Atlantic Chemicals Trading GmbH

Sustainability Report 2025

In accordance with the voluntary reporting standard for non-capital market-oriented SMEs (VSME)

Basic module and comprehensive module

Executive Summary

Atlantic Chemicals Trading GmbH (ACT) is an owner-managed trading company based in Hamburg that sells raw materials for the food and feed industry as well as for the pharmaceutical and cosmetics industries. As a pure distributor, the company operates in the B2B sector and combines global procurement with a predominantly European customer base. This report makes the sustainability performance along this value chain transparent.

With this report, ACT presents a structured presentation of its environmental, social and governance activities. The reporting follows the voluntary VSME standard and includes both the basic module and the comprehensive module. The focus is on those topics on which a trading company without its own production can actually exert influence: the design of supply chains, logistics and the responsible selection and evaluation of global business partners.

At ACT, sustainability is understood as an ongoing process. The report documents the current status of practices and key figures as well as the areas in which policies and structures are to be further developed. The following sections assign the reported data points to the four subject areas of General Information, Environmental Information, Social Information and Governance and explain them in the context of the business model.

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General information

B-1 Basis for Preparation

The sustainability reporting of Atlantic Chemicals Trading GmbH follows the voluntary VSME standard and includes both the basic module and the comprehensive module. The report is prepared on an individual basis and refers to the company as a sole proprietorship; disclosure was not omitted, and subsidiaries are not disclosed separately.

Basis for preparation

Atlantic Chemicals Trading GmbH is a limited liability company based in Hamburg. It is assigned to NACE code 46.38.9, which covers the wholesale trade of raw materials and additives for the food industry as well as for the feeding, technical and pharmaceutical industries. ACT GmbH employs 46 people.

110.000.000 €
Turnover

46
employees (headcount)

Feature	Specification
Legal form	GmbH
NACE sector classification	46.38.9
Main country of activity / location of significant assets	Germany, Hamburg
Address	Hermannstraße 46, 20095 Hamburg
Coordinates	53°33'04.6"N 9°59'39.1"E

Sustainability certifications

The company does not have any independent sustainability certificates or seals. Instead, sustainability performance is assessed via established external platforms such as Sedex, EcoVadis and CDP, which enable independent classification.

Double materiality analysis

For the year 2024, we at Atlantic Chemicals Trading GmbH have voluntarily carried out a double materiality analysis (DWA). In this way, we wanted to prepare ourselves for the requirements of the upcoming CSRD at an early stage. Due to the omnibus procedure and the currently still unclear political requirements, we have completed the analysis but decided to initially implement the reporting on the basis of the VSME standard.

At the beginning, we defined the scope of consolidation and worked out our value chain. To do this, we recorded our business components, key resources and all our internal, upstream and downstream activities and assigned them to the respective stages of our value chain. This foundation was crucial for all further analysis steps.

In the next step, we identified the relevant stakeholders along the value chain and then determined our core stakeholders. They assigned these to the corresponding sustainability topics in accordance with the ESRS in order to integrate their interests into the further analysis. Special attention was paid to stakeholders with a high degree of dependency as well as nature, which we understood as "silent stakeholders".

We then analysed the impacts, risks and opportunities (IROs) arising from our activities by systematically reviewing the relevance of each activity to the ESRS topics and possible IROs. We classified the IROs according to type, potential or actuality, positivity or negativity or opportunity or risk, time horizon and a possible reference to human rights.

We then assessed the identified IROs in accordance with the requirements of the ESRS and EFRAG. In terms of impact, we focused on severity, scope, magnitude, immutability, and probability. We assessed risks and opportunities according to their financial extent and – in the case of potential IROs – also according to the probability of occurrence.

To ensure quality, we work in the four-eyes principle. Each step was checked and properly documented by a qualified person. The results were recorded and archived in protocols and assessment overviews in accordance with the ESRS requirements. The following is an overview of the topics and subtopics that we have assessed as essential, presented as a matrix and as a table with an indication of the main types of IROs.

Presentation of material topics and IROs

The materiality matrix visualises the ESRS topics that are material for ACT from the double materiality analysis based on their financial and impact-related relevance. Each topic is positioned in the matrix in the place of the subtopic with the highest rating. The main subtopics are listed separately. This is followed by a detailed view of the material topics and IROs.



- E1 ESRS E1.1 Anpassung an den Klimawandel
- ESRS E1.2 Klimaschutz
- ESRS E1.3 Energie
- E3 ESRS E3.1 Wasser
- E4 ESRS E4.1 Direkte Ursachen des Biodiversitätsverlusts
- ESRS E4.3 Auswirkungen auf den Umfang und den Zustand von Ökosystemen
- E5 ESRS E5.3 Abfälle
- S1 ESRS S1.1 Arbeitsbedingungen
- ESRS S1.2 Gleichbehandlung und Chancengleichheit für alle
- S2 ESRS S2.1 Arbeitsbedingungen
- S4 ESRS S4.2 Persönliche Sicherheit von Verbrauchern und/oder Endnutzern
- G1 G1.1 Unternehmenskultur
- G1.5. Management der Beziehungen zu Lieferanten, einschließlich Zahlungspraktiken

Thema	Unterthema	Wesentliche Auswirkungen	IRO-Typ	Finanzielle Wesentlichkeit	IRO-Typ
E1 Klimawandel	Anpassung an den Klimawandel			Chancen	Potentiell
	Klimaschutz	Negative Auswirkungen	Tatsächlich	Risiken	Tatsächlich
	Energie	Negative Auswirkungen	Tatsächlich		
E2 Umwelt-verschmutzung	Luftverschmutzung	Keine wesentlichen IROs			
	Wasserverschmutzung	Keine wesentlichen IROs			
	Bodenverschmutzung	Keine wesentlichen IROs			
	Verschmutzung von lebenden Organismen und Nahrungsressourcen	Keine wesentlichen IROs			
	Besorgniserregende Stoffe	Keine wesentlichen IROs			
	Besonders besorgniserregende Stoffe	Keine wesentlichen IROs			
	Mikroplastik	Keine wesentlichen IROs			
E3 Wasser- und Meeresressourcen	Wasser	Negative Auswirkungen	Tatsächlich		
	Meeresressourcen	Keine wesentlichen IROs			
E4 Biologische Vielfalt und Ökosysteme	Direkte Ursachen des Biodiversitätsverlusts	Negative Auswirkungen	Tatsächlich		
	Auswirkungen auf den Zustand der Arten	Keine wesentlichen IROs			
	Auswirkungen auf den Umfang und den Zustand von Ökosystemen	Negative Auswirkungen	Tatsächlich		
	Auswirkungen und Abhängigkeiten von Ökosystemdienstleistungen	Keine wesentlichen IROs			
E5 Kreislauf-wirtschaft	Ressourcenzuflüsse, einschließlich Ressourcennutzung	Keine wesentlichen IROs			
	Ressourcenabflüsse im Zusammenhang mit Produkten und Dienstleistungen	Keine wesentlichen IROs			
	Abfälle	Negative Auswirkungen	Tatsächlich		

Thema	Unterthema	Wesentliche Auswirkungen	IRO-Typ	Finanzielle Wesentlichkeit	IRO-Typ
S1 Eigene Belegschaft	Arbeitsbedingungen	Positive Auswirkungen	Tatsächlich		
	Gleichbehandlung und Chancengleichheit für alle	Positive Auswirkungen	Tatsächlich		
	Sonstige arbeitsbezogene Rechte	Keine wesentlichen IROs			
S2 Arbeitskräfte in der Wertschöpfungs-kette	Arbeitsbedingungen	Negative Auswirkungen	Tatsächlich		
	Gleichbehandlung und Chancengleichheit für alle	Keine wesentlichen IROs			
	Sonstige arbeitsbezogene Rechte	Keine wesentlichen IROs			
S3 Betroffene Gemeinschaften	Wirtschaftliche, soziale und kulturelle Rechte von Gemeinschaften	Keine wesentlichen IROs			
	Bürgerrechte und politische Rechte von Gemeinschaften	Keine wesentlichen IROs			
	Rechte indigener Völker	Keine wesentlichen IROs			
S4 Verbraucher und Endnutzer	Informationsbezogene Auswirkungen für Verbraucher und/oder Endnutzer	Keine wesentlichen IROs			
	Persönliche Sicherheit von Verbrauchern und/oder Endnutzern	Positive Auswirkungen	Tatsächlich		
	Soziale Inklusion von Verbrauchern und/oder Endnutzern	Keine wesentlichen IROs			

Thema	Unterthema	Wesentliche Auswirkungen	IRO-Typ	Finanzielle Wesentlichkeit	IRO-Typ
G1 Unternehmens-politik	Unternehmenskultur			Chancen	Potentiell
	Schutz von Hinweisgebern (Whistleblowers)	Keine wesentlichen IROs			
	Tierschutz	Keine wesentlichen IROs			
	Politisches Engagement	Keine wesentlichen IROs			
	Management der Beziehungen zu Lieferanten, einschließlich Zahlungspraktiken			Risiken	Tatsächlich
	Korruption und Bestechung	Keine wesentlichen IROs			

C-1 Strategy: Business Model and Sustainability Initiatives

The business model forms the starting point for sustainability considerations and determines which topics the company can influence in the first place.

Strategy: Business Model and Sustainability – Related Initiatives

Atlantic Chemicals Trading GmbH is a trading company that distributes raw materials for the production of food and feed as well as pharmaceutical and cosmetic products in the B2B sector in wholesale and foreign trade. The value chain is global. The company has an international network of suppliers and customers in Asia, Europe and other regions worldwide.

Sustainability-related key elements are currently not explicitly anchored in the formal corporate strategy. Their integration is understood as an ongoing process, which is progressively driven forward by the measures and initiatives presented in this report.

B-2 Practices, policies and future initiatives for the transition to a more sustainable economy

Atlantic Chemicals Trading GmbH has practices, guidelines and planned initiatives to varying degrees along the central sustainability topics. Where the business model as a pure trading company without its own production allows only limited influence, this is shown accordingly.

Specific sustainability practices

The following overview assigns to the ten thematic areas whether practices, guidelines or future initiatives exist, whether they are publicly available and whether goals are addressed in them; the Explanation column summarizes the respective context.

Topic	Practices/ policies in place	Publicly available	Goals addressed	Explanation
Climate change	**Yes**	**Yes**	**No**	100% green electricity is purchased and a CO_2 balance is drawn up annually. The activities are assessed via CDP, Sedex and EcoVadis. Concrete climate targets do not yet exist, as the main sources of

Topic	Practices/ policies in place	Publicly available	Goals addressed	Explanation
				emissions lie in the upstream supply chain and can currently only be influenced to a limited extent. The introduction of an environmental and an ethics guideline is planned for 2026.
Contamination	**No**	**No**	**No**	As a trading company with no production or transport activities of its own, the risk of significant pollution is considered limited. Potential risks exist primarily along outsourced logistics processes; operational responsibility lies with the contracted service providers. Regulatory requirements, for example on dangerous goods, are taken into account in order processing.
Water and marine resources	**No**	**No**	**No**	The topic is not relevant to business activities. There are no water-intensive processes; Indirect burdens on marine resources can arise from maritime shipping in

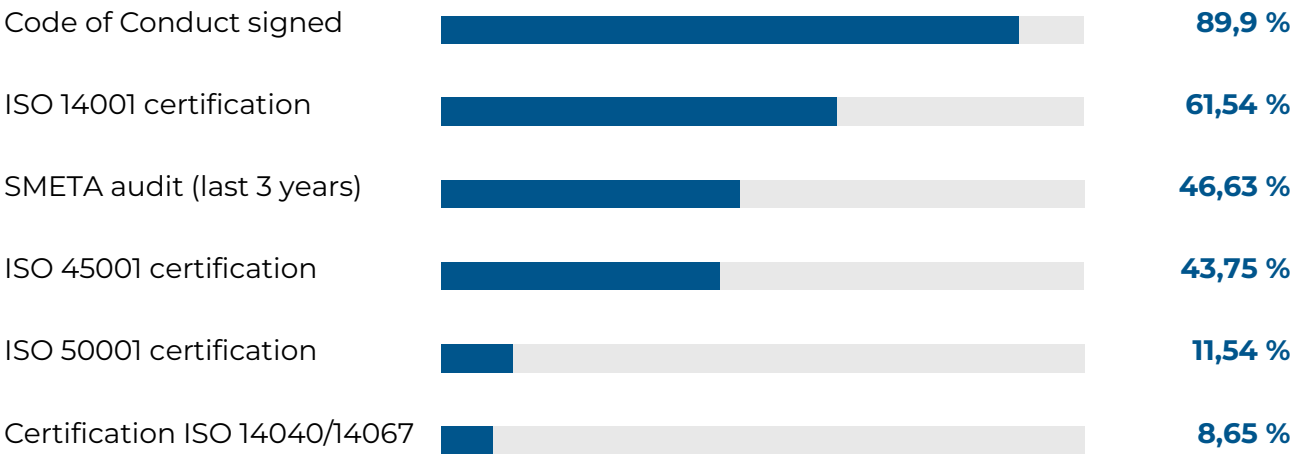
Topic	Practices/ policies in place	Publicly available	Goals addressed	Explanation
				transport, but are outside the direct sphere of influence.
Biodiversity and ecosystem	**No**	**No**	**No**	The topic is classified as only of limited relevance. There are no production facilities with interventions in areas, soils or waters; the location is purely an office operation. Indirect impacts can occur along international transport and supply chains, in particular from maritime shipping.
Circular economy	**No**	**No**	**No**	As a distributor at an upstream stage of the value chain, there is no direct influence on the further processing, use or disposal of the products supplied. Circular economy measures mainly take place at downstream stages. In the company's own operations, office waste and shipping packaging in particular are produced on a small scale.

Topic	Practices/ policies in place	Publicly available	Goals addressed	Explanation
Own workforce	**Yes**	**Yes**	**No**	Sustainability-related aspects are addressed through existing working practices: ergonomic workplaces, flexible working hours and mobile working, a company pension scheme, further training as well as health services (including urban sports) and a job bike program. The family-friendly design was awarded this year. There are currently no formalised guidelines or quantified targets.
Workers in the value chain	**Yes**	**No**	**No**	Minimum social standards are addressed via a code of conduct for suppliers, which is passed on to manufacturers and signed by them. In addition, many manufacturers have a SMETA audit.
Communities concerned	**No**	**No**	**No**	It does not operate its own production sites that could directly affect local communities. Indirect risks can exist along international

Topic	Practices/ policies in place	Publicly available	Goals addressed	Explanation
				supply chains; due to its role as a pure trading company, the risk of material effects is estimated to be low overall.
Consumers and end-users	**No**	**No**	**No**	The company operates exclusively in the B2B sector and does not have any direct contractual relationships with consumers or end users. There are currently no independent guidelines or objectives on this topic.
Entrepreneurial action	**Yes**	**No**	**No**	Entrepreneurial action is addressed via a Code of Conduct that defines requirements for ethical and compliant business conduct. An ethics policy is planned for 2026, as well as increased training on corruption, fraud, conflicts of interest and money laundering; the topic of compliance is also to be brought more into focus.

Sustainability-related key figures in supplier management

In addition, Atlantic Chemicals Trading GmbH voluntarily collects several key figures as part of its supplier management that provide information on the dissemination of the Code of Conduct as well as on certifications and audits in the supplier base.



C-2 Description of practices, policies and future initiatives for sustainable transformation

For the topics in which concrete measures exist, the underlying practices, further details and the responsible management level are summarized below; more detailed information can be found in the explanations to Module B-2.

Topic	Measures / Description	Details	Responsible management level
Climate change	see Explanatory Notes to B-2	see Explanatory Notes to B-2	Quality management in consultation with the general management
Own workforce	see Explanatory Notes to B-2	see Explanatory Notes to B-2	HR in consultation with the general management
Workers in the value chain	see Explanatory Notes to B-2	see Explanatory Notes to B-2	Quality management in consultation with the general management
Entrepreneurial action	see Explanatory Notes to B-2	see Explanatory Notes to B-2	General Management

Environmental information

B-3 Energy and greenhouse gas emissions

The energy consumption and the greenhouse gas balance reflect the character of a pure office operation; the main emissions occur in the upstream supply chain, especially in purchased transport.

44.01 MWh	100%	15,877.18 t	0.000144
total energy consumption	renewable electricity	CO_2e (market-based)	$tCO_2e/€$

Energy consumption

The energy consumption in the year under review is mainly made up of electrical energy, which is covered entirely by renewable sources. The data is based on the bills of Hamburger Energiewerke (district heating) and Vattenfall (electricity).

Type of energy	Renewable [MWh]	Non-renewable [MWh]	Total [MWh]
Fuels	0	0,67	0,67
Electrical Energy	43,34	0	43,34
Total consumption	43,34	0,67	44,01

Greenhouse gas emissions (corporate carbon footprint)

The CO_2 balance 2025 was prepared by Planted GmbH in accordance with the Greenhouse Gas Protocol (Corporate Accounting and Reporting Standard); operational control was chosen as the consolidation approach. The underlying calculation method has been tested by TÜV Rheinland Energy & Environment GmbH.

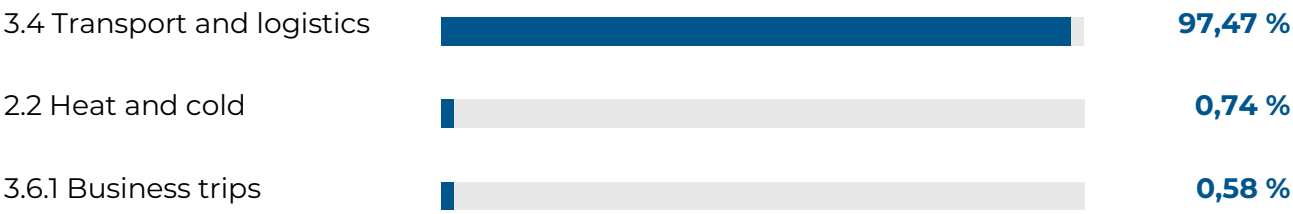
A total of 15,877.18 t CO_2e was emitted; the distribution among the scopes is as follows:

16,30 t	**165,50 t**	**15.695,39 t**
Scope 1 (direct) · 0,10 %	Scope 2 (Market-based)· 1,04 %	Scope 3 (indirect) · 98,86 %

Category	CO_2 emissions [t CO_2e]	Share [%]
Scope 1	**16,30**	**0,10 %**
1.2.1 Vehicle fleet (combustion engine)	16,30	0,10 %
Scope 2 (marktbasiert)	**165,50**	**1,04 %**
2.1 Purchased electricity	0,00	0,00 %
2.2 Purchased heating and cooling	117,50	0,74 %
2.4 Vehicle fleet, electric	48,00	0,30 %
Scope 3	**15.695,39**	**98,86 %**
3.1.1 Chemical Raw Materials and Products	0,67	0,00 %
3.1.2 Wood, paper and cardboard	8,29	0,05 %
3.1.6 Food and agricultural commodities	0,05	0,00 %

Category	CO_2 emissions [t CO_2e]	Share [%]
3.1.7 Fresh water	0,02	0,00 %
3.1.8 Electronics	3,32	0,02 %
3.1.9 Furniture	1,15	0,01 %
3.1.12 Digital Services and Servers	3,21	0,02 %
3.1.14 Other products and services	19,57	0,12 %
3.3 Fuel and energy-related emissions	30,37	0,19 %
3.4 Purchased transport and logistics	15.476,01	97,47 %
3.5 Waste	0,03	0,00 %
3.6.1 Business trips	92,85	0,58 %
3.6.2 Hotel accommodation	4,43	0,03 %
3.7.1 Commuting	47,17	0,30 %
3.7.2 Homeoffice	8,25	0,05 %
Total emissions	**15.877,18**	**100,00 %**

By far the biggest emission driver is purchased transport and logistics (category 3.4) with 15,476.01 t CO_2e or 97.47% of total emissions. The following overview shows the main emission hotspots:



Location-based calculation (Scope 2)

In addition to the market-based balance, grid-bound energy (Scope 2) is reported on a site-by-site basis. While the market-based analysis takes into account the purchase of green electricity and shows 0.00 t CO_2e for purchased electricity, the location-based calculation is based on average grid factors and results in 17.47 t CO_2e for the purchased electricity. The isolated site-based Scope 2 analysis adds up to 20.01 t CO_2e including the allocated upstream emissions (category 3.3):

Category	CO_2 emissions [t CO_2e]	Share [%]
Scope 2 (location-based)	**17,47**	**87,32 %**
2.1 Purchased electricity	17,47	87,32 %
Scope 3 (location-based)	**2,54**	**12,68 %**
3.3 Fuel and energy-related emissions	2,54	12,68 %

Greenhouse gas intensity

Greenhouse gas intensity compares location-based total emissions to revenue:

0,000144	15.869,38 t	110.000.000 €
tCO_2e/€ GHG Intensity	Total emissions (location-based)	Sales 2025

The detailed list above, on the other hand, shows the market-based overall balance.

C-3 Greenhouse Gas Reduction Targets and Climate Change Strategy

The business model as a trading company results in only limited direct influence on its own greenhouse gas emissions.

Greenhouse gas reduction targets

Atlantic Chemicals Trading GmbH has not yet set quantitative targets for reducing greenhouse gas emissions in absolute terms. Scope 1 emissions are marginal, and Scope 2 emissions are essentially limited to electricity consumption at office locations, which is already covered by green electricity at the main site. The company is in an orientation process and is examining whether and in what form concrete reduction targets can be set in the future.

Transition plan for climate action in climate-intensive sectors

Atlantic Chemicals Trading GmbH is not one of the sectors with a high climate impact; there are no energy-intensive production processes or other activities with significant direct greenhouse gas emissions. A formal transition plan to mitigate climate change has therefore not been adopted and is not currently planned due to a lack of commitment.

C-4 Climate risks

The main climate-related risks primarily affect the global supply chain and include both physical hazards and transition risks.

Climate risks

Climate-related hazards and transition events with potential supply chain impacts were identified. The following overview follows the four-part structure of the standard and presents hazards, the assessment of exposure and sensitivity, the time horizons and the adaptation measures.

Aspect	Description
(a) Description of hazards and transitional events	Physical risks include extreme weather events such as heavy rainfall, floods, storms and heat waves in key sourcing and production regions, particularly in Asia; these can temporarily affect the availability of raw materials, production processes at suppliers as well as transport and logistics chains. In the long term, water scarcity or changing climatic conditions can affect the stability of supply chains. Regulatory developments and increasing customer requirements for transparency and emissions data were identified as transition risks.

Aspect	Description
(b) Assessment of exposure and sensitivity	Exposure to physical risks stems from the geographic location of key suppliers and manufacturing facilities in Asia. The sensitivity is considered moderate because the company does not produce itself and has a diversified supplier structure with alternative sources of supply. The company is also moderately exposed to transition risks due to increasing regulatory requirements and customer expectations.
(c) Time horizons	In the short term (1–3 years), acute physical risks from extreme weather are particularly relevant. In the medium term (3–10 years), both recurring physical risks and transitional events such as increasing regulatory requirements and customer expectations are becoming more important. In the long term (over 10 years), changing climatic conditions or increasing water scarcity can affect the stability of global supply chains.
(d) Adaptation measures	To reduce physical risks, the company relies on a diversified supplier structure in order to be able to fall back on alternative sources of supply in the event of regional disruptions. In the logistics sector, market developments, in particular lower-emission transport solutions, are being observed. To manage transition risks, relevant sustainability data is gradually systematized and internal processes are further developed.

The main individual risks are as follows, with their description, time horizon and risk assessment; the assessment is highlighted in colour:

Climate risk	Description	Time horizon	Assessment
Extreme weather in production countries	Extreme weather events such as floods, heat waves or typhoons in important production regions can temporarily affect production at suppliers and delivery times.	Short-term (1 year)	**Medium risk**

Climate risk	Description	Time horizon	Assessment
Transport disruptions due to extreme weather events	Weather-related extreme events such as storms or floods can temporarily affect transport and logistics routes and lead to delays in the delivery of goods.	Short-term (1 year)	**Medium risk**
Stricter regulations	Increasing regulatory requirements in the area of sustainability and climate protection can lead to increased administrative effort and the need for adjustments in internal processes.	Medium-term (1–5 years)	**Low risk**
Market changes	Future developments in CO_2 pricing, especially in the transport sector, could lead to rising logistics costs in the medium term.	Long-term (5+ years)	**Low risk**
Increased customer demands	Increasing customer expectations for climate protection, emissions data and transparency can have an impact on business relationships, especially in the context of supplier evaluations.	Short-term (1 year)	**Medium risk**

B-4 Pollution of air, water and soil

Atlantic Chemicals Trading GmbH is currently not subject to any legal or national obligations to report pollutant emissions to competent authorities and does not voluntarily report on them as part of an environmental management system. This information is therefore not applicable to the company.

B-5 Biodiversity

Since only rented office space is used, the impact on biodiversity and space is low.

Biodiversity-sensitive sites

According to the World Database on Protected Areas (WDPA), the site of Atlantic Chemicals Trading GmbH is neither in nor near a biodiversity-sensitive area.

0	0 ha
Biodiversity-sensitive sites	affected area

Land use

The company uses only rented office space and has no land or production sites of its own; land use is correspondingly at a low level and is unchanged from the previous year.

Category	Previous year [ha]	Reference year [ha]	Change [%]
Total land use	0,058	0,058	0
Sealed surface	0	0	0
Near-natural areas in total, on site	0	0	0
Total semi-natural areas, external	0	0	0

B-6 Water

The water requirement is limited to the usual consumption of a pure office operation.

Water withdrawal and Water consumption

0 m³	114 m³
Water withdrawal	Water consumption

Consumption is limited to sanitary and kitchen use. There is no significant water consumption in the sense of permanent withdrawal from the water cycle; the site is also located in an area with low water stress.

Water consumption in production processes

Atlantic Chemicals Trading GmbH does not operate any production processes and does not carry out any activities that cause significant water consumption; this indication is therefore not applicable.

B-7 Resource Use, Circular Economy and Waste Management

As a pure office operation, the company mainly produces household waste.

Application of the circular economy

Circular economy principles are not applied. As a distributor of raw materials, there is no direct influence on the further processing, use or disposal of the products supplied, which are used exclusively as intermediate products in the cosmetics, food, dietary supplements or feed industries. Corresponding measures such as reuse, recycling or waste avoidance take place at downstream stages of the value chain.

Resource Use, Circular Economy and Waste Management

The company only generates household waste from a pure office operation; there is no activity in sectors with significant material flows. Hazardous and non-hazardous waste are therefore not quantified separately; the amount of recycled or reused waste is 0 tonnes.

Social information

B-8 Labor Force – General Characteristics

The workforce is balanced in terms of contract type and gender; the information was counted using the Personio personnel software.

Workforce – General characteristics

The gender distribution is balanced; Employees with gender diverse or not specified do not exist (0):



B-9 Occupational health and safety

Due to the pure office operation and the small size of the company, there are only minor occupational safety risks; Occupational accidents are recorded as part of internal occupational health and safety and reporting processes.

0	0 %	0
Occupational accidents	Occupational accident rate	work-related deaths

In the year under review, there were no accidents at work or work-related deaths; no accidents at work have been recorded in recent years either.

B-10 Workforce – Remuneration, Collective Bargaining and Training

Remuneration is based on the applicable minimum wage; in addition, wage gaps, collective bargaining coverage and training are shown.

Labour force – remuneration, collective bargaining and training

All employees are paid at least according to the applicable minimum wage. The gender-specific pay gap and the proportion of employees covered by collective bargaining agreements are each shown at 0; the data point on the pay gap is not applicable in that Atlantic Chemicals Trading GmbH employs fewer than 150 people. The annual training hours per employee are 7 hours each for male and female employees.

Gender	Training hours per employee
Male	7
Female	7
Non-binary	0

C-5 Additional information on the workforce

Additional (general) characteristics of the labour force

Self-employed persons without staff working exclusively for the company and temporary workers provided by temporary employment agencies do not exist.

C-6 Human Rights Policies and Processes

Human rights-related requirements are addressed via a code of conduct and established complaint channels.

Human Rights Policy and Processes

Atlantic Chemicals Trading GmbH has a code of conduct. Employees have access to both an open discussion with their own manager and/or HR and the option of submitting complaints – anonymously if desired – via the internal reporting office. The Code of Conduct and Human Rights Policy cover the following areas:

Scope of application	Covered
Child labour	**Yes**
Forced labor	**Yes**
Human trafficking	**No**
Discrimination	**Yes**
Accident prevention	**Yes**
Other areas of application	**Yes**

Other areas of application include the environment, ethics, health, social aspects such as working hours and minimum wage, and the whistleblower system.

C-7 Serious Human Rights Violations

In the reporting period, no confirmed serious human rights incidents were detected in the company's own workforce or in the value chain.

Serious negative human rights incidents

There are no confirmed incidents in the company's own workforce:

Incident Type	Confirmed incidents
Child labour	**No**
Forced labor	**No**
Human trafficking	**No**
Discrimination	**No**
Other	**No**

The company is also not aware of any confirmed incidents with regard to workers in the value chain, affected communities, consumers and end users; accordingly, no remedial measures are to be described.

Governance

B-11 Convictions and Fines for Corruption and Bribery

In the reporting period, there were no convictions or fines against the company for corruption or bribery.

0	0 €
Convictions	Total amount of the fines

C-8 Revenues from certain sectors and exclusion from EU benchmarks

Atlantic Chemicals Trading GmbH is not active in any of the controversial or sensitive sectors surveyed.

Revenues from certain sectors and exclusion from EU reference benchmarks

There is no activity for the sectors listed below:

Sector	Active
(a) Controversial weapons (anti-personnel mines, cluster munitions, chemical and biological weapons)	**No**
(b) Cultivation and production of tobacco	**No**
(c) Fossil fuel sector (coal, oil and gas)	**No**
(d) Production of chemicals, pesticides and other agrochemical products	**No**

Exclusion of EU reference benchmarks

Atlantic Chemicals Trading GmbH is not excluded from the EU reference benchmarks, which are aligned with the Paris Agreement.

Afterword

With this second sustainability report in accordance with the VSME standard, we are continuing on the path we have begun and creating transparency about our sustainability activities, progress and challenges. The double materiality analysis carried out in the previous year continues to form the basis for our understanding of the material sustainability issues and their impact on our company.

As an international trading company, we have comparatively few direct environmental impacts, but we bear responsibility for the impacts along our supply chains and transport routes. Therefore, our focus is on using our influence in a targeted manner, creating transparency and driving sustainable solutions together with suppliers, logistics partners and customers.

We also recorded positive developments in the social sector in the year under review. We are particularly pleased about the award as a family-friendly company, which confirms our commitment to an attractive working environment and the compatibility of work and private life.

For the coming year, we are planning, among other things, the further development of our Code of Conduct and the expansion of training measures on ethics and compliance topics. In this way, we want to further strengthen and sustainably anchor responsible action in our company.

For us, sustainability is not only a regulatory requirement, but an important component of responsible and sustainable corporate development.

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Matin Ghaffari – Chief Operating Officer