



Sustainability Report 2024 (VSME Framework)

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B1 – Basis for Preparation

24(a) In which of the following options has the undertaking reported on all its environmental, social, and business conduct (sustainability) issues?

Basic and Comprehensive Module

EOC Group is opting to comply with the VSME Comprehensive Module (incl. the Basic Module).

24(b) Has the undertaking omitted any disclosure from the sustainability report due to it being classified or sensitive information?

No

The undertaking has not omitted disclosures due to classified or sensitive information. However, it notes that its ESG data governance framework is currently being strengthened, with the introduction of clearer internal controls, defined responsibilities and more robust validation processes. As a result, historical data and disclosures may not always be fully accurate, representative, or fully aligned with VSME requirements.

For 2024, the disclosure reflects the current status and also includes relevant practices as described in the company's sustainability report(s) available on the website. Going forward, the company is developing more formal topic-specific policies, including clearly defined KPIs and measurable targets, to ensure improved consistency, comparability and reliability of future disclosures.

24(b)(1) If yes: Which disclosure(s) have been omitted due to their classified or sensitive nature?

N/A

24(c) Was the sustainability report prepared on an individual basis or on a consolidated basis?

Consolidated basis

EOC Group aligns its sustainability reporting with the consolidated financial reporting scope of EOC Management NV. This covers all operations in Europe (Belgium, Italy, Netherlands, Poland, Portugal, Spain, Turkey and the UK) and Asia (China, India and Thailand). The centralised corporate services office is outside this scope, so we do not report directly on it (for example headcount). However, they follow the group-level policies we define, and we include in our reporting the raw materials they purchase on our behalf. Participating interest companies without operational control also fall outside our sustainability reporting scope.

24(d) If the report is consolidated, which subsidiaries are covered in the sustainability report (including each subsidiary's registered address)?

The following subsidiaries are covered in the sustainability reporting scope:

Entity name	Country	Address	NACE codes (NACEBEL)	Remark
EOC Management NV	Belgium	IP De Bruwaan 12 9700 Oudenaarde	20.140 64.210	Group HQ
EOC Belgium NV	Belgium	<i>Oudenaarde plant (registered address)</i> IP De Bruwaan 24 9700 Oudenaarde <i>Latex division</i> Durmakker 41 9940 Evergem <i>Adhesives division</i> Durmakker 35A 9940 Evergem	22.120 49.410	
EOC Surfactants NV	Belgium	<i>Surfactants I (registered address)</i> IP De Bruwaan 24 9700 Oudenaarde <i>Surfactants II</i> Durmakker 35 9940 Evergem	20.412 20.420	
EOC Logistics NV	Belgium	IP De Bruwaan 18 9700 Oudenaarde	68.203 82.990	Sold in 2025

EOC Italia - branch of EOC Belgium NV	Italy	Via Famiglia Iona 25 13100 Vercelli VC		
EOC Netherlands - branch of EOC Belgium NV	Netherlands	Fokkerstraat 24 7903 AP Hoogeveen		
EOC Portugal - branch of EOC Belgium NV	Portugal	R. Mestre J.A. Martinho 1 7300-062 Portalegre		
EOC Polska - branch of EOC Belgium NV	Poland	Luczynów 98C 26-900 Kozienice		
EOC Spain - branch of EOC Belgium NV	Spain	Poligono 7 Parc. 299 46593 Algar de Palancia Valencia		
EOC Turkey - branch of EOC Belgium NV	Turkey	GOP Mh. 22. Sk. No.18, ÇOSB 59500 Çerkezköy Tekirdağ		
EOC UK Limited	UK	Tenax Road Trafford Park Manchester M17 1JT		
EOC Invest Asia Ltd.	Hong Kong SAR, China			
EOC Management Asia Pacific Pte. Ltd.	Singapore	38 Beach Road South Beach Tower 189767 Singapore		Under EOC Invest Asia Ltd.
EOC Polymers (China) Co., Ltd.	China	58 Luogong Shanghai Road Chemical Industrial Park 201507 Shanghai		Under EOC Invest Asia Ltd.
EOC Polymers India Pvt., Ltd.	India	<i>Registered Office</i> A-220, Defence Colony New Delhi Delhi 110024 <i>Plant 1</i> Plot No. 474A & 474B, HSI IDC Industrial Area, Barhi, Industrial Estate Barhi, Sonipat-131101, Haryana <i>Plant 2</i> Plot No. 833, GIDC Jhagadia Industrial Estate, Opposite Gujarat Gas, Jhagadia, Bharuch, 392009, Gujarat		Under EOC Invest Asia Ltd.
EOC Polymers (Thailand) Co., Ltd.	Thailand	4 Moo 8, Rayong Industrial Park, Highway 3191 Tambon Mab Kha, Amphur Nikompattana Rayong 21180		

24(e)(i) What is the legal form of the undertaking?

Other

EOC Management NV is a "naamloze vennootschap", which corresponds with a Public Limited Liability Company. Some of the subsidiaries correspond to a Private Limited Liability legal form.

24(e)(i)(1) If "Other": What is the undertaking's legal form?

EOC Management NV is a "naamloze vennootschap", which corresponds with a Public Limited Liability Company. Some of the subsidiaries correspond to a Private Limited Liability legal form.

24(e)(ii) What is the undertaking's NACE sector classification code or codes?

Answered under 24(d).

24(e)(iii) What is the size of the undertaking's balance sheet (in Euro)?

The total consolidated balance sheet for EOC Management NV as of December 31, 2023, was 109,784,560 EUR. For the previous year, December 31, 2022, the total consolidated balance sheet was 118,696,547 EUR.

24(e)(iv) What is the undertaking's turnover for the reporting period (in Euro)?

2020
Sales revenue

EOC Group	263 M Euros
2021	
	Sales revenue
EOC Group	361 M Euros
2022	
	Sales revenue
EOC Group	427 M Euros
2023	
	Sales revenue
EOC Group	336 M Euros
2024	
	Sales revenue
EOC Group	324 M Euros

Our company's turnover for the 2024 reporting period was 324,000,000 Euros.

24(e)(v) How many employees (headcount or FTE) does the undertaking have?

2020	
	Total employee headcount
EOC in Belgium	380
EOC in China	58
EOC in India	67
EOC in Italy	28
EOC in Netherlands	18
EOC in Poland	32
EOC in Portugal	10
EOC in Singapore	-
EOC in Spain	5
EOC in Thailand	47
EOC in Turkey	18
EOC in UK	26
2021	
	Total employee headcount
EOC in Belgium	380
EOC in China	56
EOC in India	74
EOC in Italy	30
EOC in Netherlands	18
EOC in Poland	32
EOC in Portugal	9
EOC in Singapore	-
EOC in Spain	4
EOC in Thailand	47
EOC in Turkey	22
EOC in UK	24
2022	
	Total employee headcount
EOC in Belgium	386
EOC in China	51
EOC in India	78
EOC in Italy	31
EOC in Netherlands	19
EOC in Poland	34
EOC in Portugal	9
EOC in Singapore	-
EOC in Spain	4
EOC in Thailand	47
EOC in Turkey	21
EOC in UK	24
2023	
	Total employee headcount
EOC in Belgium	381

EOC in China	25
EOC in India	87
EOC in Italy	29
EOC in Netherlands	19
EOC in Poland	33
EOC in Portugal	9
EOC in Singapore	-
EOC in Spain	4
EOC in Thailand	46
EOC in Turkey	23
EOC in UK	23
2024	
	Total employee headcount
EOC in Belgium	370
EOC in China	25
EOC in India	101
EOC in Italy	30
EOC in Netherlands	19
EOC in Poland	33
EOC in Portugal	9
EOC in Singapore	-
EOC in Spain	4
EOC in Thailand	46
EOC in Turkey	25
EOC in UK	24

24(e)(vi) What is the country of the undertaking's primary operations, and where are its significant assets located?

The following subsidiaries are covered in the sustainability reporting scope:

Entity name	Country	Address	NACE codes (NACEBEL)	Geocoordinates	Remark
EOC Management NV	Belgium	IP De Bruwaan 12 9700 Oudenaarde	20.140 64.210	50.863520, 3.594920	Group HQ
EOC Belgium NV	Belgium	<i>Oudenaarde plant (registered address)</i> IP De Bruwaan 24 9700 Oudenaarde <i>Latex division</i> Durmakker 41 9940 Evergem <i>Adhesives division</i> Durmakker 35A 9940 Evergem	22.120 49.410	50.867570, 3.600740 51.094312, 3.681615 51.095813, 3.685389	
EOC Surfactants NV	Belgium	<i>Surfactants I (registered address)</i> IP De Bruwaan 24 9700 Oudenaarde <i>Surfactants II</i> Durmakker 35 9940 Evergem	20.412 20.420	50.867570, 3.600740 51.096690, 3.684720	
EOC Logistics NV	Belgium	IP De Bruwaan 18 9700 Oudenaarde	68.203 82.990	50.865545, 3.597830	Sold in 2025
EOC Italia - branch of EOC Belgium NV	Italy	Via Famiglia Iona 25 13100 Vercelli VC		45.298300, 8.405600	
EOC Netherlands - branch of EOC Belgium NV	Netherlands	Fokkerstraat 24 7903 AP Hoogeveen		52.738713, 6.518535	
EOC Portugal - branch of EOC Belgium NV	Portugal	R. Mestre J.A. Martinho 1 7300-062 Portalegre		39.265060, -7.432790	

EOC Polska - branch of EOC Belgium NV	Poland	Luczynów 98C 26-900 Kozienice		51.609381, 21.495220	
EOC Spain - branch of EOC Belgium NV	Spain	Poligono 7 Parc. 299 46593 Algar de Palancia Valencia		39.775742, -0.367477	
EOC Turkey - branch of EOC Belgium NV	Turkey	GOP Mh. 22. Sk. No.18, ÇOSB 59500 Çerkezköy Tekirdağ		41.300414, 27.988207	
EOC UK Limited	UK	Tenax Road Trafford Park Manchester M17 1JT		53.473231, -2.323781	
EOC Polymers (China) Co., Ltd.	China	58 Luogong Shanghai Road Chemical Industrial Park 201507 Shanghai		30.805937, 121.468122	Under EOC Invest Asia Ltd.
EOC Polymers India Pvt., Ltd.	India	<i>Plant 1</i> Plot No. 474A & 474B, HSIIDC Industrial Area, Barhi, Industrial Estate Barhi, Sonipat-131101, Haryana <i>Plant 2</i> Plot No. 833, GIDC Jhagadia Industrial Estate, Opposite Gujarat Gas, Jhagadia, Bharuch, 392009, Gujarat		29.105833, 77.040833 21.643611, 73.125278	Under EOC Invest Asia Ltd.
EOC Polymers (Thailand) Co., Ltd.	Thailand	4 Moo 8, Rayong Industrial Park, Highway 3191 Tambon Mab Kha, Amphur Nikomattana Rayong 21180		12.799870, 101.198910	

24(e)(vii) What is the geolocation of the undertaking's sites that are owned, leased, or managed?

Answered under 24(e)(vi)

25 Has the undertaking obtained any sustainability-related certifications or labels?

Yes

Yes, we have obtained several sustainability-related certifications and labels. These include:

EcoVadis: In 2024, we received a Silver medal with a score of 69/100, valid until September 2025.
Eco Factory Award in Thailand: In 2023, we were awarded the Eco Social Value Factory Bronze Award.
Groundwork Trust in the UK: We achieved Bronze level in 2023 and 2024.
PRS Green Label in the Netherlands: EOC Nederland B.V. was awarded the PRS Green Label in 2024 for active participation in the circular PRS network.
VOKA Charter for Sustainable Entrepreneurship (VCDO) in Belgium: EOC sites in Belgium were awarded by the Voka Sustainable Business Charter East-Flanders on June 27, 2024, valid until June 30, 2025. We have received this certificate for the 9th time.
ISO 14001:2018: Environmental management certification in Belgium, UK, China and Thailand.
ISO 45001:2018: Safety certificate in Belgium.
ISO 9001:2015: Quality management certification across multiple locations including BE, NL, PT, ES, PI, IT, UK, TR, CN, TH, and PIPL. The certificate for PIPL Jhagadia was renewed for three years.
GMP EFfCI 2017: Certification for BE Surfactants II and China.
Kosher: Certification for BE Surfactants II.
RSPO: Certification for EOC Surfactants (BE Surfactants I, BE Surfactants II, IT Surfactants). A new RSPO license was received in 2024, valid until December 20, 2027, with a Shared Responsibility scorecard score of 9.6/10.
ISCC (International Sustainability & Carbon Certification): EOC Belgium (Evergem) underwent an audit on July 3, 2025, for ISCC PLUS, Scope: Processing Unit.

25(1) If yes: Provide a brief description of each.

Yes, we have obtained several sustainability-related certifications and labels. These include:

EcoVadis: In 2024, we received a Silver medal with a score of 69/100, valid until September 2025.

Eco Factory Award in Thailand: In 2023, we were awarded the Eco Social Value Factory Bronze Award.

Groundwork Trust in the UK: We achieved Bronze level in 2023 and 2024.

PRS Green Label in the Netherlands: EOC Nederland B.V. was awarded the PRS Green Label in 2024 for active participation in the circular PRS network.

VOKA Charter for Sustainable Entrepreneurship (VCDO) in Belgium: EOC sites in Belgium were awarded by the Voka Sustainable Business Charter East-Flanders on June 27, 2024, valid until June 30, 2025. We have received this certificate for the 9th time.

ISO 14001:2018: Environmental management certification in Belgium, UK, China and Thailand.

ISO 45001:2018: Safety certificate in Belgium.

ISO 9001:2015: Quality management certification across multiple locations including BE, NL, PT, ES, PI, IT, UK, TR, CN, TH, and PIPL. The certificate for PIPL Jhagadia was renewed for three years.

GMP EFfCI 2017: Certification for BE Surfactants II and China.

Kosher: Certification for BE Surfactants II.

RSPO: Certification for EOC Surfactants (BE Surfactants I, BE Surfactants II, IT Surfactants). A new RSPO license was received in 2024, valid until December 20, 2027, with a Shared Responsibility scorecard score of 9.6/10.

ISCC (International Sustainability & Carbon Certification): EOC Belgium (Evergem) underwent an audit on July 3, 2025, for ISCC PLUS, Scope: Processing Unit.

B2 – Practices, policies and future initiatives

26 Has the undertaking put in place specific practices, policies or future initiatives for transitioning towards a more sustainable economy?

For 2024, the disclosure reflects the current status. It also covers relevant practices, which are described in the company's sustainability report(s) available on the website. These practices include, for example, energy and CO₂ tracking across sites, initiatives to improve packaging sustainability, supplier engagement on responsible sourcing, and internal training and awareness programmes on sustainability topics.

Going forward, the company is developing more formal topic-specific policies. These policies will include clearly defined KPIs and measurable targets to support consistent implementation and monitoring.

	Do you have existing sustainability practices/policies/ future initiatives that address any of the following sustainability issues? [YES/NO]	Are they publicly available? [YES/NO]	Do the policies have any targets? [YES/NO]
Climate Change	YES	YES	YES
Pollution	YES	YES	YES
Water and Marine Resources	YES	YES	YES
Biodiversity and Ecosystems	YES	YES	NO
Circular Economy	YES	YES	YES
Own Workforce	YES	YES	NO
Workers in the Value Chain	YES	YES	NO
Affected Communities	YES	YES	NO
Consumers and end-users	YES	NO	NO
Business conduct	YES	YES	NO

79(a) If the undertaking is a cooperative: How do workers, users, or other interested parties/communities effectively participate in its governance? (voluntary disclosure)

N/A

79(b) If the undertaking is a cooperative: Which if any financial investments has the cooperative made in the capital or assets of social economy entities (excluding donations and contributions)? (voluntary disclosure)

N/A

79(c) If the undertaking is a cooperative: Which if any limits are there to the distribution of profits that are connected to its mutualistic nature or its provision of services of general economic interest (SGEI)? (voluntary disclosure)

N/A

B3 – Energy and greenhouse gas emissions

29 What is the total energy consumption in MWh?

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Electricity (own production, renewable)	400 MWh	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh	-	0 MWh	0 MWh	0 MWh	0 MWh
Electricity (purchased, grey)	10,607 MWh	716 MWh	2,919 MWh	1,454 MWh	0 MWh	629 MWh	239 MWh	-	73 MWh	1,311 MWh	400 MWh	0 MWh
Electricity (purchased, green)	0 MWh	0 MWh	0 MWh	0 MWh	961 MWh	0 MWh	0 MWh	-	0 MWh	0 MWh	0 MWh	361 MWh
Gas oil (x1000 L)	89 l	8 l	37.977 l	-	44 l	-	-	-	-	-	-	-
LPG liq. (m³)	-	-	-	-	-	192 m³	-	-	-	-	-	-
LPG (ton)	-	-	591.517 t	-	-	3 t	-	-	-	-	-	-
Methane vap.	-	162,961 Nm³	-	-	-	-	-	-	-	-	-	-
Natural gas (lower calorific value)	-	-	-	-	-	42 MWh	-	-	239 MWh	-	-	-
Natural gas (upper calorific value)	80,314 MWh	-	-	1,381 MWh	2,348 MWh	-	942 MWh	-	27 MWh	2,548 MWh	474 MWh	663 MWh
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Electricity (own production, renewable)	1,679 MWh	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh	-	0 MWh	0 MWh	0 MWh	0 MWh
Electricity (purchased, grey)	8,990 MWh	730 MWh	2,500 MWh	659 MWh	-	636 MWh	239 MWh	-	84 MWh	1,268 MWh	489 MWh	0 MWh
Electricity (purchased, green)	-	-	-	-	1,020 MWh	0 MWh	0 MWh	-	0 MWh	0 MWh	0 MWh	436 MWh
Gas oil (x1000 L)	75 l	6.764 l	40 l	-	30 l	-	3.46 l	-	-	-	-	-
LPG liq. (m³)	-	-	-	-	-	222 m³	-	-	-	-	-	-
LPG (ton)	-	-	816 t	-	-	3 t	-	-	-	-	-	-
Methane vap.	-	-	-	-	-	-	-	-	-	-	-	-
Natural gas (lower calorific value)	-	-	40 MWh	-	-	33 MWh	-	-	-	-	-	-
Natural gas (upper calorific value)	85,010 MWh	1,904 MWh	-	1,690 MWh	2,018 MWh	-	743 MWh	-	293 MWh	2,563 MWh	280 MWh	690 MWh
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK

Electricity (own production, renewable)	2,803 MWh	0 MWh	0 MWh	0 MWh	0 MWh	51 MWh	0 MWh	-	0 MWh	0 MWh	0 MWh	0 MWh
Electricity (purchased, grey)	8,569 MWh	62 MWh	2,806 MWh	606 MWh	0 MWh	540 MWh	246 MWh	-	84 MWh	1,367 MWh	431 MWh	0 MWh
Electricity (purchased, green)	0 MWh	-	-	-	979 MWh	-	-	-	0 MWh	-	0 MWh	433 MWh
Gasoil (x1000 L)	75 l	3.808 l	57.363 l	-	37 l	-	4.817 l	-	-	-	-	-
LPG liq. (m³)	-	-	-	-	-	184 m³	-	-	-	-	-	-
LPG (ton)	-	-	229.853 t	-	-	3 t	-	-	-	-	-	-
Methane vap.	-	-	-	-	-	-	-	-	-	-	-	-
Natural gas (lower calorific value)	-	-	-	-	-	29 MWh	-	-	-	-	-	-
Natural gas (upper calorific value)	81,879 MWh	1,268 MWh	811 MWh	1,081 MWh	1,671 MWh	-	857 MWh	-	251 MWh	2,624 MWh	152 MWh	583 MWh
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Electricity (own production, renewable)	2,714 MWh	0 MWh	210 MWh	0 MWh	111 MWh	50 MWh	0 MWh	-	10 MWh	0 MWh	0 MWh	2 MWh
Electricity (purchased, grey)	9,030 MWh	536 MWh	3,199 MWh	609 MWh	0 MWh	499 MWh	236 MWh	-	84 MWh	1,368 MWh	621 MWh	0 MWh
Electricity (purchased, green)	0 MWh	0 MWh	0 MWh	0 MWh	872 MWh	0 MWh	0 MWh	-	0 MWh	0 MWh	0 MWh	405 MWh
Gasoil (x1000 L)	76 l	3.345 l	35.11 l	-	35 l	-	3.927 l	-	-	-	-	-
LPG liq. (m³)	-	-	-	-	-	162 m³	-	-	-	-	-	-
LPG (ton)	-	-	0 t	-	-	4 t	-	-	-	-	-	-
Methane vap.	-	-	-	-	-	-	-	-	-	-	-	-
Natural gas (lower calorific value)	-	-	-	-	-	26 MWh	-	-	-	-	-	-
Natural gas (upper calorific value)	73,796 MWh	1,052 MWh	12,436 MWh	1,038 MWh	1,527 MWh	-	688 MWh	-	324 MWh	2,289 MWh	350 MWh	466 MWh
2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Electricity (own production, renewable)	343 MWh	-	-	-	-	72 MWh	-	-	31 MWh	-	-	53 MWh
Electricity (purchased, grey)	9,011 MWh	491 MWh	2,871 MWh	590 MWh	-	505 MWh	191 MWh	-	73 MWh	1,439 MWh	772 MWh	344 MWh
Electricity (purchased, green)	2,602 MWh	-	301 MWh	-	759 MWh	-	-	-	-	-	-	-

Gasoil (x1000 L)	48 l	0 l	-	0.1 l	-	-	0 l	-	-	1 l	-	-
LPG liq. (m³)	-	-	-	-	-	173 m³	-	-	-	-	-	-
LPG (ton)	-	-	-	-	-	-	-	-	-	-	-	-
Methane vap.	-	-	-	-	-	-	-	-	-	-	-	-
Natural gas (lower calorific value)	-	-	-	-	-	-	-	-	-	-	-	-
Natural gas (upper calorific value)	73,323 MWh	1,281 MWh	13,721 MWh	1,154 MWh	1,755 MWh	36 MWh	651 MWh	-	218 MWh	3,615 MWh	412 MWh	484 MWh

	Renewable Energy Consumption (MWh)	Non-renewable Energy Consumption (MWh)	Total 202(x) Energy Consumption (MWh)
Electricity (as reflected in utility billings)			
Fuels			
Total			

50 Is the undertaking disclosing its Scope 3 greenhouse gas emissions (indirect emissions from its value chain)?

Yes

Yes, we are disclosing our Scope 3 greenhouse gas emissions. Our assessment is compliant with the Greenhouse Gas Protocol, which classifies emissions into 3 scopes and 21 categories, with Scope 3 emissions split into 15 categories across upstream and downstream activities. Our Scope 3 emissions include the categories of Purchased goods and services; Capital goods; Energy supply; Upstream & downstream transportation and distribution; Waste generated in operations; Business travel; Employee commuting; Processing of sold products; and End-of-life treatment of sold products. The following categories are not relevant to EOC and were excluded from the reporting: Purchased steam, heat, and cooling; Leased assets; Investments; Use of sold products; and Franchises. The total fossil GHG emissions for Scope 3 are 570,535.73 tCO₂e.

30(2) What are the undertaking's Scope 1, 2 and 3 greenhouse gas (GHG) emissions? (in tons of CO₂ equivalent)

2024	
EOC Group	
GHG emissions Total (location-based)	596,563.00 t CO ₂ eq
GHG emissions Total (market-based)	596,718.00 t CO ₂ eq
Scope 1 GHG emissions	20,282.00 t CO ₂ eq
Scope 2 GHG emissions (location-based)	5,745.00 t CO ₂ eq
Scope 2 GHG emissions (market-based)	5,900.00 t CO ₂ eq
Scope 3 GHG emissions (Business Travel)	311.00 t CO ₂ eq
Scope 3 GHG emissions (Capital Goods)	3,507.00 t CO ₂ eq
Scope 3 GHG emissions (Commuting)	1,390.00 t CO ₂ eq
Scope 3 GHG emissions (End-of-Life of Product)	502.00 t CO ₂ eq
Scope 3 GHG emissions (Energy Supply)	5,285.00 t CO ₂ eq
Scope 3 GHG emissions (Goods & Services)	516,216.00 t CO ₂ eq
Scope 3 GHG emissions (Processing of Product)	13,291.00 t CO ₂ eq
Scope 3 GHG emissions (Transport Downstream)	4,250.00 t CO ₂ eq
Scope 3 GHG emissions (Transport Upstream)	25,405.00 t CO ₂ eq
Scope 3 GHG emissions (Waste)	379.00 t CO ₂ eq

31 What is the undertaking’s GHG emissions intensity (total location-based GHG emissions per turnover)?

2024	
	GHG intensity
EOC Group	1,841.24 t CO2/M Euros

B4 – Pollution of air, water and soil

32 Is the undertaking reporting data on its pollutant emissions to air, water, and soil (e.g., under legal requirements or voluntary environmental management systems)?

Yes

The undertaking reports on certain pollutant emissions to air, water and soil at site level, primarily within the framework of local legal requirements and environmental management activities (e.g. ISO 14001 at selected sites). However, this has not yet been systematically verified across all sites, in particular with regard to completeness of legal reporting obligations.

The undertaking has previously disclosed selected pollution-related KPIs at group level. These indicators were not always consistently defined or available for all sites, and therefore may not be fully representative or comparable.

The undertaking is currently strengthening its ESG data governance, including clearer definitions, internal controls, and responsibilities. In parallel, it is prioritising the development of robust datasets for key environmental KPIs (notably energy, CO₂, water and waste). As part of a next phase, expected in a future reporting cycle, pollutant emissions reporting will be further formalised and harmonised to improve completeness, consistency and alignment with VSME requirements.

We report data on our pollutant emissions to air, water, and soil. We maintain an ISO 14001 Environmental Management System (at select sites), which was certified until June 13, 2026. Our internal environmental administration includes monthly digital updates to the waste register, grouped registration of discharge water analysis results, and grouped registration of air emission measurement results. We conduct self-monitoring programs for industrial wastewater, including 12 annual samples and analyses, and perform measurement campaigns for VMM declarations. Ecotoxtests are also carried out for industrial wastewater as a special condition in our environmental permit. For air emissions, we have a measurement and management program for fugitive emissions at Oudenaarde, conforming to VLAREM II, and conduct emission measurements for our incinerator, steam boilers, and WKK module. Soil investigations are performed for PFAS issues at our Oudenaarde, Surfactants II, and Latex II plants. We also track and report on environment-related non-conformities, including those related to odour complaints, product loss due to leakage, non-conforming waste disposal, and wastewater discharge quality.

32(1) If yes: What is the amount of pollutants emitted to air, water, and soil (broken down by pollutant)?

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Air Volume Emissions: Nitrogen Oxide (NOx)	17,177.00 kg	-	-	-	-	-	-	-	-	-	-	-
Water Volume Emissions: Chemical Oxygen Demand (COD)	14,763.00 kg	-	-	-	-	-	-	-	-	-	-	-
Air Volume Emissions: Volatile Organic Compounds (VOC)	19,531.00 kg	-	-	-	-	-	-	-	-	-	-	-
Water Volume Emissions: Total Nitrogen (N)	2,315.00 kg	-	-	-	-	-	-	-	-	-	-	-
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Air Volume Emissions: Nitrogen Oxide (NOx)	18,240.00 kg	-	-	-	-	-	-	-	-	-	-	-

Water Volume Emissions: Chemical Oxygen Demand (COD)	16,242.00 kg	-	-	-	-	-	-	-	-	-	-	-
Air Volume Emissions: Volatile Organic Compounds (VOC)	16,889.00 kg	-	-	-	-	-	-	-	-	-	-	-
Water Volume Emissions: Total Nitrogen (N)	1,882.00 kg	-	-	-	-	-	-	-	-	-	-	-
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Air Volume Emissions: Nitrogen Oxide (NOx)	17,212.00 kg	-	-	-	-	-	-	-	-	-	-	-
Water Volume Emissions: Chemical Oxygen Demand (COD)	21,129.00 kg	-	-	-	-	-	-	-	-	-	-	-
Air Volume Emissions: Volatile Organic Compounds (VOC)	16,159.00 kg	-	-	-	-	-	-	-	-	-	-	-
Water Volume Emissions: Total Nitrogen (N)	1,699.00 kg	-	-	-	-	-	-	-	-	-	-	-

B5 – Biodiversity

33 Are any of the undertaking's sites (owned, leased, or managed by the undertaking) located in or near a biodiversity-sensitive area?

No answer provided

33(a) How many sites are in or near biodiversity sensitive areas? Provide further information on each site.

This analysis was not yet performed (ongoing in 2026).

34 What is the undertaking's land use (total use of land, sealed area, nature-oriented area on-site and off-site)? (voluntary disclosure)

This analysis was not yet performed (ongoing in 2026).

B6 – Water

35 What is the undertaking's total water withdrawal and how much was withdrawn in areas of high water stress?

The analysis of sites in high water stress areas was not yet performed (ongoing in 2026).

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total water withdrawal	417,462.00 m ³	13,565.00 m ³	35,658.00 m ³	13,500.00 m ³	6,492.00 m ³	12,311.00 m ³	4,976.00 m ³	-	3,287.00 m ³	19,426.00 m ³	2,357.00 m ³	9,604.00 m ³
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total water withdrawal	379,177.00 m ³	13,209.00 m ³	59,851.00 m ³	15,079.00 m ³	7,836.00 m ³	13,821.00 m ³	6,802.00 m ³	-	4,488.00 m ³	22,239.00 m ³	3,722.00 m ³	11,550.00 m ³
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total water withdrawal	400,687.00 m ³	9,897.00 m ³	64,152.00 m ³	12,958.00 m ³	7,933.00 m ³	13,775.00 m ³	6,107.00 m ³	-	4,124.00 m ³	26,514.00 m ³	4,878.00 m ³	10,623.00 m ³
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total water withdrawal	388,563.00 m ³	9,944.00 m ³	61,795.00 m ³	11,920.00 m ³	5,741.00 m ³	13,081.00 m ³	5,912.00 m ³	-	3,782.00 m ³	26,355.00 m ³	4,152.00 m ³	11,726.00 m ³
2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total water withdrawal	356,742.00 m ³	11,725.00 m ³	68,447.00 m ³	12,500.00 m ³	6,666.00 m ³	13,999.00 m ³	6,198.00 m ³	-	4,015.00 m ³	29,294.00 m ³	3,915.00 m ³	8,732.00 m ³

36 Does the undertaking have production processes that significantly consume water (e.g., through evaporation, product integration, etc.)?

Yes

Yes, our production processes significantly consume water. Water is an essential resource in chemical production, used for cleaning, steam production, cooling, and polymerization reactions. Our latex and emulsion production processes involve cooling towers, which cause considerable water evaporation. Additionally, our products currently contain a significant amount of water, leading us to emphasize 'non-water-based chemistry'.

36(1) If yes: What is the undertaking's water consumption from these processes?

Water consumption is not tracked as such. We do track water discharge (shown below) and water withdrawal, allowing to calculate water consumption - but the internal definition of water withdrawal was not clear (will be updated in 2025/2026 as part of the ESG data governance improvement project).

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total water discharge	225,128.00 m ³	3,538.00 m ³	25,200.00 m ³	1,883.00 m ³	686.00 m ³	286.00 m ³	-	-	-	8,174.33 m ³	10.00 m ³	2,745.00 m ³
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total water discharge	226,890.00 m ³	2,915.00 m ³	13,680.00 m ³	2,305.00 m ³	2,736.00 m ³	343.00 m ³	200.00 m ³	-	-	10,152.00 m ³	10.00 m ³	2,563.00 m ³
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK

Total water discharge	210,623.00 m ³	2,686.00 m ³	14,400.00 m ³	2,080.00 m ³	2,258.00 m ³	309.00 m ³	200.00 m ³	-	-	13,366.00 m ³	10.00 m ³	2,465.00 m ³
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total water discharge	220,254.00 m ³	2,787.00 m ³	13,680.00 m ³	2,082.00 m ³	1,983.00 m ³	383.00 m ³	200.00 m ³	-	-	11,060.00 m ³	10.00 m ³	2,788.00 m ³
2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total water discharge	212,298.00 m ³	2,606.00 m ³	-	1,924.00 m ³	730.00 m ³	325.00 m ³	-	-	-	10,952.00 m ³	3,915.00 m ³	-

B7 – Resource use, circular economy and waste management

37 Does the undertaking apply circular economy principles in its operations?

Yes

Yes, we actively apply circular economy principles in our operations. Our approach is threefold: increasing efficiency and reducing waste in our own operations, impacting the efficiency and waste generation of our customers' processes, and providing more durable and protective products and packaging for end consumers.

We are committed to reducing waste in our operations, focusing on major waste streams like coagulate and filter cakes, and exploring options to reuse coagulate as a secondary raw material. We also aim to reduce waste by 20% by 2030, using 2020 as the reference year.

We make significant strides towards a circular economy with products for the carpet industry, which are easier to recycle and reprocess, reducing waste and energy consumption. EOC Belgium develops compounds using recycled materials like PVB from windshields and architectural glass for carpet pre-coat and backings. Additionally, backings from recovered synthetic turf carpets coated with TPE can be shredded and reused for new carpet coatings, and production waste is integrated back into the process.

Our R&D and innovation efforts are key enablers for this transition, focusing on minimizing waste, designing products and materials for recyclability, and avoiding non-renewable materials.

37(1) If yes: How does the undertaking apply circular economy principles?

We apply circular economy principles by focusing on waste reduction, material reuse, and recycling across our operations and product offerings, with targets to reduce waste by 20% by 2030 (reference year 2020). We develop compounds using recycled polyvinyl butyral (PVB) from sources like windshields, and our thermoplastic elastomers (TPEs) are designed for easier recycling and reprocessing, reducing chemical use, waste, and energy. We optimize waste sorting and packaging. Additionally, we recover and reuse alcohols in our surfactants division and work to reduce major waste streams like coagulate and filter cakes, exploring their reuse as secondary raw materials. We also implement waste separation for various materials within our premises.

38(a/b) What is the total annual generation of waste and total annual waste diverted to recycling or reuse, broken down by non-hazardous and hazardous?

The split between hazardous and non-hazardous waste, based on our historical KPI data, is shown below.

More detailed waste reporting is available, specifically for the Belgian sites (largest waste volumes in the group, by far). That data was used as input for category 3.5 (Waste Treatment) corporate carbon footprint reporting - but this was not originally summarized or analyzed in a manner allowing to answer the full VSME question. Going forward, the waste data analysis for the corporate carbon footprint reporting will be officialized internally and expanded to also provide the necessary details for the VSME request.

In the interim, an LLM-supported analysis of the Belgian waste data was performed to provide more details on the types of waste:

EOC – Belgian sites: Waste 2024

Sites: Oudenaarde & Evergem (incl. EOC Management). Reporting year 2024. All figures in metric tonnes.

TOTAL ANNUAL WASTE GENERATED

Waste type	Tonnes	% of total
Hazardous	1,393.01	13.7%
Non-hazardous	8,752.95	86.3%
Total waste generated	10,145.96	100.0%

WASTE DIVERTED TO RECYCLING OR REUSE

Waste type	Tonnes diverted	% recycled/reused*
Hazardous	722.94	51.9%
Non-hazardous	2,882.07	32.9%
Total diverted to recycling/reuse	3,605.01	35.5%

Reconciliation – all waste by treatment route

Treatment route	Tonnes	Counts toward recycling/reuse?
Recycling / reuse (R2,R3,R4,R5,R9,R12,R13)	3,605.01	Yes
Energy recovery (R1)	1,447.11	No – recovery, not recycling/reuse
Disposal (D8, D9, D15)	5,093.84	No – disposal

Total	10,145.96
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As mentioned before, due to uncertainty about the data quality and definitions, the data below should be taken with a grain of salt.

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total weight of hazardous waste	220.00 t	130.45 t	1.00 t	20.23 t	0.00 t	0.66 t	5.18 t	-	0.26 t	211.60 t	67.00 t	0.00 t
Total weight of non-hazardous waste	12,788.00 t	30.12 t	393.00 t	78.99 t	54.00 t	349.30 t	438.00 t	-	25.00 t	196.06 t	10.40 t	288.00 t
Total waste	13,008.00 t	160.57 t	394.00 t	99.22 t	54.00 t	349.96 t	434.18 t	-	25.26 t	407.66 t	77.40 t	288.00 t
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total weight of hazardous waste	656.00 t	225.00 t	0.00 t	26.60 t	0.00 t	0.38 t	3.27 t	-	0.10 t	233.00 t	73.00 t	0.00 t
Total weight of non-hazardous waste	12,678.00 t	44.00 t	622.00 t	135.00 t	55.00 t	248.52 t	314.15 t	-	205.80 t	230.00 t	11.20 t	343.00 t
Total waste	13,334.00 t	269.00 t	622.00 t	161.60 t	55.00 t	248.90 t	317.42 t	-	205.90 t	463.00 t	84.20 t	343.00 t
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total weight of hazardous waste	321.00 t	176.00 t	0.00 t	31.27 t	0.00 t	0.53 t	3.95 t	-	0.47 t	182.00 t	46.00 t	0.00 t
Total weight of non-hazardous waste	17,535.00 t	32.00 t	647.00 t	119.70 t	57.00 t	261.30 t	388.72 t	-	66.97 t	250.00 t	19.40 t	407.00 t
Total waste	17,856.00 t	208.00 t	647.00 t	150.97 t	57.00 t	261.83 t	392.67 t	-	67.44 t	432.00 t	65.40 t	407.00 t
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total weight of hazardous waste	101.00 t	145.00 t	742.00 t	33.30 t	0.00 t	0.49 t	23.77 t	-	1.20 t	261.00 t	47.26 t	0.00 t
Total weight of non-hazardous waste	16,990.00 t	21.00 t	0.00 t	93.00 t	56.00 t	230.24 t	285.44 t	-	189.22 t	233.00 t	16.67 t	385.00 t
Total waste	17,091.00 t	166.00 t	742.00 t	126.30 t	56.00 t	230.72 t	309.21 t	-	190.42 t	494.00 t	63.93 t	385.00 t
2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK

Total weight of hazardous waste	437.00 t	108.00 t	455.00 t	13.00 t	0.00 t	0.00 t	-	-	0.00 t	232.00 t	5.00 t	210.00 t
Total weight of non-hazardous waste	7,201.00 t	21.00 t	727.00 t	56.00 t	123.00 t	257.00 t	-	-	12.00 t	220.00 t	50.00 t	128.00 t
Total waste	7,638.00 t	128.00 t	1,182.00 t	69.00 t	123.00 t	257.00 t	-	-	12.00 t	452.00 t	55.00 t	338.00 t

38(c) Does the undertaking operate in a sector that uses significant material flows (e.g., manufacturing, construction, packaging)?

Yes

Yes, we operate in sectors that use significant material flows. We operate 13 production plants worldwide, transforming raw materials and ingredients into semi-finished products such as compounds, latices, adhesives, emulsion polymers, barrier coatings, surfactants, textile chemicals, thermoplastic elastomers, and polyurethanes. Our products are packaged in various containers like drums, IBCs, and buckets. We use raw materials including lattici, polyvinyl alcohol, polyvinyl acetate, tertiary amines, palm kernel oil, kaolin, and limestone.

38(c)(1) If yes: What is the annual mass-flow of relevant materials used by the undertaking (e.g., total raw materials consumed in tonnes)?

In 2024 the EOC Group consumed approximately 215,100 tonnes of relevant materials on a consolidated basis across its 13 production plants. This comprises about 212,800 tonnes of raw materials and ingredients (e.g. styrene, calcium carbonate / limestone, vinyl acetate, 1,3-butadiene, butyl acrylate, vegetable oils, amines and polyvinyl alcohol) and about 2,330 tonnes of packaging materials (mainly HDPE/PE plastics, steel and wood used in drums, IBCs and buckets). Figures are derived from purchase/consumption records used as input to the Group corporate carbon-footprint inventory; all quantities were reported in kilogrammes and converted to tonnes.

B8 – Workforce – General characteristics

39(a) What is the number of employees by type of employment contract?

The historic sustainability data only tracked full- and part-time contracts (shown below), not temporary or permanent contracts. This will be aligned with VSME definitions going forward.

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Full time employees - FTE	340	58	67	27	16	32	10	-	5	47	15	26
Part time employees - PTE	40	0	0	1	2	0	0	-	0	0	3	0
Total employee headcount	380	58	67	28	18	32	10	-	5	47	18	26
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Full time employees - FTE	331	56	74	30	16	32	9	-	4	47	22	24
Part time employees - PTE	49	0	0	0	2	0	0	-	0	0	0	0
Total employee headcount	380	56	74	30	18	32	9	-	4	47	22	24
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Full time employees - FTE	334	51	78	31	17	34	9	-	4	47	21	24
Part time employees - PTE	52	0	0	0	2	0	0	-	0	0	0	0
Total employee headcount	386	51	78	31	19	34	9	-	4	47	21	24
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Full time employees - FTE	329	25	87	29	16	33	9	-	4	46	23	22
Part time employees - PTE	52	0	0	0	3	0	0	-	0	0	0	1
Total employee headcount	381	25	87	29	19	33	9	-	4	46	23	23
2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Full time employees	320	25	101	30	16	32	9	-	4	46	25	24

- FTE												
Part time employees - PTE	50	0	0	0	3	1	0	-	0	0	0	0
Total employee headcount	370	25	101	30	19	33	9	-	4	46	25	24

39(b) What is the number of employees by gender?

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of employees - Men	315	44	65	25	15	22	8	-	5	33	15	25
Total number of employees - Women	65	14	2	3	3	10	2	-	0	14	3	1
Total employee headcount	380	58	67	28	18	32	10	-	5	47	18	26
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of employees - Men	316	41	71	27	15	21	7	-	4	33	19	23
Total number of employees - Women	64	15	3	3	3	11	2	-	0	14	3	1
Total employee headcount	380	56	74	30	18	32	9	-	4	47	22	24
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of employees - Men	322	37	75	28	16	24	7	-	4	33	18	23
Total number of employees - Women	64	14	3	3	3	10	2	-	0	14	3	1
Total employee headcount	386	51	78	31	19	34	9	-	4	47	21	24
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of	314	18	84	26	16	23	7	-	4	32	20	22

employees - Men												
Total number of employees - Women	67	7	3	3	3	10	2	-	0	14	3	1
Total employee headcount	381	25	87	29	19	33	9	-	4	46	23	23
2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of employees - Men	303	17	98	27	16	23	7	-	4	31	22	22
Total number of employees - Women	67	8	3	3	3	10	2	-	0	15	3	2
Total employee headcount	370	25	101	30	19	33	9	-	4	46	25	24

39(c) Does the undertaking operate in more than one country (i.e. have employees in multiple countries)?

Yes

Yes, we operate in 11 countries with approximately 700 employees. Our 13 production locations and several commercial branches are located in Europe and Asia, with our headquarters in Oudenaarde, Belgium. In 2024, 75% of our workforce was in Europe and 25% in Asia, with the majority of employees (370 or 54%) working in Belgium.

39(c)(1) If yes: What is the number of employees by country of employment contract?

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total employee headcount	380	58	67	28	18	32	10	-	5	47	18	26
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total employee headcount	380	56	74	30	18	32	9	-	4	47	22	24
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total employee headcount	386	51	78	31	19	34	9	-	4	47	21	24
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total employee headcount	381	25	87	29	19	33	9	-	4	46	23	23
2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in

												UK
Total employee headcount	370	25	101	30	19	33	9	-	4	46	25	24

40 Does the undertaking have 50 or more employees?

Yes

Yes, EOC Group employs 686 people as of 2024.

40(1) If yes: What is the employee turnover rate for the reporting period?

The historic sustainability data did not track employee turnover as defined in the VSME requirements, but rather "new employee hires" (divided by age groups) - shown below. Going forward, the KPIs will be aligned with the VSME definitions.

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
New Employee hires: Men 30 - 50y	4	6	0	0	0	1	0	-	0	4	1	3
New Employee hires: Men > 50y	3	0	0	1	0	0	0	-	0	2	0	3
New Employee hires: Men < 30y	1	0	8	1	0	0	1	-	0	4	0	1
New Employee hires: Women 30 - 50y	2	0	0	0	0	0	0	-	0	0	0	0
New Employee hires: Women < 30y	1	0	0	0	0	0	1	-	0	0	0	0
New Employee hires: Women > 50y	0	0	0	0	0	0	0	-	0	0	0	0
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
New Employee hires: Men 30 - 50y	11	3	5	4	1	1	0	-	0	1	2	3
New Employee hires: Men > 50y	3	0	0	1	0	0	0	-	0	0	0	2
New Employee hires: Men < 30y	12	2	8	2	3	1	-	-	-	10	3	2

New Employee hires: Women 30 - 50y	8	1	0	0	0	1	0	-	0	0	0	0
New Employee hires: Women < 30y	4	0	0	0	0	1	0	-	0	1	0	0
New Employee hires: Women > 50y	1	0	0	0	0	0	0	-	0	0	0	0
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
New Employee hires: Men 30 - 50y	15	2	4	1	0	1	0	-	0	0	0	3
New Employee hires: Men > 50y	6	0	0	1	1	0	0	-	0	0	0	2
New Employee hires: Men < 30y	10	0	5	1	1	1	0	-	0	19	2	1
New Employee hires: Women 30 - 50y	6	0	0	0	0	0	0	-	0	1	1	0
New Employee hires: Women < 30y	1	1	0	0	0	0	0	-	0	1	1	0
New Employee hires: Women > 50y	2	0	0	0	0	0	0	-	0	0	0	0
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
New Employee hires: Men 30 - 50y	9	1	15	0	0	2	0	-	0	3	4	2
New Employee hires: Men > 50y	5	0	0	0	0	0	0	-	0	0	0	1
New Employee hires: Men < 30y	8	0	10	0	5	0	0	-	0	3	1	1
New Employee hires:	0	0	0	0	0	0	0	-	0	0	0	0

Women 30 - 50y												
New Employee hires: Women < 30y	1	0	0	0	0	1	0	-	0	0	1	0
New Employee hires: Women > 50y	1	0	0	0	0	0	0	-	0	0	0	0
2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
New Employee hires: Men 30 - 50y	11	0	15	3	0	1	0	-	0	2	0	3
New Employee hires: Men > 50y	2	0	0	2	0	0	0	-	0	0	0	0
New Employee hires: Men < 30y	4	0	10	0	1	1	1	-	0	4	0	1
New Employee hires: Women 30 - 50y	2	1	0	0	0	0	0	-	0	1	0	0
New Employee hires: Women < 30y	1	0	0	0	0	1	0	-	0	3	0	0
New Employee hires: Women > 50y	1	0	0	0	0	0	0	-	0	0	0	1

B9 – Workforce – Health and safety

41(a) What is the number of recordable work-related accidents?

Safety is important for EOC Group and we monitor the accidents at work for years now. In 2023, our frequency rate decreased to 16.17. However, the severity rate, which measures the seriousness of accidents (injuries and fatalities), increased to 0.58. Most of the incidents were linked to back injuries, often caused by heavy loads handled on the production floor. Nevertheless, no serious accidents resulting in permanent disability occurred. Most of the incidents and accidents were linked to human and/or organizational factors. This is why we believe the recently introduced EHS cards and Life-Saving Program are so important: additional workplace awareness can prevent a lot of suffering.

We calculate the frequency and severity rates using the following formulas:

- Frequency rate = (# lost time accidents / # working hours) x 1 million
- Severity rate = (# lost days / # working hours) x 1000

Up to and including 2024, we only have reliable data on the frequency and severity rates from our Belgian sites (>50% of EOC Group's headcount). These figures do not include contractors, visitors, students, or apprentices. As of fiscal year 2025, we will include the results from our international sites in our reporting, which may involve a slight adjustment to our definition.

41(a)(1) What is the rate of recordable work-related accidents?

Safety is important for EOC Group and we monitor the accidents at work for years now. In 2023, our frequency rate decreased to 16.17. However, the severity rate, which measures the seriousness of accidents (injuries and fatalities), increased to 0.58. Most of the incidents were linked to back injuries, often caused by heavy loads handled on the production floor. Nevertheless, no serious accidents resulting in permanent disability occurred. Most of the incidents and accidents were linked to human and/or organizational factors. This is why we believe the recently introduced EHS cards and Life-Saving Program are so important: additional workplace awareness can prevent a lot of suffering.

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41(b) What is the number of fatalities as a result of work-related injuries and work-related ill health?

There were no fatalities as a result of work-related injuries or work-related ill health in 2024. Our company has not experienced any deaths in - at least - the last 10 years.

B10 – Remuneration, collective bargaining and training

42(a) Do all employees receive pay equal to or above the applicable minimum wage (by law or collective bargaining) in the country they work in?

EOC ensures that the pay rate for the standard working week in each country where it operates at least matches the minimum standard set by the local government or legislature. If no such standard exists, the company uses accepted industry standards or recognized norms to determine or adjust pay rates. EOC also reviews all wage and salary levels in accordance with relevant collective agreements or at regular intervals if none exist.

42(b) Does the undertaking have 150 or more employees (in headcount)?

Yes

Yes, our company has 686 employees as of 2024.

42(b)(1) What is the percentage gap in pay between female and male employees?

At present, the company does not disclose a percentage gender pay gap.

We already report annually to the Works Council on total payroll cost by gender. In addition, an initial internal analysis of a potential gender pay gap has been carried out. However, no reliable figure can yet be reported.

This is because the calculation methodology and reporting parameters (for example, which pay components should be included and how they should be treated) have not yet been formally defined.

At present, the transposition of the EU Pay Transparency Directive into local legislation remains unclear, including the exact reporting requirements and parameters. The company will align its methodology and disclose the gender pay gap once the applicable legal framework and internal systems are sufficiently defined and implemented.

The company considers this metric as “methodology under development” and will disclose quantitative results once a consistent and auditable calculation approach is in place.

42(b)(2) What is the percentage gap in pay between female and male employees? (voluntary disclosure)

N/A

42(c) What percentage of the undertaking’s employees are covered by collective bargaining agreements?

2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Employees Covered by Collective Agreements	100 %	0 %	0 %	100 %	0 %	0 %	0 %	-	0 %	100 %	0 %	0 %
Employees covered by employee representatives	100 %	0 %	0 %	100 %	0 %	94 %	0 %	-	0 %	0 %	0 %	0 %
Employees covered with healthcare	100 %	100 %	100 %	100 %	5 %	0 %	100 %	-	100 %	100 %	32 %	17 %
Employees Covered by Union status	100 %	0 %	0 %	20 %	0 %	0 %	0 %	-	0 %	0 %	0 %	0 %

42(d) What is the average number of training hours per year per employee, broken down by gender?

The historic sustainability data on this topic (shown below) followed a different split than proposed by VSME. Going forward, this data and definition will be aligned with the VSME requirements.

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Training hours by working class and Gender: Blue collar - Men	63.50	56.00	58.00	206.00	24.00	10.00	40.00	-	27.00	175.00	12.00	27.00
Training hours by working class and Gender: Blue collar - Women	45.67	56.00	-	-	-	10.00	40.00	-	-	120.00	2.00	-
Training hours by working class and Gender: White collar - Men	56.80	48.00	38.00	200.00	16.00	14.00	30.00	-	12.00	182.00	12.00	16.00
Training hours by working class and Gender: White collar - Women	45.13	48.00	38.00	32.00	-	14.00	30.00	-	-	193.00	4.00	2.00
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Training hours by working class and Gender: Blue collar - Men	11.40	56.00	96.00	11.00	40.00	10.00	40.00	-	27.00	14.00	12.00	0.00
Training hours by working class and Gender: Blue collar - Women	45.50	56.00	0.00	0.00	-	10.00	40.00	-	-	18.00	2.00	-
Training hours by working class and Gender: White collar - Men	11.35	48.00	48.00	15.00	8.00	12.00	30.00	-	12.00	11.00	7.00	0.00
Training hours by working class and Gender: White collar - Women	10.79	48.00	0.00	21.00	-	12.00	30.00	-	-	25.00	1.00	0.00

2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Training hours by working class and Gender: Blue collar - Men	11.40	56.00	72.00	11.00	32.00	12.00	47.00	-	32.00	13.00	13.00	0.00
Training hours by working class and Gender: Blue collar - Women	8.78	56.00	0.00	0.00	-	12.00	40.00	-	-	14.00	1.00	-
Training hours by working class and Gender: White collar - Men	10.61	48.00	36.00	40.00	16.00	10.00	33.00	-	12.00	6.00	5.00	9.00
Training hours by working class and Gender: White collar - Women	7.63	48.00	0.00	40.00	-	10.00	30.00	-	-	17.00	2.00	0.00
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Training hours by working class and Gender: Blue collar - Men	8.66	6.00	10.00	15.00	32.00	18.00	50.00	-	30.00	10.00	13.00	17.00
Training hours by working class and Gender: Blue collar - Women	6.00	0.00	0.00	0.00	-	3.00	42.00	-	-	8.00	1.00	0.00
Training hours by working class and Gender: White collar - Men	9.23	12.00	8.00	40.00	16.00	5.00	35.00	-	12.00	16.00	7.00	17.00
Training hours by working class and Gender: White collar - Women	7.53	7.00	20.00	40.00	-	7.00	34.00	-	-	24.00	2.00	17.00

2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Training hours by working class and Gender: Blue collar - Men	12.08	20.00	25.00	13.00	32.00	18.00	16.00	-	16.00	40.00	0.00	10.00
Training hours by working class and Gender: Blue collar - Women	16.50	0.00	0.00	0.00	-	1.00	16.00	-	0.00	27.00	0.00	0.00
Training hours by working class and Gender: White collar - Men	19.70	12.00	73.00	18.00	16.00	5.00	16.00	-	16.00	30.00	0.00	22.00
Training hours by working class and Gender: White collar - Women	9.95	13.00	3.00	32.00	-	9.00	-	-	0.00	55.00	0.00	0.00

B11 – Convictions and fines for corruption and bribery

43 Were there any convictions or fines for violations of anti-corruption or anti-bribery laws involving the undertaking during the reporting period?

☐ Yes, convictions

☐ Yes, fines

☒ No

No, we did not face any convictions or pay any fines for violations of anti-corruption or anti-bribery laws in 2023 or 2024. The total number of convictions for violation of anti-corruption and anti-bribery laws was 0 for both years, and the amount of fines was also 0 for both years. This is also registered in our yearly management review.

43(1) If yes: How many convictions for the violation of anti-corruption and antibribery laws occurred in the reporting period?

N/A

43(2) If yes: What is the total amount of fines incurred for the violation of anti-corruption and antibribery laws?

N/A

C1 – Strategy: Business Model and Sustainability Initiatives

47(a) Describe the undertaking's significant groups of products and/or services.

EOC Group is a business-to-business company that offers a diverse portfolio of products, including (water-based) compounds, latices, adhesives, emulsion polymers, barrier coatings, surfactants, textile chemicals, thermoplastic elastomers, and polyurethanes. These products serve as semi-finished goods for various industries and applications such as Building & Construction, Coatings, Home, Personal Care and Industrial & Institutional (I&I) cleaning, Mobility, Paper & Cardboard, and Textile & Carpets. The company also focuses on producing building blocks for end products and blending finished products, alongside improving processes for sustainability.

47(b) Describe the significant market(s) the undertaking operates in (e.g., B2B, wholesale, retail, countries).

We are a pure business-to-business (B2B) company. Our product portfolio includes compounds, latices, adhesives, emulsion polymers, barrier coatings, surfactants, textile chemicals, thermoplastic elastomers, and polyurethanes. We distribute our products across key markets for various applications such as Building & Construction, Coatings, Home, Personal Care and Industrial & Institutional (I&I) cleaning, Mobility, Paper & Cardboard, and Textile & Carpets. We operate 13 production sites in Europe and Asia, with our headquarters in Oudenaarde, Belgium. The majority of our employees (54%) work in Belgium. We are commercially active worldwide.

47(c) Describe the undertaking's main business relationships (such as key suppliers, major customers, distribution channels, and consumer types).

EOC Group is a family-owned manufacturer of chemical products, supplying intermediate materials for industrial customers across Europe and Asia. The company operates in a business-to-business (B2B) model, with relationships structured along its value chain: upstream suppliers, own operations, and downstream customers and markets.

Upstream (suppliers and inputs)

EOC relies on a network of suppliers providing:

- **Raw materials** (focus on key materials used in production)
- **Packaging materials**
- **Utilities** (energy and water)
- **Logistics and transport services**
- **External services and contractors** (e.g. engineering, training, laboratories)

These suppliers are part of EOC's core business relationships. They are managed through procurement processes, supplier assessments, and ongoing operational interaction.

Own operations and development partners

Within its own operations, EOC develops and manufactures chemical products such as:

- Adhesives
- Emulsions and latices
- Rubber compounds and thermoplastic elastomers
- Polyurethanes and surfactants

Production activities include polymerisation and formulation processes, supported by R&D and technical teams.

EOC also collaborates with:

- **Research institutes and universities** (development partners)
- **Financial institutions and insurers**
- **Industry associations and sustainability platforms**

These relationships support innovation, compliance, and continuous improvement of products and processes.

Downstream (customers, distribution and end markets)

EOC primarily serves **corporate customers** in a B2B model, including manufacturers, distributors, and tolling partners.

Products are distributed through:

- Direct sales to industrial customers
- Distributors and traders
- Processing partners along the value chain

EOC's materials are used as intermediate inputs in a wide range of industries, including:

- Automotive and transport
- Construction and building materials
- Consumer goods and retail
- Packaging
- Healthcare and life sciences
- Energy and utilities
- Industrial manufacturing

Applications include products such as coatings, adhesives, detergents, personal care items, furniture, carpets, and packaging materials.

Further downstream, EOC's products move through processors, retailers, and end users. However, interaction with final consumers is indirect, as their requirements are typically translated through customer specifications and regulatory frameworks.

Nature of relationships

Across its value chain, EOC focuses on:

- **Long-term partnerships with customers**, built on co-development and tailored solutions
- **Responsible sourcing and supplier engagement**, increasingly linked to sustainability and due diligence requirements
- **Collaboration with partners** to support innovation, regulatory compliance, and sustainability improvement

These relationships are guided by EOC's core values of customer success, commitment, respect, and entrepreneurship, and aim to support long-term, shared value creation.

47(d) Does the undertaking's strategy include any key elements that relate to or affect sustainability issues?

Yes

Yes, our company's strategy includes key elements that relate to sustainability issues. Our centralized business strategy is guided by core principles that include sustainability. We developed an initial sustainability strategy in 2021, focusing on ESG topics relevant to our stakeholders, and it is built on five pillars: Environmental Responsibility, Social Progress, Economic Development, Empowering Society, and Collaborative Growth. We also have specific environmental goals and targets for 2030, with main focus areas on reducing our environmental footprint, responsible sourcing and biodiversity, and water and waste management. Furthermore, our 2025-2030 sustainability focus includes ESG data & reporting, product data & strategy, climate & ESG2030, and ethics & supply chain due diligence.

47(d)(1) If yes: Briefly describe those sustainability-related key elements of the strategy.

Yes, our company's strategy includes key elements that relate to sustainability issues. Our centralized business strategy is guided by core principles that include sustainability. We developed an initial sustainability strategy in 2021, focusing on ESG topics relevant to our stakeholders, and it is built on five pillars: Environmental Responsibility, Social Progress, Economic Development, Empowering Society, and Collaborative Growth. We also have specific environmental goals and targets for 2030, with main focus areas on reducing our environmental footprint, responsible sourcing and biodiversity, and water and waste management. Furthermore, our 2025-2030 sustainability focus includes ESG data & reporting, product data & strategy, climate & ESG2030, and ethics & supply chain due diligence.

C2 – Practices, policies and future initiatives (comprehensive)

48 Briefly describe the undertaking's sustainability practices, policies, and future initiatives for transitioning toward a sustainable economy (as identified in B2).

	If you answered YES to existing practices/ policies/ future initiatives in disclosure B2, please briefly describe them along with their consequent actions. (In case the practice/ policy/ future initiative covers suppliers or clients, the undertaking shall mention it)	If you answered YES to future initiatives/ targets in disclosure B2, please specify them.	You may indicate the highest senior level in the undertaking accountable for implementing them [if any]
Climate Change	We implement energy reduction measures (optimizing heating/cooling, promoting energy-saving behaviors), transition to renewable electricity (solar panels, wind power), and reduce GHG emissions through low-carbon technologies, optimized production, and sustainable supply chain practices.	By 2030 (reference year 2020), we target a 20% reduction in energy consumption and a 30% reduction in GHG emissions. We plan to steadily increase the share of renewable energy for purchased electricity and explore economically viable ways to further cut greenhouse gas emissions from steam and heat production.	Not explicitly stated.
Pollution	Our R&D projects focus on replacing or avoiding harmful products and reducing waste.	Not explicitly detailed beyond general waste reduction.	Not explicitly stated.
Water and Marine Resources	We are committed to responsible water usage.	By 2030 (reference year 2020), we target a 30% reduction in water consumption. Initiatives include optimizing water usage and reuse, water stewardship, reducing water pollution and discharge, and improving wastewater management. Investments are planned for	Not explicitly stated.

		reusing wastewater streams, finding alternatives for groundwater, evaporating wastewater flows, efficient water consumption training, and wastewater treatment optimization.	
Biodiversity and Ecosystems	Our environmental domain focuses on biodiversity.	Not explicitly detailed.	Not explicitly stated.
Circular Economy	We embrace circular economy principles, with R&D focusing on integrating recycled materials, developing recyclable products/processes, eco-design, and Mass Balance supply chain models.	We are committed to the circular economy (reduce-reuse-recycle), aiming to eliminate waste, recycle materials, move away from virgin non-renewable materials, and achieve zero landfill by 2030.	R&D and innovation are key enablers for the transition.
Own Workforce	Our social goals prioritize health and safety, equal treatment and opportunities, and training and development.	Targets on social progress will be set.	Not explicitly stated.
Workers in the Value Chain	We have a Code of Conduct to uphold human rights with value chain partners.	We aim to improve our ethics framework and translate it to the supply chain, align with market expectations on supply chain due diligence, and cover regulatory risks.	Not explicitly stated.
Affected Communities	Our social goals prioritize community impact.	Not explicitly detailed.	Not explicitly stated.
Consumers and end-users	As a B2B company, R&D projects are initiated in close collaboration with customers, impacting their products and processes.	Not explicitly detailed.	Not explicitly stated.
Business conduct	We formalize key processes, assign clear roles, and sharpen segregation of duties to prevent fraud and address ethical issues. A Code of Conduct is in place to build trust with value chain partners.	We plan to move towards a shared service model in business ethics. We aim to improve our ethics framework, align with market expectations on supply chain due diligence, and	Governance emphasizes corporate governance and good business conduct.

		cover regulatory risks.	
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49 If applicable, who is the most senior management level or position accountable for these sustainability practices, policies, and initiatives?

The CEO and the Board of Directors are accountable for implementing sustainability practices, policies, and initiatives. They provide strategic guidance and oversee the management of the sustainability strategy, supported by the Sustainability Manager.

C3 – GHG reduction targets and climate transition

54 Has the undertaking established greenhouse gas (GHG) emission reduction targets?

Yes

Yes, we have established greenhouse gas (GHG) emission reduction targets. We aim to reduce GHG emissions by 30% by 2030, using 2020 as the reference year. This target applies to Scope 1 and Scope 2 emissions. Our approach includes transitioning to 100% green electricity and exploring efficiency and electrification as decarbonization levers.

54(1) If yes: What are the undertakings's GHG emission reduction targets in absolute values for Scope 1, Scope 2 and (if applicable) significant Scope 3 emissions?

Scope	Scope 1	Scope 2	Scope 1 + 2 target
Base year	2020	2020	2020
Base year emissions (t CO ₂ eq)	19,105	3,098	0.0454 t CO ₂ eq/ton sold
Target year	2030	2030	2030
Target year emissions (t CO ₂ eq)	N/A	N/A	0.0318 t CO ₂ eq/ton sold (-30%)
Coverage (share of emissions concerned) (%)	100%	100%	
Main actions to implement	- Efficiency measures - Electrification (studies) - Energy Mgmt System - Detailed energy monitoring	- Green electricity contracts - Increasing on-site renewables	

Remarks:

- 2020 baseline emissions not calculated fully in line with GHG Protocol, nor externally verified
- Scope 1 actually covers only Category 1.1, so no mobile combustion or process and fugitive emissions (which are limited anyway)
- As of 2024, EOC has a GHG Protocol compliant Corporate Carbon Footprint (Scope 1, 2, and 3) which will be used to develop further targets
- No Scope 3 targets (yet)

55 Does the undertaking operate in a high climate-impact sector?

Yes

Yes, EOC Group operates in the manufacturing sector, which is identified as a high climate-impact sector.

55(1) If in a high climate-impact sector: Has the undertaking adopted a transition plan on climate change mitigation?

No

Elements of a decarbonisation pathway are in place, but a complete transition plan aligned with a 1.5°C pathway is not yet established.

55(2) If yes: Provide further information on the transition plan and explain how it is contributing to reduce GHG emissions. (voluntary disclosure)

N/A

56 If no such transition plan is currently in place: Does the undertaking plan to adopt a climate transition plan, and if so, when?

EOC has defined a set of climate-related targets and actions as part of its ESG2030 working plan and energy decarbonisation roadmap.

The company has set a greenhouse gas reduction ambition of approximately **-30% (Scope 1 and 2) compared to a 2020 baseline**, supported by actions such as transitioning to **100% green electricity and partial replacement of natural gas with renewable alternatives**.

EOC has also identified key decarbonisation levers, including:

- Green electricity sourcing
- Electrification and reduction of steam use
- Waste heat recovery and process optimisation

- Evaluation of new technologies (e.g. heat pumps, e-boilers)

These actions are structured across short-, medium-, and long-term horizons, and some supporting elements are being developed, such as energy management systems and monitoring tools.

EOC has started to analyse the broader carbon footprint, including value chain emissions, which represent the majority of total emissions (mainly from raw materials), and is exploring options such as supplier engagement and lower-carbon materials.

However, the current approach does not yet meet the definition of a fully developed climate transition plan:

- **No explicit alignment with a 1.5°C pathway:**
The current targets and roadmap are not yet validated against a science-based trajectory.
- **Financial planning not yet linked to decarbonisation roadmap:**
Planned decarbonisation measures are **not yet systematically translated into CAPEX/OPEX planning**, mainly because the technical roadmap is still under development and key choices (e.g. electrification pathways, technologies) are not yet fixed.
- **Governance and responsibilities not yet clearly defined at group level:**
Responsibilities for delivery of the decarbonisation roadmap are **not yet formally assigned across functions and sites**.
- **Limited KPI structure and tracking framework:**
Monitoring is still developing, and **quantified intermediate targets and indicators per action / site are not yet fully defined**.
- **Partial coverage of the value chain:**
While Scope 3 emissions have been identified as the main contributor, **concrete reduction targets and action plans for these emissions are not yet established**.
- **Long-term ambition not yet operationalised:**
A long-term ambition of **up to -90% CO₂ reduction by 2040** has been identified, but **the pathway to achieve this is not yet defined in detail**.

EOC is currently working on strengthening this approach into a more complete transition plan, including:

- Standardised GHG Protocol reporting and updated baseline
- Further development of measurable targets and KPIs
- Refinement of decarbonisation pathways and technology choices
- Expansion of scope towards full value chain emissions
- **Preparation for setting science-based targets no later than 2029 to ensure alignment with a 1.5°C pathway**

C4 – Climate risks

57 Has the undertaking identified any climate-related hazards or transition events that pose gross climate-related risks to the undertaking?

No answer provided

57(a) If yes: Briefly describe the climate-related hazards and climate-related transition events identified.

Yes, we have identified climate-related hazards and transition events that pose gross climate-related risks. These include physical risks such as extreme rainfall and flooding, extreme heat and heatwaves, and storms with extreme winds, which can lead to site damage, production disruption, and impact on workers, materials, installations, and energy supply. Transitional risks identified include energy supply disruptions, such as net instability and power outages, and water stress, including potential governmental water grid shut-down procedures and limitations on groundwater pumping and effluent release. Additionally, rapidly changing energy legislation, such as the European Green Deal, is recognized as an environmental risk.

This was a high-level analysis, focused on the Belgian production sites, as part of our business continuity planning. It is not (yet) in line with VSME definitions and requirements and specific data or details are missing. More in-depth analysis is not (yet) planned.

57(b) If yes: How has the undertaking assessed the exposure and sensitivity of its assets, activities, and value chain to these climate-related hazards and transition events?

Our company conducted a high-level climate risk analysis for the EOC Evergem (Latex Division II) site in July 2025, as input for the business continuity plan update.

This analysis, based on input from the group sustainability manager, identified both transitional and physical risks. Transitional risks included potential energy supply disruptions from net instability and power outages, and water stress due to possible governmental water grid shut-down procedures, limitations on groundwater pumping, tap water provision, and effluent release. The Evergem site is situated in a "medium-high" overall water risk area, with "extremely high" water stress and overall physical risk (quantity). Physical risks identified were extreme rainfall and flooding (leading to site inundation, transport route disruption, and energy supply impact), extreme heat and heatwaves (affecting workers, material processing, storage safety, installations, and energy supply), and storms/extreme winds (causing site and energy supply damage). Drought, wildfire, cyclone, and freeze-thaw cycles were deemed not applicable for Evergem.

This analysis is intended to be formalized and expanded to all EOC sites in the future. This was a high-level analysis, focused on Belgian production site(s), as part of our business continuity planning. It is not (yet) in line with VSME definitions (e.g. "climate-related physical risks can be identified and modelled by using climate scenarios that consider high emissions trajectories such as IPCC SSP5-8.5") and requirements and specific data or details are missing. More in-depth analysis is foreseen towards 2030, while we focus on energy decarbonization studies and preparations.

57(c) If yes: What are the time horizons of the climate-related hazards and transition events identified?

This analysis is intended to be formalized and expanded to all EOC sites in the future. This was a high-level analysis, focused on Belgian production site(s), as part of our business continuity planning. It is not (yet) in line with VSME definitions (e.g. "climate-related physical risks can be identified and modelled by using climate scenarios that consider high emissions trajectories such as IPCC SSP5-8.5") and requirements and specific data or details are missing. More in-depth analysis is foreseen towards 2030, while we focus on energy decarbonization studies and preparations.

57(d) If yes: Has the undertaking undertaken any climate change adaptation actions for any climate-related hazards and transition events?

No

EOC has undertaken a limited number of actions that are indirectly relevant to climate-related risks, mainly in the context of energy and operational resilience, as part of its ESG2030 working plan and decarbonisation roadmap.

Examples include:

- Efforts to **reduce dependence on natural gas and increase electricity use**, partly in response to expected cost increases linked to carbon pricing and energy market developments
- Initial activities related to **energy monitoring, process optimisation, and energy management systems**
- Exploration of **alternative technologies and process configurations** to improve energy flexibility and reduce exposure to energy-related risks

In addition, EOC has identified external drivers such as **regulation, taxation, and supply constraints** as key factors influencing its climate-related strategy.

However, these actions are primarily driven by cost, efficiency, and decarbonisation considerations, and are not part of a structured climate adaptation framework.

The current approach does not yet meet the definition of systematic climate adaptation actions as described in VSME guidance:

- **No formal identification of climate-related hazards:**
The company has not yet carried out a structured assessment of **physical climate risks** (e.g. flooding, heat stress, water scarcity) across its sites and operations.
- **No structured analysis of exposure and vulnerability:**
There is **no documented assessment linking climate hazards to specific assets, locations, or processes**, and no use of climate scenarios has been identified.
- **Limited coverage of transition risks:**
While some transition-related drivers (e.g. carbon pricing, energy cost increases) are recognised, **there is no comprehensive mapping of transition risks across policy, technology, market, and reputation aspects**.
- **No dedicated adaptation action plan:**
Existing measures are not organised into a **coherent adaptation plan with defined objectives, timelines, and responsibilities**.
- **No defined resilience targets or KPIs:**
There are currently **no measurable indicators or targets related to climate resilience or adaptation performance**.

EOC is at an early stage in developing a more structured approach to climate-related risks. Future steps are expected to include:

- Identification and assessment of key climate-related hazards and risks (physical and transition)
- Evaluation of site-specific exposure and vulnerabilities
- Development of targeted adaptation measures where relevant
- Integration of climate risk considerations into broader risk management processes

58 Disclose the potential adverse effects of climate risks that may affect the undertaking's financial performance or business operations. (voluntary disclosure)

This analysis is intended to be formalized and expanded to all EOC sites in the future. This was a high-level analysis, focused on Belgian production site(s), as part of our business continuity planning. It is not (yet) in line with VSME definitions (e.g. "climate-related physical risks can be identified and modelled by using climate scenarios that consider high emissions trajectories such as IPCC SSP5-8.5") and requirements and specific data or details are missing. More in-depth analysis is foreseen towards 2030, while we focus on energy decarbonization studies and preparations.

C5 – Additional general workforce characteristics

59 If above 50 employees: What is the female-to-male ratio at management level? (voluntary disclosure)

The data below reflects the gender balance in higher management roles (so not only the Board of Directors), as defined by HR department. It is not (yet) aligned with VSME definitions and requirements.

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of men in governance bodies	18	2	2	2	0	1	0	-	0	1	3	2
Total number of women in governance bodies	3	1	0	0	0	3	0	-	0	1	0	0
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of men in governance bodies	16	2	2	2	0	1	0	-	0	1	3	1
Total number of women in governance bodies	3	1	1	0	0	3	0	-	0	1	0	0
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of men in governance bodies	16	2	2	2	0	1	0	-	0	1	1	1
Total number of women in governance bodies	2	1	1	0	0	2	0	-	0	1	0	0
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of men in governance bodies	16	1	2	2	0	1	0	-	0	1	1	1
Total number of women in governance bodies	2	1	0	0	0	3	0	-	0	1	0	0
2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK

												UK
Total number of men in governance bodies	10	1	2	10	0	1	0	-	0	1	0	1
Total number of women in governance bodies	3	1	0	3	0	3	0	-	0	1	0	0

60 If above 50 employees: What is the number of self-employed people and temporary workers? (voluntary disclosure)

Data not available.

C6 – Human rights policies and processes (own workforce)

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

Yes

Yes, EOC has a Code of Conduct that addresses human rights for its own workforce. This Code outlines commitments to the principles expressed in the United Nations Declaration of Human Rights and the fundamental Principles and Rights at Work developed by the International Labour Organization. It specifically covers child labor, forced labor and abuse, diversity and non-discrimination, and freedom of association.

61(b)(i) If yes: Does this policy cover child labour issues?

Yes

Yes, our Code of Conduct and Human Rights Policy explicitly cover child labor issues. We do not tolerate the use of child labor and do not employ any individual who has not reached the mandated school-leaving age or the minimum age for employment in any country where we operate.

61(b)(ii) If yes: Does this policy cover forced labour?

Yes

Yes, our Code of Conduct explicitly states that we do not tolerate the use of modern slavery, including forced labor, human trafficking, or any other behavior that does not maintain human dignity. This commitment extends to third parties and our supply chains.

61(b)(iii) If yes: Does this policy cover human trafficking?

Yes

Yes, our company's Code of Conduct and human rights policy explicitly cover human trafficking. We do not tolerate the use of modern slavery, including human trafficking, or any other behavior that does not maintain human dignity, including by third parties or their supply chains.

61(b)(iv) If yes: Does this policy cover discrimination?

Yes

Yes, our Code of Conduct and human rights policies explicitly cover discrimination. We are committed to a working environment that rejects discrimination on any grounds, including those based on gender, gender identity, expression, age, nationality, race, ethnicity, skin color, cultural background, religion or belief, disability, genetics, health information (including pregnancy), sexual orientation, caste, and union affiliation. Our policies aim to ensure equal employment opportunities and fair treatment for all employees and applicants, without bias.

61(b)(v) If yes: Does this policy cover accident prevention?

Yes

Yes, EOC's safety philosophy and principles explicitly cover accident prevention. The company is committed to protecting the health, safety, and well-being of its employees, contractors, visitors, and neighbors, with a target of zero accidents. This includes minimizing risks, defining safety regulations, and encouraging safe work practices.

61(b)(vi) If yes: Does this policy cover any other human rights issues?

Yes

Yes, EOC's human rights policies and code of conduct explicitly cover additional human rights issues beyond child labor, forced labor, human trafficking, discrimination, and accident prevention. These include freedom of association, employee respect, fair compensation, commitment to non-retaliation, harassment, and the protection of personal privacy and data.

61(b)(vi)(1) If yes: Specify which additional topics the policy addresses.

Yes, EOC's human rights policies and code of conduct explicitly cover additional human rights issues beyond child labor, forced labor, human trafficking, discrimination, and accident prevention. These include freedom of association, employee respect, fair compensation, commitment to non-retaliation, harassment, and the protection of personal privacy and data.

61(c) Does the undertaking have a complaints-handling mechanism for its own workforce?

Yes

Yes, EOC Group has a complaints-handling mechanism for its own workforce. This includes a whistleblower system with an anonymous online form for reporting issues related to environment, ethics, or sustainability. Employees are also required to report

any potential or actual violations of the Code of Conduct. Additionally, there is an internal complaints procedure detailed in the

WI Ethisch Ondernemen - melding klachten - Klokkenluidersprocedure

which outlines a four-step process for handling complaints, including assessment, treatment, and closure, with complaints registered in the One Flow system. The company also has procedures for addressing complaints related to violence, bullying, or unwanted sexual behavior at work, involving a prevention advisor and confidential persons. Whistleblowers are protected against reprisals and have access to information, advice, and legal assistance.

C7 – Severe human rights incidents

62(a) Does the undertaking have any confirmed incidents in its own workforce related to any of the following? Check all that apply.

- ☐ Child labour
- ☐ Forced labour
- ☐ Human trafficking
- ☐ Discrimination
- ☐ Other (please specify)

62(b) If yes: Describe the actions being taken to address the incidents. (voluntary disclosure)

N/A

62(c) Is the undertaking aware of any confirmed severe human rights incidents involving workers in its value chain, affected communities, consumers, or end-users?

No answer provided

62(c)(1) If yes: Please specify.

N/A

C8 – Revenues from specific sectors

63(a) Is the undertaking active in the controversial weapons sector?

No

No, EOC Belgium NV is not involved in any business related to controversial weapons, including anti-personnel mines, cluster munitions, chemical weapons, or biological weapons.

63(a)(1) If yes: What is the revenue derived from controversial weapons?

N/A

63(b) Is the undertaking active in the cultivation and production of tobacco?

No

No, the company is not involved in the cultivation and production of tobacco.

63(b)(1) If yes: What is the revenue derived from tobacco cultivation and production?

N/A

63(c) Is the undertaking active in the fossil fuel sector?

No

No, EOC Belgium NV does not derive revenue from the exploration, mining, distribution, or refining of petroleum fuels, nor from the exploration, mining, production, or distribution of gaseous fuels.

63(c)(i) If yes: What is the revenue derived from coal, oil and gas activities and the total revenue derived from fossil fuel activities?

N/A

63(d) Is the undertaking active in chemical production as a manufacturer of pesticides or other agrochemical products?

No

No, EOC Group is not active in chemical production as a manufacturer of pesticides or other agrochemical products. Our product portfolio includes compounds, latices, adhesives, emulsion polymers, barrier coatings, surfactants, textile chemicals, thermoplastic elastomers, and polyurethanes, which are used in various markets such as building & construction, coatings, home and personal care, mobility, paper & cardboard, and textiles & carpets.

63(d)(1) If yes: What is the revenue derived from chemicals production?

N/A

64 Is the undertaking excluded from any EU reference benchmarks that are aligned with the Paris Agreement?

No

EOC Group is not excluded from EU Paris-aligned benchmarks under Commission Delegated Regulation (EU) 2020/1818. The company does not derive revenues from the exploration, extraction, refining or distribution of coal, oil or gas, nor from high-carbon electricity generation above the defined thresholds. While EOC uses fossil-based raw materials and energy as part of its manufacturing processes, these activities do not fall within the scope of the exclusion criteria, which are based on revenue derived from fossil fuel value chains.

C9 – Gender diversity in governance

65 Does the undertaking have a governance body in place?

No answer provided

65(1) If yes: What is the gender diversity ratio in that governance body?

The data below reflects the gender balance in higher management roles (so not only the Board of Directors), as defined by HR department. It is not (yet) aligned with VSME definitions and requirements.

2020												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of men in governance bodies	18	2	2	2	0	1	0	-	0	1	3	2
Total number of women in governance bodies	3	1	0	0	0	3	0	-	0	1	0	0
2021												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of men in governance bodies	16	2	2	2	0	1	0	-	0	1	3	1
Total number of women in governance bodies	3	1	1	0	0	3	0	-	0	1	0	0
2022												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of men in governance bodies	16	2	2	2	0	1	0	-	0	1	1	1
Total number of women in governance bodies	2	1	1	0	0	2	0	-	0	1	0	0
2023												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of men in governance bodies	16	1	2	2	0	1	0	-	0	1	1	1
Total number of women in	2	1	0	0	0	3	0	-	0	1	0	0

governance bodies												
2024												
	EOC in Belgium	EOC in China	EOC in India	EOC in Italy	EOC in Netherlands	EOC in Poland	EOC in Portugal	EOC in Singapore	EOC in Spain	EOC in Thailand	EOC in Turkey	EOC in UK
Total number of men in governance bodies	10	1	2	10	0	1	0	-	0	1	0	1
Total number of women in governance bodies	3	1	0	3	0	3	0	-	0	1	0	0