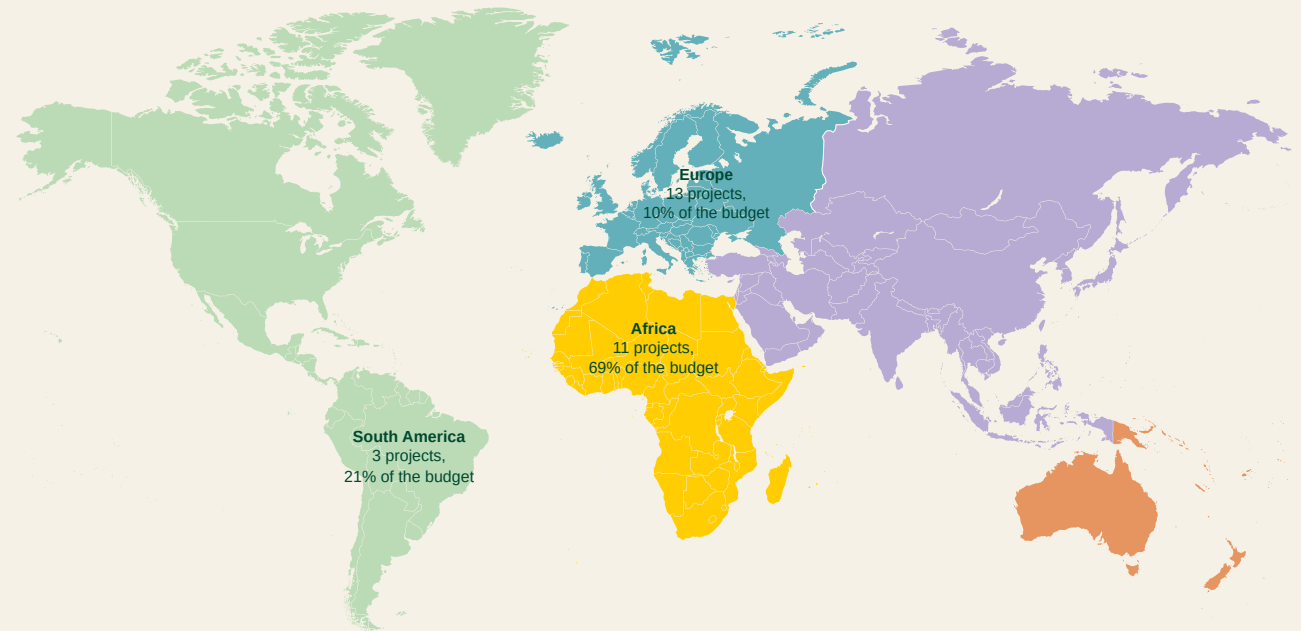
The Koppert Foundation's governance structure includes a board, a steering committee, and three working groups focused on smallholder farming, education and innovation, and social responsibility. Daily operations are managed by a dedicated general manager. This structure ensures initiatives are well-coordinated, results-driven, and aligned with our long-term vision.

2024 at a glance: 27 projects across three continents

In 2024, the Foundation supported 27 projects across Africa, South America, and Europe, demonstrating our continued global commitment to empowering communities.

In 2024
21.570
 smallholders supported in eight
 different countries

Geographically, by continent (number of projects, percentage of all contributions)



These projects fall into three strategic focus areas:

- **Smallholder farming:**
12 projects in eight countries
- **Social responsibility:**
11 projects with active involvement from Koppert employees
- **Education and innovation:**
4 projects promoting sustainable agricultural education

Geographic distribution of projects in 2024:

- **Africa:** 11 projects, 69% of the budget
- **South America:** 3 projects, 21% of the budget
- **Europe:** 13 projects, 10% of the budget

Driving systemic change for smallholder farmers

The Foundation believes that small-scale agriculture can only be truly sustainable if it becomes less dependent on external inputs. That's why we increasingly support agroecology and agroforestry projects, often executed by local NGOs, that focus on building healthy soils, increasing yields, and improving food security in harmony with nature.

The impact is tangible: participating farmers report higher yields, improved health, and greater income. This support benefits both subsistence farmers and those selling surplus produce in local markets, laying a pathway toward better livelihoods.

	2024	2023
Number of smallholders supported	21.570	23.150



Organisation	Project	Country	Project years	Farmers reached
Heifer	Raiz Natura: Improving cardamom production	Guatemala	3/3	6.000
Cosil	Sustainable family farming	Uganda	2/4	750
Kawoda	Family farming and agroecology	Uganda	2/4	650
Coop	Busoga Village Empowerment Programme	Uganda	3/3	5.000
Feedback to the Future	Agroforestry	Kenya	2/3	350
A Rocha	Agroecology	Peru	1/1	190
Mensenkinderen	Elephant Grass	Albania	1/1	180
ZOA	Agroecology	Burundi	1/3	3.100
Dorkas	Family farming and agroecology	Egypt	1/1	150
Mlango Farm / COSDEP	Agroecology education	Kenya	1/3	200
EWS-KT / Koppert	Action research	Various	-	2.000
HortiNigeria	Tuta Absoluta control	Nigeria	1/2	3.000

Table 24: 2024 smallholder projects snapshot

Added value through knowledge

In 2024, the Foundation strengthened its impact by combining financial support with technical expertise and innovative products from Koppert and partners.

IMC Weekend School, Rotterdam

Koppert experts provided two hands-on lessons on biocontrol to youth aged 10-14, inspiring curiosity and expanding their understanding of sustainable agriculture. Through real-world stories and natural enemy demos, students discovered how science connects to their world.

Alliantie Schooltuinen

The Foundation supported the Alliantie Schooltuinen (Schoolgarden Alliance) to promote school gardens for primary schools. To enhance this initiative, we created downloadable educational posters highlighting “Nature’s Little Helpers” in biological pest control, pollination, and soil health.

CABI Invasive Species Compendium

The Foundation continues to sponsor this global knowledge portal, ensuring free access to critical information on invasive pests, supporting smallholders in their efforts to manage threats to crop health.

Social responsibility and employee engagement

Koppert employees play an essential role in driving positive social change. In 2024, the Foundation supported multiple grassroots initiatives, offering both financial aid and additional time for volunteering.

Employee-led initiatives included:

- PUM mission, Ghana
- Kids at the Park, Netherlands
- Mano-a-Mano, Dominican Republic
- Soil improvement project at CCP, Uganda
- SAYF youth initiative, Netherlands
- MS Fund and Movember/Pink Ribbon campaigns
- Support for Armenia and local food banks in Lansingerland

These projects reflect the heart of our community:

Koppert people helping people.

For more information about the work of the Koppert Foundation, scan the QR code on the right.



Highlight story

Burundi – Working with Nature

In 2024, the Koppert Foundation continued its impactful collaboration with ZOA through a three-year project titled *Working with Nature in the Mugina District of Cibitoke Province, western Burundi*. Following a successful partnership in Ethiopia, this new initiative focuses on empowering rural farming households through agroecological practices and Integrated Farm Management.


Burundi, a small yet resource-rich country, faces ongoing challenges due to a history of conflict, climate change, and environmental degradation. Agriculture remains the primary livelihood for most households in Mugina, but in 2023, intense rainfall led to severe flooding, wiping out crops and threatening food security.

The Working with Nature programme, co-financed by the Koppert Foundation, aims to increase crop yields and household incomes for 3.100 smallholder farmers. At the core of the program is the Participatory Integrated Planning (PIP) approach, developed by Wageningen University and Research. PIP encourages a shift in mindset, motivating farmers to take ownership of their farms and livelihoods by creating and implementing their own integrated farm plans.

The project combines this personal empowerment model with technical training grounded in Integrated Soil Fertility Management (ISFM). By focusing on practices such as composting, intercropping, and the use of organic fertilizers, the program improves soil health and productivity in a sustainable, low-input manner.

Through this initiative, farmers are not only restoring degraded land and increasing yields but also gaining the tools and confidence to build resilient, self-reliant futures, together with their families and communities.





The Working with Nature programme aims to increase crop yields and household incomes for 3.100 smallholder farmers

Business conduct and culture

At Koppert, we believe that how we do business is just as important as what we do. Our business conduct and culture are grounded in integrity, transparency, accountability and a shared commitment to sustainability. Our five values, outlined on page 11, guide our decisions, shape our working methods, and connect us to our global partners, helping to underpin the standards that govern our conduct.

The Koppert Code of Conduct remains a central tool for translating our values into everyday behavior. In 2024, we refreshed the Code of Conduct to make it more accessible and align with the evolving needs of our people and operations. This update is focused on clarity and usability. It lays the groundwork for a more comprehensive revision in the coming years - one that will address broader governance topics

such as anti-bribery and ethical conduct frameworks.

The Code of Conduct applies to all employees and board members and is gradually being extended to all subsidiaries and business partners who work or operate on our behalf. It covers topics such as non-discrimination and intimidation, health and safety, respectful workplace behavior, and responsible decision-making. The Code of Conduct is introduced to all new hires via a mandatory e-learning module embedded in our onboarding app, ensuring universal awareness from the first week of employment. This measure is already in place at our headquarters and is being progressively expanded to our subsidiaries.

To emphasize the importance of shared responsibility, senior leaders across the

organization were invited to formally acknowledge their commitment to key principles, including the Code of Conduct, legal compliance, cybersecurity, and safety. This initiative reflects the importance we place on leadership accountability and ethical alignment at every level of the company.

While we currently do not have specific policies on anti-corruption or anti-bribery consistent with the United Nations Convention against Corruption, our Code of Conduct comprehensively addresses these issues. It clearly outlines our zero-tolerance stance on corruption and bribery and providing detailed guidelines to prevent such unethical practices. By incorporating these principles into our daily operations, we reinforce our dedication to ethical business conduct and ensure our employees and partners act with the highest level of integrity.





Reporting and whistleblowing

Violations of our core values, Code of Conduct, or laws and regulations are considered serious breaches of the trust we have established with our stakeholders. We are committed to maintaining an open and transparent environment where suspected violations can be reported through dedicated channels without fear of retaliation. In 2024, we launched a confidential whistleblowing channel. Whistleblower Directive, it enables everyone who has worked or is currently working at or for Koppert to report suspected violations of the Code of Conduct or legal obligations. In the reporting year, no whistleblowing reports were submitted.

Employees are protected against retaliation when reporting in good faith. The reporting procedure, approved by the

Works Council was communicated to all employees in 2024 and is accessible on internal platforms. Employees filing a report can seek advice from an internal Confidential Advisor or the Dutch Whistleblowers Authority. The whistleblowing policy marks a significant step in institutionalizing trust and accountability and will be followed by clearer escalation protocols in future iterations of our governance framework.

The table below outlines the amount of fines and compensation for damages as a result of incidents connected to our workforce, and the number of complaints or incidents of discrimination that were reported. None of these came through our whistleblower platform. The number of severe human rights incidents in 2024 was 0.

Table 25: Incidents, complaints and human rights impacts

	2024	2023
Fines, penalties and compensation for damages as result if incidents connected to own workforce (amount)	€6.481,91	€ -
Complaints filled through channels for people in own workforce to raise concerns (number)	13	28
Incidents of discrimination (number)	1	2
Severe human rights issues and incidents connected to own workforce (number)	0	0

Building a strong and cohesive culture

We use a multifaceted approach to cultivate a vibrant corporate culture that is centered on continuous learning and active employee engagement. Open communication is a cornerstone of our workplace, ensuring every team member feels valued, heard, and empowered. We foster collaboration by organizing team activities and encouraging cross-departmental projects as we believe these initiatives strengthen interpersonal relationships and fuel innovation.

Our culture, which is central to the Koppert identity, embodies our five core values. Increasingly, training and development are seen as key to embedding these values throughout the organization. As such, our Learning and Development team has been tasked with integrating our values into all training programs, from onboarding to leadership development. Likewise, the Marketing department will reinforce our values through internal employer branding, and the HR department will support them with broader cultural and people initiatives. Together, these teams will ensure that every employee is living our values.

Fostering open communication and integrity

Cultural initiatives in 2024 emphasized vitality, inclusion, and open communication. In our headquarters, a monthly workplace vitality program brought teams together through themed activities that encourage well-being and social connection. Regular company-wide updates and transparent board communications helped strengthen trust and understanding globally, especially during periods of organizational transition.

Looking ahead

In 2025, we will continue updating our Code of Conduct with the aim of launching a globally harmonized, comprehensive version that integrates essential compliance themes. We will also expand our onboarding and compliance training to all subsidiaries via our Learning Management System (LMS) and work to develop formal reporting mechanisms for ethical concerns beyond whistleblowing. At the same time, we will continue building a culture rooted in shared values, integrity, and personal accountability, empowering every employee to act as a steward of the Koppert mission.



Political advocacy

We recognize the significance of political advocacy in shaping policies that promote sustainability and support our mission. Mainly in Europe, we engage with policymakers at local and national levels to advocate for policies that support sustainable agricultural practices. We collaborate with government bodies, non-governmental organizations, and industry partners to champion initiatives that reduce the environmental impact of agriculture, including decreasing pesticide use, supporting a healthy food production system, conserving biodiversity, and promoting the well-being of farmers, growers and communities.

A major achievement in 2024 was securing cross-party support in the Netherlands for the reintegration of biocontrol into the EU legislative agenda. We played a key role in influencing parliamentary motions and strategic dialogues that led to concrete commitments from EU and national ministers to re-prioritize biocontrol in upcoming regulatory reforms. We are continually focused on helping shape the definition and scope of biocontrol in EU law, striking a balance between innovation, sustainability, and regulatory clarity.

Governance and oversight for political advocacy

In 2024, the responsibility for overseeing political influence and lobbying activities remained within the Public Affairs (PA) role, reporting directly to the Director of Transformation. This structure ensures that political engagement is closely aligned with our broader strategic direction and sustainability objectives. The Director of Transformation, known for his deep industry insight, extensive experience, and a strong professional network, and Board members, also play a key representational role when high-level political engagement is warranted. A national liaison is consulted as needed to address regional and local issues.

The PA team is tasked with managing direct engagements, including representation at political events and discussions with EU bodies, national governments, NGOs, and industry groups. This year, the PA team focused on coordinating lobbying efforts and maintaining transparency across activities in the Netherlands and the EU.

Political contributions

During the reporting period, the company made no direct financial or in-kind political contributions to political parties or candidates. However, it maintained memberships in professional and business organizations, such as Business Clubs, which may have indirect political affiliations. The company participates in such memberships to engage in dialogue on policy issues relevant to its sector, not to support specific political agendas.

Support was also provided in the form of hosting meetings and events in the Netherlands, including pre-election visits and stakeholder dialogues, notably with CDA and VVD. No financial contribution was provided.

Political contributions

Our Code of Conduct provides us with binding rules, including anti-bribery and anti-corruption rules that govern our involvement in political matters and create transparency in our collaboration with representatives of political institutions.

Lobbying activities

Our political engagement activities aim to promote policies and regulations that support the adoption of biocontrol and low-risk crop protection methods, thereby contributing to the broader goals of sustainable agriculture and healthy food production at both national and EU levels. Our lobbying activities include:



Fast-track authorization for sustainable solutions

We continually advocate for an expedited authorization process for our products to meet the ambitious targets set by national governments and the EU. Accelerating this process ensures that sustainable alternatives are readily available to farmers, thereby facilitating the transition to more sustainable agricultural practices.

Stakeholder engagement for collaboration

Engaging with stakeholders across the value chain is essential for driving collective action toward sustainability and fostering innovation. We collaborate with growers, farmers, policymakers, NGOs, and industry partners to engage in dialogue and promote sustainable agricultural practices. In 2024, we strengthened our collaboration with the Dutch Young Farmers' Association, recognizing their strong influence on EU and Dutch agricultural policy. This partnership offered the company new avenues for policy engagement. In addition to industry groups, key lobbying channels included partnerships with influential industry associations such as:

- **IBMA** (International Biocontrol Manufacturers Association) (REG Number: 06818218065-85)
- **Artemis** (for The Netherlands)
- **EBIC** (European Biostimulants Industry Council) (REG Number: 034239613511-14)
- **Plantum** (REG Number: 779809814433-48)
- **EPPA SA** (REG Number: 31367501249-92) for Regulation (EC) No 1107/2009.

We work closely with these associations to ensure coordinated advocacy, maintaining regular meetings to ensure alignment and effectiveness in lobbying strategies.

Influencing policy and regulations

We strive to influence policy and legislation at both the EU and global levels. By championing policies that create a conducive environment for sustainable agriculture, we position ourselves as leaders in the biocontrol industry and contribute to the future of sustainable farming.

Advocating for specialized legislation

The company's lobbying efforts in 2024 centered around the re-introduction and acceleration of biocontrol product authorization within EU regulatory frameworks. This included engaging with the European Commission, national ministries, and members of the European Parliament to ensure the inclusion of biocontrol in mission letters and the Commission's annual working program.

These lobbying activities align with the company's material sustainability impacts, notably pesticide reduction, biodiversity conservation, and climate transition.

Strategic communication and visibility

Effective communication is critical to showcasing our company as a leader in biocontrol solutions. Highlighting our expertise and commitment to sustainable practices enhances our visibility and credibility within the industry and beyond. The shift in the political climate across Europe, from green-centered policies to those focused on food security and autonomy, prompted a reframing of messages to emphasize how biocontrol supports both sustainability and agricultural resilience.



Transparency and public registers

Our company is listed in the EU Transparency Register (REG Number: 852199818450-61), which is where we report our lobbying activities. We are not registered in national transparency registers due to the current scope of our political engagement, which is primarily at the EU level. We are also registered with the Dutch Chamber of Commerce.

Appointment of public officials

No members of the administrative, management, or supervisory bodies appointed in the last two years have previously held positions in public administration or regulatory bodies.

We strive to influence policy and legislation at both the EU and global levels

About this report

This is our second sustainability report, consisting of general business information and specific ESRS sustainability statements. Although we are not yet required to do so by law, we have met several of these requirements throughout this year's report. The index of ESRS disclosure requirements can be found on pages 46.

As we prepare to comply fully with the CSRD in the coming years, we are committed to increasing the positive impacts of our activities and mitigating the negative ones. We believe that the annual reporting process will deepen our understanding of our sustainability performance, enable us to engage with key stakeholders, and support us in making informed business decisions.

Disclaimers

The information in this report is for general information purposes only, and the information provided is not intended as advice in specific cases. Although we have taken great care in compiling this report and used sources considered reliable, we cannot guarantee the accuracy, completeness and topicality of the information provided. Mistakes cannot always be prevented.

We expressly disclaim any liability with regard to the accuracy, completeness, and topicality of the information provided in this report. Therefore, no rights can be derived in any way

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This sustainability report contains forward-looking statements that reflect our current expectations and projections about future events. These statements are based on assumptions and estimates that, while considered reasonable by our management, are inherently subject to risks, uncertainties, and changes in circumstances. Factors such as regulatory changes, technological advancements, and market dynamics could cause actual results to differ materially from those anticipated in these statements.

We undertake no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise.





Scope of reporting

The data presented in this report is for FY 2024, unless explicitly stated otherwise.

The scope of reporting is consistent with the consolidated financial statements of Koppert Group B.V. unless specified differently. The data published in the chapter Our workforce on pages 65-75 represents 97% of our global workforce.

Data quality and completeness

Over the past year, we have improved the quality and completeness of the data we present. This has resulted in a restatement of the figures given in our 2023 Sustainability Report. All restatements are detailed in the following paragraph.

Scope 1 emissions now include those from refrigerants and direct CO₂ use during production. Scope 2 emissions now represent generated emissions only, rather than total emissions. Supply chain emissions associated with purchased electricity are reported in Scope 3, category 3: Fuel- and energy-related activities. We are continuing to develop our Scope 3 inventory. See Table 26 for an explanation of included and excluded categories.

We will continue to improve the data completeness and accuracy of Scope 3 emissions and of all data in general.

Scope 3 category	Included	Explanation
1. Purchased goods and services	No	Material category. Working on building the inventory for this category
2. Capital goods	No	Materiality needs to be assessed
3. Fuel- and energy-related activities (not included in Scopes 1 or 2)	Yes	Material category
4. Upstream transportation and distribution	Yes	Material category
5. Waste generated in operations	No	Materiality needs to be assessed
6. Business travel	No	Materiality needs to be assessed
7. Employee commuting	No	Materiality needs to be assessed
8. Upstream leased assets	No	Materiality needs to be assessed
9. Downstream transportation and distribution	No	Materiality needs to be assessed
10. Processing of sold products	No	Most likely not a material category
11. Use of sold products	No	Most likely not a material category
12. End-of-life treatment of sold products	No	Materiality needs to be assessed
13. Downstream leased assets	No	Materiality needs to be assessed
14. Franchises	No	Most likely not a material category
15. Investments	No	Materiality needs to be assessed

Table 26: Scope 3 categories included and excluded

Over the past year, we have improved the quality and completeness of the data we present



Restatements 2023

Throughout the report, comparative figures (FY 2023) are shown alongside the FY 2024 performance. These figures have been adjusted for identified errors and omissions (“restatements”), so they do not match the figures reported in the previous year’s report. These restatements include:

GHG emissions

- Inclusion of data from subsidiaries that reported after the prior year’s deadline
- More complete or corrected data for some subsidiaries, notably FY 2023 Total Energy Consumption (MWh) correction from 133 MWh to 104 MWh
- More accurate emission factors, especially impacting the emission figures for Brazilian electricity
- Inclusion of refrigerant leakage in our biofactory in the Netherlands (legal entity ‘Koppert BV’) and an estimate for Koppert Brazil (by far the biggest user of refrigerants in the group)
- Inclusion of direct CO₂ use for production purposes

Own workforce

- More complete and/or corrected data for some subsidiaries
- Inclusion of estimates for remuneration data for Brazil

Methodology

Double Materiality Assessment

The Double Materiality Assessment (DMA) was conducted in 2023, before the publication of the EFRAG Implementation Guidelines for materiality assessment. Therefore, scoring was based on a draft version of guidelines from EFRAG.

Scoring

Each ESRS subtopic has been assessed and scored for impact and financial materiality. A scale of 0 - 5 was used, with 5 being the highest.

Impact materiality is scored for scale (i.e., the gravity or benefit of the damage or improvement), scope (i.e., the percentage of business activities that cause damage or improvement), and irremediability (i.e., the difficulty of repairing a negative impact). Financial materiality is scored for the size of the financial effects (i.e. the percentage of EBITDA that is potentially impacted).

Both forms of materiality can also concern potential impacts, risks, and opportunities, for which a likelihood percentage is indicated (i.e., the certainty that the impact, risk, or opportunity will occur).



Score	Category	Materiality
0 - 7.9	Minimal and Moderate	Not material
8 - 9.9	Important	Material
10 - 11.9	Significant	Material
12 - 15	Critical	Material

Table 27: Impact materiality scoring thresholds

Impact materiality threshold

The end score for impact materiality was obtained by adding up the scores for scale, scope and irremediability (in case of negative impact) and multiplying the result with the likelihood percentage. When the maximum score of 5 was granted to either scale, scope or irremediability, the minimum end score was 8. The threshold end score to determine impact materiality was 8.

Score	Category	Materiality
0 - 0.7	Minimal and Moderate	Not material
0.8 - 1.9	Important	Material
2 - 2.9	Significant	Material
3 - 4	Critical	Material

Table 28: Financial materiality scoring thresholds (2023)

Financial materiality threshold

The end score for financial materiality was obtained by multiplying the score for size by the likelihood percentage. When the maximum score of 5 was applied to size, the minimum end score was 0.8. The threshold end score to determine financial materiality was 0.8.

Positive materiality score	Adjusted score
10	13
9	11
8	10
7	9
6	8
5	7
4	5
3	4
2	3
1	2
0	0

Table 29: Adjustment to positive materiality scores

Adjusted scoring method

Since irremediability was inapplicable and not scored, the end scores for topics assessed from a positive impact perspective were lower. Therefore, the scores obtained from a positive impact view on a topic were adjusted to correspond with the Negative Impact Materiality Scale (see Table 29).

Consequently, a positive impact score of 6 or higher would deem the subtopic material. The adjusted scores are used in the materiality matrix as presented in this report.

GHG emissions calculation

Activity data for Scopes 1, 2 and 3 GHG emissions have been collected from subsidiaries and consolidated, then multiplied by relevant emission factors (EFs) to calculate total gross GHG emissions. Several sources for EFs were used.

³ The subsidiaries based in the Netherlands are by far the biggest consumers of natural gas and of electricity for EVs. Therefore, EFs for natural gas and for electricity for EVs are drawn from the Dutch EF list.

⁴ The vast majority of airfreight is shipped from the Netherlands. Therefore, the EF for a tonne-kilometer of airfreight is drawn from the Dutch EF list.

Source	EF	Scope	For calculation of
UK Government/DEFRA conversion factors 2023 Greenhouse gas reporting: conversion factors 2023 - GOV.UK	kg CO ₂ e/unit	All subsidiaries	Scope 1, all fuels except electricity for EVs and natural gas for heating. ³
UK Government/DEFRA conversion factors 2024 Greenhouse gas reporting: conversion factors 2024 - GOV.UK	kg CO ₂ e/unit	All subsidiaries	Scope 1, all fuels except electricity for EVs and natural gas for heating. ³
Dutch EF list 2023 & 2024 Downloads CO₂-emissiefactoren	kg CO ₂ e/unit	All subsidiaries	Scope 1, electricity for EVs and natural gas for heating. ³
European Residual Mix 2023 & 2024, sheet 'Residual mixes' https://www.aib-net.org/facts/european-residual-mix	gr CO ₂ e/kWh	European subsidiaries except the Netherlands	Scope 2, purchased electricity, market-based method for contracts without energy attributes.
European Residual Mix 2023 & 2024, sheet 'Production mix' https://www.aib-net.org/facts/european-residual-mix	gr CO ₂ e/kWh	European subsidiaries except the Netherlands	Scope 2, purchased electricity, location-based method.
EcoInvent v3.10.1 (2023) and v3.11 (2024)	kg CO ₂ e/kWh	Non-European subsidiaries + the Netherlands	Scope 2, purchased electricity, location- and market-based method.
EcoInvent v3.10.1 (2023) and v3.11 (2024)	kg CO ₂ e/kWh	Non-European subsidiaries + the Netherlands	Scope 3, category 3: supply chain emissions of purchased electricity, location- and market-based method.
UK Government/DEFRA EFs 2023 Greenhouse gas reporting: conversion factors 2023 - GOV.UK	kg CO ₂ e/ distance unit	All subsidiaries (where applicable)	Scope 3, category 4: upstream transport (road, rail and sea).
UK Government/DEFRA EFs 2024 Greenhouse gas reporting: conversion factors 2024 - GOV.UK	kg CO ₂ e/ distance unit	All subsidiaries (where applicable)	Scope 3, category 4: upstream transport (road, rail and sea).
Dutch EF list 2023 & 2024 Downloads CO₂-emissiefactoren	kg CO ₂ e/ tonne.km	All subsidiaries (where applicable)	Scope 3, category 4: upstream transport (air). ⁴
Climatiq	kg CO ₂ e/ monetary unit	All subsidiaries (where applicable)	Scope 3, category 4: upstream transport (air & sea).

Table 30: Emission factors used

Abbreviations

- **CEO** - Chief Executive Officer
- **CBO** - Chief Business Officer
- **CFO** - Chief Financial Officer
- **CLA** - Collective Labor Agreement
- **CO₂e** - Carbon Dioxide equivalent
- **CSRD** - Corporate Sustainability Reporting Directive
- **DMA** - Double Materiality Assessment
- **DR** - Disclosure requirement
- **EED** - Energy Efficiency Directive
- **EFRAG** - European Financial Reporting Advisory Group
- **EFs** - Emission Factors
- **ESG** - Environmental, Social, Governance
- **ESRS** - European Sustainability Reporting Standards
- **EU** - European Union
- **EV** - Electric Vehicle
- **FY** - Fiscal year
- **GHG** - Greenhouse Gas
- **IPM** - Integrated Pest Management
- **Koppert Group B.V.** - Referring to the entity itself (holding/parent company)
- **The group / the Koppert group** - When referring to the entire group of entities (all entities in the consolidation)
- **L&D** - Learning and development
- **LMS** - Learning Management System
- **SDGs** - Sustainable Development Goals
- **PA** - Public Affairs
- **PSA** - Psychosocial Workload Policy
- **PPA** - Power purchase agreement
- **PPWR** - Packaging and Packaging Waste Regulation
- **R&D** - Research and development
- **RoW** - Rest of the World
- **Q&A** - Questions and Answers
- **SDGs** - Sustainable Development Goals
- **tCO₂e** - Tonnes of CO₂-equivalents
- **UN** - United Nations

Partners with Nature

Colophon

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