

We take responsibility for each other, our partners, and the world.

Foreword by the Chief Executive Officer

Dear Readers,

As the global market leader in the chemical and ingredients distribution, Brenntag has a clear responsibility towards employees, customers, suppliers, society, and the environment. Our corporate values - Care, Trust, Clarity, Excellence, and Safety - shape our decisions and our behavior.

We therefore respect and promote compliance with international human rights as a matter of course - both within our own company and throughout our supply and value chain. We are fully committed to ensuring respect for human rights and protecting the environment by identifying and responsibly minimizing potential human rights and environmental risks.

As a signatory of the United Nations Global Compact and [a member of] the chemical industry's "Together for Sustainability" (TfS) initiative, we are jointly committed to social responsibility as well as environmental and climate protection and strive for continuous improvement to create a future worth living for all people by working in partnership.

We see our declaration of respect for human rights as part of our corporate commitment and our corporate culture. We take responsibility for each other, for our partners and for the world. We are committed to fostering a sustainable future and caring for human needs.

We see our declaration of respect for human rights as part of our corporate commitment and our corporate culture. We take responsibility for each other, for our partners and for our environment. We are committed to a sustainable future and care about the well-being of our fellow human beings.

Dr. Christian Kohlpaintner

Chief Executive Officer Brenntag SE

Declaration of Principles on Respect for Human Rights

I. Introduction

Brenntag is the global market leader in the distribution of chemicals and ingredients. With more than 17,500 employees in over 600 locations in 72 countries, Brenntag plays a central role in the value chain of the chemical industry linking customers and suppliers. This role offers Brenntag great potential to work towards greater sustainability. We recognize our responsibility towards the environment and society resulting from our business activities and market position, so we strive to create sustainable value.

Therefore, with this policy statement, we pledge to uphold human rights and the values associated with them on behalf of all companies of the Brenntag Group to ensure their observance and to prevent human rights violations.

In doing so, Brenntag complies with the applicable laws and will strive to set and act in accordance with internal regulations that are stricter than the applicable law as a standard of conduct at the company's locations worldwide.

This policy statement on respect for human rights supplements the Group guidelines, in particular the Brenntag Code of Conduct and Ethics and the Brenntag Supplier Code of Conduct, which are also the basis and benchmark for all guidelines and regulations that ensure responsible and ethical conduct within the Group.

II. Commitment to Human Rights

The company aims to conduct its business in a manner that respects and protects the human rights and dignity of all people affected by our business. We have signed the United Nations Global Compact and are members of the Together for Sustainability Initiative. Our commitment to human rights in our business activities is based on internationally applicable standards and guidelines, such as the United Nations (UN) Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights (UNGPs) as well as the conventions and recommendations of the International Labor Organization (ILO) on labor and social standards and the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

These areas include, in particular, our global supply chain, with a focus on the following topics:

1. Prohibition of Child and Forced Labor

We reject all forms of child and forced labor. We comply with international valid standards and guidelines and, in particular, do not employ children below the legal minimum employment age applicable in the respective country or jurisdiction.

Children must not be restricted from an education and / or in their development through employment. Work must always be based on free will, whereby we strictly reject all forms of forced labor, compulsory labor, modern forms of slavery and any form of human trafficking.

2. Freedom of Association, Right to Collective Bargaining

We respect the right of our workers, without threat or intimidation, to join or not to join a trade union or workers' representative body of their choice. We recognize and respect the right to bargain collectively within the framework of applicable laws. Employees who act as workers' representatives will not be disadvantaged or favored in any way.

3. Working Conditions

The remuneration of our employees complies with local industry and labor market standards, local minimum wage legislation and is in line with the terms of applicable collective agreements, where such exist.

We comply with all applicable local laws regarding working hours, including overtime, rest breaks and recreational leave.

4. Health and Safety measures

The safety, health, and well-being of our employees, suppliers, and business partners is of outstanding importance to us. In accordance with the Brenntag Safety Policies, legal requirements and industry standards, we provide a safe and healthy working environment. Our aim is to maintain the health of employees, protect third parties and prevent accidents, injuries, and work-related illness.

Because of our daily business operations, we routinely handle chemical products. The risks to safety, health and the environment arising from the handling of chemicals are mitigated by implementing preventive safety measures at our sites as well as for deliveries to customers and by acting in accordance with the "Safety First" principle throughout the Group.

To promote employee awareness of safety and health, Brenntag continuously addresses this issue in various ways. Documented training and awareness-raising initiatives tailored to specific job requirements, plus various communications methods such as lessons learned from incidents or examples of good working practices are shared in a structured manner within the organization. Furthermore, global and regional safety initiatives covering special global focus campaigns address key topics defined by either incident occurrences or a high degree of severity.

The monitoring of environmental, health and safety risks is part of the sustainability strategy. The Executive Board sets sustainability targets at the beginning of the year and is informed about their achievement once a quarter.

5. Data protection

We respect the privacy of all individuals and ensure appropriate security of personal data. Brenntag's Privacy Policy provides adequate safeguards for the transfer of employees' personal data, customers and suppliers within the Brenntag Group. The Brenntag Group's data protection management system ensures compliance with the respective data protection regulations. Brenntag's [Privacy Policy](#) is our global privacy standard within the Brenntag Group.

6. Rights of local communities and indigenous peoples

Brenntag respects and complies with rights of local communities and indigenous peoples that may be affected by Brenntag's operations at its global locations and considers potential local impacts in the context of its business activities.

7. Environment

We are committed to protecting the environment. We take responsibility for our environmental impacts. In all our business activities, we prioritize environmentally friendly, resource-saving as well as energy-efficient business operations.

As part of our risk analysis, we also consider that certain raw materials in the production of the products we trade can have potential risks for people and the environment. With this in mind, we pursue compliance with internationally recognized environmental standards in our business activities. These include the Minamata Convention on Mercury of 10 October 2013, the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal of 22 March 1989, and with the Stockholm Convention on Persistent Organic Pollutants of 23 May 2001 (POPs Convention) and other relevant standards.

To educate and train our staff regarding potential risks and methods to reduce them, we conduct region-specific information campaigns and programs customized for the specific area of application.

In addition, Brenntag has established global guidelines on environmental protection throughout the Group. Environmental obligations are identified and managed in accordance with the IFRS (International Financial Reporting Standards) Environmental Protection Directive.

8. Expectations

Respecting and implementing these principles and safeguarding the values protected in these guidelines are the benchmark for the daily actions of the employees of the Brenntag Group and thus underlines our constant efforts to implement and enforce human rights due diligence.

Brenntag expects employees, our suppliers and other business partners to comply with applicable laws and internationally recognized human rights and environmental standards.

Brenntag expects its own employees to be guided by this policy statement and the Code of Business Conduct and Ethics in their daily work and in the decisions they make. All our employees are yearly trained on the Code of Business Conduct and Ethics principles.

Further information on the Code of Business Conduct and Ethics can be found [here](#).

We also expect suppliers and business partners to commit to the principles set out here and to accept and comply with the Supplier Code of Conduct, as well as to implement appropriate processes to respect human rights and to provide information on how these principles are complied with in the course of their business activities when requested to do so. There is also an expectation that these principles will in turn be passed on to their suppliers and business partners.

Further information on the Supplier Code of Conduct can be found [here](#).

In cases where international human rights are restricted by local laws, we strive to promote the principles behind international standards without conflicting with local laws.

III. Implementation of the corporate due diligence obligations

In the course of Brenntag's business activities as the global market leader in chemical and ingredients distribution, people are exposed to human rights violations and environmental risks throughout the entire supply chain. Respect for the associated corporate due diligence obligations is a high priority for us and we aim to continuously improve compliance through a process of continuous improvement. To be able to comply with our standards and principles, we examine the potential and actual effects of our business activities on people and the environment. To this end, we have developed a management system that enables us to identify and monitor relevant risks both in our own business area and in direct and indirect business relationships, and to derive appropriate measures from the information available.

The process described in the following chapters forms the basis of Brenntag's risk management with regard to human rights and environmental due diligence.

1. Due diligence Assessment of own Business and Supply Chain (Risk Analysis)

To check the impact of our actions on human rights, a software-supported human rights risk analysis is carried out, the process of which is updated annually and on demand. The risk analysis is based on the specific nature of Brenntag's business activities and the supply chain. The aim of the risk analysis is to analyze possible human rights risk issues both on the part of the direct suppliers and of Brenntag's own business unit.

In order to proactively address and effectively locate potential risks, we focus our human rights due diligence on the areas with the highest probability of identified human rights and environmental risks.

For this purpose, risk profiles are created with the help of a corresponding software, which was developed and validated by external experts, through a wide variety of data sources. These are based on different types of risks such as country risks and sector-specific risks. Additional information generated through continuous updating, necessary measures and external information is also incorporated into the risk profile. This process is also carried out for Brenntag's indirect suppliers as required.

Based on the data determined, a concrete risk analysis takes place, the orientation of which is accompanied by the legally defined adequate criteria. If a risk is identified within this analysis, an attempt is made to specify this in more detail and to identify its possible effects more precisely. To determine the concrete risks, various measures are applied, some of which also belong to the prevention measures, such as questionnaires or audits.

Based on the outcome of the risk analysis and the resulting risk profile, Brenntag prioritizes the measures to be taken, which it develops together with the supplier in accordance with the supplier's ability to adapt measures, and whose measures are tailored to the specifically identified risks.

The results of the risk analysis flow into the corporate decision-making process with regard to internal business unit orientations as well as supplier selection and management. They serve

as a basis for optimizing internal and external guidelines, adapting training, corporate processes, and improving the risk analysis process.

They also serve as a basis for the development and application of appropriate prevention measures.

In our initial risk analysis, which was started and established before the legal obligation, environmental protection, health and safety were identified as the main potential risks in our own business. The same potential key risks were also identified in our supplier base.

2. Preventive Measures

As an integral part of global supply chains, Brenntag is aware of its responsibility to protect human rights and the environment and is committed to contributing to the further improvement of human and environmental rights. Therefore, we derive appropriate preventive measures from the risk analysis of the business unit and the suppliers in order to prevent or minimize potential risks to human rights and the environment.

a) Own Business Division

The regular risk analysis carried out in our own business unit forms the basis for efficient and constantly improving protection of the human rights of our employees. To this end, Brenntag has created various measures and processes in its own corporate values as well as in its code of conduct (i.e., Brenntag Code of Business Conduct and Ethics) and procedural instructions in order to establish and strengthen human rights and environmental principles. These processes include a self-assessment based on specially developed questionnaires and on-site audits.

Through a comprehensive training concept as well as appropriate and targeted communication, we sensitize employees to human rights and environmental obligations and supplement this concept with additional training in specific relevant departments such as purchasing, etc. Participation in these trainings is regularly reviewed and their content is adapted as needed, so that a comprehensive information system strengthens the communication of human rights-related values and goals.

Because the well-being and safety of our employees are of utmost importance, we have implemented consistent, rigorous standards at all our facilities (such as our integrated quality and safety management system incl. QSHE manual and participation in the international "Responsible Care / Responsible Distribution" initiative where it is available locally). Our aim is to continually enhance these standards, fostering a safe and health-promoting environment for our employees, applying in particular to the handling of hazardous substances. For this purpose, we have established Process Safety Management (PSM) programs, which include a network of international experts and regular assessments.

Likewise, employees are given the opportunity to draw attention to possible risks through unrestricted and transparent complaints procedures and thus become involved in the continuous development process regarding human rights-related values.

The effectiveness of the various measures is assessed and improved through methods such as on-site assessments and other internal audit procedures.

Furthermore, we are in constant dialogue with industry associations and initiatives (e.g., the German Chemical Industry Association, VCI) in order to gain additional opportunities for

improving our risk management from these experiences and information. As part of our membership in the [Together for Sustainability \(TfS\) initiative](#), we are committed collaborating with the chemical industry in terms of sustainability and social aspects.

b) Supply Chain

Brenntag is committed to preventing or minimizing the human rights and environmental risks that arise within business activities in the supply chain through risk-based supplier management. To this end, various risk-based preventive measures are agreed.

Clear requirements and expectations are placed on suppliers in the standards of the Brenntag Supplier Code of Conduct which apply specifically to suppliers and in individual contractual conditions. Within its own scope of influence, Brenntag pursues the clear objective that all suppliers respect and observe internationally recognized human rights and that suppliers commit to this within the terms of the contract.

Within the framework of the agreed conditions, we will check compliance with the human rights and environmental standards if necessary (e.g., by means of questionnaires or audits) and, in the event of violations of the due diligence obligations, initiate appropriate measures which may lead to the termination of the business relationship. We expect our direct suppliers to communicate these standards to their employees and business partners and to monitor their compliance.

To support our suppliers in implementing the requirements, Brenntag provides targeted information as well as appropriate training for suppliers and their procurement areas.

3. Complaints Mechanism & Whistleblower System

For Brenntag, sustainable business success is based on the integrity of each individual employee as well as each supplier or business partner. Accordingly, Brenntag places great emphasis on maintaining a grievance mechanism for employees as well as third parties that allows whistleblowers to report concerns in a protected and anonymous manner. Such a responsible, fair and effective whistleblowing system is a key tool that also enables Brenntag to draw attention to potential human rights violations or breaches of environmental obligations.

Brenntag's top priority is to ensure that any person working in or with Brenntag or affected by Brenntag's work can report concerns, tips, or misconduct without fear of retaliation. Accordingly, Brenntag maintains a whistleblower system that is public and accessible to all through Brenntag's website. The system allows concerns to be reported anonymously and at any time via a web form or a hotline in over 70 languages. Upon receipt of a report, Brenntag follows internally established processes to handle the information received diligently, expeditiously and in accordance with applicable laws. Brenntag takes all reported information seriously and is committed to treating information confidentially and in accordance with applicable data protection law. The effectiveness of the whistleblower system is reviewed annually and, on an ad hoc basis.

Information or concerns involving possible human rights violations or breaches of environmental obligations are forwarded to the Human Rights Officer. If violations are identified within Brenntag's business, Brenntag undertakes to put an end to them immediately and to impose sanctions within its own sphere of influence. If violations are identified within

Brenntag's supply chain, Brenntag commits to take appropriate remedial and preventive actions. Brenntag's Supplier Code of Conduct emphasizes that Brenntag expects its suppliers in its own business units to establish appropriate whistleblowing channels or contact possibilities in order to create protected and transparent reporting and complaint possibilities along the supply chain.

4. Remedial actions

If a violation or imminent threat of a violation of a human rights or environmental obligation is identified within the risk analysis or through other sources in our own business or at one of our immediate business units, appropriate remedial action will be taken immediately to prevent or stop these violations or to minimize the extent of the violation. Depending on the severity of the violation, these remedial measures are divided into information, training, audits, and concrete remedial action plans, which are prerequisite for future collaboration.

We expect our suppliers in the agreed terms to cooperate in the implementation of the appropriate remedial actions and to support the prompt resolution to prevent, end or minimize the extent of the potential violations.

Should a corresponding situation be identified with indirect suppliers, the options available within the actual and legal sphere of influence will be taken to prevent or end these violations or to minimize the extent of the violation. Depending on the severity of the breach and within the agreed terms, we reserve the right to take appropriate action ranging from remedying the breach to terminating the business relationship.

5. Effectiveness Monitoring

The implementation of human rights and environmental due diligence is a process that we want to continuously develop. To this end, we monitor the effectiveness of our measures annually and on an ad hoc basis using risk-based prioritization. This takes place, for example, in the continuous review of the guidelines in our own business unit and in the supply chain, as well as in the review of the effectiveness of the existing complaints system. It is also planned to further improve effectiveness through risk-based audits and the analysis of internal training.

IV. Responsibilities

Respect for human rights and the environment in our business activities in global supply chains is a key concern for the Board of Management of the Brenntag Group. As the body responsible for the overarching measures to ensure respect for human rights and the environment, it receives regular and ad hoc information on the measures taken to implement human rights due diligence, the results of the ongoing risk analysis and information from the complaints systems.

The concrete responsibility for the implementation of human rights due diligence and its effectiveness lies with the respective responsible operating units of the individual Brenntag companies as well as the business partners who have been commissioned with the fulfilment of these duties. The operational implementation of due diligence is also monitored by the respective managing directors as the management body of the respective Brenntag company.

For central and continuous monitoring and support of the global units in the implementation of the conditions and processes, the head of the Group Sustainability Department has already been appointed as Human Rights Officer by the Management Board in 2022.

In order to fulfil his tasks, the Human Rights Officer is in constant exchange with the relevant departments and is supported by them.

To continuously improve the organization and responsibilities for the due diligence process, Brenntag will regularly review and continuously develop its structure and implementation. Internal control bodies are also involved in this evaluation process and monitor both the responsibilities and the general compliance with this policy statement and include it in their review criteria.

V. Reporting

In the publicly accessible annual human rights report to the Federal Office of Economics and Export Control (BAFA), Brenntag provides information on its human rights and environmental due diligence processes and their effectiveness. This report is also published on our website. In this way, we ensure that both our employees and our business partners receive and can follow the necessary up-to-date information on our due diligence process in an appropriate form. Additional information on human rights and environmental issues can be found in our non-financial report, which we publish annually.

VI. Contact

Questions and comments on this policy statement or on other human rights-related issues can be sent by email to sustainability@brenntag.com.

Complaints or reports of non-compliance with this Policy Statement may be made to sustainability@brenntag.com or to the complaints system set out in paragraph III (3).

Additional information can be found at www.brenntag.com

VII. Effectiveness

This Declaration of Principles shall enter into force upon signature. No rights of individuals or third parties may be derived from this Declaration of Principles. This policy statement does not have any retroactive effect. This Policy Statement will be reviewed and revised on a regular basis and as required by the results of the risk analysis, for example when a risk analysis is carried out due to a new activity or relationship, prior to strategic decisions or prior to changes in the business.