

# Safety, Health and Environment (SHE) Policy – Global

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## 1. PURPOSE & SCOPE

IGM Resins is committed to providing a safe, secure and healthy work environment for team members, contractors and visitors, protecting the communities in which we operate, and minimizing the environmental impact of our operations, products and value chain.

This policy brings together IGM's global Safety, Health and Environment commitments and the environmental commitments communicated through our sustainability strategy. It applies across IGM's global operations and is intended to guide decisions, risk management, operating practices, investment priorities and continuous improvement.

Sustainability is an integral part of IGM's company strategy and culture through the Green pillar of our Go Grow Green strategy. Our environmental focus is aligned primarily with UN Sustainable Development Goals 12 (Responsible Consumption and Production) and 13 (Climate Action), the environmental principles of the United Nations Global Compact, and the objectives of the Paris Agreement.

## 2. Our SHE principles

We will:

- Comply with applicable Safety, Health and Environmental laws, regulations, permits and other requirements in the countries and communities where we operate.
- Prevent injuries, occupational illness, process safety incidents, pollution and adverse environmental impacts through effective risk management, responsible operations and continuous improvement.
- Apply the hierarchy of controls and sound process-safety principles when designing, operating, maintaining and changing our processes and facilities.
- Empower every employee and contractor to stop work when conditions or behaviors are unsafe, consistent with IGM's Life Saving Rules.
- Use resources responsibly, improve efficiency, prevent waste and pollution at source where practicable, and favor reuse, recovery and recycling over disposal.
- Consider SHE and sustainability impacts in product development, capital investment, sourcing, logistics and other relevant business decisions.

- Create awareness, provide relevant training, communicate expectations and engage team members in identifying opportunities for improvement.
- Set objectives and, where established, targets; monitor performance, investigate deviations and incidents, and implement corrective and preventive actions.

### **3. Health, occupational safety and process safety**

#### **Commitment**

Safety is a foundational commitment at IGM. We do not compromise on safety. Our long-term ambition is zero harm: zero fatalities, zero injuries and zero major process safety incidents. We are committed to preventing work-related injury and ill health and to maintaining safe and healthy working conditions for team members, contractors and visitors.

#### **Objectives / targets**

- Total Recordable Incident Rate (TRIR) of 0.3 or lower.
- Zero Major Process Safety Incidents (MPSI).
- Achieve 100% SHE training completion each year, defined as completion of all required SHE training within the defined training period, i.e. year.

#### **Key actions / measures**

- Maintain safe and healthy working conditions and prevent work-related injury and ill health.
- Identify occupational, operational and process-safety hazards through appropriate risk assessments and management-of-change processes.
- Maintain effective operating procedures, engineering safeguards, inspection and maintenance programs, emergency preparedness and incident-response arrangements.
- Provide team members and contractors with the competence, training, information and personal protective equipment needed to work safely.
- Track completion of required SHE training and follow up overdue training.
- Apply and reinforce IGM's Life Saving Rules and stop-work authority.
- Report, investigate and learn from incidents, near misses and unsafe conditions, and share relevant lessons across the organization.

### **4. Environmental commitments**

IGM focuses its environmental policy on the environmental themes most relevant to our activities and products. For each theme, our commitment is translated into objectives, actions and, where established, quantitative targets.

#### **4.1 Climate change, energy consumption and greenhouse gas emissions**

##### **Commitment**

IGM commits to mitigating climate change by improving energy efficiency, increasing the use of renewable electricity and reducing greenhouse gas emissions from our operations. We calculate our corporate carbon footprint using the GHG Protocol and use the results to identify and prioritize reduction opportunities. IGM has the ambition to define and submit science-based greenhouse gas reduction targets in line with SBTi criteria by the end of 2027.

## Objectives / targets

- Reduce Scope 1 and 2 GHG intensity by 50% by 2030, from the 2023 full-group baseline of 1.75 tCO<sub>2</sub>e per ton of product produced to 0.88 tCO<sub>2</sub>e/ton. This target will be refined through the SBTi process in 2027.
- Reduce energy intensity by 25% by 2030, from the 2023 full-group baseline of 5.07 MWh per ton of product produced to 3.80 MWh/ton. This target will be refined through the SBTi process in 2027.
- Increase renewable electricity to 80% by 2030. On the current energy mix, this corresponds to an indicative renewable-energy share of approximately 19% of total energy, assuming non-electric energy sources remain unchanged.
- Define and submit science-based greenhouse gas reduction targets in line with SBTi criteria by the end of 2027.

## Key actions / measures

- Continue annual corporate carbon-footprint measurement using the GHG Protocol.
- Identify and implement energy-efficiency projects, including process optimization, variable-speed drives, efficient utilities and lighting where relevant.
- Increase renewable-electricity sourcing and/or generation where technically and economically feasible.
- Assess electrification and other decarbonization opportunities as part of investment and site-improvement planning.
- Provide employee awareness and training on energy conservation and climate action where relevant.

## 4.2 Water stewardship

### Commitment

IGM commits to responsible water management and to reducing freshwater consumption through process improvements, water-efficiency measures and fit-for-purpose water reuse, recycling, rainwater use and other suitable alternative water sources where feasible.

### Objectives / targets

- Reduce water intensity by 10% by 2030, from the 2023 full-group baseline of 14.76 m<sup>3</sup> per ton of product produced to 13.28 m<sup>3</sup>/ton. This target will be reviewed, and where appropriate, refined in 2027.
- Track water recycling and reuse rate (%), defined as the volume of water recycled or reused divided by total water consumed, and establish a quantitative target once a validated baseline is available.

### Key actions / measures

- Assess material water risks and implement site-specific measures where relevant.
- Implement process and utility improvements that reduce water consumption.
- Promote water reuse, recycling and rainwater use where technically suitable and compliant.
- Monitor water consumption and relevant intensity indicators at manufacturing sites.

## 4.3 Air emissions, pollution prevention and releases to the environment

### Commitment

IGM commits to preventing pollution and minimizing non-GHG atmospheric emissions, including VOCs and other process emissions, and to maintaining compliance with applicable environmental permits.

### Objectives / targets

- Zero Releases to the Environment (RtE) incidents per year.
- Maintain full compliance with applicable environmental permits, with an objective of zero notices of violation / permit exceedance per year.

- Track total non-GHG air pollutants emitted (tonnes/year), including relevant VOCs and other regulated pollutants where applicable, and establish a quantitative target once a validated baseline is available.

#### **Key actions / measures**

- Monitor relevant emissions and environmental parameters as required by permits and site risk assessments.
- Apply preventive controls, inspection and maintenance to reduce fugitive and process emissions.
- Use leak-detection and repair practices where applicable.
- Monitor and manage other environmental nuisances such as odor, noise, vibration and light where relevant.
- Report, investigate and implement corrective and preventive actions for environmental incidents and permit deviations.

### **4.4 Materials, chemicals and waste**

#### **Commitment**

IGM commits to reducing the environmental impact of raw materials, chemicals and waste throughout our operations by improving process yield, reducing material consumption, avoiding waste at source, increasing reuse and recovery, and managing hazardous substances responsibly.

#### **Objectives / targets**

- Continue measurable yield-improvement and raw-material-efficiency programs across manufacturing operations.
- Increase reuse, recovery and recycling of waste where technically feasible and reduce waste sent for disposal or incineration.
- Maintain zero significant uncontrolled releases of hazardous materials to the environment.
- Reduce hazardous waste intensity by 25% by 2030, from the 2023 full-group baseline of 0.512 tonnes of hazardous waste generated per tonne of product produced to 0.384 t/t.

#### **Key actions / measures**

- Review raw materials and processes to reduce SHE risk and substitute hazardous or toxic substances with safer alternatives where technically feasible.
- Maintain compliant labeling, storage, handling, transport and documentation for hazardous substances.
- Provide Safety Data Sheets and required chemical-regulatory documentation.
- Train relevant team members on hazardous-material management, waste reduction and waste segregation.
- Use process optimization, material reuse, recovery and repurpose to reduce internal waste.
- Apply relevant environmental and ethical expectations to suppliers through IGM's Supplier Code of Ethics and Conduct.

### **4.5 Product environmental performance and customer use**

#### **Commitment**

IGM commits to developing and supplying products and technologies that can help customers reduce environmental impact while maintaining safe and compliant use. Energy-curing technologies can enable rapid curing, lower energy demand and reduced solvent use in suitable applications compared with conventional curing technologies.

#### **Objectives / targets**

- Increase LCA revenue coverage (%), defined as annual revenue from products covered by a completed Life Cycle Assessment divided by total annual revenue, from 8.2% in 2025 to 25% by 2030.

- Maintain and expand a portfolio of lower-environmental-footprint products and technologies, including UV-LED compatible and bio-based solutions.

#### **Key actions / measures**

- Use LCA studies, where appropriate, to identify environmental hotspots and improvement opportunities.
- Provide customers with technical and regulatory information needed for safe, compliant and efficient product use.
- Focus innovation on lower-energy curing, reduced-solvent technologies and alternatives to substances of concern.
- Develop and promote products that support reduced dosage, reduced energy use or other measurable environmental benefits where technically applicable.

### **4.6 Product end-of-life and circularity**

#### **Commitment**

IGM commits to supporting recyclability and responsible end-of-life outcomes for products formulated with our raw materials by collaborating with customers on recycling-compatible solutions and by expanding lower-impact and bio-based product options where technically and commercially appropriate.

#### **Objectives / targets**

- Track the number of documented customer and product-development projects per year addressing recyclability, de-inking or circularity, and establish a quantitative target once a validated baseline is available.
- Track product end-of-life performance, defined as the percentage of relevant product revenue from products with demonstrated recycling-compatible applications.
- Establish a validated baseline and quantitative 2030 target for product end-of-life performance by the end of 2027.
- Grow the PureLine portfolio of lower-impact product solutions, including products with bio-based content.
- Use the project KPI, product end-of-life performance KPI and customer collaboration results to identify further measurable circularity objectives over time.

#### **Key actions / measures**

- Collaborate with customers and application laboratories on de-inking and recycling-compatible formulations.
- Use LCA and product-development reviews to identify opportunities to improve recyclability and end-of-life performance.
- Develop and promote bio-based and lower-impact alternatives under the PureLine portfolio where relevant.
- Document customer and product-development projects that demonstrate end-of-life or circularity improvements.

### **4.7 Customer health and safety**

#### **Commitment**

IGM commits to supporting the safe use of its products and to transparent product stewardship and regulatory communication throughout the value chain.

#### **Objectives / targets**

- 100% timely and compliant product safety and regulatory communication annually

- 100% of new products undergo a documented product health, safety and regulatory review before commercialization.

#### **Key actions / measures**

- Provide Safety Data Sheets and relevant regulatory information in accordance with applicable requirements.
- Communicate information concerning dangerous substances and substances of very high concern where required.
- Provide technical and regulatory support to customers and maintain feedback channels for product health, safety and environmental topics.
- Prioritize safer chemistries and technologies where feasible, including alternatives that can reduce reliance on mercury-containing UV lamps.
- Maintain processes for chemical registration and regulatory compliance, including REACH where applicable.

## **5. Responsible sourcing and value-chain expectations**

IGM seeks to create sustainable value with suppliers and partners through responsible business practices, strong ethical standards and shared environmental expectations.

- Suppliers are expected to comply with IGM's Supplier Code of Ethics and Conduct and applicable legal requirements.
- Environmental and social considerations are incorporated into relevant supplier qualification, contracting, assessment and, where applicable, SHE evaluation or audit processes.
- IGM promotes responsible sourcing, regional supply options where appropriate, resource efficiency and the reduction of adverse environmental impacts in the supply chain.
- ISO 14001 certification is encouraged for relevant suppliers where appropriate.

## **6. Implementation and management system**

- Sites and functions translate this policy into local objectives, action plans, operating controls and responsibilities appropriate to their activities and risks.
- Environmental, occupational safety and process-safety risks are assessed and managed through applicable management systems, procedures and controls.
- Relevant environmental and SHE requirements are considered in projects, management of change, procurement, product development and operational decision-making.
- Team members receive appropriate SHE and sustainability awareness and, where relevant, sustainability training, and are encouraged to contribute improvement ideas.
- Environmental and SHE performance data are collected and reviewed against established objectives and KPIs.
- Where performance deviates from targets or requirements, corrective and preventive actions are assigned and followed to closure.
- Team members and contractors are expected to promptly report SHE incidents, near misses, hazards, unsafe conditions and environmental concerns through applicable iGM or local reporting processes.

## 7. Monitoring, reporting and governance

The Executive Vice President, Operations is the executive owner of this policy. The Executive Leadership Team is accountable for implementing the commitments within their respective functions, with sites and functions responsible for translating these commitments into appropriate objectives, actions and controls. Performance against SHE and environmental objectives, targets and key performance indicators is monitored regularly and reviewed by management. Material performance and progress are periodically reviewed by the Executive Leadership Team.

IGM communicates progress on its sustainability strategy and environmental performance through its corporate sustainability reporting and other appropriate disclosures.

This policy is reviewed at least annually and updated when appropriate to reflect changes in IGM's operations, risk profile, legal requirements, sustainability strategy, targets and stakeholder expectations.

## 8. Related Documents and External Frameworks

This policy is supported by and should be read together with the following frameworks and corporate policies:

- United Nations Global Compact and its Ten Principles
- UN Sustainable Development Goals, with particular focus on SDG 12 and SDG 13
- Paris Agreement and iGM's ambition to define and submit science-based greenhouse gas reduction targets in line with SBTi criteria by the end of 2027
- Corporate Social Responsibility Policy
- Supplier Code of Ethics and Conduct
- Employee Code of Ethics and Conduct
- Global Labour and Human Rights Policy
- Applicable site-level ISO 14001 and ISO 45001 management systems and certifications

## 9. DOCUMENT GOVERNANCE

Document owner: SHE

Review frequency: Annual

Official controlled source: iGM Resins SharePoint – Global Policies & Guidelines

## 10. APPROVAL

Approved by: **Bart Oude Vrielink**

Role: **Executive Vice President, Operations**

Signature:   
Date: **15 September 2026**

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## Appendix A - SHE objectives and standing targets

| Topic                                                          | Baseline                                              | Target                                                                            | Target year / frequency                                                    |
|----------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Scope 1 + 2 GHG intensity                                      | 1.75 tCO <sub>2</sub> e/ton (2023 full-group)         | 0.88 tCO <sub>2</sub> e/ton (50% reduction)                                       | 2030; refine through SBTi in 2027                                          |
| Energy intensity                                               | 5.07 MWh/ton (2023 full-group)                        | 3.80 MWh/ton (25% reduction)                                                      | 2030; refine through SBTi in 2027                                          |
| Science-based GHG targets (SBTi)                               | N/A - milestone                                       | Define and submit science-based GHG reduction targets in line with SBTi criteria  | By end of 2027                                                             |
| Renewable electricity                                          | 33% of electricity (2025)                             | 80%                                                                               | 2030                                                                       |
| Renewable energy share                                         | 8% of total energy (2025)                             | Indicative 19% of total energy, derived from the 80% renewable electricity target | 2030; indicative based on current energy mix                               |
| Water intensity                                                | 14.76 m <sup>3</sup> /ton (2023 full-group)           | 13.28 m <sup>3</sup> /ton (10% reduction)                                         | 2030; review and, where appropriate, refine in 2027                        |
| Water recycling and reuse rate                                 | Baseline to be established                            | Target to be set                                                                  | Annual KPI                                                                 |
| Significant uncontrolled releases of hazardous materials       | N/A - standing target                                 | 0 significant uncontrolled releases                                               | Annual standing target                                                     |
| Total non-GHG air pollutants emitted                           | Baseline to be established                            | Target to be set                                                                  | tonnes/year; annual KPI                                                    |
| Hazardous waste intensity                                      | 0.512 t hazardous waste / t product (2023 full-group) | 0.384 t/t (25% reduction)                                                         | 2030                                                                       |
| Circularity / end-of-life projects                             | Baseline to be established                            | Target to be set                                                                  | # documented projects/year; annual KPI                                     |
| Timely and compliant product safety / regulatory communication | N/A - annual target                                   | 100%                                                                              | Annual standing target                                                     |
| New-product health, safety and regulatory review               | N/A - annual target                                   | 100% of new products reviewed before commercialization                            | Annual standing target                                                     |
| LCA revenue coverage                                           | 8.2% of revenue (2025)                                | 25%                                                                               | 2030                                                                       |
| Product end-of-life performance                                | Baseline to be established                            | 2030 target to be set                                                             | % of relevant product revenue; baseline and target by end-2027; annual KPI |
| Releases to Environment (RtE)                                  | N/A - standing target                                 | 0 incidents                                                                       | Annual standing target                                                     |
| Major Process Safety Incidents                                 | N/A - standing target                                 | 0 incidents                                                                       | Annual standing target                                                     |
| Fatalities                                                     | N/A - standing target                                 | 0 fatalities                                                                      | Annual standing target                                                     |
| Total Recordable Incident Rate (TRIR)                          | N/A - annual target                                   | ≤ 0.3                                                                             | Annual standing target                                                     |
| Notices of violation / permit exceedance                       | N/A - standing target                                 | 0 annually                                                                        | Annual standing target                                                     |
| SHE training completion rate                                   | N/A - annual target                                   | 100%                                                                              | Annual standing target                                                     |