



OECD Leitsätze Einbettung der Leitsätze im integrierten Managementsystem

Dr. Ruth E. Blumer Lahner, CRO KLK Kolb, CH Hedingen

27.01.2026

KLK Kolb Group

At a glance



> **600** active products

Surfactants & process chemicals



3

Production sites



1.85 Mio spent / annum

R&D Center in Delden (NL)



> **20** years

Backward integration

~**180** employees

Hedingen (CH)

~**90** employees

Moerdijk (NL)

~**210** employees

Delden (NL)

> **90** years

Experience

Capabilities

Alkoxylation

Blending

Dispersing

Pastillation

Sulphation

Quaternisation

Amidation

Polymerisation

Esterification

Phosphonation

Personalisation

Custom manufacturing services



Core Market Segments



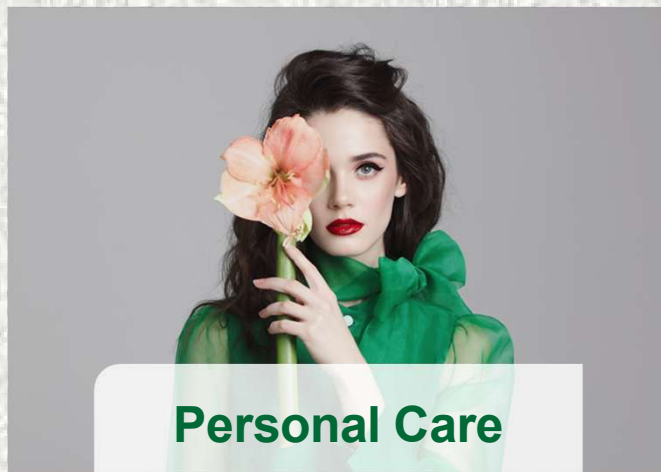
Home Care



Life science



Textile auxiliaries



Personal Care

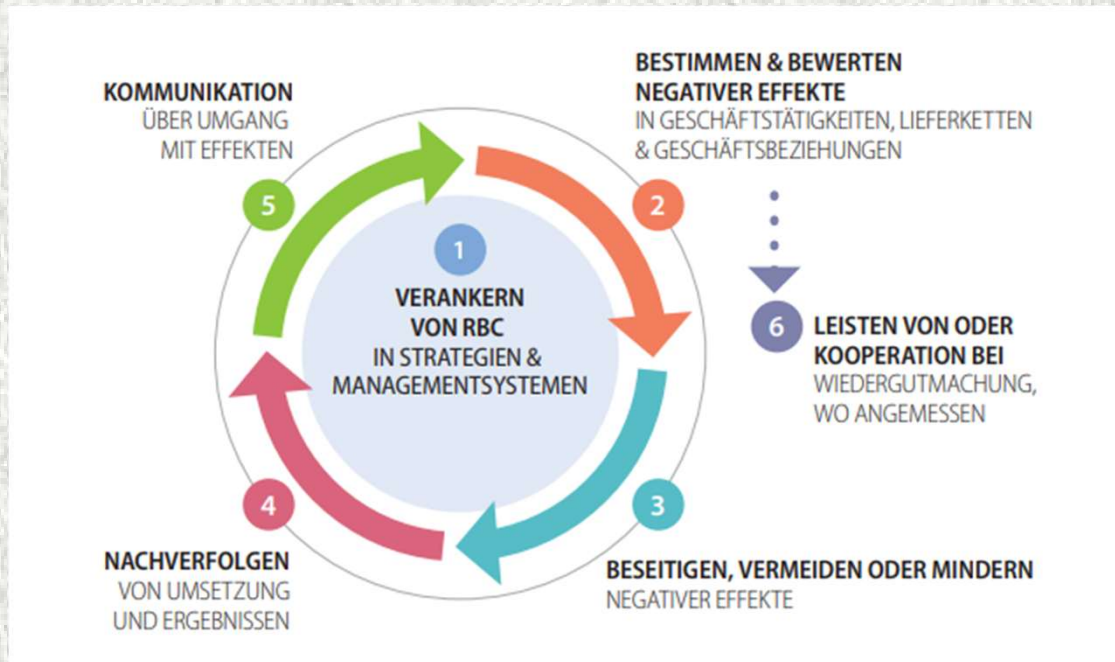


Metal working fluids



CASE

OECD-Sorgfaltsprüfung und der Deming-Kreis



Policies at KLK Kolb

- Quality Policy
- Environment & Energy Policy
- Health & Safety Policy
- Sustainability Policy
- Sustainable Procurement Policy
- Human Rights Policy
- Modern Slavery Act 2015 Policy
- Stakeholder Engagement Policy
- Policy about Diversity, Equity & Inclusion
- Risk & Insurance Policy
- Hygiene Policy
- Feed Safety Policy
- Halal Policy
- Animal Protection Policy
- Code of Business Conduct for Employees
- Code of Business Conduct for Suppliers



Sustainability policy

Kolb is one of Europe's leading alkoxyolators based in Switzerland with production sites in Switzerland and The Netherlands.

We at Kolb:

- Create value through innovation and sustainability
- Care about the environment and treat our employees with respect and fairness
- Care about the health of our employees and a strong safety culture
- Develop collaborations that base on integrity/trust and fair competition

Kolb is a member of the Kuala Lumpur Kepong Behad Group (hereinafter: KLK). KLK is one of the world's largest manufacturers of palm oil-based oleochemical products and their derivatives. To improve the social and environmental impact of the production and use of its palm oil along the value chain, KLK is, amongst others, signatory member of the Round Table of Sustainable Palm Oil (RSPO). We at Kolb take our corporate responsibility serious; safety, health, human rights and labour standards, environmental protection as well as sustainable supply chain management are key aspects to Kolb's operations.

Purpose

We at Kolb care about the financial, environmental and social impact of our operations and decisions. We take our corporate responsibility to maintain the company's license-to-operate by creating value for our business, owner, employees and other business partners, as well as society and the environment serious.

Scope

At Kolb, we listen, engage and work with the company's, owner, employees, other business partners and society to understand and address their concerns and expectations. This sustainability policy statement stipulates the overarching principles, which Kolb embeds into its guidance framework and systems to develop its operations and business relations sustainably. This policy statement applies to every Kolb employee.

Reference to Kolb Policies and Regulations

Kolb issued topic specific policies that further deepen and complement this Sustainability Policy Statement; important to mention are the following:

- 1008 Human Rights Policy
- 1005 Code of Business Conduct for Kolb Employees
- 1007 Code of Business Conduct for Kolb Suppliers
- 1016 Policy based on Modern Slavery Act 2015



by in its current and future internal Kolb policies and laws and regulations, as

itary frameworks:
 s
]
 al Principles and Rights at

duct
 on (RSPO)
 and the policy of SusChem.
 of ACS.

t and the implementation
 ts to establish a fair level

es to the standards of the
 network that Kolb employs
 nd programs.
 nd efficiently manages its
 nd and water preferably at
 l.
 ge about and performance
 life cycles to mitigate any
 impacts to people and the
 nd disposal of hazardous
 al basis. This also includes
 onsibility in line with their
 rmance, achievements and

How Kolb encourages its suppliers and other business partners to adopt standards comparable to Kolb's to improve sustainable performance along the entire supply chain. Suppliers to Kolb shall fully adhere to its Code of Business Conduct for Kolb Suppliers.



to respecting all human rights
 it, and discrimination in the
 and is committed to providing
 freedom of association and
 procedures. We pay adequate,
 guarding minimum wages, and

-As a result, Kolb expects from
 i of Business Conduct for Kolb
 Carbon Stock (HCS) and High
 s and the rights of indigenous
 ys shall be integrated into
 edy mechanisms shall also be

ve remedy to its internal and
 hip, if there is any believe that
 so, or that Kolb acts in conflict
 or report incidents via Kolb's
 e processed, investigated and

Code of Business Conduct for employees at KLK Kolb



Basics, such as:

- Human Rights Declaration
- ILO Declaration and Conventions
- UN Guiding Principles on Business and Human Rights
- **OECD Guidelines for MNEs**
- UNGC 10 principles

Addressees:

- All employees and external partners working for the Kolb Group

Content:

- Employment practices
- Health, Safety, Environment
- Corruption and bribery
- Antitrust and unfair competition
- Conflicts of interest
- Business assets, fraud and theft
- Confidentiality, information
- Insider trading, money laundering
- International trade restrictions and boycotts
- Information systems and media inquiries
- Accuracy and completeness of records
- Communication channels, Ombudsperson

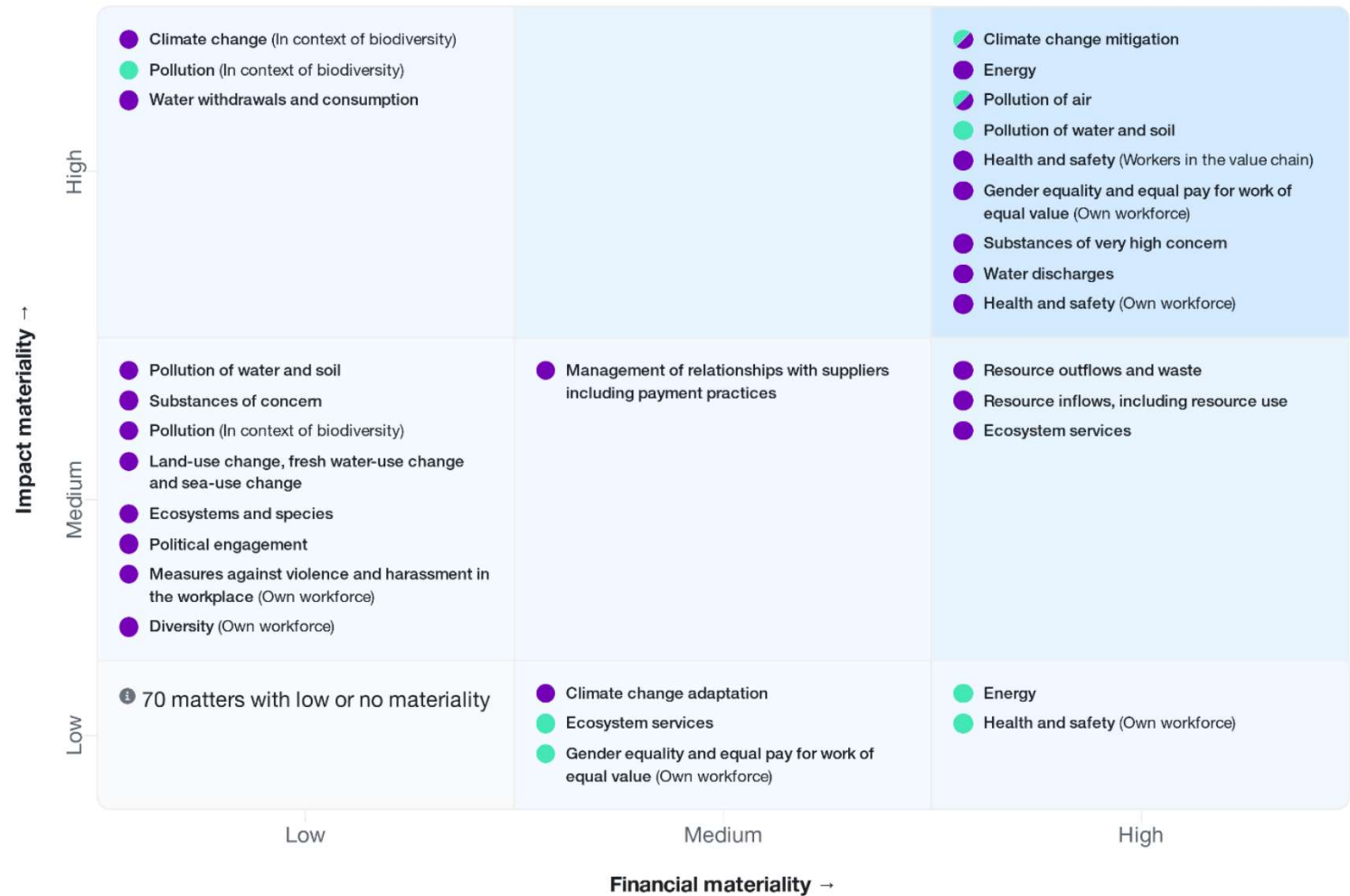
Double Materiality Assessment for KLK Kolb



- The Double Materiality Assessment (DMA) was updated with an external partner in Oct 2025 and is aligned with CSRD requirements
- The results of the DMA form the basic analysis for KLK Kolb's focus areas, target setting and monitoring, and sustainability reporting

KLK OLEO Europe has 23 material sustainability matters.

● Positive materiality ● Negative materiality ● Positive and negative materiality



Product Carbon Footprint Statements – according to Tfs V03



FORM No.: 2242

Page: 1 / 3

Version 5 : 22.04.2025 / Created: Lieberherr Simon

Scope: KLK OLEO Europe



Product Carbon Footprint - Statement

At KLK OLEO Europe we are committed to sustainability and transparency in our operations. This Product Carbon Footprint (PCF) statement provides a comprehensive analysis of the greenhouse gas emissions associated with the lifecycle of our product, from raw material extraction to the point it leaves our facility. By understanding and disclosing our carbon footprint, we aim to identify opportunities for reducing emissions, enhancing efficiency, and contributing to a more sustainable future.

Product name: Greenbentin-MAX/LM2

Company Name:	KLK OLEO Europe
Company ID (DUNS No.):	481462963
Data model and version:	TFS V03
Product Identifier:	25-0124
PCF ID (LUUID) SIGREEN:	Coming soon
Declared Unit (DU):	1 kg of the unpacked finished product
Cut-off Rule:	3%
Process Description:	Alkoxylation
Geography:	NL
Reference Period:	01.10.2023 – 30.09.2024
Validity period end:	1 year after Date of issue
Cross-sectoral standards applied:	ISO 14040:2006 Environmental management - Life cycle assessment - Principles and framework ISO 14044:2006 Environmental management - Life cycle assessment - Requirements and guidelines ISO 14067:2018 Greenhouse gases - Carbon footprint of products - Requirements and guidelines for quantification TFS Guideline V03
Product or sector rules:	WBCSD. (2013). Guidance for Accounting & Reporting Corporate GHG Emissions in the Chemical Sector Value Chain
IPCC report version of GWP values:	AR6
LCIA Method:	IPCC 2021, GWP100 (AR6)
Secondary data source and version:	Ecoinvent v3.11
System Boundary:	Cradle-to-Gate
Packaging:	False – not included
Allocation Rules:	Mass balance
Allocation approach used for waste incineration with energy recovery:	Cut-off
Primary Data Share (PDS) ¹ :	0.34
Data Quality Rating (DQR):	2.33
Technological representativeness (TeR):	2.77
Temporal representativeness (TiR):	1.66
Geographical representativeness (GeR):	2.56
Assurance Type:	Self-published PCF

Kolb Distribution Ltd. Maienbornstrasse 1 8008 Heddingen Switzerland T: +41 44 762 46 46 www.klkoleo.com www.kolb.ch	KLK Kolb Specialties B.V. Langengraat 167 7491 AE Delden The Netherlands T: +31 74 3775000 www.klkoleo.com www.kolb.ch	KLK Tensachem S.A. Rue de Renory 28 B-4102 Ougrée Belgium T: +32 4 338 93 89 www.klkoleo.com www.tensachem.com	KLK Emmerich GmbH Steintor 9 46446 Emmerich am Rhein Germany T: +49 (0) 2822 72 0 www.klkoleo.com	KLK Temix SpA Via Meconate 90, Edificio B 20138 Milano Italy T: +39 02 5099431 www.klkoleo.com www.temixoleo.com
--	--	--	--	--

22



04.2025 / Created: Lieberherr Simon
OLEO Europe

Description	ISO 14067	Emissions	Units
bio. CO ₂ (emovals)	Total GHG emissions	0.74	kg CO ₂ eq
bio. CO ₂ (emovals)		3.33	kg CO ₂ eq
	Net fossil GHG emissions	1.61	kg CO ₂ eq
	Net biogenic GHG emissions	1.72	kg CO ₂ eq
De- other GHG (CO ₂)	Biogenic emissions	n.a.	kg CO ₂ eq
De- O ₂	Biogenic removals	-2.59	kg CO ₂ eq
use change	Net GHG emissions resulting from dLUC	1.72	kg CO ₂ eq
U)		n.a.	kg CO ₂ eq
issions	Aircraft GHG emissions	0.00	kg CO ₂ eq
ent		0.71	
ntent		0.00	kg C / kg product
content ²		0.71	kg C / kg product

Issue: Heddingen, 01.07.2025

is a relatively new metric that needs to be disclosed. Unfortunately, the number can currently not be provided by us. It is assumed that the PDS of supplier-specific PCFs is defined as 10% and is currently shown as an indicator for numbers are updated on a regular basis.

content is calculated on the basis of the chemical structural formula, and merely served as tentative proxy for

valid without signature.

is a legal entity, but a group of companies all of which are directly or indirectly owned by Kuala Lumpur Kepong (KLK) company in Malaysia, consisting of Kolb Distribution Ltd., KLK Kolb Specialties B.V., KLK Tensachem S.A., KLK Emmerich GmbH, and KLK Temix SpA. Any statement or representation in this document referenced to KLK OLEO Europe is valid for all or any of the OLEO Europe group.

ed in this document is based on KLK OLEO Europe's knowledge, information and belief at the date of its publication. is designed only as guidance and is neither to be considered as a warranty, a guarantee nor a quality specification. Informational purposes must be subject to further agreements. The information relates only to the specific product and is not valid for such a product when used in combination with any other material or in any process unless specified in this document. KLK OLEO Europe specifically and to the extent legally possible disclaims any liability for any loss, injury or damage which is or may be caused by or in connection with the use of this product. The information provided in this document does not modify any general terms and conditions of sale.

is handled only by competent personnel, within a controlled environment. It is the buyer's/user's responsibility to ensure compliance with all applicable federal, state, provincial and local laws, and to determine the conditions necessary for the use of this product. KLK OLEO Europe urges each customer or recipient of this document to study it carefully and consult appropriate personnel, where necessary, to become aware of and understand the data contained in this document and any hazards associated with its use.

KLK Kolb Specialties B.V. Langengraat 167 7491 AE Delden The Netherlands T: +31 74 3775000 www.klkoleo.com www.kolb.ch	KLK Tensachem S.A. Rue de Renory 28 B-4102 Ougrée Belgium T: +32 4 338 93 89 www.klkoleo.com www.tensachem.com	KLK Emmerich GmbH Steintor 9 46446 Emmerich am Rhein Germany T: +49 (0) 2822 72 0 www.klkoleo.com	KLK Temix SpA Via Meconate 90, Edificio B 20138 Milano Italy T: +39 02 5099431 www.klkoleo.com www.temixoleo.com
--	--	--	--



Created: Lieberherr Simon

and therefore does not include transportation, usage, and End-of-Life activities. The PCF is calculated according to the Cradle-to-Gate approach for the provided Product Carbon



investigated here. In some cases, measures to minimize a single water impacts from other environmental aspects.

may be difficult. Please consult ISO14067:2018 appendix B for criteria for calculating PCF on the latest available data and according to the TFS V03. However, in case of limited data the calculations follow a more conservative approach, resulting in slightly higher PCF results than from competitors. Please reach out to us for detailed information.

and excluded activities in the system boundaries, based on The TFS V03 for the Chemical Industry from the latest TFS Guideline.

Excluded
not included in CO ₂ eq
Engineering catalysts and Services such as engineering or infrastructure services, R&D activities
Business travel or employee commuting
Capital and technical goods
Activities falling under the cut-off criteria set at 3% of the total mass, energy, or environmental impact of the product system are not considered
Packaging and emissions related to the preparation and packaging of our products are excluded
Outbound logistics

KLK Tensachem S.A. Rue de Renory 28 B-4102 Ougrée Belgium T: +32 4 338 93 89 www.klkoleo.com www.tensachem.com	KLK Emmerich GmbH Steintor 9 46446 Emmerich am Rhein Germany T: +49 (0) 2822 72 0 www.klkoleo.com	KLK Temix SpA Via Meconate 90, Edificio B 20138 Milano Italy T: +39 02 5099431 www.klkoleo.com www.temixoleo.com
--	--	--

Sustainability Supplier Risk Assessment

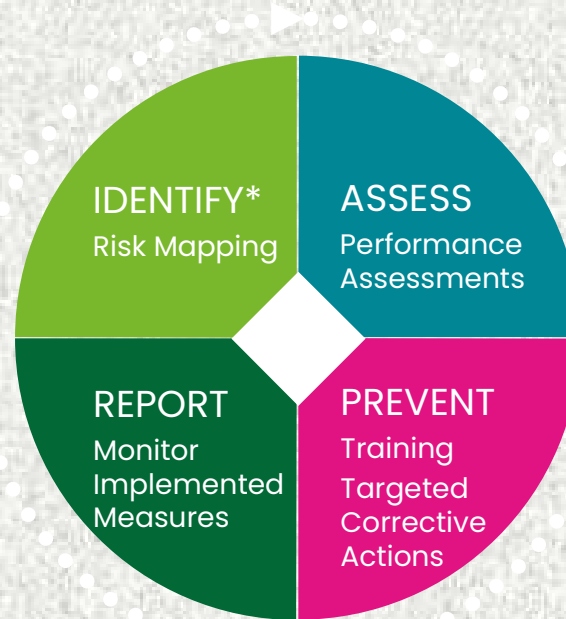


IDENTIFY RISK & IMPACT*

- Compliance check
- Inherent industry & country risk check
- News screening
- Whistleblowing system

REPORT

- Harmonised KPIs with the current regulations
- Internal documentation



ASSESS

- Risk analysis
- Supplier classification

PREVENT

- Internal Anti-Bribery
Anti-Corruption trainings
- Corrective Action
- Supplier Audits
- Grievance mechanism in place

*Risk mapping is done with EcoVadis IQ

Kommunikationskanäle



Interne Kontrollen und Kommunikation:

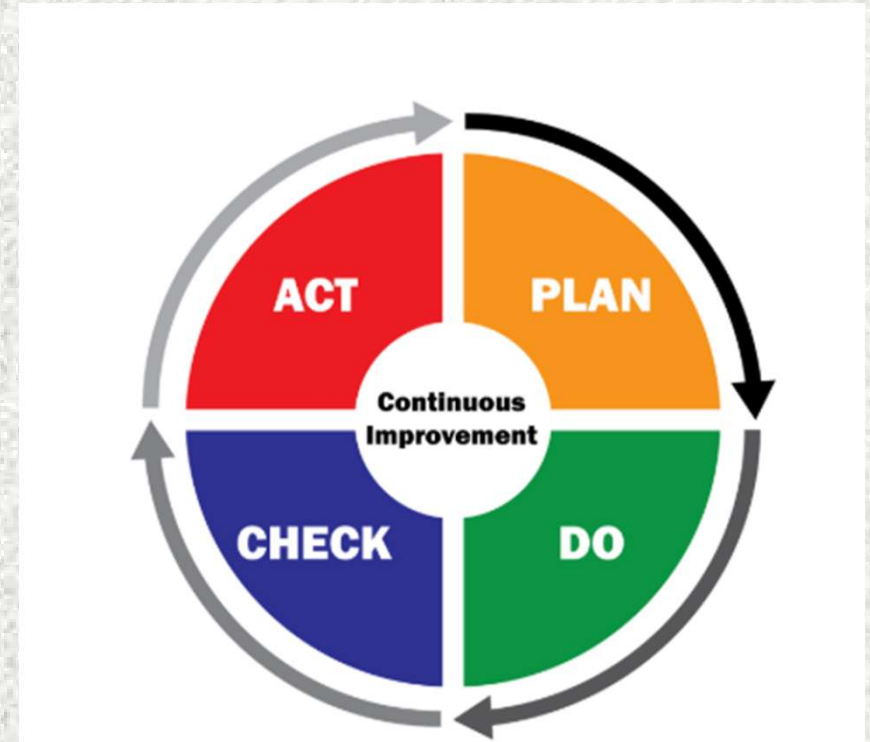
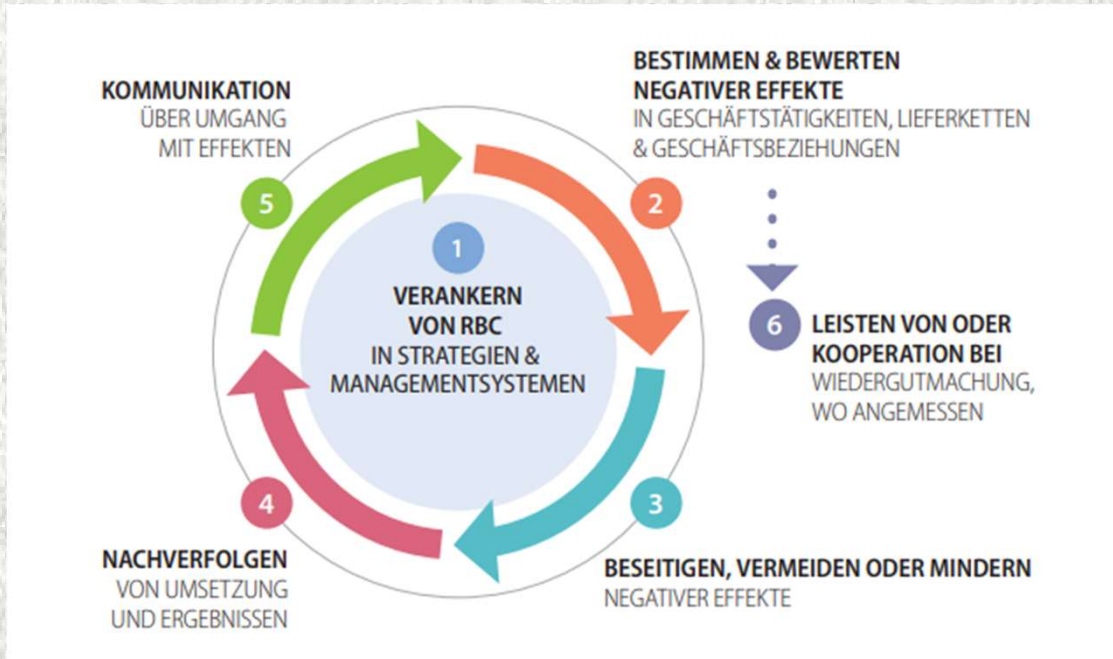
- Monatsreporting über Finanz- und Nichtfinanzkennzahlen
- Quartals- und Jahresberichte
- Management Review Bericht
- ESG Bericht, basierend auf GRI, ESRS und IFRS

Externe Kommunikation:

- Sicherheitsdatenblätter, Etiketten, Produktdatenblätter, Produktinformationen
- Product Carbon Footprint, Lebenszyklusanalysen
- Fortschrittsbericht COP für UNGC
- «halb-öffentlich»: z.B. Ecovadis assessment



OECD-Leitsätze – warum?



- Leicht integrierbar in ein bestehendes Managementsystem
- Unterstützt den Fokus auf Schwerpunkte
- Guter Einstieg wenn noch kein Managementsystem/Prozessabläufe vorhanden sind → z.B. bei Zusammenarbeit mit Lieferanten

Gesetzliches Umfeld

- EU: Corporate Sustainability Reporting Directive (CSRD)
- EU: Regulation on Deforestation-Free Products (EUDR)
- EU: Corporate Sustainability Due Diligence Directive (CSDDD)
- Deutschland: Lieferkettensorgfaltspflichtengesetz (LkSG)
- Schweiz: Verordnung über Sorgfaltspflichten und Transparenz in den Bereichen Mineralien und Metalle aus Konfliktgebieten sowie Kinderarbeit (VSoTr)
- und viele mehr

.... EU Omnibus-Rechtsakte ?

Die OECD Leitsätze gibt es seit 1976, wurden laufend aktualisiert und sie werden hoffentlich beibehalten und weiterentwickelt.



Excellence in Oleochemicals



www.klkoleo.com

Disclaimer

This presentation has been prepared by KLK OLEO based on information available at the time of preparation. All information supplied during this presentation is strictly confidential. No representation or warranty, express or implied, is made as to the fairness, accuracy, completeness or correctness of the information contained within this presentation. This presentation may not be reproduced, transmitted or published in any form or by any means without the prior written permission of KLK OLEO. All rights are reserved by KLK OLEO.