nexture
evolving ingredients

Sustainability Report

2025



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Introduction

Letter to Stakeholders

Dear Stakeholders,

Nexture marks the beginning of an exciting new chapter for our business.

We bring together the expertise, heritage and innovation capabilities of CSM Ingredients, the Italcanditi Group, and our wider portfolio of businesses, to create a stronger organization with the scale, capabilities and ambition to help shape the future of food.

My appointment as Chief Executive Officer coincides with another milestone for Nexture: the publication of our Sustainability Report. I would like to recognize Gabriele Del Torchio, who led Nexture as Chief Executive Officer and now continues to guide the Group as Chairman. His leadership has been instrumental in shaping Nexture, strengthening our organization and laying the foundations for the next phase of our growth. This report not only demonstrates the progress made across our businesses during 2025, but also the foundations we are building for the future.

Each of the businesses that make up Nexture has a long history of innovation, craftsmanship and responsible business practices. Sustainability is one of the ways we are bringing our businesses together, establishing common priorities, governance and ways of working that will support our long-term growth and create value for our customers, employees, partners and investors.

Our sustainability strategy focuses our efforts where we believe we can create the greatest impact. Organized around four strategic pillars - People, Planet, Product and Governance - it provides a clear framework for how we manage our responsibilities, drive innovation and support the transition toward a more sustainable food system.

During 2025, we made significant progress in laying these foundations. We began laying the foundation of a Group-wide decarbonization roadmap to guide our climate strategy and began preparing science-aligned decarbonization targets.

We strengthened our approach to responsible sourcing through the implementation of common policies on cocoa and palm oil, expanded supplier engagement activities and increased the use of Sedex to improve transparency across our supply chain. We also continued investing in product innovation, embedding sustainability into how we develop new ingredient solutions. During 2025, we completed our first product carbon footprint assessment, giving customers greater visibility of the carbon footprint of their ingredients and establishing a model that can be scaled across our portfolio.

While there is still much to do, the progress made during our first year provides a strong platform for the future. Sustainability will continue to be a key driver of innovation, resilience and long-term value creation as we further integrate our businesses and strengthen our capabilities.

As we look ahead, the recent additions of Frulact and Sipral to Nexture further strengthen our portfolio and expand the opportunities to create value. We look forward to welcoming these businesses into our sustainability journey in future reporting periods.

This progress has been made possible by the dedication of our employees and the continued support of our customers, suppliers, shareholders and partners. Together, we will continue to evolve ingredients, nurture people and the planet, and help build a more sustainable food system for generations to come.



Valerie Diele-Braun

Chief Executive Officer
Nexture

About this Report

This report presents Nexture's sustainability approach, performance and progress for the period 1 January to 31 December 2025.

As the first sustainability report published by Nexture, this report covers Nexture S.p.A. and its subsidiaries as of 31.12.2025. It establishes a common approach to sustainability reporting across the Group following the integration of CSM Ingredients, the Italcanditi Group and their subsidiaries. It reflects the Group's commitment to embedding sustainability into business strategy, operations and decision-making while creating a consistent platform for measuring future progress.

The report covers the environmental, social and governance topics considered most relevant to Nexture and its stakeholders. Sustainability priorities have been informed by the Group's interim materiality assessment, which consolidated the previous assessments undertaken by CSM Ingredients and Italcanditi and can be found on page 23. A Group-wide materiality assessment will be undertaken as Nexture continues its sustainability journey.

This report has been prepared with reference to the Global Reporting Initiative (GRI) Sustainability Reporting Standards (2021). The GRI Content Index and Notes on Methodology are included in the Appendix.

Reporting Boundary

The report includes the sustainability performance of Nexture S.p.A. and its subsidiaries and joint ventures. For a full list of subsidiaries, see the Annex on page 64.



2025 Highlights

Building One Nexture

2025 marked the formation of Nexture, bringing together complementary ingredient businesses under a single platform. During the year, the Group focused on establishing common governance, aligning sustainability priorities and building the foundations for long-term value creation across People, Planet, Product and Governance

Governance

- Group-wide Responsible Sourcing Policy and Human Rights Policy introduced
- Group-wide Cocoa and Palm Oil sourcing policies established
- Supplier ESG onboarding expanded across Nexture
- Sedex implementation strengthened supplier transparency and ESG data collection across CSM Ingredients (98%) and Italcanditi (73%)

Planet

- Decarbonization roadmap developed
- Preparation for setting Science-based targets

4.586 T of waste recycled.

864 T of materials reused.

Net Sales

€820,1 million

across all of the Nexture Companies

People

1.788

Total number of Full Time Equivalent (FTE) employees

1,1

Lost time injury frequency rate (LTIFR)

534.126 TCO_2e

Total GHG emissions



Scope 1: **22.352 TCO_2e**

Scope 2 (market-based): **1.824 TCO_2e**

Scope 3: **509.950 TCO_2e**

Product

Nuaré, a range of cocoa alternatives for pastry and ice

Expanded egg replacement solutions.

Completed the Group's first Product Carbon Footprint assessment.

50+

Developed a methodology to assess the product carbon footprint of approximately **50 additional products** during 2026.



Chapter 1

About Us

Company Profile

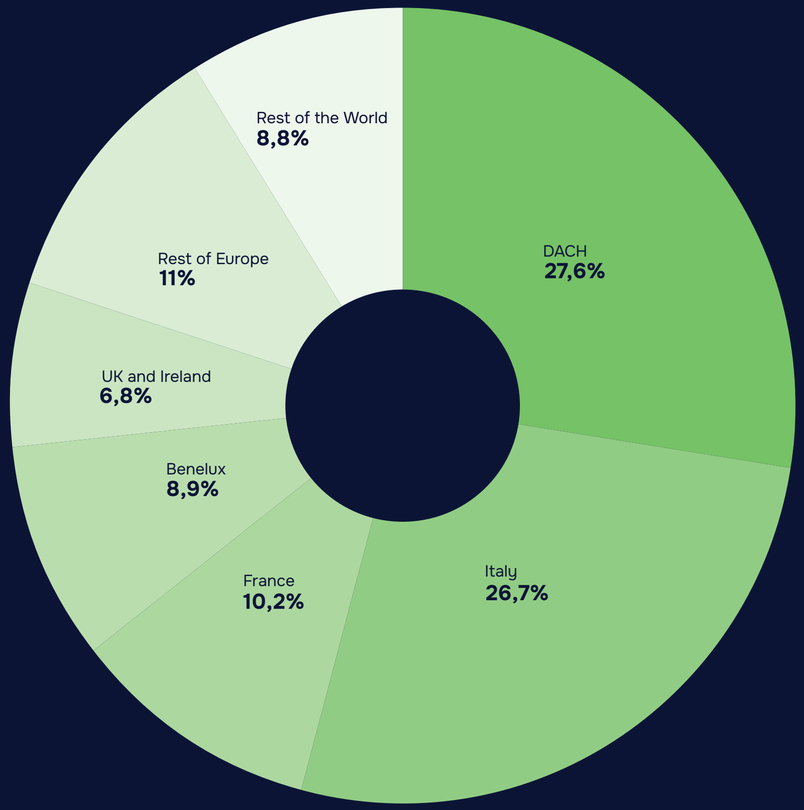
The establishment of Nexture in 2025 marked a significant milestone in the growth trajectory of the Ingredient-Tech Platform, an integrated group born to combine and scale the industrial and technological capabilities of different ingredient manufacturers under a single corporate brand.

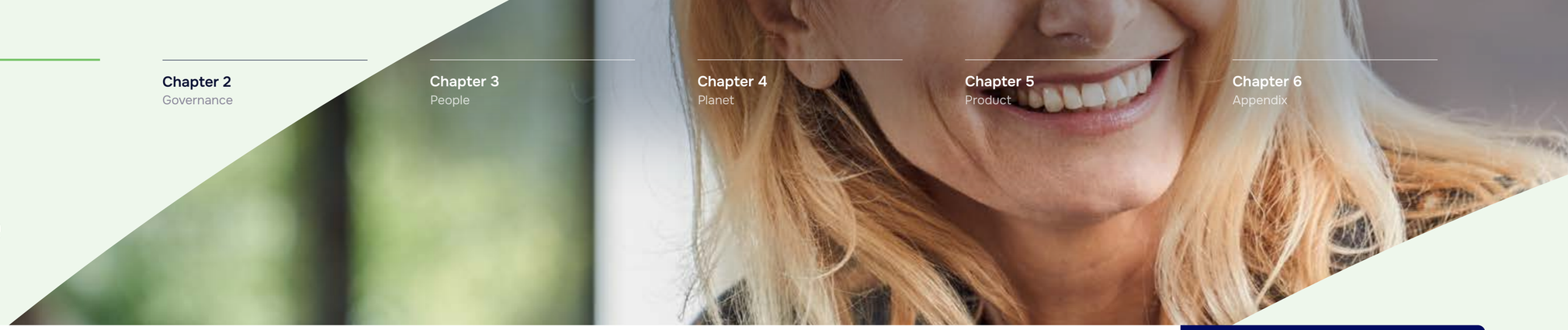
Headquartered in Milan (Italy), Nexture is a global integrated group specializing in the development and manufacturing of high-quality food ingredients and value-added solutions. Nexture encompasses renowned brands such as **CSM Ingredients**, **HIFOOD**, **Italcanditi**, **Comprital**, and **Prodotti Rubicone**, all internationally recognized for the excellence of their solutions and their ability to anticipate consumer trends. As of December 31, 2025, Nexture operated in over **120 countries**, with **13 production plants**, **10 innovation centers**, and **1,787 employees**. As a result of a shared strategic vision, strong industrial roots, and a global identity, Nexture aims to position itself as a key **partner for major stakeholders in the food industry**, combining artisanal heritage, technological know-how and a sustainability focus, and an extensive network to meet the challenges of an ever-evolving market.

Nexture's portfolio supports a vast range of segments including bakery, fine pastry, gluten-free, fresh dairy and dairy alternatives, gelato and ice cream, snacks and bars, savory, plant-based alternatives and beverages. By combining technical expertise, innovation capabilities and deep market knowledge, it provides end-to-end solutions that support customers throughout the product development process.

The reporting boundary excludes Sipral Padana and Frulact, which were acquired in 2026.

Revenue by Geographic Area





Group Structure

Nexture at a Glance:

Employees	1.788
Countries served	120+
Manufacturing sites	13
Innovation centers	10
Net sales	€820,1m

Group Structure

Nexture

Nexture is a global integrated group specializing in the development and manufacturing of high-quality food ingredients and value-added solutions, held by independently managed investment subsidiaries of funds managed by Investindustrial.

HIFOOD

Founded in 2012 in Parma, at the heart of the Italian Food Valley, HIFOOD enhances innovation, nutrition and sustainability in food through an extensive range of value-added ingredients.
HIFOOD formulations – primarily of natural origin – comprise fibers and proteins for nutritional enhancement; systems for sugar, salt, egg and fat reduction; gluten-free nucleus and mixes; plant-based ingredients for alternative meat and alternative fish goods; natural flavor and freshness enhancers; solutions for taste and texture improvement.

Comprital

With more than 40 years of experience, Comprital is a manufacturer of innovative solutions for ice cream and fine pastry. Recognized for its innovation, quality and creativity, Comprital offers 26 product lines, a dedicated R&D department and exports to more than 60 countries worldwide.

CSM Ingredients

Drawing upon over a century of industry experience and craftsmanship heritage, CSM Ingredients is committed to developing cutting-edge ingredients and value-added solutions for the bakery, fine pastry, ice cream, culinary, plant-based alternatives and beverage industries.

Italcanditi

For decades, Italcanditi has been using the best base ingredients to produce high-quality fruit preparations, water-based creams, candied and semi-candied fruit for the bakery, pastry, fresh dairy and ice cream industries. Italcanditi today is positioned as a reliable partner thanks to its unique capacities in searching for new products, launching new flavors, developing customized solutions, and guaranteeing efficient deliveries throughout Europe.

Prodotti Rubicone

Since 1959, Prodotti Rubicone has specialized in delivering a vast range of ingredients across the globe, ranging from high-quality bases for Italian gelato to flavoring pastes, from toppings and sauces to powders for soft ice cream, frozen yogurt or milkshakes all the way to waffle & pancake mixes as well as crumbles.

Key milestones

1919
CSM founded in the Netherlands.

1959
Prodotti Rubicone established as a family-owned business in Italy.

1963
Italcanditi founded in Italy.

1985
Comprital established as a family-owned ice cream ingredients company.

2012
HIFOOD founded in Parma, Italy, as a highly innovative startup committed to transforming the way food is made and experienced by leveraging the power of natural ingredients.

Our History

While Nexture was formally established in 2025, the Group draws upon more than a century of experience across its businesses. The formation of Nexture brings together companies with long-standing expertise in ingredient innovation, food technology and customer partnership.

2019

Italcanditi acquired by Investindustrial.

2020

Comprital joins the Italcanditi Group.

2021

Investindustrial acquires CSM's European and international businesses, creating CSM Ingredients.

2022

HIFOOD joins CSM Ingredients, strengthening capabilities in plant-based and gluten-free innovation.

2025

Nexture is established, bringing together CSM Ingredients, Italcanditi, Comprital, Prodotti Rubicone, HIFOOD and related brands under a single group.

Our Strategy

At Nexture, sustainability means crafting ingredients that nurture people and the planet.

It is about helping customers meet changing needs, supporting the wellbeing of employees, protecting the natural resources the business depends on and creating lasting value through responsible growth. Sustainability is embedded in the Group's craft and shapes how Nexture innovates, operates and creates value every day.

Our approach

Nexture's approach is focused, practical and designed to deliver consistent performance across the Group. The business concentrates its efforts on the areas where it can make the greatest difference, focusing on the challenges that matter most to customers, supply chains and the transition to a more sustainable food system.

Through open innovation and long-term partnerships, Nexture combines its heritage, craftsmanship and technical expertise to build resilient supply chains and develop lower-impact ingredient solutions that create lasting value for people and the planet.

To turn ambition into action, Nexture's sustainability strategy is organized around four strategic pillars: People, Planet, Product and Governance. Together, these pillars define the standards the Group sets, guide decision-making and drive progress across the business.

Solutions that nurture people and planet

Our approach to sustainability is guided by principles that shape how we make decisions, work with our partners and create long-term value.



Focus where we can make the greatest difference

We focus on the most material sustainability issues, prioritizing the areas where our capabilities can make the greatest contribution to the transition to a more sustainable food system.



Collaborate to create lasting value

We believe meaningful progress comes through long-term partnerships. We work in partnership with customers, start-ups, scientific partners and other stakeholders to develop solutions that deliver shared value.



Build on our heritage, expertise and innovation

By combining more than a century of experience with technical expertise and scientific innovation, we develop high-quality ingredient solutions that respond to evolving customer and consumer needs while supporting the transition to a more sustainable food system.

Our strategy describes the standards we set and how we drive progress across the Group.



Product

Nurturing innovation through science-led ingredient solutions.

We combine technical expertise and scientific innovation to develop ingredient solutions that deliver superb eating experiences while supporting improved nutritional properties and reduced product carbon footprints.

Governance

Nurturing trust through clear standards, responsible sourcing and accountable decision-making.

We set high standards across our Group and establish systems and supply-chain practices to drive sustainability performance.

Planet

Nurturing our planet by reducing carbon emissions and protecting resources.

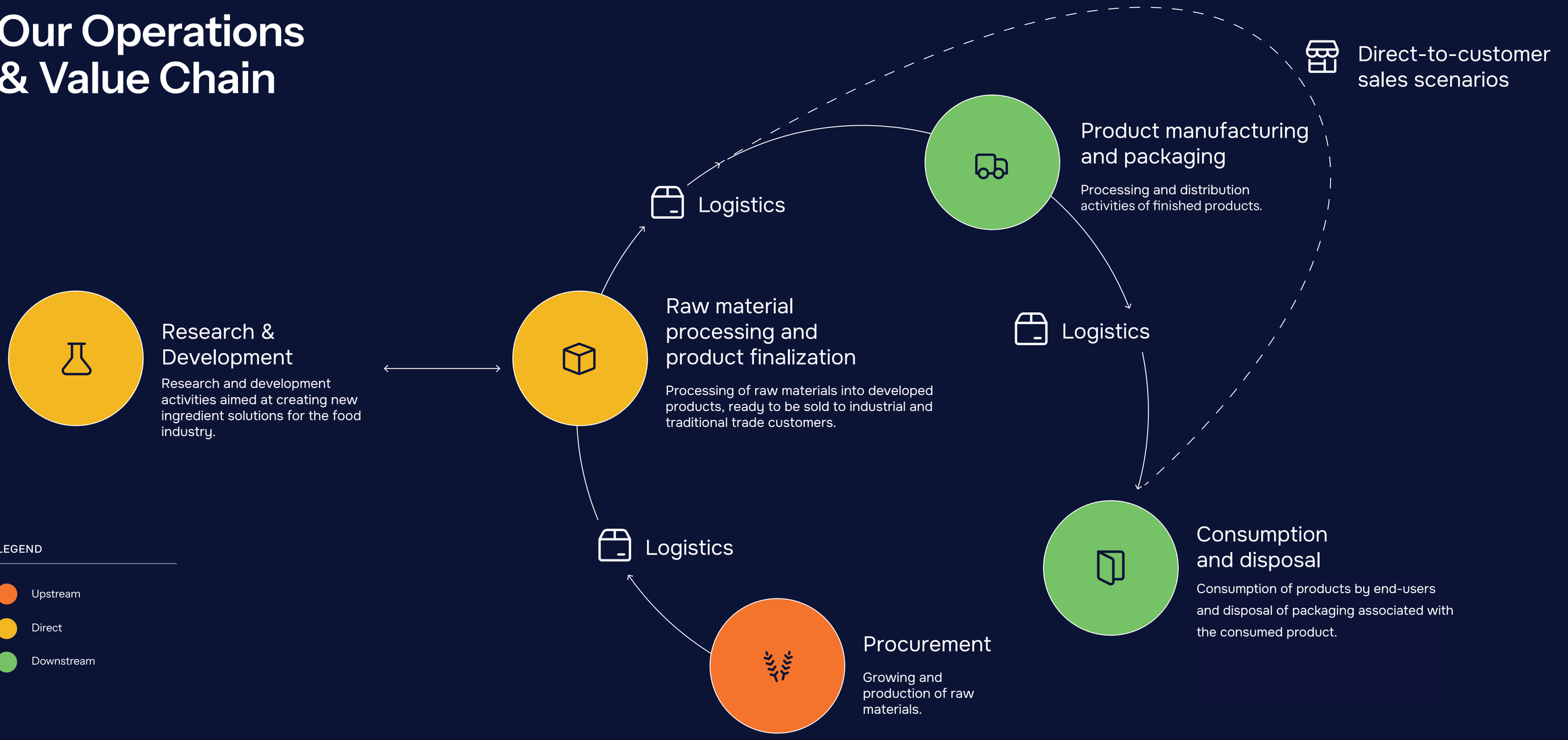
We focus on decarbonizing our business, using resources more efficiently and working with suppliers to protect the natural systems our ingredients depend on.

People

Nurturing people by creating safe, inclusive and supportive places to work and grow.

We invest in safety, wellbeing, development and community engagement, recognizing that our people and partners are central to how we innovate and deliver ingredients with exceptional taste experiences.

Our Operations & Value Chain



Our Products

Nexture designs and manufactures ingredient and value-added solutions that help customers deliver quality, functionality, nutrition and sensory appeal across a wide range of food applications. By combining expertise from across the Group, Nexture supports the food ecosystem in responding to changing consumer preferences, evolving regulatory requirements and sustainability challenges.

The solutions included in the portfolio span bread, bakery, fine pastry, fresh dairy and dairy alternatives, ice cream, gluten-free, bars & snacks, plant-based alternatives, sauces, ready meals and culinary, as well as beverage solutions. Through close collaboration with customers, Nexture combines technical expertise, application knowledge and innovation capabilities to develop tailored solutions for local and global markets.





Ingredient Capabilities

Across its portfolio, Nexture combines deep application expertise with specialist ingredient technologies to deliver solutions across every stage of food production. Key ingredient capabilities include:

Bread Solutions

- Bread and roll mixes
- Dough enhancers
- Nutritional enhancement solutions
- Release agents
- Bread inclusions and decorations

Gluten-free Solutions

- Gluten-free nucleus and mixes
- Nutritional enhancement solutions
- Texture and shelf life solutions

Fresh Dairy & Alternative Dairy

- Fruit and vegetable preparations
- Plant-based preparations
- Fruit inclusions
- Warm flavor preparations
- Dessert preparations and sauces

Plant-based Alternatives

- Plant-based proteins
- Plant-based systems
- Complementary ingredients

Pastry Solutions

- Pastry mixes and improvers
- Margarines, mélanges, and fat specialties
- Fruit and water-based fillings
- Fat-based fillings
- Fruit inclusions
- Toppings and decorations
- Icings, coatings and glazes
- Egg reduction systems
- Cocoa reduction systems
- Nutritional enhancement solutions
- Release agents

Bars & Snacks

- Plant-based proteins and fibers for nutritional enhancement
- Coating and texture improvement solutions
- Release agents

Artisanal Gelato Solutions

- Gelato bases, including fruit, milk, vegan, lactose-free, sugar-free, no sugar added, cleaner label and high-protein formulations.
- Soft ice cream and frozen yogurt bases
- Flavoring pastes and concentrates
- Ripples, sauces and spreadable creams
- Coatings, glazes and toppings for frozen desserts
- Fruit inclusions, biscuit crumbles and crispy grains
- Texture, stability and processing solutions

Ice Cream Solutions

- Fat-based coatings and fillings
- Fruit preparations and coating
- Water-based preparations
- Fruit inclusions and toppings
- Texture and freezer stability solutions
- Nutritional enhancement solutions

Sauces & Dressings

- Egg replacement systems
- Texture improvement solutions
- Nutritional enhancement solutions





Chapter 2

Governance

Our Governance Model

Strong governance provides the foundation for effective sustainability management and long-term value creation. As a newly formed group of companies, Nexture focused during 2025 on establishing common governance structures, management processes and oversight mechanisms to support the integration of sustainability across the business.

Nexture's governance framework is designed to support accountability, transparency and effective decision-making and ensure that sustainability considerations are embedded within strategic planning and operational activities.

Board Oversight

The Nexture Board is responsible for overseeing strategy, performance and long-term direction. Board members are appointed by the Shareholders' Meeting based on their skills, experience and knowledge relevant to the business.

In 2025, the Board consisted of 6 members and held 4 meetings. Due to organizational changes, the structure on the right represents the Board composition as of 1st June 2026.

Chairman

Gabriele Del Torchio

Chief Executive Officer

Valerie Diele-Braun

Vice Chairman

Mara Anna Rita Caverni

Directors

Dante Razzano

Salvatore Catapano

Bruno Romeo

Gianpietro Corbari

Diego Meneghetti

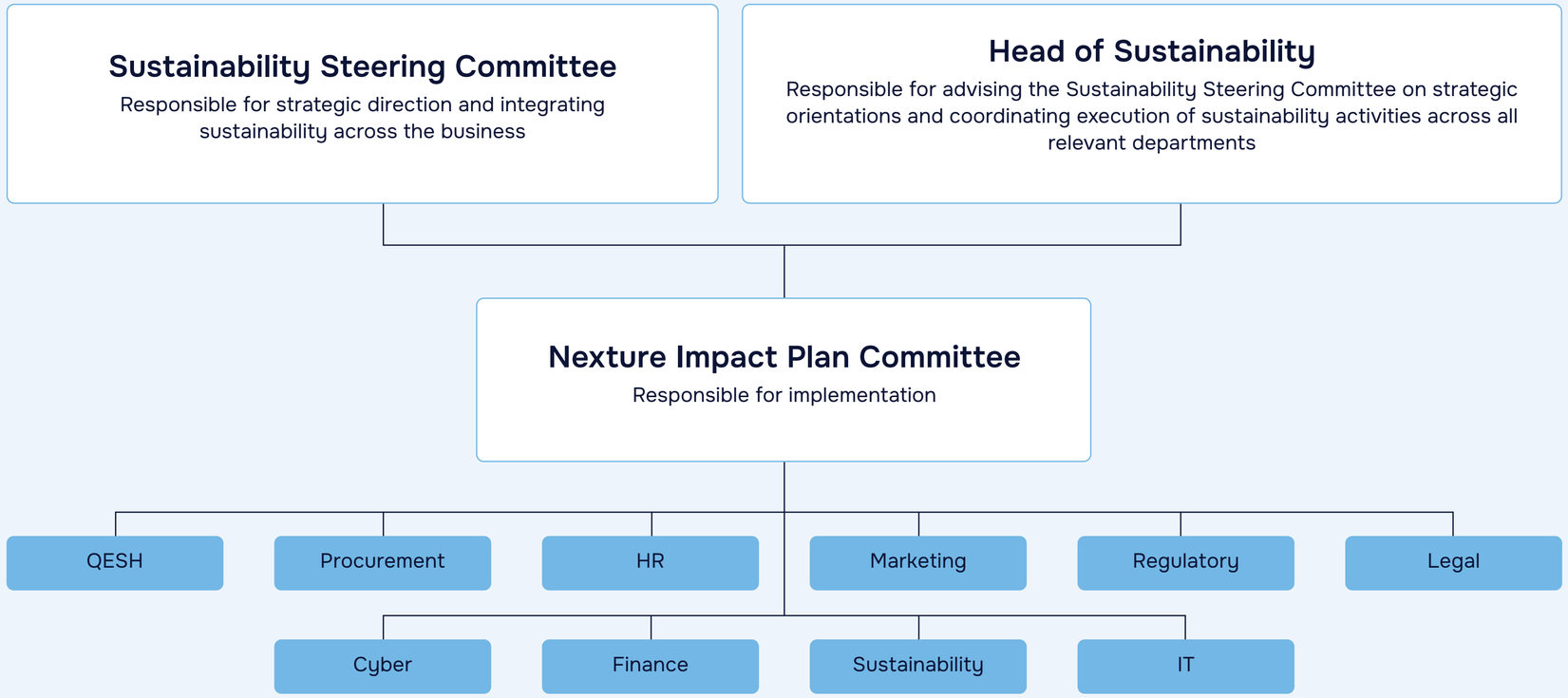
Andrea Scatozza

Sustainability Committee

A new Sustainability Committee was established in 2025 following the formation of Nexture. The Committee provides strategic direction and oversight of sustainability initiatives across the business and supports the integration of sustainability priorities into business strategy and operations.

Key responsibilities include:

- Evaluating and prioritizing sustainability initiatives based on impact, feasibility and strategic relevance.
- Monitoring progress against sustainability objectives and targets.
- Overseeing implementation of sustainability programs across the Group.
- Supporting the effective allocation of resources to sustainability initiatives.
- Ensuring compliance with applicable regulations, standards and sustainability commitments.
- Facilitating collaboration across businesses and functions.



Our Stakeholders

Meaningful engagement with stakeholders is essential to understanding emerging risks, opportunities and expectations. Nexture engages with a broad range of stakeholders across its value chain and uses stakeholder feedback to help inform sustainability priorities, business strategy and reporting.

Regular dialogue supports transparency, strengthens relationships and enables Nexture to respond effectively to changing stakeholder expectations.

Stakeholder engagement activities are designed to:

- Understand stakeholder priorities and concerns.
- Strengthen collaboration across the value chain.
- Inform sustainability strategy and target setting.
- Support transparency, accountability and continuous improvement.



Materiality Analysis

Following the formation of Nexture, the materiality assessments previously undertaken by CSM Ingredients and Italcanditi were consolidated to provide an initial view of materiality across Nexture. The results were used to inform the development of the Nexture sustainability strategy and to establish an initial foundation for sustainability reporting.

Methodology

The interim assessment included:

- Review of materiality assessments undertaken by CSM Ingredients and Italcanditi.
- Alignment with the European Sustainability Reporting Standards (ESRS).
- Consideration of both financial and impact materiality across environmental, social and governance topics.
- Consideration of impacts across the upstream, operational and downstream value chain.

Outcome

The resulting material topics provide the foundation for the sustainability priorities presented throughout this report and support the development of a more consistent Nexture-wide sustainability approach.

As sustainability governance and reporting processes continue to mature, Nexture plans to undertake a formal double materiality assessment across its newly consolidated group of companies in preparation for future reporting and CSRD compliance.



Material Topics

ENVIRONMENTAL

Climate change mitigation
Contribution to climate change caused by greenhouse gas emissions and energy consumption.

Climate change adaptation
Increased exposure to physical climate risks affecting operations, supply chains and business resilience.

Energy
Energy consumption and reliance on fossil fuels contribute to greenhouse gas emissions and operational impacts.

Pollution of water
Emission of polluting substances into water.

Pollution of air
Emission of polluting substances into air.

Water withdrawals
Depletion of water resources from water-stressed areas caused by water abstraction.

Water consumption
Consumption of water resources that may impact local water availability.

Land use change
Land-use change associated with agricultural sourcing may contribute to deforestation and ecosystem degradation.

Impacts on the extent and condition of ecosystems
Damage to ecosystems and biodiversity associated with agricultural supply chains.

Resource inflows, including resource use
Consumption of raw materials and natural resources throughout the value chain.

Waste
Environmental impacts associated with waste generation and disposal.

SOCIAL

Working conditions (own workforce)
Health, safety and wellbeing of employees.

Other work-related rights (own workforce)
Respect for labor rights, fair working conditions and employee wellbeing.

Equal treatment and opportunities for all (own workforce)
Equal treatment, diversity and inclusion across the workforce.

Working conditions (value chain workers)
Working conditions throughout the supply chain.

Other work-related rights (value chain workers)
Human rights and labor rights across the value chain.

Equal treatment and opportunities for all (value chain workers)
Equal treatment and non-discrimination throughout the value chain.

Communities’ economic, social and cultural rights
Positive relationships with communities and respect for community rights.

GOVERNANCE

Information-related impacts for consumers and/or end-users
Transparent product information that supports informed customer decisions.

Personal safety of consumers and/or end-users
Consumer health and safety through safe, high-quality products.

Social inclusion of consumers and/or end users
Product innovation that supports healthier, more accessible and sustainable food choices.

Corruption and bribery
Ethical business conduct and prevention of corruption and bribery.

Business Ethics and Integrity

Nexture believes that ethical behavior, integrity and transparency are fundamental to long-term business success.

Establishing a consistent approach to responsible business conduct has been a key priority during 2025. Nexture is committed to conducting business responsibly and maintaining high standards of professional conduct across all operations, relationships and business activities.

During 2025, efforts focused on aligning ethical business practices across the newly formed organization, strengthening governance processes and accountability mechanisms, and supporting responsible sourcing and human rights management throughout the value chain. Nexture also continued promoting a culture of integrity and transparency through the ongoing implementation of policies, procedures and reporting mechanisms.



Responsible Sourcing

Responsible sourcing is a strategic priority for Nexture, supporting supply chain resilience, customer expectations and preparedness for evolving regulatory requirements. It helps the business apply high standards for human rights and environmental performance in its sourcing. During 2025, Nexture continued to strengthen and integrate its responsible sourcing program to enhance visibility, oversight and management of sustainability risks and opportunities across its supply chain.

Key developments included the introduction of Responsible Sourcing and Human Rights Policies, together with Sustainable Commodity Policies for cocoa and palm oil, together with the integration of ESG due diligence into supplier onboarding, expanded supplier assessments through Sedex, and increased collection of supplier sustainability data.

Recognizing that progress requires collaboration, Nexture also expanded supplier engagement activities during the year through onboarding programs, sustainability assessments, Sedex participation and traceability initiatives. Together, these activities are improving visibility of sustainability risks and supporting greater supplier accountability.

Building supply chain sustainability visibility

Set expectations

All suppliers sign the Supplier Code of Conduct, establishing clear expectations for ethical business conduct, human rights and responsible sourcing.

Assess suppliers

Suppliers complete standardized ESG assessments through Sedex and supplier questionnaires to identify sustainability risks and opportunities.

Embed ESG into onboarding

ESG due diligence is integrated into supplier onboarding, ensuring responsible sourcing considerations are assessed from the outset.

Manage risk

Nexture works with suppliers to address ESG risks, implement corrective actions where needed and strengthen performance through ongoing monitoring and engagement.

This is underpinned by:

- Responsible Sourcing Policy
- Human Rights Policy
- Sustainability Commodity Policy

Building supply chain sustainability visibility with Sedex

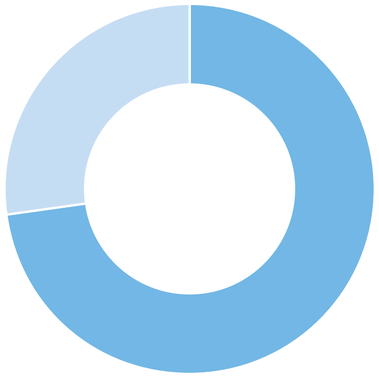
During 2025, Nexture significantly expanded the implementation of Sedex. Sedex provides a consistent approach to supplier ESG due diligence, helping improve supply chain transparency, identify sustainability risks and support responsible sourcing decisions across the Group.

→ **Looking ahead,** Nexture will continue expanding Sedex implementation across all businesses to support responsible sourcing and strengthen supplier engagement.



Italcanditi

Foundations established for supplier transparency and ESG data collection

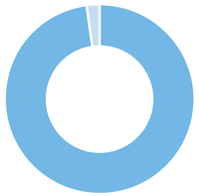


73% of supplier spend onboarded.

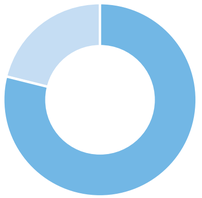
CSM Ingredients

Expanded sustainability data collection through Sedex

Tier 2 supplier mapping initiated to improve supply chain visibility



98% of supplier spend onboarded.



79% of suppliers in scope onboarded.



Sustainable Sourcing of Raw Materials

Nexture is committed to increasing the responsible sourcing of priority agricultural commodities across its operations. Sustainable sourcing supports supply chain resilience, environmental stewardship and customer expectations, while helping to strengthen the long-term availability of key raw materials.

During 2025, Nexture continued to strengthen these efforts by aligning responsible sourcing approaches across Italcanditi and CSM Ingredients, building on the solid foundation across both businesses to create a more consistent framework for managing sustainability risks across the supply chain.

Particular attention is being given to commodities with elevated environmental and social risks, including cocoa and palm oil. Through certification schemes, supplier engagement and improved traceability, Nexture aims to increase visibility across its supply chains and support more sustainable production practices.

Nexture continues to explore opportunities to increase the use of certified and sustainably sourced materials, while striving for 100% certified sustainable palm oil.

These commitments will be supported through close collaboration with suppliers, strengthened traceability and continuous improvement across the business.

Cocoa

Cocoa is one of Nexture's priority agricultural commodities and plays a significant role across the product portfolio. During 2025, Nexture developed a Group Cocoa Sourcing Policy to strengthen governance, improve traceability and support more responsible sourcing practices. The policy includes commitments to:

- Increase sourcing from verified sustainable origins by 2030
- Support deforestation-free and legally produced cocoa in line with the European Union Deforestation Regulation (EUDR).
- Strengthen traceability to producer and plantation level to improve transparency and accountability.
- Promote respect for human rights, fair treatment and improved livelihoods for farming communities.
- Maintain a transparent grievance mechanism for reporting and addressing concerns across the supply chain.



Cocoa 74% Rainforest Alliance certified.

Cage-Free Eggs

Nexture continues to work with suppliers to increase the availability and sourcing of cage-free egg ingredients across relevant product categories, supporting higher animal welfare standards and responding to customer expectations.



42% of eggs sourced were free-range.

Palm Oil

Nexture is committed to sourcing palm oil responsibly while supporting the protection of forests, biodiversity and local communities. During 2025, Nexture developed a Palm Oil Sourcing Policy and continued strengthening supplier engagement and traceability across its supply chain.

The policy includes commitments to:

- No Deforestation, No Peat and No Exploitation (NDPE) across the palm oil supply chain.
- Source 100% of palm oil and derivatives from verified sustainable origins by 2030.
- Achieve full traceability to plantation level in support of EUDR requirements.
- Support the inclusion of smallholder farmers through sustainable sourcing programs.
- Provide a transparent grievance mechanism and publicly report progress over time.



Palm Oil 67% RSPO certified.

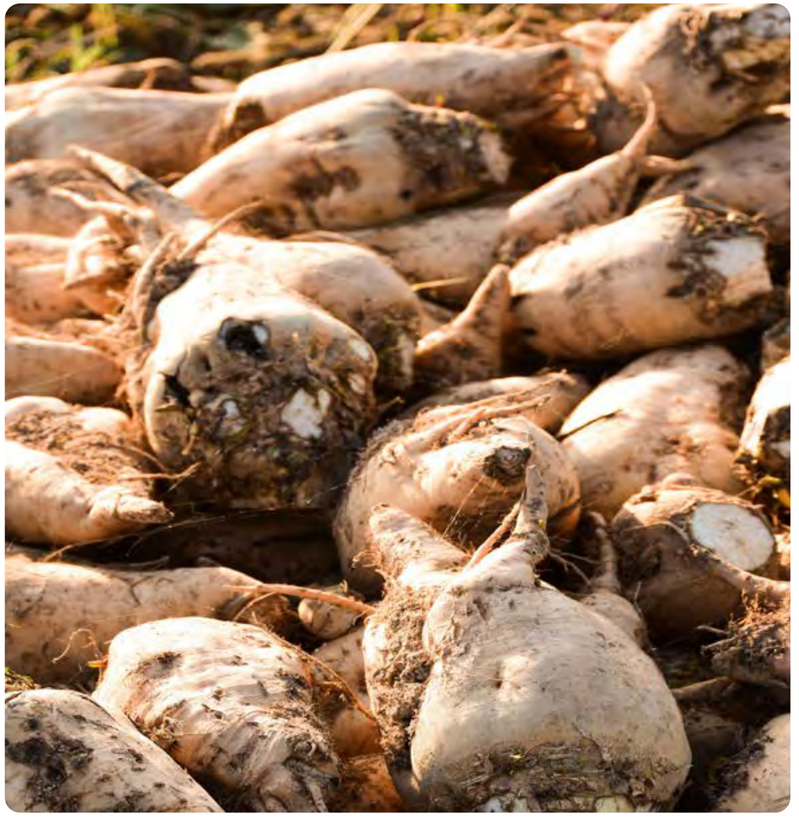
Other Priority Commodities

Beyond cocoa, palm oil and eggs, Nexture continues to strengthen responsible sourcing practices across other strategically important agricultural commodities.

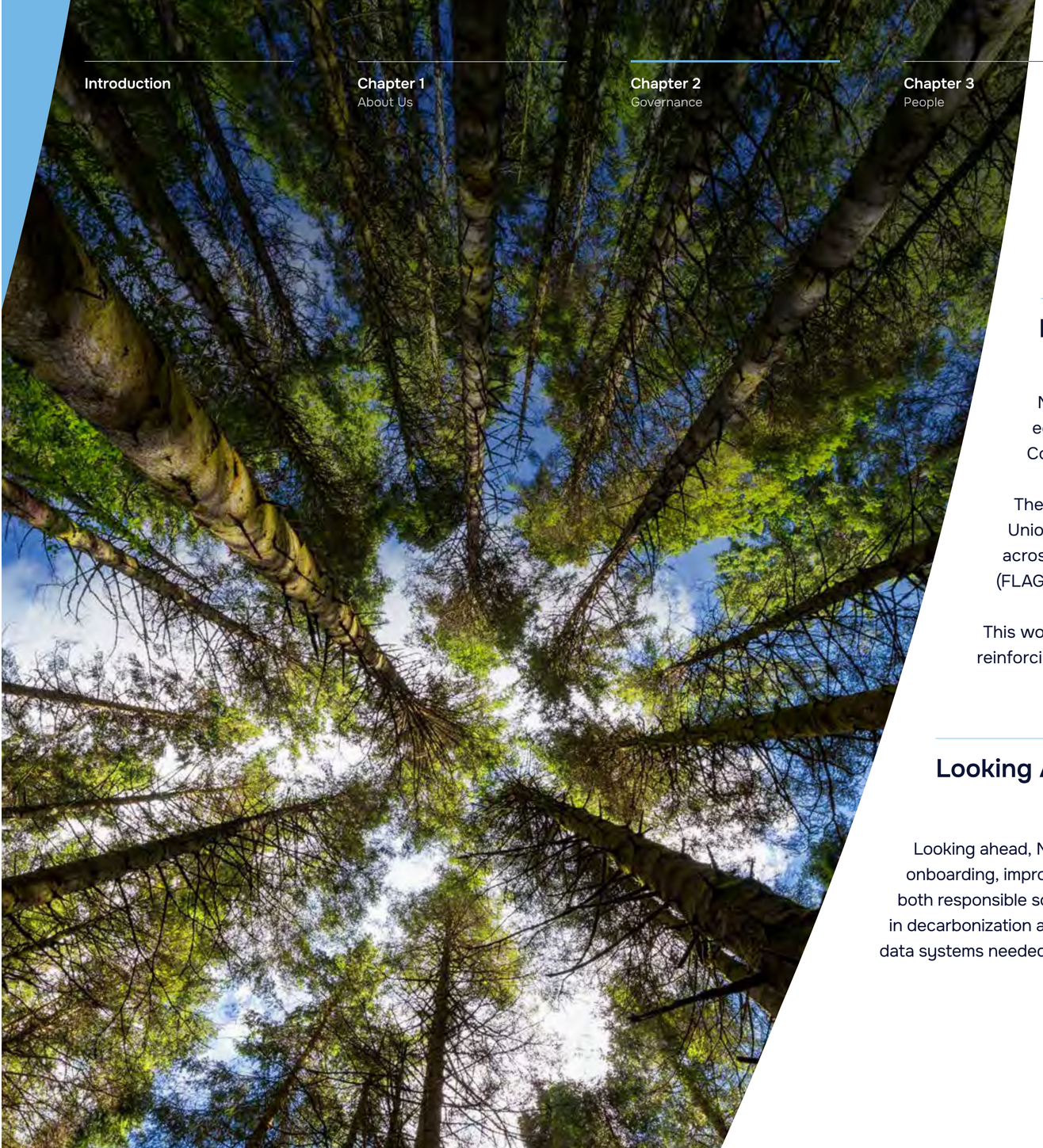
Case Study - Sugar Beet

Italcanditi Group purchased approximately 20,000 tons of beet sugar in 2025. The Goes manufacturing site sources all of its sugar from Royal Cosun, an agricultural cooperative with more than 125 years of history and around 7,900 grower-members.

Through its Unlock 30 strategy, Cosun aims to build a future-proof supply chain by supporting growers through the Groeikracht Cosun program. The program promotes profitable and sustainable cultivation systems, with a focus on improving soil and water quality, reducing use of plant protection products, strengthening climate resilience and supporting biodiversity conservation.



Nexture will continue to strengthen its responsible sourcing program by embedding ESG assessments into onboarding for 100% of new suppliers, expanding Sedex supplier onboarding and ESG monitoring across all Nexture businesses, and strengthening human rights due diligence through enhanced supplier traceability and risk management.



Deforestation and Conversion

Nexture recognizes that certain agricultural commodities can be linked to deforestation and the conversion of natural ecosystems. During 2025, the Group strengthened its approach to managing these risks through the development of Cocoa and Palm Oil Sourcing Policies, increased supplier engagement and improved supply chain traceability.

The year also marked an important step in preparing for emerging regulatory requirements, including the European Union Deforestation Regulation (EUDR). Activities focused on improving supplier data collection, traceability and visibility across priority commodity supply chains, while also supporting a broader understanding of Forest, Land and Agriculture (FLAG) emissions.

This work highlighted ongoing challenges relating to supplier data availability and visibility beyond Tier 1 suppliers, reinforcing the importance of continued collaboration across the value chain.

Looking Ahead

Looking ahead, Nexture will continue maturing its responsible sourcing program by strengthening supplier onboarding, improving supplier sustainability data, and integrating deforestation and land-use considerations into both responsible sourcing and climate strategies. Through greater supplier engagement, including participation in decarbonization and science-based target initiatives, Nexture is building the governance, partnerships and data systems needed to manage sustainability risks and strengthen supply chain resilience.



Chapter 3

People

Creating a Workplace Where People Can Thrive

The expertise and commitment of Nexture's people are fundamental to the Group's success. Across manufacturing, innovation and commercial teams, employees bring together their technical knowledge and customer focus to help deliver ingredient solutions that contribute to the business's success.

As a newly established organization, 2025 focused on bringing together people, processes and ways of working while building a consistent approach to talent, leadership, health and safety, and employee development across the business. By creating shared frameworks while recognizing the strengths of individual businesses, Nexture is laying the foundations for a high-performing, inclusive and engaged workforce.

Throughout the year, Nexture continued strengthening leadership capability, investing in employee development and embedding a culture where safety, wellbeing and continuous improvement remain central to long-term success.



Workforce Overview

During 2025, Nexture employed **1,788 people** across manufacturing facilities, innovation centers and commercial operations throughout Europe, Asia and North America.



1,788 people

Nurturing Talent

Developing people is essential to ensure Nexture has the skills, leadership and strategic capabilities required to deliver for our customers and drive future growth. During 2025, Nexture introduced a more structured Talent Management Review process to strengthen succession planning, identify future leaders and support employee development. The Talent Management Review is designed to align Nexture's talent pipeline with strategic priorities while recognizing both current individual performance and future leadership potential.

Key developments during 2025 included:

- Introduction of a structured **Talent Management Review** process that provides a scalable and consistent approach to developing our talent pipeline.
- Implementation of a **9-box performance and potential framework** to assess employee performance, competence, contribution and future potential, supporting talent development and succession planning.
- Development of **individual and personalized development plans** with increased focus on identifying and nurturing emerging leaders.
- Greater manager accountability for employee development, career progression and regular talent discussions.

Strengthening Commercial Capabilities

Supporting customers requires continuous investment in commercial capability.

During 2025, Nexture launched its Sales Force Readiness Program, designed to strengthen customer engagement, sales effectiveness and commercial leadership across the organization. The program supports the development of common ways of working while building capabilities that enable teams to better understand customer needs and deliver greater value.

Employee training (average hours per FTE) **8.4 HOURS**

Employee compliance training (total hours) **6.013 HOURS**



Employee Wellbeing

Nexture recognizes that employee wellbeing extends beyond physical health. Creating an environment where people feel supported, respected and able to perform at their best contributes to employee engagement, resilience and long-term business performance.

While employee benefits vary across locations to reflect local legislation and employee needs, Nexture provides a broad range of wellbeing initiatives across its operations, including:

- **Access to medical advice and health assessments**, including comprehensive medical examinations every five years.
- **Mental health support,** including confidential counseling and psychological support.
- **Learning and development** through internal and external training programs.
- **Financial wellbeing support,** including access to financial advice.
- **Sustainable travel initiatives,** including electric vehicle and cycle-to-work schemes.
- **Employee lifestyle benefits,** including discounted fitness memberships, healthy food in the office and technology purchase schemes.
- **Family-friendly support,** including flexible working arrangements and childcare support where available.

As Nexture continues to integrate its businesses, the organization will continue to share best practices and strengthen wellbeing support across its global operations.

Diversity, Equity and Inclusion

Innovation is strengthened by diverse perspectives, experiences and backgrounds.

Nexture is committed to fostering an inclusive workplace where every employee is treated fairly, has equal opportunities to develop and feels able to contribute fully.

As the organization continues to integrate, building a shared culture founded on respect, collaboration and inclusion is a priority. Talent management, recruitment and leadership development processes are designed to support equal opportunities and encourage diverse perspectives throughout the organization.



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Gender split

546 Women

1.242 Men



Community Engagement

Nexture recognizes that its operations play an important role in the communities where employees live and work.

Across its locations, employees contribute to local charitable initiatives that support the organization's purpose of nurturing people and the planet.

Mission Christmas – Cash for Kids

During 2025, colleagues at Nexture's UK sites supported Cash for Kids' Mission Christmas, donating new gifts to help children and young people experiencing poverty receive a present on Christmas Day. Employees also supported the appeal through fundraising and gift donations, helping ensure that local families facing financial hardship could enjoy a brighter Christmas.

- **Food donations**
- **Volunteering**
- **Charitable partnerships**

As Nexture develops its sustainability strategy, it will continue to encourage employee participation in initiatives that create positive local impact.



Health and Safety

Protecting the health and safety of employees is given the highest priority across Nexture.

Nexture believes every employee has the right to work in a safe, healthy and supportive environment. Building a strong safety culture goes beyond compliance; it is driven by leadership, personal accountability, employee engagement and a relentless commitment to continuous improvement.

During 2025, Nexture continued strengthening health and safety management across the organization through common governance structures, improved reporting and greater collaboration between businesses.

While this is the first year of reporting on performance at the Nexture level, the business has a long-established approach to monitoring health and safety across its operations. Historical performance data shows a modest increase in lost time injuries during 2025, strengthening the focus on prevention, leadership and continuous improvement.



Performance

Worked hours	3.735.565
Number of recordable work-related incidents	37
Recordable fatalities as a consequence of work-related injuries	0
Injury rate*	2
Lost time injury frequency rate (LTIFR)***	1.1

*Calculated by dividing the total number of recordable work-related injuries by the number of working hours and then multiplying the result by 200.000.

** Calculated by dividing the total number of recordable high-consequence work-related injuries by the number of working hours and then multiplying the result by 200.000.

*** Calculated by multiplying the total number of lost time injuries by 200.000 and then dividing the result by the overall number of hours worked in the reporting period.

Building a Culture of Safety Through CARE 2.0

CARE - **Committing to Acting and getting it Right the first time, Everywhere** - provides the common framework for quality, food safety and workplace safety across Nexture.

CARE 2.0 promotes consistent standards, shared accountability and continuous improvement by bringing together quality and safety under a unified approach.

During 2025, Nexture continued to:

- **Align quality, food safety and workplace safety across Nexture.**
- **Strengthen governance, accountability and leadership for safety performance.**
- **Harmonize management systems, procedures and reporting across all sites.**
- **Build employee capability through integrated quality and on-the-job training.**
- **Share learning and best practices to accelerate continuous improvement.**
- **Foster a proactive safety culture where everyone takes ownership of safe behaviors.**

The long-term ambition:

Build a mature, proactive safety culture and **achieve zero incidents.**

Learning from Every Incident

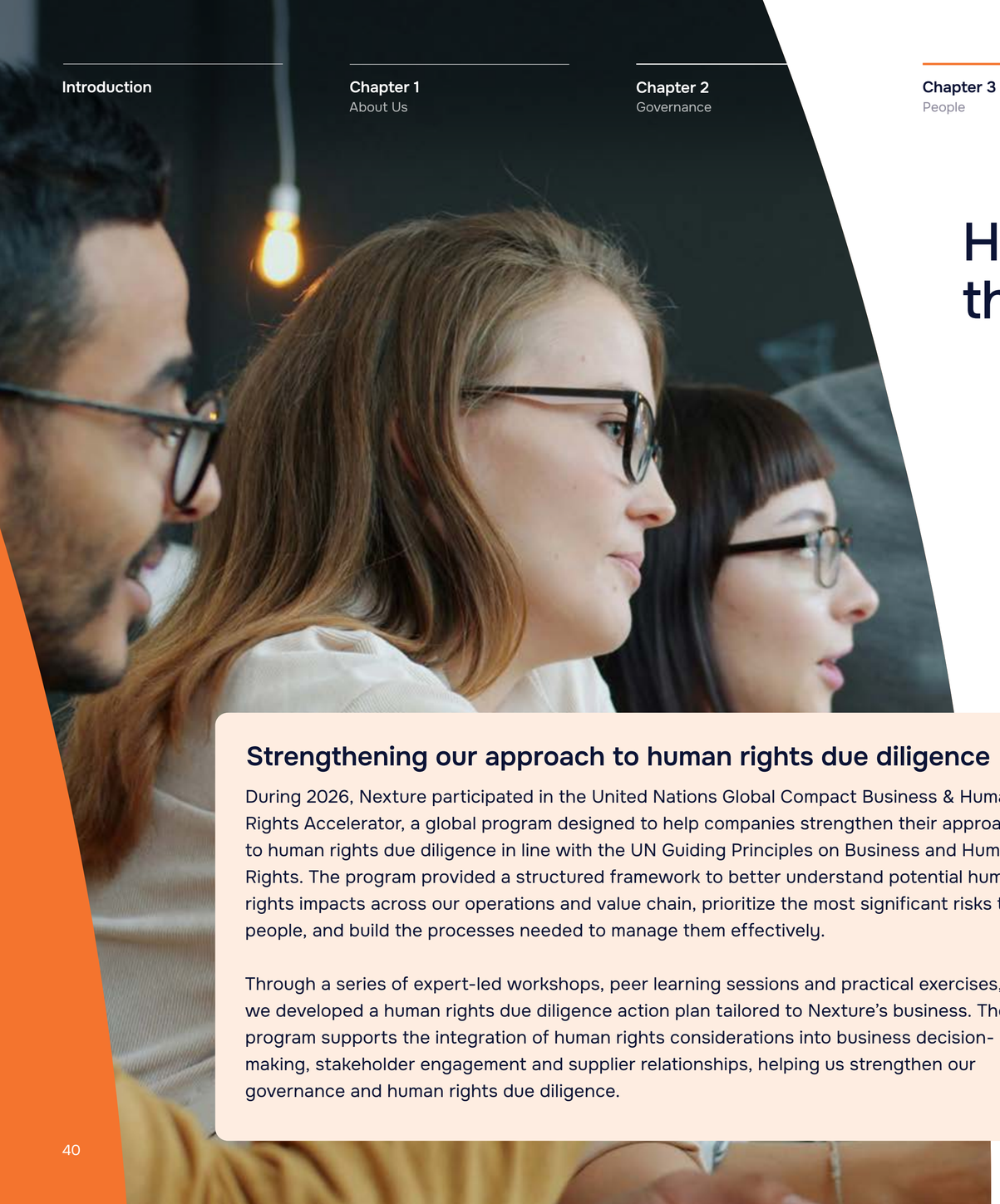
Nexture continues strengthening its use of Root Cause Analysis (RCA) to better understand workplace incidents and prevent recurrence. Rather than focusing solely on incident response, investigations are designed to identify underlying causes, strengthen controls and share learning across operations. This approach supports continuous improvement while helping build a more proactive safety culture.

Looking Ahead

Although lost-time injuries slightly increased during 2025, Nexture is implementing targeted improvement plans to address underlying causes and strengthen safety performance across its operations.

Key priorities include:

- Building site-specific improvement plans to build safety actions into site operational plans
- Conducting safety maturity assessments to target improvement actions where they are needed most
- Strengthened leadership accountability to drive our safety culture and performance
- Greater employee engagement to ensure all the team are aware of their safety responsibilities and actively contribute to our positive safety culture
- Continued implementation of CARE 2.0 to drive consistent standards across the business
- Increased sharing of best practice across sites to accelerate learning on performance improvement



Human Rights Across the Value Chain

Respect for human rights is fundamental to Nexture's commitment to nurturing people and the planet. During 2025, the business strengthened its approach through the introduction of a Group Human Rights Policy, reinforcing its commitment to respecting internationally recognized human rights across its operations and value chain. Guided by the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization's Fundamental Conventions, the policy establishes clear expectations for employees, suppliers and business partners.

The policy is underpinned by commitments to:

- Prevent forced and child labor throughout Nexture's operations and value chain.
- Promote equal treatment, diversity and non-discrimination.
- Respect freedom of association and collective bargaining rights.
- Provide safe and healthy working conditions for all workers.
- Conduct human rights due diligence across the supply chain and encourage suppliers to uphold the same standards.

The implementation of the policy is supported through Nexture's responsible sourcing program, supplier due diligence and ESG assessments. These processes enable the business to identify and manage human rights risks and support the strengthening of responsible business practices across the value chain. Looking ahead, Nexture will continue strengthening human rights due diligence through enhanced supplier engagement, improved traceability and participation in a Human Rights Accelerator program during 2026.

Strengthening our approach to human rights due diligence

During 2026, Nexture participated in the United Nations Global Compact Business & Human Rights Accelerator, a global program designed to help companies strengthen their approach to human rights due diligence in line with the UN Guiding Principles on Business and Human Rights. The program provided a structured framework to better understand potential human rights impacts across our operations and value chain, prioritize the most significant risks to people, and build the processes needed to manage them effectively.

Through a series of expert-led workshops, peer learning sessions and practical exercises, we developed a human rights due diligence action plan tailored to Nexture's business. The program supports the integration of human rights considerations into business decision-making, stakeholder engagement and supplier relationships, helping us strengthen our governance and human rights due diligence.



Chapter 4

Planet

Environmental Commitment

Nexture recognizes that climate change, resource availability and evolving stakeholder expectations present both risks and opportunities. By reducing its environmental impacts, Nexture strengthens operational resilience, improves efficiency and creates long-term value for customers, employees and communities.

As a newly formed organization, Nexture focused in 2025 on establishing a consistent environmental management approach across the business while strengthening environmental data, governance and reporting. This work provides the foundation for long-term climate action and supports the integration of sustainability into everyday decision-making.

Nexture's environmental strategy focuses on the areas where it can create the greatest impact:

- Decarbonization and energy efficiency
- Resource efficiency and circularity
- Protecting nature and preventing deforestation through responsible sourcing

Our Environmental Impact

Building Nexture's Decarbonization Roadmap

In 2025, Nexture undertook a comprehensive decarbonization assessment to identify the most effective pathways for reducing emissions across its operations and value chain. The exercise established the technical foundation for the climate strategy and future Science Based Targets initiative (SBTi) submission.

The assessment combined operational data, site-level expertise and emissions modeling to evaluate opportunities across manufacturing operations, purchased energy and the supply chain. Each manufacturing site assessed its energy use, fuel consumption and production processes to identify emissions hotspots, while value chain emissions were analyzed to understand the commodities and activities contributing most significantly to Scope 3 emissions.

The assessment combined site-level operational data with a detailed analysis of Scope 1, Scope 2 and Scope 3 emissions to identify the most significant emissions hotspots and the actions needed to support Nexture's decarbonization strategy.

Our Decarbonization Roadmap

REDUCE

Improve operational efficiency by reducing energy demand and emissions from manufacturing processes.

Key Actions:
- Green Zeus energy efficiency program
- Site operational improvements

REPLACE

Transition toward renewable electricity, electrification and lower-carbon energy sources.

Key Actions:
- Switching to lower carbon energy
- Electrification using renewable energy

ENGAGE

Work with suppliers, customers and employees to reduce emissions across the value chain through collaboration, responsible sourcing and innovation.

Key Actions:
- Engage suppliers and procure sustainably sourced raw materials
- Design more sustainable products to reduce demand for carbon-intensive materials

Energy and GHG Emissions

Climate action is one of Nexture's strategic sustainability priorities. During 2025, Nexture commenced development of its first greenhouse gas inventory across the newly established organization, to create a robust baseline for understanding emissions across its expanded operations and value chain. The work continued throughout 2026, with greenhouse gas emissions calculated in accordance with the Greenhouse Gas Protocol to provide a consistent framework for measuring and reporting climate impacts.

The resulting analysis informed the development of a Nexture-wide decarbonization roadmap, identifying practical and targeted opportunities to reduce emissions through operational improvements, renewable energy and supplier engagement. Together, these activities establish the foundation for future emissions reduction targets and support Nexture's planned submission to the Science Based Targets initiative (SBTi).

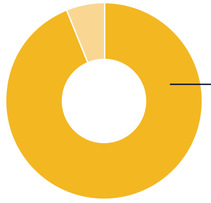


Energy Consumption



99.725.128
Total energy consumption (kWh)

29.503.929
Electricity (kWh)



70.221.199
Natural gas (kWh)

94%
Renewable Electricity Sourced

Green Zeus - Improving energy efficiency

Reducing electricity and gas consumption is one of the most effective ways to lower carbon emissions and improve operational efficiency. During 2025, CSM Ingredients and HIFOOD continued implementing design changes, maintenance improvements, and practical energy-efficiency initiatives across manufacturing sites while engaging employees in identifying opportunities to reduce energy use. An example of this is Green Zeus, a program that empowers employees to identify and implement design change, maintenance efficiency and practical energy efficiency improvements across manufacturing operations. By combining local operational expertise with continuous improvement principles, the program delivered more than €300,000 in annual savings during 2025 while reducing energy demand across multiple sites.

Investing in the Energy Transition

During 2025, Italcanditi secured participation in an Italian government energy transition program that will provide approximately **€100,000 per year over a three-year period** to support investments in energy efficiency. The program encourages participating businesses to increase renewable electricity use while investing in projects that improve operational energy performance.

2025 Greenhouse Gas Performance

This first consolidated greenhouse gas inventory provides Nexture with a robust baseline for understanding its climate impacts across the organization and value chain. This baseline will inform future emissions reduction initiatives, guide implementation of the decarbonization roadmap and support planned submission to the Science Based Targets initiative (SBTi).

Scope 1
22.352 tCO_2e

Scope 1 emissions arise from sources owned or controlled by Nexture, primarily the combustion of natural gas for manufacturing processes, fuel used by the vehicle fleet and refrigerant losses. These emissions represent the direct operational footprint of the business and are a key focus for energy efficiency, fuel switching and electrification initiatives.

Scope 2 (Market-based)
1.824 tCO_2e

Scope 2 emissions represent indirect emissions associated with purchased electricity. The relatively low market-based emissions reflect Nexture's high proportion of renewable electricity procurement, with **94% of electricity sourced from renewable supplies** during 2025. Continued investment in renewable electricity remains a key component of the decarbonization strategy.

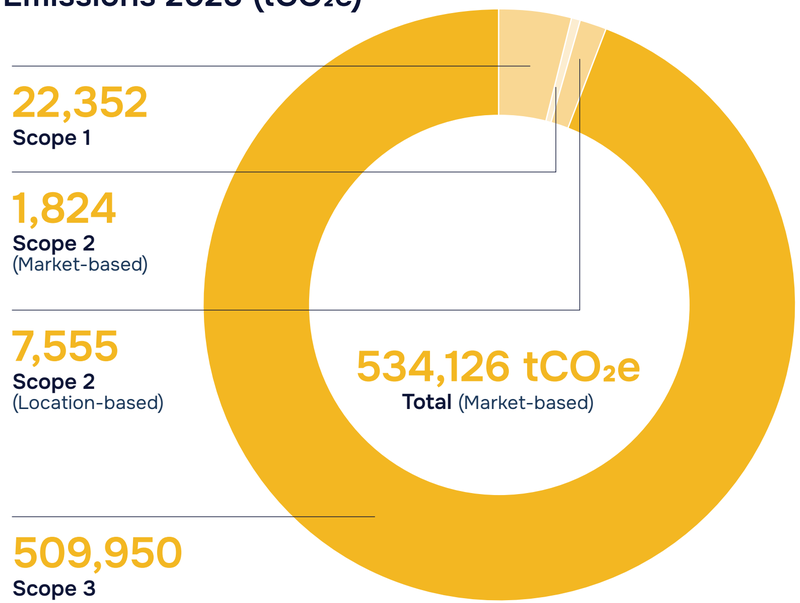
Scope 2 (Location-based)
7.555 tCO_2e

The location-based method reflects the average emissions intensity of the electricity grids from which Nexture purchases electricity. Reporting both market-based and location-based emissions provides a transparent view of the impact of renewable electricity procurement alongside the underlying carbon intensity of local electricity networks.

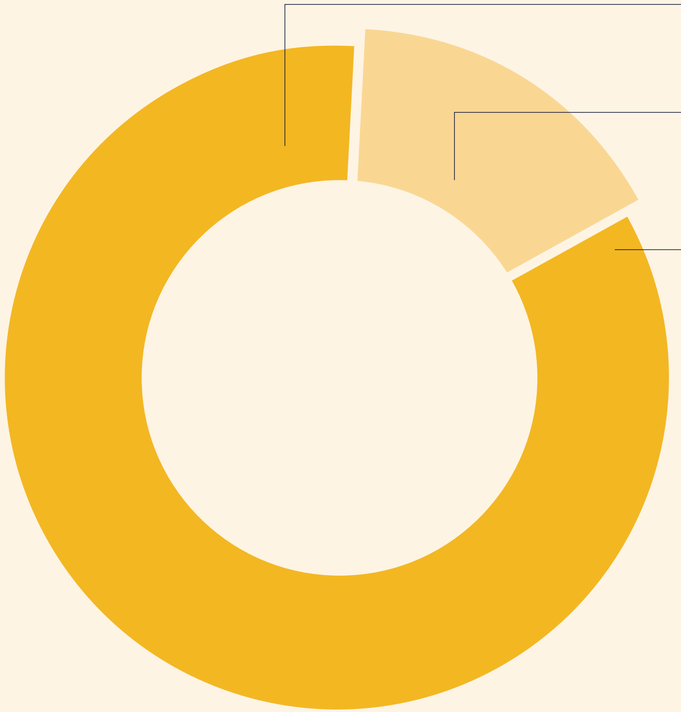
Scope 3
509.950 tCO_2e

Scope 3 emissions represent approximately **95% of Nexture's total greenhouse gas emissions**, reflecting the significant contribution of purchased ingredients, packaging materials, transportation and other value chain activities. Purchased goods and services account for the largest proportion of Scope 3 emissions, highlighting the importance of supplier engagement, responsible sourcing and product innovation in achieving Nexture's long-term climate ambitions.

Emissions 2025 (tCO_2e)



CSM Ingredients GHG Emissions



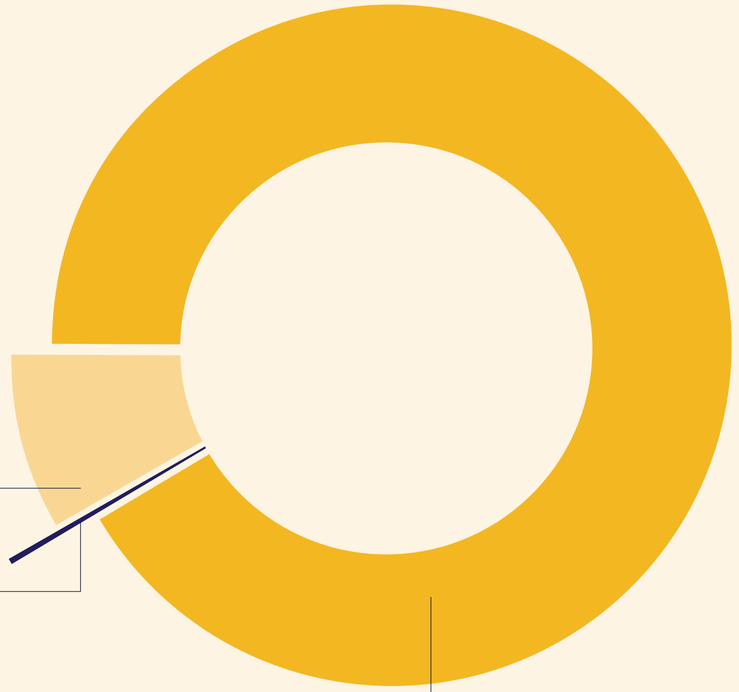
8.292,0 tCO_2e
Scope 1

1.587,2 tCO_2e
Scope 2
(Market-based emissions)

358.277,0 tCO_2e
Scope 3

In addition to the consolidated Nexture greenhouse gas inventory, individual emissions inventories have been prepared for Italcanditi Group and CSM Ingredients Group. The results below summarize Scope 1, Scope 2 (market-based) and Scope 3 emissions for each business.

Italcanditi Group GHG Emissions



14.059,8 tCO_2e
Scope 1

0,0 tCO_2e
Scope 2
(Market-based emissions)

151.673,2 tCO_2e
Scope 3

Scope 3 breakdown tCO_2e

509.950 Total

Cat 1 453.423
Purchased goods and services

Cat 2 6.814
Capital Goods

Cat 3 4.611
Fuel and energy-related activities not included in scope 1 or 2

Cat 4 33.960
Upstream transportation and distribution

Cat 5 1.101
Waste generated in operations

Cat 6 350
Business Travel

Cat 7 1.341
Employee Commuting

Cat 9 5.439
Downstream transportation and distribution

Cat 12 2.912
End-of-life treatment of sold products

Understanding our Scope 3 emissions

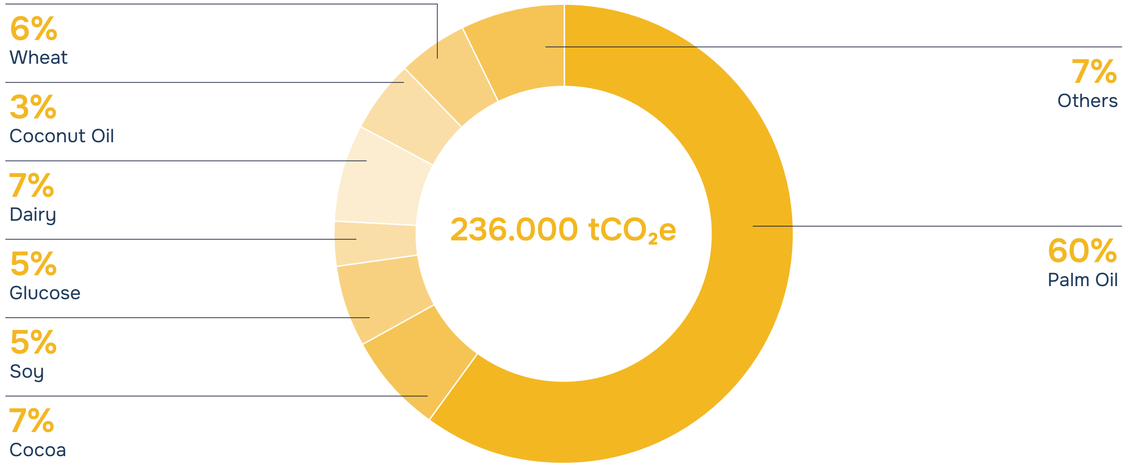
Scope 3 emissions represented approximately 95% of Nexture's total greenhouse gas footprint during 2025. The largest contribution comes from purchased goods and services (453,423 tCO_2e), reflecting the agricultural raw materials and ingredients used throughout the product portfolio.

As part of developing Nexture's decarbonization roadmap, a detailed commodity assessment was undertaken to identify the highest-impact ingredients across the value chain. The analysis found that seven key agricultural commodities account for approximately 93% of FLAG (Forest, Land and Agriculture) emissions, with palm oil accounting for 60% of FLAG emissions. This provides a clear focus for future supplier engagement, responsible sourcing and emissions reduction activities. Many of these commodities are also associated with land-use change and deforestation risk, reinforcing the importance of sustainable sourcing, improved traceability and supplier collaboration to protect forests and biodiversity while reducing emissions.

FLAG emissions breakdown

7 Commodities

93% of FLAG emissions



Carbon Neutrality Program

As a complement to Nexture's initiatives to manage and reduce its absolute greenhouse gas ("GHG") emissions, the Company has purchased carbon credits on the voluntary carbon market to neutralize its residual Scopes 1 and 2 greenhouse gas emissions. The Company's primary climate mitigation approach is to reduce its absolute carbon emissions over time. Through the purchase of carbon credits, Nexture also provides carbon financing to climate mitigation projects beyond its value chain.

In 2025, Nexture purchased carbon credits from the Great Bear Forest Carbon project. This project was chosen because of its strong credentials on environmental and biodiversity issues as well as its social initiatives.

Great Bear Forest Carbon, Canada

The Great Bear Rainforest is one of the world's largest remaining intact rainforests. Stretching across 6.4 million hectares on British Columbia's northern coast, it contributes to carbon absorption on a massive scale. This landscape is home to diverse wildlife, including the rare Spirit Bear. First Nations communities have protected and cared for this rainforest for over 14,000 years.

The Great Bear Forest Carbon project protects the ecological and cultural integrity of the Great Bear Rainforest and Haida Gwaii. Revenue from these projects funds vital initiatives such as forestry planning, marine and biodiversity management, and investment in sustainable industries – including renewable energy, tourism, shellfish aquaculture, and non-timber forest products. By purchasing carbon offsets from the Great Bear Forest Carbon Projects, buyers contribute to a globally recognized conservation effort that safeguards ancient forests, upholds Indigenous rights, and supports resilient communities.



Great Bear Carbon | Indigenous-Led
The Great Bear Forest Project is registered on the British Columbia Registry under three different projects: Great Bear (South Central Coast) 104000000011319, Great Bear (Haida Gwaii) 104000000011559 and Great Bear (North and Central-Mid Coast) 104000000012798 aims to generate Improved Forest Management and reforestation-based carbon credits.

Resource Efficiency

Water Management

Water is an essential resource throughout Nexture's manufacturing operations. The organization continues to improve understanding of water consumption while identifying opportunities to improve efficiency and reduce impacts where water resources may be constrained.

Total water consumption 147.651 m³

A Circular Approach to Waste Management

Improving resource efficiency reduces both environmental impacts and operating costs.

Nexture seeks to minimize waste generation through process optimization, continuous improvement and responsible waste management, prioritizing reuse and recycling wherever practical.

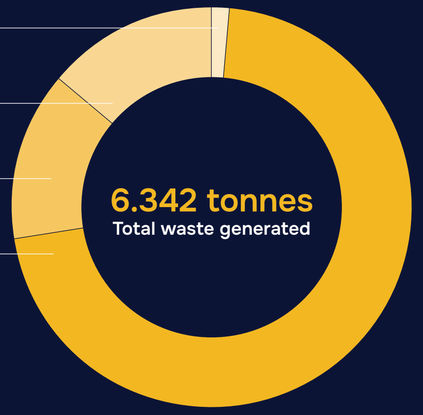
12.3 tonnes
Hazardous waste

864 tonnes
Reused

892 tonnes
Incinerated

4.586 tonnes
Recycled

0 tonnes
Landfill



Packaging

Packaging Roadmap

Designing for a lower-impact future

Packaging plays an essential role in protecting ingredient quality and food safety while supporting efficient transportation and storage.

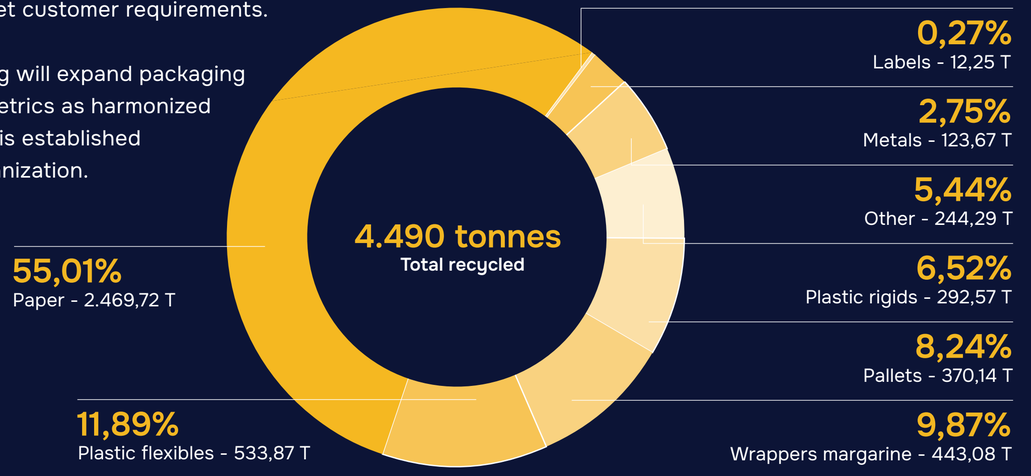
Nexture is working to reduce packaging impacts through material optimization, increased recyclability and the responsible sourcing of packaging materials, while ensuring products continue to meet customer requirements.

Future reporting will expand packaging performance metrics as harmonized data collection is established across the organization.

Packaging targets for 2030

	Targets
Recyclability	90%
Packaging made from recycled content*	45%
Packaging made from renewable materials	45%

*Only in paper or plastic secondary/tertiary packaging.



Protecting Nature

Protecting forests, biodiversity and natural ecosystems is an important component of Nexture's environmental strategy. As a food ingredient business, many of the most significant nature-related impacts occur through the sourcing of agricultural raw materials.

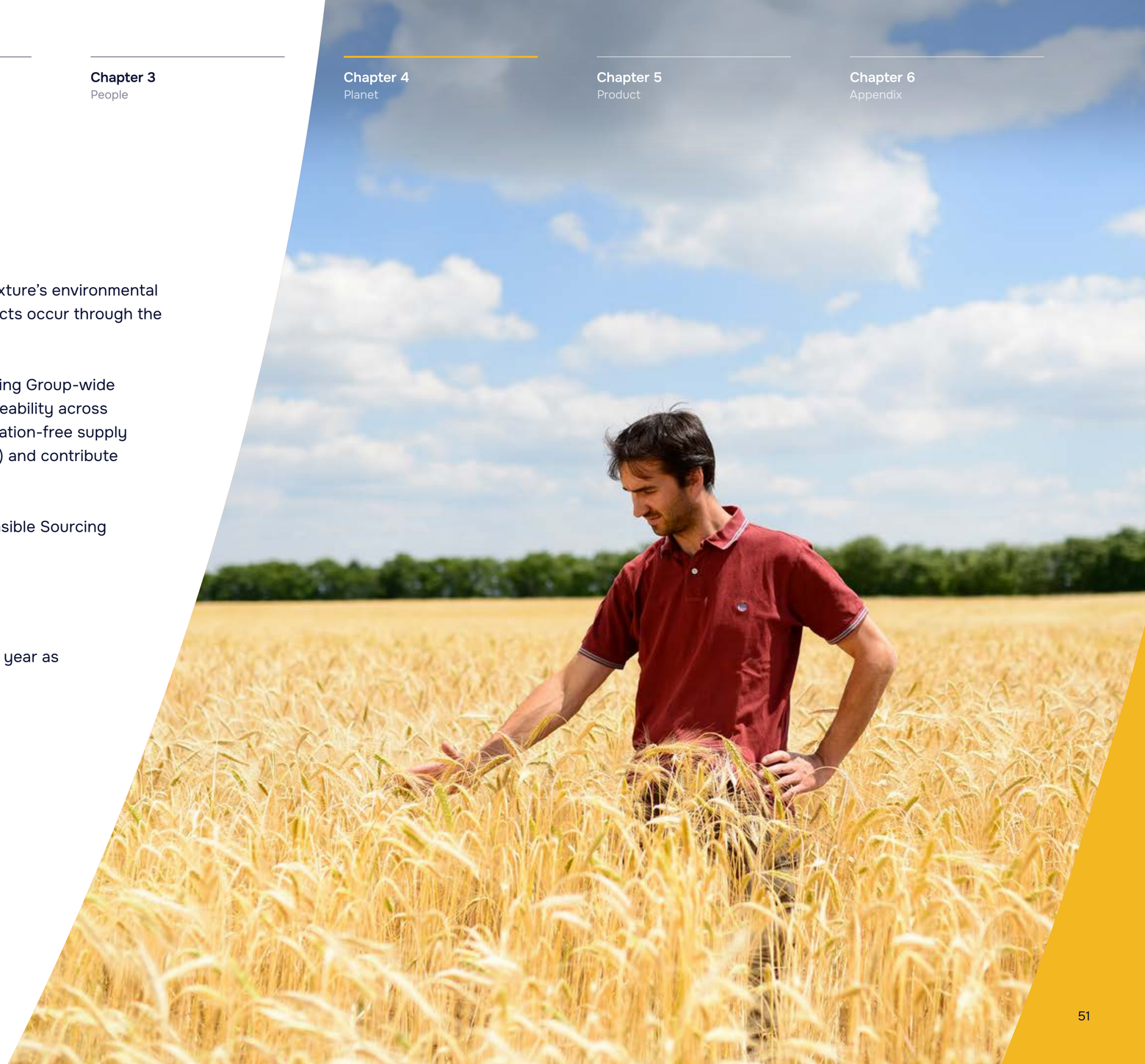
During 2025, Nexture strengthened its approach to addressing these impacts by developing Group-wide Cocoa and Palm Oil Sourcing Policies, increasing supplier engagement and improving traceability across priority commodity supply chains. These activities support the transition toward deforestation-free supply chains, strengthen preparedness for the European Union Deforestation Regulation (EUDR) and contribute to reducing Forest, Land and Agriculture (FLAG) emissions over time.

Supplier due diligence and commodity-specific commitments are described in the Responsible Sourcing section of this report on page 29.

Looking Ahead

During 2026, Nexture will continue building on the foundations established during its first year as an integrated organization. Priorities include:

- Finalize the SBTi submission.
- Continue implementing the decarbonization roadmap.
- Increase renewable electricity procurement.
- Improve energy efficiency across manufacturing operations.
- Strengthen water stewardship.
- Advance deforestation-free sourcing and improve traceability across priority agricultural commodities.
- Continue improving environmental data and reporting.
- Enhance packaging sustainability.



Chapter 5

Product



Creating value through sustainable innovation

Innovation is central to Nexture's approach to developing science-led ingredient solutions. By combining technical expertise, scientific innovation and close collaboration with customers, Nexture develops ingredient solutions that deliver exceptional eating experiences while supporting improved nutritional properties and reduced product carbon footprints.

Nexture's innovation pipeline is centered on **Value Added Solutions**, high-performance ingredient solutions designed to address customer challenges through differentiated functionality, technical performance and commercial value. These solutions help customers respond to changing consumer preferences, regulatory requirements and evolving market demands.

Target:

Triple the volume of Value Added Solutions by 2030 compared with 2024.

Within the Value Added Solutions portfolio, the **Impact Plan** focuses on innovations that deliver measurable environmental or nutritional benefits. These include solutions that support lower-impact ingredient alternatives, product reformulation and improved nutritional profiles where appropriate.

By embedding sustainability considerations into targeted areas of product development, Nexture helps customers create products that balance taste, quality, functionality and performance with their own sustainability ambitions.

Value Added Solutions Impact Plan

The **Impact Plan** represents the sustainability-focused subset of Nexture's Value Added Solutions portfolio. It is structured around three interconnected product innovation priorities that guide the development of ingredient solutions delivering measurable environmental and/or nutritional benefits.



Better for the Planet

We develop lower-impact ingredient solutions that help reduce product carbon footprints, improve resource efficiency and support the transition to a more sustainable food system.

Focus areas include:

- Egg replacement / reduction
- Cocoa alternatives
- Food waste reduction



Better for You

We create ingredient solutions with enhanced nutritional profiles, enabling healthier products without compromising taste, quality or functionality.

Focus areas include:

- Protein enrichment
- Fiber enrichment
- Sugar reduction



Superb Eating Experiences

We develop ingredient solutions that deliver exceptional taste, texture and product performance while maintaining the high standards of food safety and quality expected by customers and consumers.

Focus areas include:

- Taste and texture enhancement
- Product improvement

Innovation Ecosystem

Innovation at Nexture combines long-term innovation with specialist product development capabilities to accelerate the development of science-led ingredient solutions. By bringing together scientific expertise, technical excellence and customer collaboration, the Innovation and Development functions work as an integrated ecosystem that transforms ideas into commercially successful solutions.

The Innovation function explores emerging technologies, scientific research and external partnerships to identify the ingredient solutions of tomorrow. Working closely with customers, universities, start-ups and industry partners, it accelerates the development of new concepts that address evolving consumer expectations and market opportunities.

The Development function builds on these opportunities by translating innovation into practical ingredient solutions and applications for customers across global, regional and local markets. Combining expertise in product development, application, regulatory compliance and product specifications, multidisciplinary teams develop solutions that meet customer needs while maintaining the highest standards of quality and compliance.

Supporting this ecosystem, Nexture's Centralized and Regional Competence Centers combine deep technical expertise with local market insight. Together, they enable knowledge sharing across technologies, strengthen category expertise and help ensure ingredient solutions are tailored to regional preferences, customer requirements and evolving market trends.



Generate: Accelerating Open Innovation

While Nexture's innovation centers provide deep technical expertise, many of tomorrow's breakthrough technologies originate beyond the organization. Through **Generate**, Nexture's open innovation hub, the Group works with start-ups, universities, research organizations and technology partners to identify and accelerate the next generation of ingredient innovation.

Generate provides selected companies with access to Nexture's scientific expertise, application laboratories, pilot facilities and commercial network, helping transform promising technologies into scalable ingredient solutions that address some of the food industry's most significant sustainability challenges.

By combining external innovation with Nexture's manufacturing, formulation and market expertise, Generate accelerates the journey from scientific discovery to commercial application.



2025 Generate Program

During 2025, Generate selected three pioneering start-ups whose technologies support more resilient, resource-efficient and sustainable food systems.

The companies were selected through Generate's Open Call for Startups based on the relevance of their innovations to Nexture's ingredient portfolio, their potential to address emerging industry challenges and their ability to scale through Nexture's technical expertise and commercial network.

The winners represent ingredient solutions closely aligned with Nexture's open innovation priorities, addressing future-critical challenges including sustainable fats, resilient access to cocoa and high-performance proteins.

Generate will now work alongside each of these companies through tailored partnership programs, providing technical support, pilot-scale testing and commercial expertise to help bring these innovations to market.

GREEN-ON MADE FROM CO_2

kokomodo Cultivating Cocoa's Future

yeap

Green-On

Turning CO_2 into sustainable fats and oils

Green-On has developed a Power-to-X technology that converts captured carbon dioxide into edible fats and oils. By reducing dependence on tropical oils and agricultural land, the technology has the potential to significantly reduce land use, freshwater consumption and pressure on natural resources while creating sustainable alternatives to conventional fats.

Kokomodo

Building a more resilient future for cocoa

Kokomodo produces real cocoa through cellular agriculture using selected cocoa cell lines grown in controlled environments. The technology preserves the flavor and functionality of traditional cocoa while reducing reliance on agricultural land, pesticides and increasingly volatile cocoa supply chains.

YEAP

Unlocking circular protein solutions

YEAP transforms spent yeast into clean-label, allergen-free proteins through an innovative upcycling process. The resulting ingredient enhances flavor, texture and protein content while recovering value from existing food production streams and supporting a more circular food system.

Product Highlights 2025

During 2025, Nexture continued developing ingredient solutions that help customers respond to changing market conditions while supporting improved nutritional outcomes and reduced environmental impacts.

Nuaré – Building resilience in cocoa

Nuaré is Nexture's cocoa alternative platform, developed in response to increasing volatility in global cocoa supply chains and growing demand for more resilient, sustainable ingredient solutions. Built around carob, a drought-tolerant crop native to the Mediterranean, Nuaré provides customers with a cost-stable, versatile and sustainable alternative to cocoa. Nuaré allows the exploration of new tastes and flavors, opening new creative possibilities thanks to its unique optical and sensory qualities that complement traditional cocoa while reducing dependence on traditional cocoa supply chains.

Carob requires minimal agricultural inputs, can be farmed to support biodiversity and has low water requirements, making it a naturally lower-impact raw material. By broadening ingredient choices, Nuaré can help customers reduce exposure to climate-related risks while supporting lower product carbon footprints and reducing reliance on supply chains associated with deforestation and human rights risks.

Designed for applications including bakery mixes, pastry fillings and ice cream, Nuaré is intended as a new ingredient category that combines technical performance, supply resilience and sustainability with distinctive sensory characteristics.



Egg Replacement Solutions

Nexture continued expanding its portfolio of egg replacement solutions, helping customers reduce reliance on conventional egg ingredients while maintaining product functionality, taste and performance. These solutions support greater supply chain resilience while offering opportunities to improve the environmental footprint of finished products.



Product Carbon Footprinting

During 2025, Nexture launched its product carbon footprint program to provide customers with robust environmental data to validate and highlight the development of lower-carbon ingredient solutions.

The program measures greenhouse gas emissions on a cradle-to-manufacturing basis, covering emissions from raw material sourcing through to the point that the product is ready for shipment. This provides a scalable and consistent methodology for assessing the carbon footprint of Value Added Solutions and is designed to support product-development optimization while also driving emissions reductions.

Developing a Robust Methodology

Product carbon footprints are calculated using an independent sustainability intelligence platform, with calculations aligned to the Greenhouse Gas Protocol and ISO 14067. To strengthen confidence in the results, the pilot assessment was independently cross-checked, providing additional assurance over the accuracy and consistency of the findings.

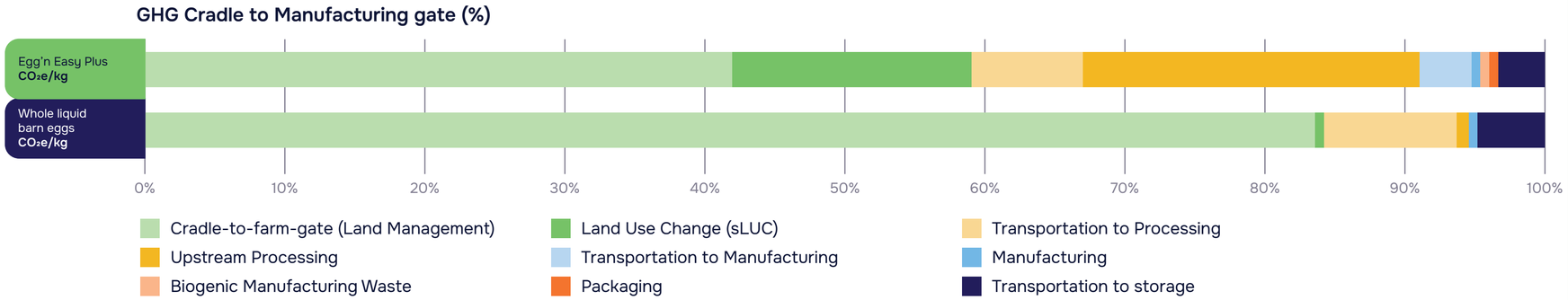
Case Study - Egg'n Easy Plus

Egg'n Easy Plus was selected as the pilot product because egg replacement is one of Nexture's strategic Value Added Solution product categories.

The assessment demonstrated that **Egg'n Easy Plus has a product carbon footprint approximately three times lower than conventional whole liquid European barn eggs** while delivering the functionality required by bakery applications. When prepared as intended for use in baking, a mixture of Egg'n Easy Plus and water has a carbon footprint of just 0,42 kg CO2e/kg, approximately 90% lower than the 4,34 kg CO2e/kg footprint of a typical liquid egg. This enables customers to significantly reduce the carbon footprint of bakery formulations without compromising product performance or functionality.

Egg'n Easy Plus and water **0,42 kg CO_2e/kg**

Typical European barn egg **4,34 kg CO_2e/kg**



Scaling Product Carbon Footprinting

Following the successful pilot, Nexture is expanding the program across its Value Added Solutions portfolio. During 2026, product carbon footprint assessments will be completed for around 50 SKUs, prioritizing Value Added Solutions and products where customers are increasingly requesting environmental data. The program will strengthen customer transparency, support product optimization and help accelerate the development of lower-carbon ingredient solutions.

Food Safety and Quality

Delivering safe, high-quality ingredient solutions is fundamental to Nexture's commitment to customers and consumers. Robust quality management systems, product safety controls and continuous improvement processes help ensure products consistently meet customer expectations, regulatory requirements and internationally recognized food safety standards.

Across the Group, quality is supported through clear governance and accountability structures, site-level quality management systems, supplier quality assurance processes and ongoing training to strengthen capability across operations. Regular monitoring, internal controls and audits help identify opportunities for improvement while maintaining the highest standards of product integrity and consumer trust.

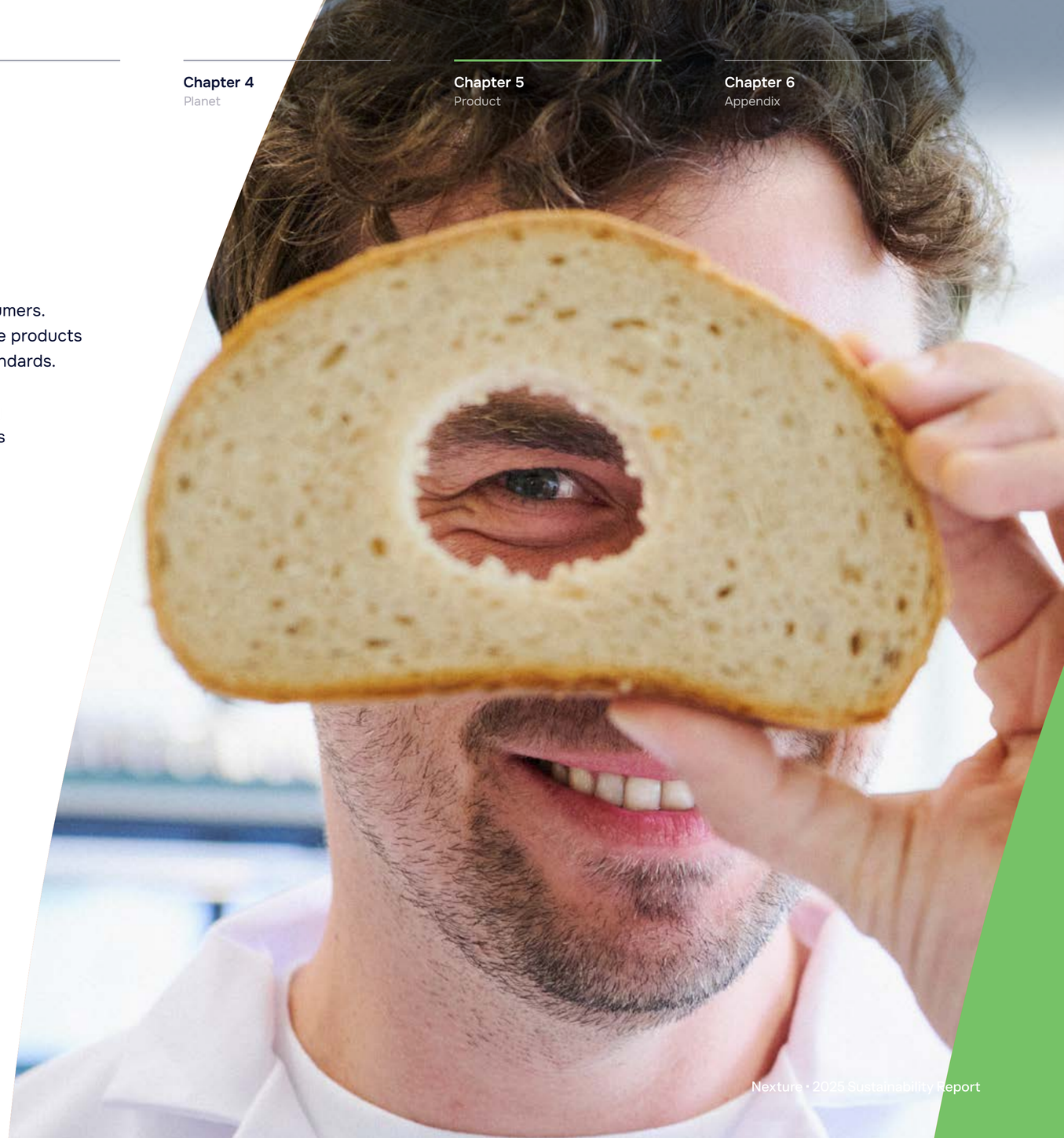
Embedding Quality through CARE 2.0

CARE 2.0 (Committing to Acting and getting it Right the first time, Everywhere) provides a common framework for quality, food safety and workplace safety across Nexture. By bringing quality and safety together under a shared governance approach, CARE 2.0 strengthens consistency, accountability and continuous improvement across the Group.

During 2025, Nexture continued to strengthen its food safety culture by focusing on:

- Food safety audits as part of a continuous improvement program.
- Monitoring emerging food safety risks and regulatory developments.
- Strengthening supplier quality management processes.
- Reducing customer complaints and non-conformities through improved quality performance with right-first-time materials and finished goods.
- Sharing best practice and strengthening capability through training and engagement.

Together, these activities support a culture in which food safety is embedded throughout product development, manufacturing and customer delivery, helping ensure every ingredient meets the standards expected by customers and consumers alike.



Certifications

RSPO Supply Chain Certification
Independent chain of custody certification demonstrating that palm oil has been sourced in a sustainable and ethical way from a certified grower.

Halal Product Certification
Confirms industrial processes and materials comply with Islamic ethical and hygienic standards.

Kosher Certificate
Confirms industrial processes and materials comply with Jewish ethical and hygienic standards.

ISO 22000:2018
Food safety management system standard.

IFS Certificate
Food safety and quality certification for products.

FSSC 22000
Food safety and quality certification for products.

BRC Certificate
Food safety and quality certification for products. Gluten-free certification for the HIFOOD plant.

Organic Product Certification
Verifies operations comply with European Union regulations on organic production and the labeling of organic products.

Rainforest Alliance Supply Chain Certification
Independent chain of custody certification demonstrating that cocoa has been sourced in a sustainable and ethical way from a certified grower.

Fairtrade Certification
Supports the sustainable sourcing of certified cocoa through the Fairtrade certification scheme.

RiskPlaza Audit
Food safety management system focused on identifying and controlling risks associated with raw materials used in food production.

Good Manufacturing Practice (GMP) and Hazard Analysis Critical Control Points (HACCP)
Management system establishing standards and procedures to ensure food products are consistently produced and controlled in a safe, effective and high-quality manner.

KAT Certification
German quality assurance scheme for egg traceability, providing assurance on the origin and traceability of egg products supplied to the German retail market.

ISO 45001
Occupational health and safety management system.

ISO 14001
Environmental management system.

ISO 50001
Energy management system.

ISO 9001
Quality management system.

SMETA 7.0
SEDEX audit methodology used to assess ethical and responsible business practices, covering labor standards, health and safety, environment, and business ethics.



Chapter 6

Appendix

Social Data

Total Number of Full Time Equivalent (FTE) Employees at the End of the Reporting Period GRI 2-7: Employees (FTEs)

Employees

Full-time Employees	
Women	546
Men	1.242
Total	**1.788**

Number of Senior Management / C-Suite	
Women	21
Men	8
Total	**29**

GRI 403-9: Work-related Injuries: Employees	
Worked Hours	3.722.619,5
Number of Recordable Work-related Injuries	15
Number of Recordable Fatalities as a Consequence of Work-related Injuries	0
Lost Time Injury Frequency Rate (LTIFR)	0,81

Voluntary Employee Turnover Rate	5,6%
Presence of a Workers' Council	Yes
Lost Time Injury Frequency Rate (LTIFR)	1.4

GRI 401-1: Employee Hires (n.)	
Women	34
Men	96
Total	**130**

GRI 403-9: Work-related Injuries: Workers Who Are Not Employees	
Worked Hours	112.678
Number of Recordable Work-related Injuries	6
Number of Recordable Fatalities as a Consequence of Work-related Injuries	0
Lost Time Injury Frequency Rate (LTIFR)	10,65

Accident Severity Rate	0.18
Absentee Rate	7,9%

Environmental Data

Presence of an Environmental Manager	Yes

Total Electricity Consumption Met via Renewable Energy Sources	
kWh	27.674.829
GJ	99.629 GJ
% Renewable Electricity	94%

Energy Consumption	
kWh	99.725.128
GJ	359.010

GRI 301-1: Materials (tons)	
Packaging Materials	4.489

GRI 302-1: Total Energy Consumption within the Organization (GJ)	
Fuels for Production Purposes*	70.221.199 kWh converted figure 252.796 GJ
Total Electricity	29.503.929 kWh converted figure 106.214 GJ
Electricity Produced from Renewable Sources and Consumed	1.374.064 kWh
Electricity sourced from renewable electricity backed by Guarantees of Origin:	95%

*natural gas

GRI 302-3: Energy Intensity (GJ/€k revenues)	
Energy Intensity	438 GJ/M€.

GRI 303-5: Water Consumption (m³)	
Water Consumption	147.650,5

GRI 305-1: Direct (Scope 1) GHG Emissions (tCO_2e)	
Direct Emissions (Scope 1)	22.352

GRI 305-2: Energy Indirect (Scope 2) GHG Emissions (tCO_2e)	
Indirect Emissions (Scope 2) – Location-based	7.555
Indirect Emissions (Scope 2) – Market-based	1.824

GRI 305-3: Other Indirect (Scope 3) GHG Emissions (tCO_2e)	
Other Indirect Emissions (Scope 3)	
Category 1 – Purchased Goods and Services	453.423
Category 2 – Capital Goods	6.814
Category 3 – Fuel and Energy-related Activities	4.611
Category 4 – Upstream Transportation	33.960
Category 5 – Waste Generated in Operations	1.101
Category 6 – Business Travel	350
Category 7 – Employee Commuting	1,341
Category 9 – Downstream Transportation	5.439
Category 12 – Treatment of Sold Products	2.912

GRI 306-3: Waste Generated (tons)	
Hazardous waste	12.3
Non hazardous waste	6.341,8

Notes on Methodology

The Nexture Sustainability Report has been prepared in reference to the Global Reporting Initiative (GRI) Sustainability Reporting Standards (2021). The content of the report reflects Nexture's sustainability priorities and material topics, which have been identified through the Group's materiality assessment and stakeholder engagement activities detailed in the "Governance" Chapter.

The report presents sustainability performance for the period **1 January to 31 December 2025** and establishes the baseline for future Group sustainability reporting.

The Sustainability Report is drafted with reference to the principles of balance, comparability, accuracy, timeliness, clarity, and reliability, as defined by the GRI Standards. The document highlights both strengths and weaknesses, as well as potential areas of improvement. This Sustainability Report is not subject to external assurance.

Scope of Reporting

This report covers the sustainability activities and performance of **Nexture Group** for the 2025 reporting period.

The report includes information relating to **Nexture** headquartered at: Via Giovanni Spadolini, 5, 20141 Milano (MI), Italy together with the subsidiaries and operating companies included within the Group during the reporting period.

Reporting Framework

Unless otherwise stated, this report includes the sustainability performance of:

Parent Company

- Nexture S.p.A. (Italy)

Subsidiaries

- Italcanditi S.p.A. (Italy)
- Prodotti Rubicone S.r.l. (Italy)
- Comprital S.p.A. (Italy)
- Comprital Polska Sp. Zoo* (Poland)
- Comprital Shanghai (China)
- Italcanditi B.V. (The Netherlands)
- CSM Ingredients S.à r.l.** (Luxembourg)
- Bakery Supplies Int. Holding BV (The Netherlands)
- CSM Compagnie SAS (France)
- CSM Bakery Solutions Europe Holding BV (The Netherlands)
- CSM Food (Shanghai) Co., Ltd. (China)
- CSM Ingredients United Kingdom Ltd (United Kingdom)
- CSM Ingredients Ireland Limited (Republic of Ireland)
- CSM Russia LLC (Russia)
- CSM Ingredients B.V. (The Netherlands)
- CSM Ingredients Benelux (BE) B.V. (Belgium)
- CSM Deutschland GmbH (Germany)
- Goliath GmbH (Germany)
- Goliath KG (real estate) (Germany)
- CSM France SAS (France)
- CSM Ingredients Italia S.p.A. (Italy)
- Hi-Food S.p.A. (Italy)
- CSM Ingredients Spain SL (Spain)
- CSM Ingredients Portugal SA (Portugal)
- CSM Ingredients Austria GmbH (Austria)
- CSM Polska SPZOO (Poland)
- CSM Bakery KFT (Hungary)
- Ingredients Solutions Top Holdings GmbH (Germany)
- Ingredients Solutions Holdings GmbH (Germany)
- CSM Ingredients Switzerland AG (Switzerland)
- Hi-Food USA Inc. (United States)
- CLC F.S.S. – Fruit System Solutions, Unipessoal Lda.*** (Portugal)

Associates and Joint Ventures

CSM-GIAS SA Tunisia (Tunisia)	50%
France Fondant S.A. (France)	40%
PT Grande Indo Blend (Indonesia)	33.3%

Notes

*Indirect ownership through Comprital S.p.A.** Redomiciled to Italy on 31 March 2026 and changed its company name to CSM Ingredients S.p.A.*** Company established in 2025.

Unless otherwise stated, all environmental, social and governance data presented in this report relate to these entities. Any exceptions to the reporting boundary are clearly identified within the relevant disclosures.

Calculation Methodologies

The methodologies and assumptions used to calculate the performance indicators included in the report are described below:

- All data related to injuries refers to Nexture Group employees and contractors. It does not include commuting injuries for which transportation was not organized by the company or first aid cases;
- Hiring and turnover rates have been calculated using the total number of employees at the beginning of the reporting period as the denominator;

The energy consumption related to Nexture Group owned and long-term leased vehicles has been calculated based on available fuel consumption data. The following table shows the conversion factors used:

Typology	UoM	Source
Fuel Density	tCO_2e	UK Department for Environment, Food & Rural Affairs (DEFRA) Greenhouse Gas Conversion Factors (Full Set) 2025
LCV (Lower Calorific Value)	tCO_2e	UK Department for Environment, Food & Rural Affairs (DEFRA) Greenhouse Gas Conversion Factors (Full Set) 2025

Greenhouse gas emissions

Greenhouse gas emissions calculations are carried out based on the principles outlined in the GHG Protocol Corporate Accounting and Reporting Standard.

Scope 1

Scope 1 emissions were calculated as follows:

GHG Emissions – Scope 1

Source Activity Data	tCO_2e	Emission Factor	GWP
Car fleet	Fuel consumption (petrol, diesel, LPG)	UK Department for Environment, Food & Rural Affairs (DEFRA) Greenhouse Gas Conversion Factors (Full Set), 2025	CO_2 equivalent has been considered.
Fuels for boilers and heating	Fuel consumption (natural gas, LPG)	UK Department for Environment, Food & Rural Affairs (DEFRA) Greenhouse Gas Conversion Factors (Full Set), 2025	CO_2 equivalent has been considered.
Refrigerant gas refills for refrigerating rooms and air conditioning	Leakages (kg)	IPCC Sixth Assessment Report (AR6)	Global Warming Potentials (GWPs) were taken from the IPCC Sixth Assessment Report (AR6)

For refrigerant gases, Global Warming Potentials (GWPs) were taken from the IPCC Sixth Assessment Report (AR6). Refrigerant releases were assumed to equal the quantities refilled during the reporting year.

Scope 2

Scope 2 emissions resulting from the consumption of electricity purchased from the national grid are calculated according to two different methodologies: the location-based approach reflects the average emissions intensity of grids where the energy consumption occurs; the market-based approach reflects the emissions from the electricity source the company has purposefully chosen.

Scope 2 emissions were calculated as follows:

GHG Emissions – Scope 2

Source Activity Data	tCO_2e	Emission Factor	GWP
Electricity purchased from the national grid – Location-based	Electricity consumption (kWh)	European Environmental Agency, 2025	Only CO_2 has been considered.
Electricity purchased from the national grid – Market-based	Electricity consumption (kWh)	AIB, European Residual Mixes 2024	CO_2 equivalent has been considered

Scope 3

Scope 3 emissions estimates include other indirect emissions. In 2025, Scope 3 comprised a number of categories selected according to the criteria of relevance, data availability, and improvement potential for future initiatives. The calculations carried out relied on following, main assumptions:

- **Purchased goods and services** (Cat. 1) emissions were calculated using a cradle-to-gate approach, covering emissions from cultivation and production through to the arrival of materials at Nexture's operations. Tier 1 logistics were excluded to avoid double counting with Category 4. Where a product-specific emission factor was unavailable, the closest available factor based on physical characteristics or composition was applied. Purchased services were also included where data was available.
- **Capital goods** (Cat. 2) related emissions were calculated based on capital expenditure: relevant investments were classed as those exceeding €10k as the relevance threshold;
- **Waste generated in operations** (Cat. 5) related emissions were calculated based on the total weight produced and its destination provided by Nexture Group manufacturing plants. However, the composition of the waste has been calculated utilizing high-level estimates provided by the Group's headquarters.
- **Employee commuting** (Cat.7) related emissions were estimated based on data gathered through a questionnaire submitted by Nexture Group's employees;
- **End-of-life treatment of sold products** (Cat.12) related emissions were estimated by assuming that the final disposal of the residual packaging sold would take place in the same areas as where those products were sold.

For further information about the categories involved in Scope 3 analysis, please refer to the "Planet" section.

Scope 3 emissions were calculated as follows:

GHG Emissions – Scope 3

Source Activity Data		Emission Factor	GWP
Transportation of sold goods	Product shipped (km*tonne)	UK Department for Environment, Food & Rural Affairs (DEFRA) Greenhouse Gas Conversion Factors (Full Set) 2021, 2022, 2023, 2024, 2025	CO_2 equivalent has been considered.
Business travel by air	Kilometers	UK Department for Environment, Food & Rural Affairs (DEFRA) Greenhouse Gas Conversion Factors (Full Set) 2021, 2022, 2023, 2024, 2025	CO_2 equivalent has been considered.
Materials procured (Cat. 1)	Weight of raw, process and packaging materials procured	ecoinvent v3.9.1; UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor - Full set, 2021, 2022; ecoinvent v3.10 (2023); ecoinvent, version 3.11 (2024)	CO_2 equivalent has been considered.
Water withdrawal (Cat. 1)	Cubic meters of water withdrawn	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor - Full set, 2021, 2022, 2023; ecoinvent, version 3.11 (2024)	CO_2 equivalent has been considered.
Capital goods (Cat. 2)	Capex by product category	Department for Environment, Food and Rural Affairs (DEFRA), Conversion factor - “Table 13” Indirect emissions from the supply chain; ecoinvent, version 3.11 (2024)	CO_2 equivalent has been considered.
Fuel- and energy-related activities (Cat. 3)	Fuel and electricity consumption	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor - Full set, 2021, 2022, 2023; ecoinvent, version 3.11 (2024)	CO_2 equivalent has been considered.
Upstream and downstream logistics (Cat. 4 & 9)	Kilometers covered by air, truck or ship multiplied by shipped weight (tons)	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor - Full set, 2021, 2022, 2023; ecoinvent, version 3.11 (2024)	CO_2 equivalent has been considered.
Waste disposal (Cat. 5)	Weight of waste disposed	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor - Full set, 2021, 2022; ecoinvent v3.10 (2023); ecoinvent, version 3.11 (2024)	CO_2 equivalent has been considered.
Wastewater discharged (Cat. 5)	Cubic meters of water discharged	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor - Full set, 2021, 2022, 2023; ecoinvent, version 3.11 (2024)	CO_2 equivalent has been considered.
Business travel by air, train and car (Cat. 6)	Kilometers traveled	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor - Full set, 2021, 2022, 2023; ecoinvent, version 3.11 (2024)	CO_2 equivalent has been considered.
Employee commuting (Cat. 7)	Kilometers traveled	UK Department for Environment, Food & Rural Affairs (DEFRA), Conversion factor - Full set, 2021, 2022, 2023; ecoinvent, version 3.11 (2024)	CO_2 equivalent has been considered.
End-of-life treatment of sold products (Cat. 12)	Packaging disposed	ecoinvent v3.10 (2023); ecoinvent, version 3.11 (2024)	CO_2 equivalent has been considered.

GRI Disclosures

The Sustainability Report references the following GRI Disclosures.

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CSM INGREDIENTS

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