



Sustainability Report 2025

Safe by design, sustainable by nature. The CSG group's 2025 environmental, social and governance performance.

CSG Group

Contents

01	Leadership CEO statement · Head of Sustainability	03
02	CSG at a glance Who we are · our story · the year in numbers · reach & footprint	07
03	Materiality Double-materiality approach · matrix · impact assessment	13
04	Environment Product & process safety · GHG & climate · waste	17
05	Social Occupational health and safety · customer relations · workforce · stakeholder perception	25
06	Governance Economic performance · procurement and supply chain · compliance and governance	31
07	Data & EcoVadis Performance tables · EcoVadis evidence map	36
—	GRI content index Statement of use · disclosures · page locations	39

Reporting period & boundary

This report covers CSG's group operations for 1 January – 31 December 2025, prepared on an operational-control boundary. Full performance data appears in Part 07.

EcoVadis aligned

Evidence is organised as Commitments → Actions → Results across all four EcoVadis themes, anchored to CSG's 2025 Silver rating (top 15% globally).

A message from our CEO



Kevin Quinn · CEO

During 2025 we cut our emissions, moved fully to renewable electricity, and **measured the footprint of our supply chain and deliveries** for the first time.

At CSG, sustainability is integrated into our long-term business strategy and operational decision-making. As a provider of chemical solutions supporting water treatment, food production, and essential industrial processes, we recognise our responsibility to operate safely, efficiently, and transparently. This report outlines the progress made across environmental performance, operational governance, employee development, and stakeholder engagement.

I am pleased with where the numbers landed in 2025. Against our 2022 baseline we cut direct **Scope 1 emissions by 27%**. We moved the group onto **100% green electricity**, taking our market-based Scope 2 emissions to zero, and lifted our use of renewable HVO fuel by **83%**. Waste came down **27%**, and it came down in a year when output grew.

In parallel, we continued investing in systems and tools that support greater operational transparency for customers and stakeholders. During 2025, CSG introduced a carbon reporting capability that provides delivery-level emissions data associated with product transport. This enables customers to better understand supply-chain-related emissions and supports their own sustainability reporting obligations.

CSG was also awarded an **EcoVadis Silver Medal** during 2025, placing the company among the top 15% of assessed organisations globally. While we view this as a positive external validation of our progress, our focus remains on continuous improvement across governance, operational performance, data quality, and supplier engagement.

The 2025 scorecard

Movement vs. prior-year baseline

Scope 1 emissions	-27%
Scope 2, market-based	0
Renewable HVO fuel	+83%
Total waste	-27%
Customer NPS	+46.3

EcoVadis Silver

Top 15% of companies assessed worldwide

First Scope 3 inventory

Showing 99% of the footprint sits in the value chain

Kevin Quinn

Chief Executive Officer, CSG

From framework to implementation

This is CSG's most complete sustainability report to date, and our **second**. Building on the foundations established in our first report, 2025 marked a clear shift from framework development to implementation, as sustainability became more embedded across our operations, governance and decision-making.

In 2025, we made tangible progress across key areas of our sustainability programme, including emissions reduction, renewable energy, operational efficiency and cleaner transport. We also strengthened our data systems and governance structures to support more robust reporting and closer alignment with the requirements of the Corporate Sustainability Reporting Directive.

While we are encouraged by the progress made in 2025, our focus remains on continuous improvement, innovation and accountability. At CSG, we are committed to playing our part in building a more sustainable future for the water sector and the communities we serve.

LOOKING TO 2026

CSRD-ready reporting alignment

2026

Adopt the EU Corporate Sustainability Reporting Directive structure

Scope 3 supplier-assessment programme

2026

Extend the new baseline into supplier engagement

Annual sustainability training — Board & staff

2027

Embed ESG competence across governance and operations

Evan Lawless

Head of Sustainability, CSG



Evan Lawless · Head of Sustainability

Commitment

Commitments & governance set the standard we hold ourselves to.

Action

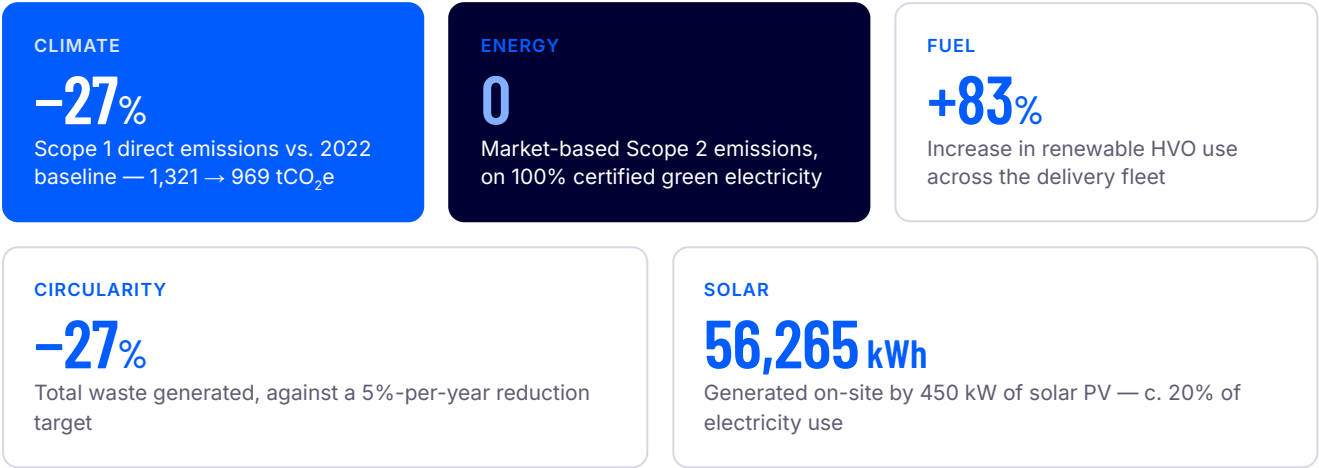
Programmes, systems & certifications turn commitment into practice.

Result

Measured KPIs — reported here in full — prove the outcome.

The year in five developments

The movements that defined CSG's 2025 — each measured against a prior-year baseline and reported in full in the chapters that follow.



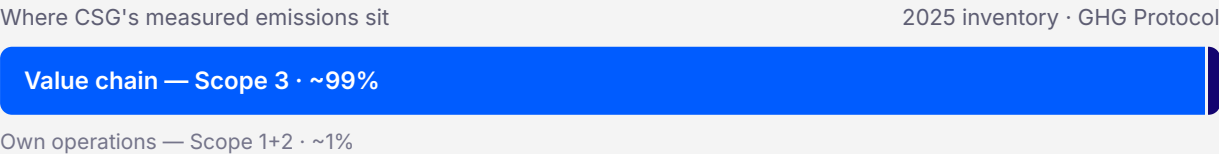
THE HEADLINE OF THE YEAR

First full Scope 3 baseline established

For the first time, CSG measured the emissions embedded in its value chain — the products it buys and the goods it moves. The result reframes where the group's climate effort must go next.

110,292

tonnes CO₂e — Scope 3 value-chain baseline, measured for the first time in 2025



969	0	110,292
Scope 1 · direct (tCO ₂ e) — down 27% on 2022	Scope 2 · market-based (tCO ₂ e) — 100% green power	Scope 3 · value chain (tCO ₂ e) — new for 2025

A pathway to Net Zero by 2050

CSG's climate ambition is sequenced: first eliminate what we control, then decarbonise how we move, then engage the value chain that holds 99% of our footprint. The milestones below are drawn from actions already underway in 2025.

ACHIEVED · 2025

Clean power

100% green electricity; Scope 2 (market-based) at zero. 450 kW solar PV live on site.

IN PROGRESS · 2025→26

Fleet transition

HVO renewable fuel up 83%, now c.14% of fuel. Delivery-level carbon calculator live.

BUILDING · 2026

Value chain

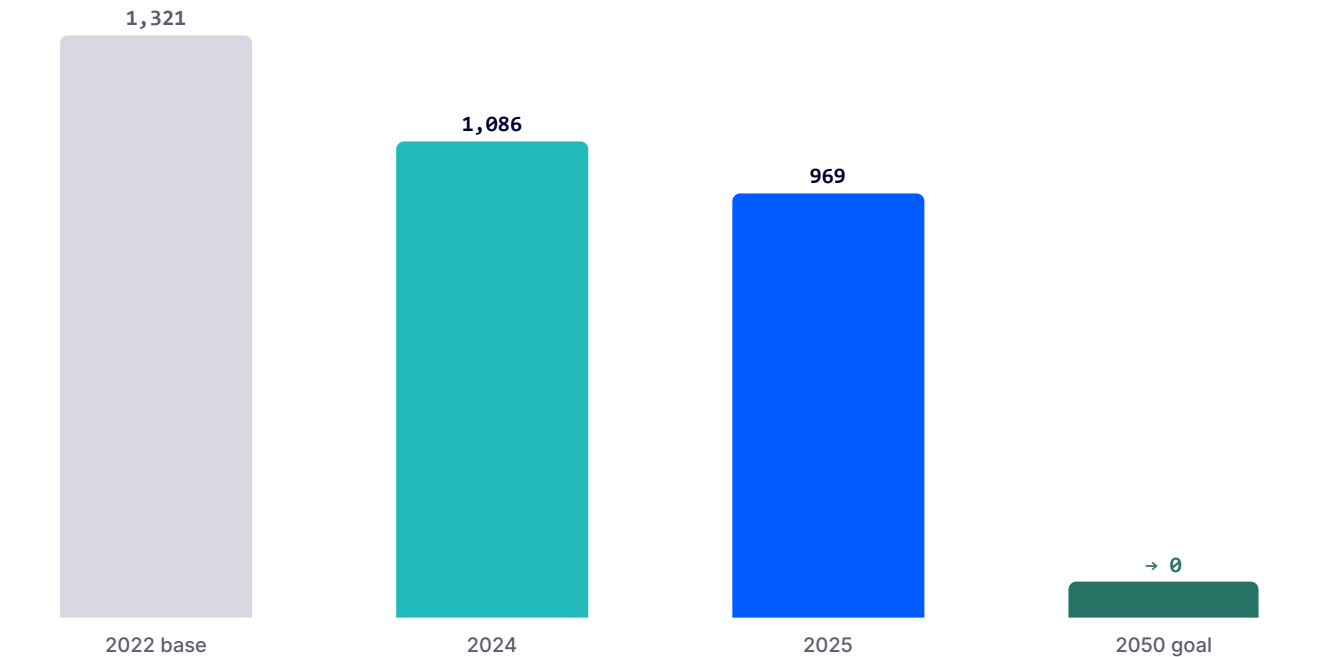
First Scope 3 baseline set (110,292 tCO₂e). Supplier-assessment programme launches 2026.

TARGET · 2050

Net Zero

Group ambition to reach Net Zero across operational emissions.

SCOPE 1 TRAJECTORY — TCO₂E



Source: CSG GHG inventory 2025 (GHG Protocol / ISO 14064, operational-control boundary).

THE PATHWAY, IN THREE MOVES

01 Now

Eliminate

What we control — Scope 1 down 27%, on a path to Net Zero by 2050.

02 2025→26

Decarbonise

How we move — HVO fuel up 83%, 100% green electricity.

03 2026→

Engage

The value chain — 99% of our footprint; supplier programme from 2026.

Essential chemistry, made visible

CSG is a leading chemical solutions provider serving the water, environment and hygiene sectors across Ireland and the UK.

Headquartered in Smithstown, Shannon, Co. Clare, the group operates manufacturing, distribution and bulk-storage facilities at Shannon and Foynes in Ireland and at Immingham in the UK. Our specialist chemistry solutions provide clean water, safe food and some of life's essential products.

The group brings its operating brands together under one identity and a single sustainability agenda, combining decades of applied expertise with a growing R&D and technical-service capability.

THE GROUP

Chemifloc

GI Chemicals DAC

GI Chemical Solutions UK

Chemilabs

SECTORS SERVED

Municipal water

Wastewater

Industrial process

Environmental

Agriculture

Construction



Bulk loading · Shannon, Co. Clare

1,600+

Customer locations served

3

Manufacturing, distribution & storage sites — Shannon, Foynes, Immingham

Specialist chemistry that delivers clean water, safe food and some of life's essential products, delivered reliably across **1,600+ customer locations** in Ireland and the UK.

Vision

To be part of a circular economy and strive to be **Net Zero by 2050**, blending commercial success with environmental stewardship for the benefit of our stakeholders and the planet.

Mission

To protect communities, foster a sustainable future with integrity, and show genuine care for our planet through our innovative supply chain development.

HQ

Smithstown, Shannon, Co. Clare, Ireland — V14 VY67.

Our story

From a single site in the west of Ireland to a specialist group — four decades of building capability in specialist chemistry.

1981

Founded in Shannon

Chemifloc established at Smithstown, Shannon, Co. Clare, to supply water-treatment chemistry to municipal and industrial customers.

1990s

National recognition

Growth into a leading Irish supplier of coagulants and treatment chemicals for public water services.

2000s

Shannon expansion

Manufacturing scaled at Shannon, Co. Clare — the group's present-day headquarters and technical hub.

2010s

Foynes bulk facility

Deep-water port operations at Foynes added bulk import, storage and blending capacity.

2017

GI Chemicals joins

Acquisition of Goulding's chemical operations broadened the group's industrial and agri portfolio.

2025

CSG formed

Operating brands unite under CSG with a single identity, a shared sustainability agenda, and begin operations in the UK.



Chemifloc's founders
Ed Storey (left) and Hillary Lawless

44

 years

of specialist-chemistry expertise, from 1981 to today

ONE GROUP, FOUR HERITAGES

Chemifloc, GI Chemicals DAC, GI Chemical Solutions UK and Chemilabs now operate as a single group under a shared identity and one sustainability agenda.

2025 in numbers



98

Employees across the group

56,265 kWh

On-site solar generation

+83%

Increase in renewable HVO fuel

-27%

Reduction in total waste

10

Nationalities in the workforce

100%

Green electricity across sites

0

Process-safety incidents with potential impact on people or the environment

€65.0M

Direct economic value generated

Workforce composition

98 PEOPLE

Male 76% · Female 24%

Permanent 95% · Temporary 5%

Full-time 88% · Part-time 7%

Our ambition

Net Zero by 2050 across our operations.

All figures for FY2025 (1 Jan – 31 Dec 2025) unless a baseline year is stated. Source: CSG performance data, this report.

Supply chain & market reach

CSG sources the great majority of its raw materials — inorganic salts, acids and packaging — from suppliers across the European Union, and distributes finished chemistry to more than 1,600 customer locations. Marine logistics through the ports of Foynes and Immingham keep bulk supply resilient.

95%

of suppliers located across the EU

≥10%

of procurement spend kept on-island (Ireland)

100%

of procurement spend with suppliers inside the EEA

2

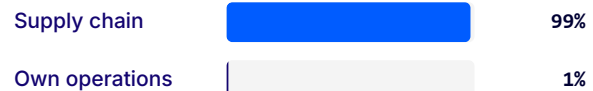
deep-water ports anchoring bulk logistics — Foynes & Immingham

THE MATERIAL FACT

99% of CSG's total emissions sit in the supply chain — not on our own sites.

This is why supplier engagement and a 2026 assessment programme are central to our climate strategy.

VALUE-CHAIN FOOTPRINT — WHERE EMISSIONS LIVE



Share of total (Scope 1+2+3) emissions, CSG 2025 inventory.



Owned delivery fleet — 14% running on HVO

Key inputs

Inorganic salts & acids, coagulant precursors, packaging materials.

Logistics

Deep-water ports of Foynes & Immingham; owned delivery fleet, 14% on HVO.

Stewardship

Responsible marine logistics on the River Shannon estuary.

Where CSG operates

Three locations, one for each operating brand: manufacturing and the technical hub at Shannon, bulk operations through the deep-water port at Foynes, and UK operations at Immingham on the Humber. Two of the three share one estuary — which is why marine logistics and water stewardship carry weight here.

OPERATING LOCATIONS — IRELAND & UNITED KINGDOM

● CSG operating location

⦿ Deep-water port

⋮ Detail area — see inset

3

 Operating sites

2

 Deep-water ports

1,600+

 Customer locations served

1

Chemifloc

SHANNON, CO. CLARE · IRELAND

Group headquarters and main plant — aluminium and ferric coagulant manufacturing, and the group's technical hub.

Headquarters

Manufacturing

2

GI Chemicals DAC

FOYNES, CO. LIMERICK · IRELAND

Bulk storage on the deep-water port of Foynes — import, storage and blending capacity for the group.

Deep-water port

Bulk storage

3

GI Chemical Solutions UK

IMMINGHAM · UNITED KINGDOM

UK deep-water port and bulk operation on the Humber — the base for the group's UK operations, begun in 2025.

Deep-water port

UK operations

Two deep-water ports

Foynes on the Shannon and Immingham on the Humber anchor bulk logistics either side of the Irish Sea.

How the footprint grew

Founded at Shannon 1981 · Spiddal facility 1985 · Shannon manufacturing scaled through the 2000s · Foynes port in the 2010s · UK operations 2025.

One estuary, shared

Shannon and Foynes both sit on the Shannon Estuary — the setting for CSG's marine logistics commitments.

Coastlines: Natural Earth 1:10m admin-0, public domain; equirectangular projection at 53° N, true for both scale bars. Site locations plotted from coordinates verified per site (WGS 84). Detail panel magnifies the Shannon Estuary x9.0. Chemifloc was founded at Shannon in 1981.

CSG SUSTAINABILITY REPORT 2025

CSG AT A GLANCE · FOOTPRINT

11

Sustainability at CSG

EcoVadis Silver 2025

Top 15% worldwide

CSG's sustainability management system was independently assessed by EcoVadis, earning a Silver medal that places the group in the top 15% of companies assessed globally.

FOUR THEMES ASSESSED

Environment	Assessed
Labour & human rights	Assessed
Ethics	Assessed
Sustainable procurement	Assessed

Reporting boundary

REPORTING PERIOD
1 Jan – 31 Dec 2025

FRAMEWORKS
GRI 1: Foundation 2021 · GHG Protocol · ISO 14064 (emissions)

EMISSIONS BOUNDARY
Operational control · CSG group

Certifications & accreditations

Independently certified management systems spanning quality, environment, occupational safety and dangerous-goods handling.

ISO 9001

ISO 14001

ISO 45001

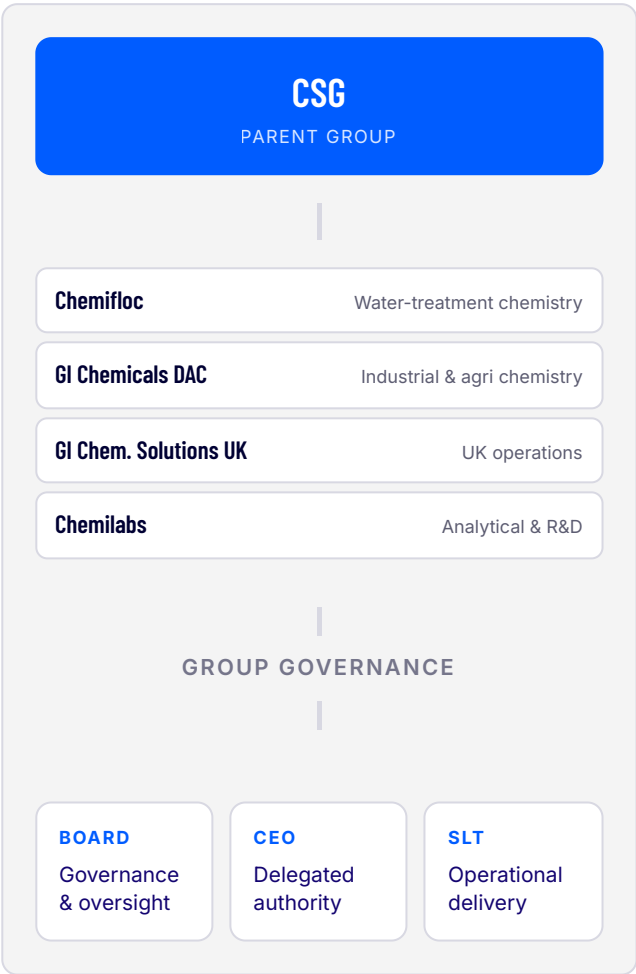
REACH

CLP

NSAI approved

ADR transport

GROUP STRUCTURE



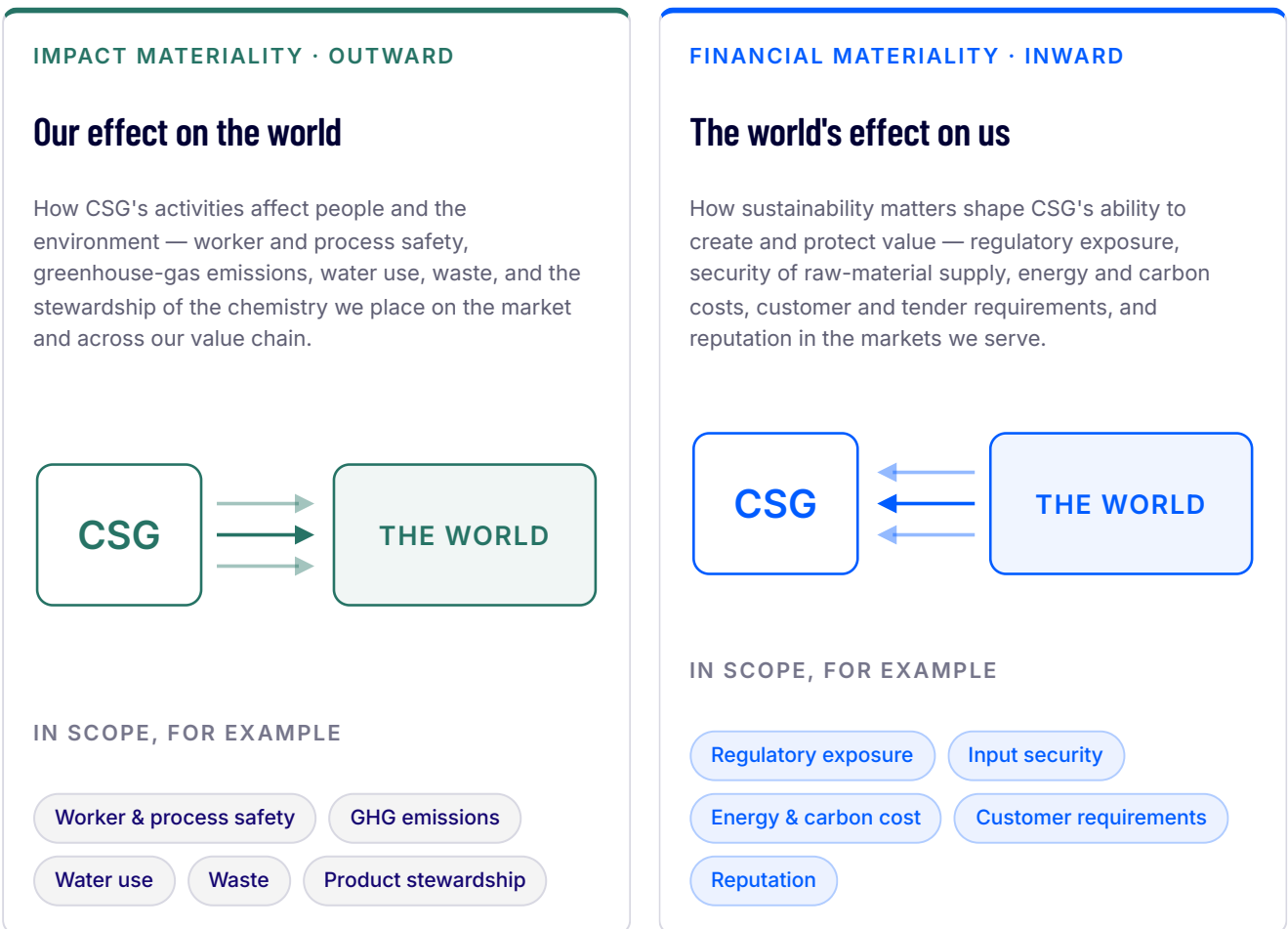
How we decided what matters

CSG applied a **double-materiality** lens — assessing each topic both for its impact on people and the environment, and for its influence on the business — engaging our people and our stakeholders to reach a focused agenda.

THE PROCESS — FROM 20 POTENTIAL TOPICS TO 11 MATERIAL ONES



THE TWO LENSES WE APPLIED TO EVERY TOPIC



Who we engaged Senior leadership team, ESG committee, all employees, customers, suppliers, regulators and community representatives.	How we scored Each topic rated for internal business impact and external stakeholder concern, then plotted on the matrix opposite.	How we use it The 11 material topics set the structure of this report and the group's sustainability goals through 2050.
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Double-materiality matrix

Every assessed topic plotted by internal business impact (horizontal) against external stakeholder concern (vertical). Topics toward the top-right are the group's highest priorities; the eleven that cleared the materiality threshold are shown filled.



Filled markers are the 11 topics that cleared CSG's materiality threshold and structure this report; **outline markers** are topics assessed but held below the threshold. Positions express relative priority on each axis, not absolute scores.

Impact assessment

Material impacts characterised across four dimensions used to judge severity and priority.

	SCALE	SCOPE	LIKELIHOOD	IRREMEDIABILITY
Economic Performance	Med	Med	Low	Low
Occupational Health and Safety	High	Low	Med	High
Customer Relations	Med	Med	Low	Med
Workforce	High	Low	Med	Med
Procurement and Supply Chain	High	High	Med	Med
Stakeholder Perception	High	Med	Low	Med
Product Safety	High	High	Low	High
Compliance and Governance	High	Med	Low	Med
Human Rights	Med	Med	Low	Low
Manufacturing Process Safety	High	Med	Low	High
Climate Change & GHG Emissions	Med	High	High	Med
Waste, Effluents & Circular Economy	High	Med	Med	High

Low Medium High

WHAT THE ASSESSMENT TOLD US

Safety is paramount

Product safety, occupational health and safety, and manufacturing process safety scored at the top of the assessment — reflected in ISO 45001 certification and zero process-safety incidents with potential impact on people or the environment in 2025.

Every incident is reviewed by the quarterly H&S committee under a strict non-retaliation principle.

- Product Safety
- Occupational Health and Safety
- Manufacturing Process Safety

Climate impact elevated

The first Scope 3 baseline raised the priority of climate and value-chain emissions — now the group's largest environmental impact at 110,292 tCO₂e.

99% of that total sits in the value chain, directing the next phase of effort toward Scope 3.

- Climate Change & GHG Emissions

Water & biodiversity monitored

Water consumption is measured and reported at group level; biodiversity is monitored as an emerging topic.

- Water Use

Human rights — low but watched

Assessed as low current risk given an EU-centred supply base, with due-diligence readiness for incoming EU requirements.

100% of procurement spend sits within the EEA, limiting exposure.

- Sustainable procurement

Impact ratings from CSG's 2025 double-materiality assessment, characterised across scale, scope, likelihood and irremediability.

Eleven material topics, three chapters

Our material topics map directly onto the Environment, Social and Governance chapters that follow — and onto the four themes assessed by EcoVadis.

ENVIRONMENT

The planet

Product Safety
Safe-by-design chemistry, REACH & CLP

Manufacturing Process Safety
Process integrity across all sites

Climate Change & GHG Emissions
Scope 1–3 inventory & 2050 pathway

Waste, Effluents & Circular Economy
Total waste reduced 27% in 2025

Water Use
Consumption measured and reported

EcoVadis · Environment

SOCIAL

The people

Occupational Health and Safety
ISO 45001; injury & incident tracking

Customer Relations
Net Promoter Score of +46.3

Workforce
98 people; training & diversity

Stakeholder Perception
Structured engagement programme

EcoVadis · Labour & Human Rights

GOVERNANCE

The business

Economic Performance
€65.0M economic value generated

Procurement and Supply Chain
100% EEA spend; supplier programme

Compliance and Governance
Zero incidents; board oversight

EcoVadis · Ethics + Sustainable Procurement

FROM ASSESSMENT TO ACTION

2025 double-materiality assessment · every employee & 80+ external stakeholders engaged

20

potential topics assessed

11

material topics prioritised

3

report chapters (E · S · G)

4

EcoVadis themes mapped

Twenty candidate topics were screened with input from every employee and more than 80 external stakeholders, then narrowed to the eleven material topics presented throughout this report — each as a **Commitment · Action · Result** — and mapped to the four themes assessed by EcoVadis.

04

PART 04

Environment

Safer products, cleaner processes, and a measured pathway to Net Zero — the environmental performance behind CSG's chemistry.

Product Safety

Manufacturing Process Safety

Climate Change & GHG Emissions

Waste, Effluents & Circular Economy

Water Use

CSG environmental goals

CSG's environmental priorities focus on product safety, responsible manufacturing, emissions reduction and waste management. These four material topics guide how we manage environmental risk, regulatory compliance and continuous improvement across our operations.

MATERIAL TOPICS

- Product Safety
- Manufacturing Process Safety
- Climate Change & GHG Emissions
- Waste, Effluents & Circular Economy

MATERIAL TOPIC	GOAL	UNTIL
Product Safety	Achieve 0 incidents of non-compliance with regulations	Ongoing
	Verify 100% of suppliers of high-risk raw materials are ISO certified.	2027
Manufacturing Process Safety	Ensure 100% completion of all scheduled preventative maintenance work for safety-critical equipment	Ongoing
	Achieve 100% completion of process hazard analysis training for all manufacturing staff	2026
Climate Change & GHG Emissions	Increase solar PV generation at the manufacturing location to 20% of overall electricity consumption	2026
	2% annual fuel reduction through vehicle efficiency and route optimization	2027
Waste, Effluents & Circular Economy	Reduce the amount of waste generated by 5% per annum	2027



Product Safety

Safe by design, from formulation to delivery — classification, labelling and certified systems across the whole portfolio.

Classified, labelled and certified — every product, every delivery

Every CSG product is classified, labelled and shipped under REACH and CLP, manufactured under ISO 9001 and ISO 14001 quality and environmental systems, and — where required — NSAI-approved for drinking-water contact. Bulk chemistry travels under full ADR transport compliance.

100%

Portfolio classified, labelled & compliant

100%

Drivers completing annual safety training

14001 · 9001

ISO environmental & quality systems

ADR

Full dangerous-goods transport compliance

COMMITMENT

REACH · CLP · ISO 9001 / 14001; NSAI approval

ACTION

100% driver annual safety training; ADR compliance

RESULT

100% classified, labelled & compliant portfolio



Product testing & QC laboratory

Manufacturing process safety

Process safety is a precondition, not a performance target. In 2025 CSG recorded no process-safety incidents with potential impact on people or the environment.

A full preventative-maintenance regime, ISO 45001-certified safety management, and continuous operator competence help reduce the risk of spills, emissions and accidental releases, while supporting regulatory compliance, operational efficiency and environmental protection. Every member of the workforce operates under the group's integrated ISO management systems.

0

Process-safety incidents with potential impact on people or the environment, 2025

2

Accidents reportable to the Health and Safety Authority (HSA) in 2025

100%

Preventative maintenance completed

100%

Workforce under ISO management systems

45001

ISO occupational H&S certification

Counted where an event had potential impact on people or the environment; not all workplace accidents.

INTEGRATED MANAGEMENT SYSTEMS

ISO 9001 Quality management

ISO 14001 Environmental management

ISO 45001 Occupational health & safety

High-hazard chemistry is kept under control by a single integrated EHS framework — preventative maintenance, documented procedures and continuous operator competence — applied consistently across every manufacturing site.

COMMITMENT

ISO 45001; integrated EHS management

ACTION

100% preventative maintenance; operator competence

RESULT

Zero such incidents; 2 HSA-reportable



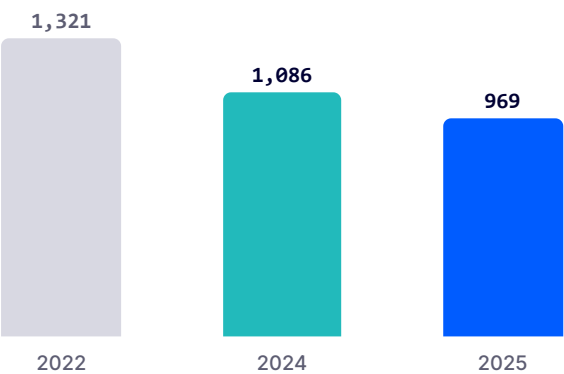
Vessel & flange inspection, Shannon

Cutting the emissions we control

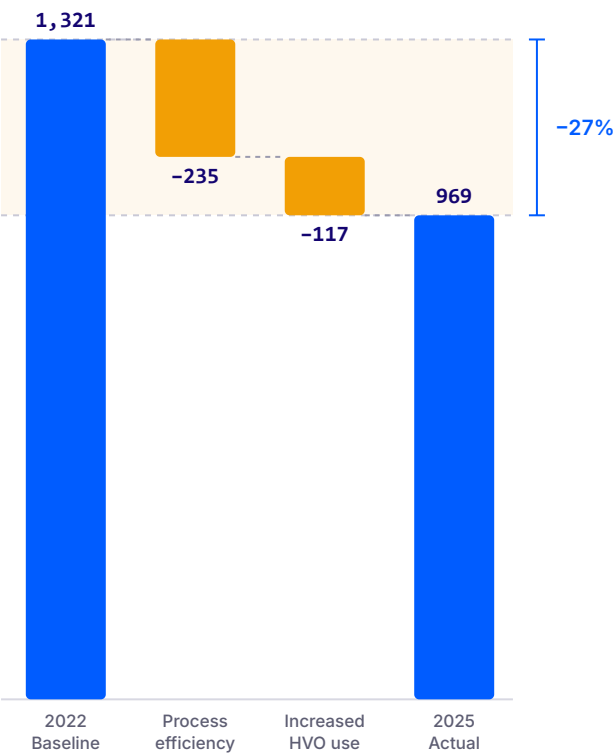
Scope 1 emissions down 27% since 2022.

CSG's direct emissions fell from 1,321 tCO₂e in 2022 to **969 tCO₂e in 2025**, driven by fleet efficiency and a switch to renewable HVO fuel — now around 14% of fuel used, up 83% year-on-year.

SCOPE 1 TREND — TCO₂E



SCOPE 1 EMISSIONS REDUCTION · 2022 – 2025



■ Baseline & actual ■ Reduction contribution

CSG GHG inventory 2025 · GHG Protocol / ISO 14064, operational-control boundary.



up to 90%

CO₂ reduction from HVO renewable fuel vs conventional diesel, per supplier decal

+83%

Increase in HVO renewable fuel use

~14%

HVO share of total fleet fuel

Clean power & cleaner air

Scope 2 → zero

By sourcing 100% certified green electricity across its sites, CSG brought its market-based Scope 2 emissions to zero in 2025. On-site solar now supplies roughly a fifth of electricity demand.

0

Market-based Scope 2 emissions (tCO₂e)

450 kW

Installed on-site solar PV capacity

56,265 kWh

Solar generated on site in 2025

~20%

Share of electricity from own solar

Air emissions

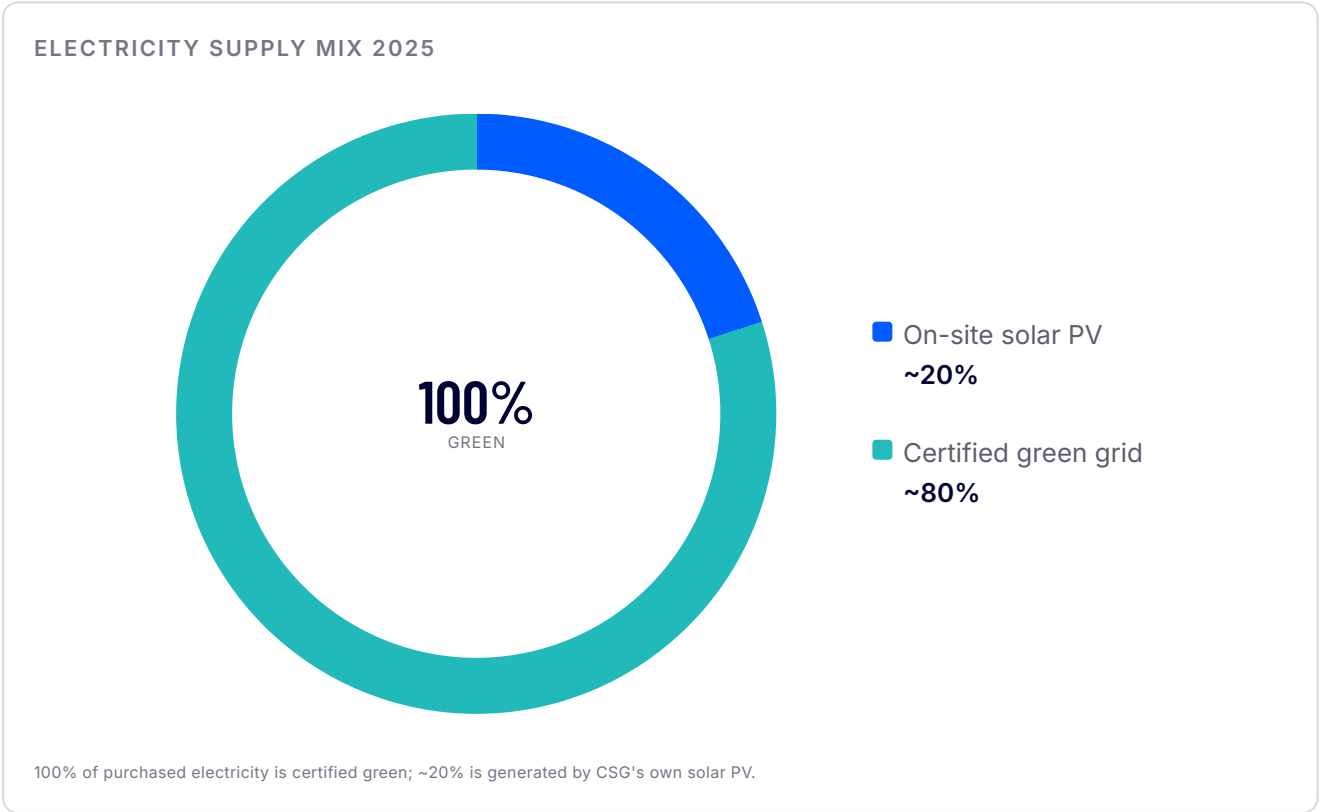
Combustion-related air emissions are monitored at site level. NO_x fell year-on-year; the rise in SO_x reflects a refinement in measurement methodology rather than an operational increase.

TYPE OF EMISSIONS	2024	2025	UNIT
NO _x	416.80	327.57	kg
SO _x	2.05	40.79	kg

Methodology note. SO_x increase is attributable to a refined emission-factor methodology adopted in 2025, improving accuracy of the reported figure — not a real-world rise in emissions.

GHG methodology

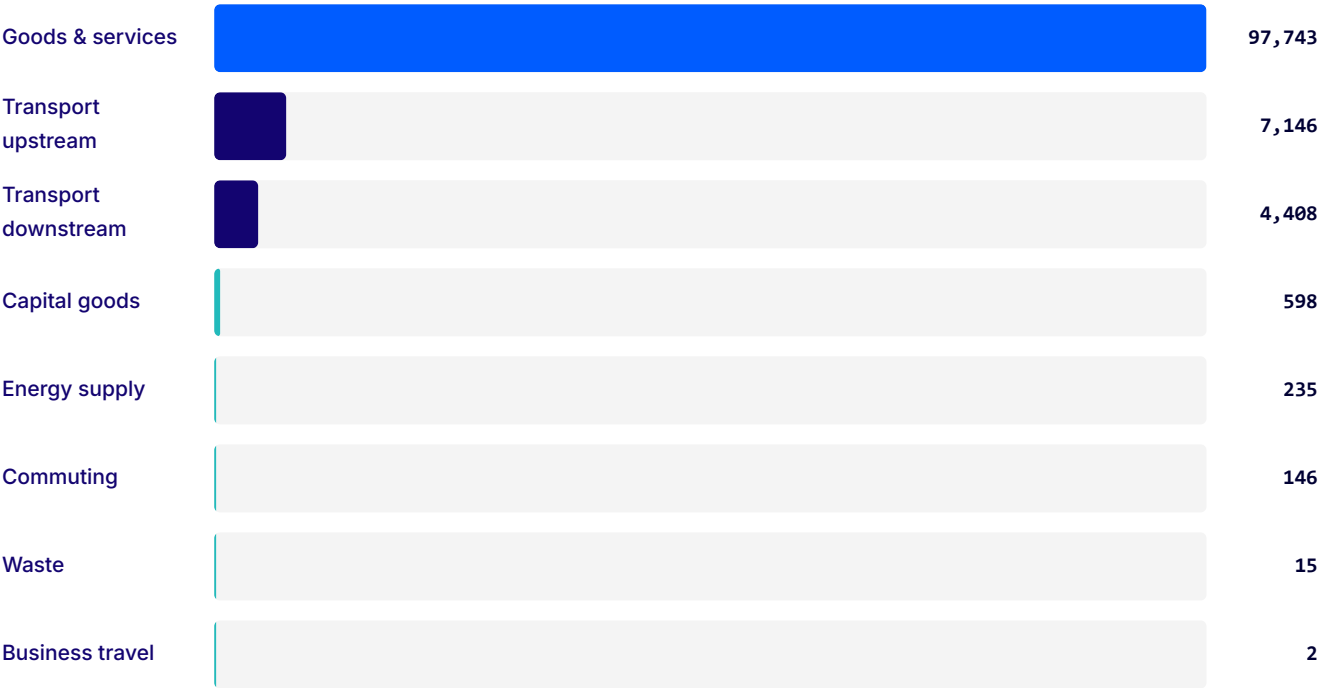
Inventory prepared under the GHG Protocol and ISO 14064, using an operational-control boundary and Ecoinvent emission factors. Scope 2 is reported on a market basis. Minor excluded sources are noted where immaterial; no figures are estimated beyond the stated emission factors.



Our first Scope 3 baseline

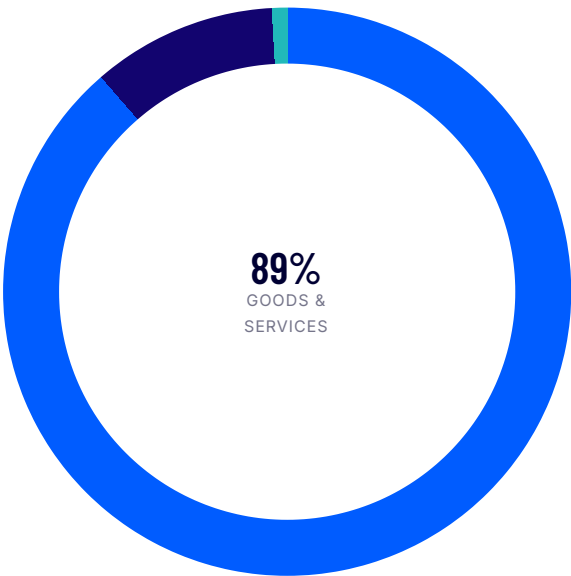
In 2025 CSG measured its full value-chain footprint for the first time — **110,292 tCO₂e** of Scope 3 emissions — establishing the baseline against which future reductions will be tracked.

SCOPE 3 BY CATEGORY — TCO₂E



Source: CSG Scope 3 inventory 2025 (GHG Protocol). Bar length is proportional to value, scaled to the largest category; the smallest categories are a fraction of one percent of that, so their bars read as hairlines. Scope 3 total 110,292 tCO₂e.

CONCENTRATION OF THE FOOTPRINT



■ Goods & services ■ Transport (up + down)
■ All other categories

110,292

Total Scope 3 baseline (tCO₂e), measured for the first time in 2025

WHERE THE EFFORT GOES

With 89% of the footprint in goods & services, the supplier-assessment programme launching in 2026 is aimed squarely at this category.

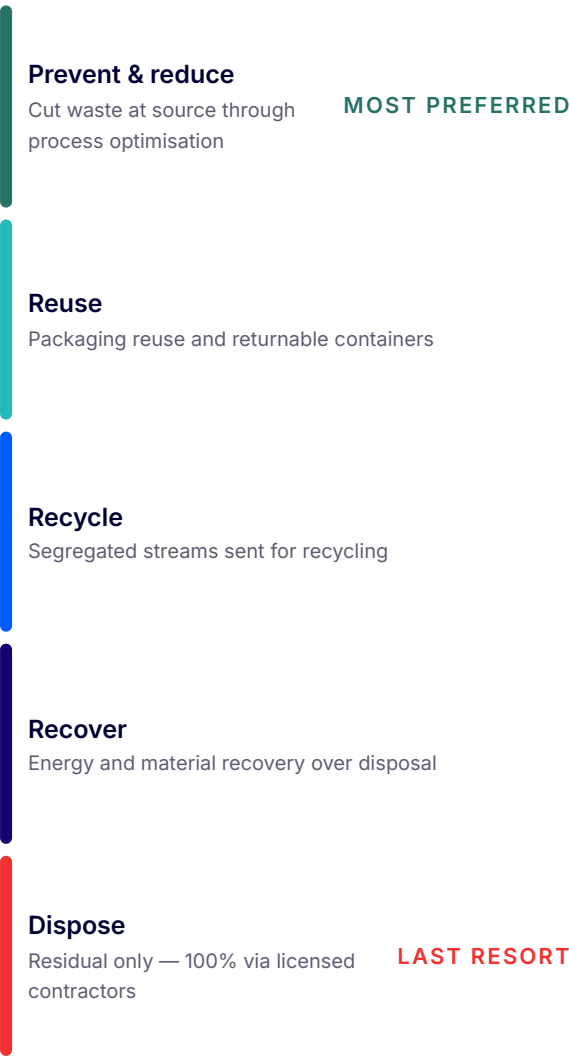
Waste, Effluents & Circular Economy

Total waste down **27%** — well ahead of our **5%-per-year** target.

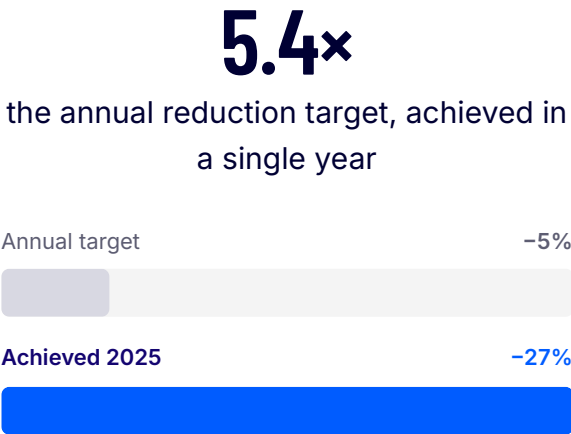
CSG works to prevent waste at source, maximise recovery, and route all residual waste through licensed contractors. Packaging reuse and process optimisation drove the year's reduction.

COMMITMENT	ACTION	RESULT
5% annual waste-reduction target; environmental commitment	Source reduction, packaging reuse, segregation	27% total reduction; 100% licensed disposal

HOW WE MANAGE WASTE — THE HIERARCHY



PERFORMANCE VS TARGET



Reduction against prior-year total waste generated.



05

PART 05

Social

The people behind the chemistry — kept safe, developed and valued — and the customers and communities they serve.

Occupational Health and Safety

Customer Relations

Workforce

Stakeholder Perception

CSG social goals

CSG's social impact priorities focus on protecting our people, supporting customers, strengthening stakeholder relationships and building a resilient workforce. These four material topics guide how we manage health and safety, service performance, employee engagement and stakeholder trust across the business.

MATERIAL TOPICS

- Occupational Health and Safety
- Customer Relations
- Workforce
- Stakeholder Perception

MATERIAL TOPIC	GOAL	UNTIL
Occupational Health and Safety	Achieve 0 incidents of work-related injuries	2026
	Conduct four evacuation drills per year	Ongoing
Customer Relations	Roll out Customer Satisfaction Survey in UK	2026
	Maintain 98% delivery performance	Ongoing
Workforce	Maintain a high NPS score for employee survey (above 60)	2026
Stakeholder Perception	Achieve 8% improvement in the EcoVadis score	2026



Commercial & technical team · Shannon

Occupational Health and Safety

CSG operates an ISO 45001-certified safety management system built on open hazard and near-miss reporting, a strict non-retaliation principle, and a quarterly health & safety committee. In 2025 the group recorded three recordable injuries and zero fatalities.



HOW OUR SAFETY SYSTEM WORKS

- **ISO 45001 certification**
Independently audited occupational H&S management system
- **Open hazard & near-miss reporting**
Leading indicators surfaced before incidents occur
- **Strict non-retaliation principle**
Employees report without fear of reprisal
- **Quarterly H&S committee**
Worker-management review of performance and actions
- **Manual-handling focus**
Targeted controls on the predominant injury type

† Recordable injuries per 100,000 hours worked (3 ÷ 196,298 × 100,000 = 1.528). Predominant injury type: manual handling.



Operations team, Shannon

A reporting culture

Employees are actively encouraged to report hazards and near-misses without fear of reprisal — the leading indicator CSG relies on to prevent incidents before they occur.

Customer Relations

+46.3

Net Promoter Score — a strong measure of customer advocacy

CSG measures customer loyalty through a formal Voice-of-Customer programme, achieving a Net Promoter Score of **+46.3** in 2025. Every product ships with full CLP labelling, and the group is turning technical expertise into customer-facing sustainability tools.



Bulk delivery fleet

TURNING TECHNICAL EXPERTISE INTO CUSTOMER VALUE

Carbon Calculator

- 01 Delivery-level CO₂ reporting on proof-of-delivery documents, giving customers visibility of the footprint of each consignment.

Chemisorb+

- 02 An in-house powdered activated-carbon (PAC) innovation, extending CSG's water-treatment portfolio for emerging contaminants.

100% CLP-labelled

- 03 Complete, compliant hazard classification and labelling across the full product portfolio.

Voice of Customer

- 04 Structured survey programme feeding directly into service and product decisions.

COMMITMENT

Customer-satisfaction & VoC commitment

ACTION

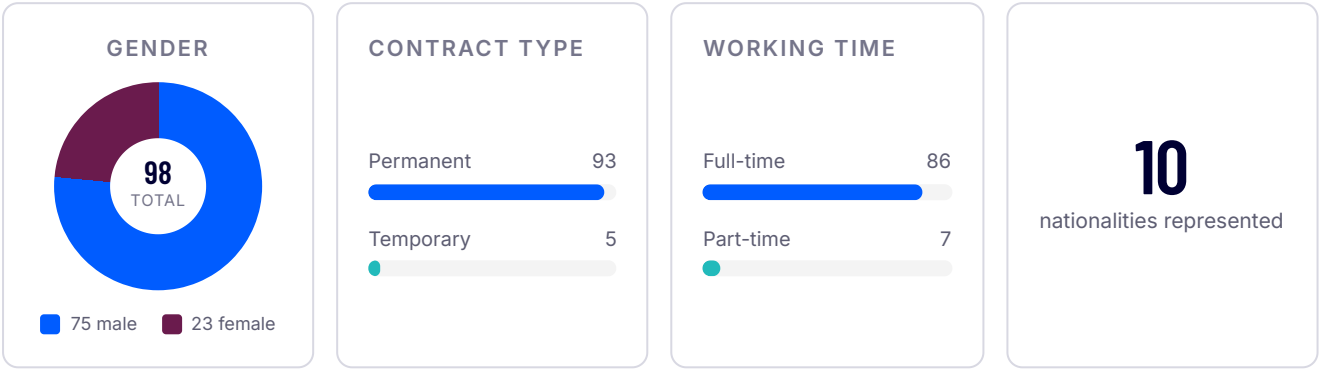
Carbon Calculator; Chemisorb+ R&D

RESULT

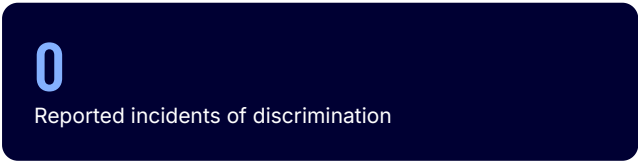
NPS +46.3; 100% CLP-labelled

Workforce

A team of 98 across ten nationalities — stable, developing, and supported by a strengthening people infrastructure.



MOVEMENT & COMMITMENT



COMMITMENT	ACTION	RESULT
Equal-opportunity & anti-discrimination	BambooHR rollout; UL co-op programme	Zero discrimination incidents



Source: CSG workforce data 2025. Percentages of 98 total employees.

Stakeholder Perception

CSG participates in the platforms that set standards for responsible chemistry — and prepares to extend that engagement upstream in 2026.

WHO WE ENGAGE & HOW

Customers

VoC · NPS

Voice-of-Customer surveys, technical service, delivery-level carbon data.
Net Promoter Score of +46.3 recorded in 2025.

Employees

Committee

H&S committee; open reporting channels.
Quarterly H&S committee under a strict non-retaliation principle.

Suppliers

2026 audit

Supplier-assessment programme launching in 2026 to extend due diligence upstream.
Today 100% of procurement spend sits within the EEA.

Community & regulators

Local

Community support and regulatory reporting.
University of Limerick scholarship and sponsorship anchors the local skills pipeline.

MEMBERSHIPS & PLATFORMS

EcoVadis

INCOPA

Cefic

REACH

SIEF

REACHReady

Shannon Chamber

LOOKING AHEAD — 2026

Extending assessment to our suppliers

A structured supplier-assessment programme will bring the value chain — where 99% of emissions sit — into the same evidence-based framework CSG applies to itself.





06

PART 06

Governance

How value is created and shared, how supply is stewarded, and how CSG holds itself to account — the ethics and economics behind the chemistry.

Economic Performance

Procurement and Supply Chain

Compliance and Governance

CSG governance goals

CSG's governance priorities focus on responsible growth, supply chain accountability and strong compliance. These three material topics guide how we manage business resilience, ethical procurement, regulatory performance, sustainability data and transparent decision-making across the organisation.

MATERIAL TOPICS

- Economic Performance
- Procurement and Supply Chain
- Compliance and Governance

MATERIAL TOPIC	GOAL	UNTIL
Economic Performance	Increase revenue to €150 million	2029
Procurement and Supply Chain	Support 75% of suppliers to adopt carbon management measures through the Ethical Supplier initiative.	2029
Compliance and Governance	Record 100% of sustainability data	2027
	Maintain a 100% compliance rate with relevant national and international EHS regulations.	2026
	Provide annual sustainability training to Board and staff members.	2027

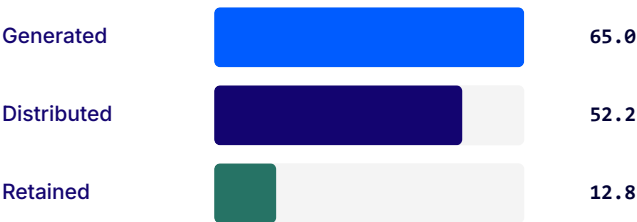


Leadership review · Smithstown, Shannon

Economic Performance

In 2025 CSG generated **€65.0 million** in direct economic value, distributing the large majority to suppliers, employees, providers of capital and government, and retaining **€12.8 million** to reinvest in the business.

ECONOMIC VALUE GENERATED, DISTRIBUTED & RETAINED — € MILLION



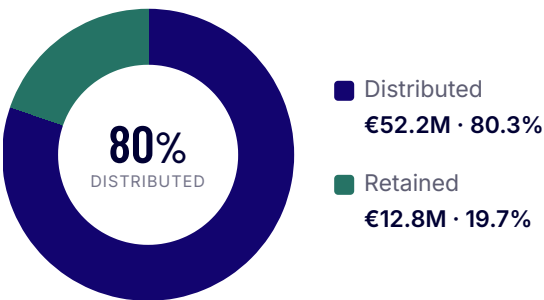
Exact figures: €65,007,271 generated · €52,175,740 distributed · €12,831,531 retained.

WHERE THE €52.2M DISTRIBUTED VALUE FLOWS

- **Operating costs & supplier payments**
Raw materials, logistics & bought-in services
- **Employee wages & benefits**
Salaries, pension & training for the 98-strong team
- **Payments to providers of capital**
Interest & financing costs
- **Payments to government**
Taxes & duties
- **Community investments**
Sponsorship & local support

CSG reports the distributed total as a single figure and does not disaggregate it.

DISTRIBUTED VS RETAINED



€65.0M

Direct economic value generated

€12.8M

Economic value retained

€150M

Revenue target by 2029

2027

New Foynes storage facility

Investing in the region

CSG converts economic success into local opportunity and skills, anchoring high-value chemistry employment on the Shannon estuary.

- University of Limerick student sponsorship & early-careers pipeline
- Community support around the Foynes & Shannon sites

Reinvesting for growth

The €12.8M retained is reinvested to expand capacity and secure long-term, high-value employment in the region.

- 2027 Foynes storage facility — new regional capacity
- €150M revenue ambition by 2029 underpinning local jobs

COMMITMENT

Responsible growth & reinvestment strategy

ACTION

Foynes expansion (2027); regional & UL support

RESULT

€12.8M retained; €150M by 2029

Procurement and Supply Chain

With 99% of the group's footprint in the value chain, procurement is where CSG's biggest sustainability opportunity lies.

CSG prioritises reliable, responsible sourcing — keeping at least 10% of spend on-island in Ireland, maintaining raw-material traceability, and stewarding the marine logistics that move bulk chemistry through the River Shannon estuary.

SUPPLIER-PROGRAMME ROADMAP



2026

Launch formal supplier-assessment programme

Extending due diligence upstream across the supply base



2027

100% of high-risk raw-material suppliers ISO-certified

Verified certification for the highest-risk inputs



2029

Support 75% of suppliers to adopt carbon management measures

Through the Ethical Supplier initiative, driving Scope 3 reductions

COMMITMENT

Sustainable-procurement commitment

ACTION

2026 supplier assessment; traceability

RESULT

≥10% on-island spend; resilient supply

99%

of total emissions in the supply chain

≥10%

of spend kept on-island

2026

supplier-assessment programme launches

95%

of suppliers within the EU



Compliance and Governance

0

Instances of non-compliance with laws & regulations

0

Anti-competitive behaviour incidents

0

Confirmed incidents of corruption

100%

Board & staff covered by the anti-corruption policy

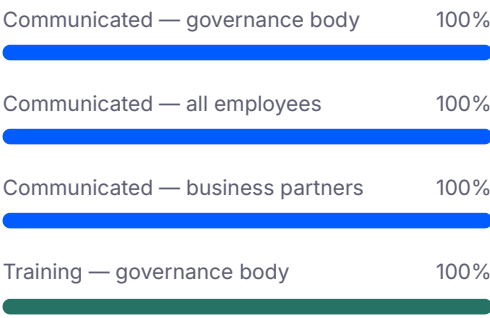
GOVERNANCE STRUCTURE & DELEGATION



COMMITMENT FRAMEWORK

- Code of Conduct
- Conflict of Interest Policy
- Environmental Policy
- Modern Slavery Policy
- Whistleblowing Policy (non-retaliation)
- GDPR & Information Management

ANTI-CORRUPTION REACH



CSG's Board of Directors is the highest governance body, with ultimate responsibility for strategic direction, performance and ESG integration.

The Board comprises four non-executive independent directors and one executive director. Together, they provide oversight to support long-term stakeholder interests, responsible business conduct and alignment with evolving sustainability expectations.

The Board approves CSG's mission and values and oversees the identification and management of impacts on the economy, environment and people. While ultimate accountability remains with the Board, operational responsibility is delegated to the CEO and Senior Leadership Team, including the Head of Sustainability and EHS Manager. Day-to-day delivery is supported by Sustainability Champions and a Core Team.

The Board reviews and approves sustainability disclosures to ensure they are accurate and aligned with reporting requirements. The Head of Sustainability leads data collection and the materiality assessment process, with review by the Sustainability Core Team and Senior Leadership Team before submission to the Board. The CEO provides monthly sustainability KPI updates to the Board.

Performance data · Environment

INDICATOR	2024	2025	UNIT
Scope 1 GHG emissions	1,086	969	tCO ₂ e
Scope 2 GHG emissions (market-based)	235	0	tCO ₂ e
Scope 3 GHG emissions (first baseline)	—	110,292	tCO ₂ e
On-site solar generation	—	56,265	kWh
Installed solar PV capacity	—	450	kW
NO _x emissions	416.80	327.57	kg
SO _x emissions ¹	2.05	40.79	kg
Total water consumption	—	118,715	m ³
Effluent discharge permit	—	EPA IED P0067-02	ref
Total waste generated (vs prior year)	base	-27%	change
Waste diverted from disposal	—	156.765	t
— hazardous (recycling)	—	45.804	t
— non-hazardous (recycling)	—	110.960	t

Total measured GHG footprint · Scopes 1-3

The 2025 inventory totals **111,262 tCO₂e** across all three scopes. Around **99%** of CSG's total carbon emissions occur within the supply chain — the reason decarbonisation strategy centres on procured goods, logistics and product use rather than the group's own sites.



¹ SO_x increase reflects a 2025 emission-factor methodology refinement, not an operational rise. GHG inventory prepared under the GHG Protocol / ISO 14064 (operational-control boundary, Ecoinvent factors). "—" indicates a value not separately reported for the comparative year. Figures are rounded to the nearest tonne CO₂e; totals may not sum exactly due to rounding.

Performance data · Social & Governance

Social

INDICATOR	2025
Total employees	98
Male / female	75 / 23
Permanent / temporary	93 / 5
Full-time / part-time	86 / 7
New hires	26
Departures	21
Nationalities	10
Pension participation	100%
Mandatory training completed	100%
Recordable injuries	3
Injury rate (per 100,000 h)	1.528
Hours worked	196,298
Fatalities	0
Discrimination incidents	0
Customer Net Promoter Score	+46.3

Governance & economic

INDICATOR	2025
Economic value generated	€65,007,271
Economic value distributed	€52,175,740
Economic value retained	€12,831,531
Government financial assistance	€123,607
Local supplier spend (EEA)	100%
Operations assessed for corruption risk	100%
Significant corruption risks identified	0
Anti-corruption training	All staff
Anti-competitive incidents	0
Customer H&S assessed for improvement	100%
Product H&S non-compliance incidents	0
Marketing & labelling non-compliance	0
Non-compliance instances	0
Process-safety incidents	0
HSA-reportable accidents	2
Board — non-exec / exec directors	4 / 1

BASIS OF PREPARATION

Reporting boundary & period

Group-level, operational-control boundary covering all CSG entities for the financial year 1 January – 31 December 2025. Reporting is annual.

Frameworks applied

Prepared with reference to the GRI Standards (GRI 1: Foundation 2021); the content index is at the end of this report. The GHG inventory follows the GHG Protocol / ISO 14064 on an operational-control boundary, using Ecoinvent emission factors.

Data integrity

All figures are drawn from CSG's internal systems for FY2025. Where a value is not separately reported for the comparative year it is shown as "—" rather than estimated.

2025 is the first year Scope 3 emissions are disclosed; several metrics therefore establish a baseline rather than a year-on-year comparison.

EcoVadis alignment

EcoVadis is a rating, not a reporting framework. We map our management approach to its four themes as evidence — structured Commitments · Actions · Results — anchored to CSG's 2025 **Silver** medal (top 15% of companies assessed globally).



EcoVadis Silver
Awarded 2025 · Top 15% globally

Top 15%
of organisations assessed by EcoVadis worldwide

ECOVADIS THEME	COMMITMENTS	ACTIONS	RESULTS (FY2025)
Environment	ISO 14001-aligned EMS; Net-Zero-by-2050 commitment; energy & waste policy	Rooftop solar array; HVO fleet transition; Scope 1–3 inventory; water recovery & jar-testing	Solar generation live; Scope 3 mapped across 8 categories → p21–24, p36
Labour & Human Rights	H&S policy; equal-opportunity & anti-discrimination policy; training framework	Process-safety programme; structured training hours; workforce diversity monitoring	Injury rate 1.528 / 100k h; 0 discrimination incidents → p27, p29, p37
Ethics	Anti-bribery & corruption policy; conflict-of-interest policy; whistleblowing channel; GDPR	Anti-corruption communication & training; compliance monitoring; grievance mechanism	0 anti-competitive actions; 0 substantiated privacy complaints → p35, p37
Sustainable Procurement	Supplier code of conduct; local-sourcing preference; procurement practices policy	Supplier engagement; local-supplier spend tracking; value-chain due diligence	Local-supplier spend reported → p10, p34, p37

This matrix demonstrates how the disclosures in this report double as EcoVadis evidence. It does not restate or predict an EcoVadis score — the medal shown is the independently awarded 2025 result.

THE PATH TO A STRONGER NEXT ASSESSMENT

2026
CSRD-ready reporting
Adopt the EU Corporate Sustainability Reporting Directive structure.

2026
Scope 3 supplier programme
Extend the new baseline into structured supplier engagement.

2027
Board & staff training
Embed annual ESG competence across governance and operations.

General disclosures

STATEMENT OF USE

CSG has reported the information cited in this GRI content index for the period January 1 to December 31, 2025, with reference to the GRI Standards.

GRI USED

GRI 1: Foundation 2021

GRI	DISCLOSURE	LOCATION (PAGE)
GRI 2: General Disclosures 2021		
2-1	Organizational details	p7
2-2	Entities included in the organization's sustainability reporting	p7
2-3	Reporting period, frequency and contact point	p37, p42
2-6	Activities, value chain and other business relationships	p7, p10, p11
2-7	Employees	p9, p37
2-8	Workers who are not employees	p37
2-9	Governance structure and composition	p35
2-10	Nomination and selection of highest governance body	p35
2-12	Role of the highest governance body in overseeing the management of impacts	p35
2-13	Delegation of responsibility for managing impacts	p35
2-14	Role of the highest governance body in sustainability reporting	p35
2-15	Conflicts of interest	p35
2-16	Communication of critical concerns	p35
2-17	Collective knowledge of the highest governance body	p35
2-22	Statement on sustainable development strategy	p3, p4
2-23	Policy commitments	p6, p12
2-24	Embedding policy commitments	p6, p7, p12, p35
2-25	Process to remediate negative impacts	p34
2-26	Mechanisms for seeking advice and raising concerns	p26, p35
2-27	Compliance with laws and regulations	p35
2-28	Membership associations	p30
2-29	Approach to stakeholder engagement	p16, p30

Material topics & topic standards

GRI	DISCLOSURE	LOCATION (PAGE)
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	p13
3-2	List of material topics	p16
3-3	Management of material topics	p14, p15
GRI 102: Climate Change 2025		
102-4	GHG emissions reduction targets and progress	p5, p6, p18, p21
102-5	Direct (Scope 1) GHG emissions	p21
102-6	Energy indirect (Scope 2) GHG emissions	p22
102-7	Other indirect (Scope 3) GHG emissions	p23
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	p33
201-2	Financial implication and other risks and opportunities due to climate change	p33
201-3	Defined benefit plan obligations and other retirement plans	p33
201-4	Financial assistance received from government	p33, p37
GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	p33
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	p33
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	p37
205-3	Confirmed incidents of corruption and actions taken	p35, p37
GRI 206: Anti-competitive Behaviour 2016		
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	p37
GRI 303: Water and Effluents 2018		
303-2	Management of water discharge-related impacts	p18, p24
303-3	Water withdrawal	p36
303-5	Water consumption	p36
GRI 305: Emissions 2016		
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x) and other significant air emissions	p22

Topic standards, continued

GRI	DISCLOSURE	LOCATION (PAGE)
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	p24, p36
306-2	Management of significant waste-related impacts	p24, p36
306-3	Waste generated	p24, p36
306-4	Waste diverted from disposal	p24, p36
306-5	Waste directed to disposal	p24, p36
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	p29, p37
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p29
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	p27
403-2	Hazard identification, risk assessment, and incident investigation	p27
403-3	Occupational health services	p27
403-4	Worker participation, consultation, and communication on occupational health and safety	p27
403-5	Worker training on occupational health and safety	p27
403-6	Promotion of worker health	p27
403-8	Workers covered by an occupational health and safety management system	p27
403-9	Work related injuries	p37
403-10	Work related ill health	p37
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	p19
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p37
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	p19
417-2	Incidents of non-compliance concerning product and service information and labeling	p37
417-3	Incidents of non-compliance concerning marketing communications	p37
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p37

ABOUT THIS REPORT

Scope, basis & contact

REPORTING ENTITY CSG (group level)	REGISTERED OFFICE CSG, Smithstown, Shannon, Co. Clare, V14 VY67, Ireland
REPORTING PERIOD 1 January – 31 December 2025	CONTACT csg-corporate.com info@csg-corporate.com +353 (0)61 708 699
FREQUENCY Annual	EXTERNAL ASSURANCE Not externally assured for FY2025
FRAMEWORKS GRI 1: Foundation 2021 · GHG Protocol · ISO 14064	

Boundary: this report covers CSG's group operations for the stated period. Environmental figures use the operational-control approach. No metrics have been estimated to complete a disclosure; missing data is disclosed as omitted rather than inferred.

2025 AT A GLANCE

-27% Scope 1 emissions vs 2022 (969 tCO ₂ e)	Silver EcoVadis rating · top 15% worldwide	100% Procurement spend within the EEA
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Progress you
can measure.