



Science, assurance and sustainability.

ALS Sustainability Report 2025

About this report

This report is published to inform key stakeholders about ALS' sustainability approach, including its actions, performance and key material issues for the 12-month period ending 31 March 2025. The report was approved by ALS' Board of Directors on 26th May 2025. ALS Limited (ABN 92 009 657 489) is the ultimate holding company of ALS. Unless otherwise stated, references to 'ALS', the 'Company', 'we', 'us' and 'our' refer to ALS Limited and its controlled entities. The information in this report encompasses only sites and facilities wholly owned and operated by ALS, or by ALS in a joint venture where ALS is the majority shareholder. All dollar figures in this report are expressed in AUD currency unless otherwise stated.

Reporting approach

ALS' 2025 Sustainability Report references the Global Reporting Initiative (GRI). GRI guidelines provide a globally accepted framework of principles and indicators for reporting an organisation's economic, environmental and social positions, practices and performance. This report includes indicators from the GRI disclosures that are considered material to the business - ie. issues that have the potential to impact our ability to achieve our business strategy, affect our reputation or are of material concern to our stakeholders. For additional information about our materiality assessment process, refer to page 23.

With the exception of safety and headcount statistics, data relating to the Nuvisan and Wessling acquisitions is not included in this report, and will be included in ALS' FY26 Sustainability Report.

This report aligns with the Sustainability Accounting Standards Board's (SASB) Professional Services Sustainability Accounting Standard (see an outline of how the report maps to SASB disclosure topics on page 129) and, where appropriate throughout the report, a United Nations' Sustainable Development Goal (SDG) icon highlights where a material ALS activity aligns with a specific SDG.

Other company documents

Along with this report, we share aspects of our sustainability program in various publications, including our Annual Report and Corporate Governance Statement, which outline our approach to governance and risk management. These documents are available at alsglobal.com/investors. Company policies can be found at alsglobal.com/en/corporate-governance.

Forward-looking statements

Where this report contains forward-looking statements, including statements of current intention, statements of opinion and predictions as to possible future events and future financial prospects, these statements are not statements of fact, and there can be no certainty of outcome regarding the matters to which the statements relate. Forward-looking statements involve known and unknown risks, uncertainties, assumptions and other important factors that could cause the actual outcomes to be materially different from the events or results expressed or implied by such statements, and the outcomes are not all within ALS' control. Readers are cautioned not to put undue reliance on forward-looking statements. Statements about past performance are not necessarily indicative of future performance.

Report feedback

We welcome your feedback. Please contact sustainability@alsglobal.com if you require further information or have specific comments.





Sustainability Photo Competition

On days like this one, standing by a peaceful lake with nothing but the sound of water and the occasional bird call, I can't help but feel incredibly lucky. Being a hydrographer takes me to places that are beautiful, quiet and often untouched. It's easy to get caught up in the daily grind, but moments like these remind me why my work matters.

This isn't just a solo effort, either. The teamwork behind monitoring and protecting our water resources is inspiring. Together, we're not just collecting data – we're ensuring these ecosystems are healthy for future generations. Working alongside others who share the same passion makes the job even more rewarding and gives me hope. It motivates me to share the importance of this work with the community and do my part to protect these special places for everyone to enjoy.

Finalist: Rodrigo Garcia
Assistant Hydrographer
Hydrographics, Brisbane

PHOTOGRAPHER: Rodrigo Garcia

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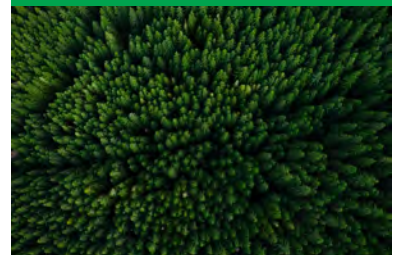
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A message from our CEO

Malcolm Deane



“Innovation helps us to work more efficiently, deliver cutting-edge solutions, and push the boundaries of what’s possible for our clients, communities and environment.”

Across the globe, our team is united by a shared purpose to make the world a better place through science, assurance and sustainability.

This purpose guides our operations and shapes the positive impacts we aim to have on our people, the planet and the communities we serve. In FY25, our purpose became a powerful call to action, driving us to tackle complex challenges and deliver trusted scientific insights to empower our clients and stakeholders.

Despite global economic challenges, we achieved solid financial stability and responsible growth. Through strategic acquisitions and a strong focus on organic expansion, we’ve strengthened our global capabilities, positioning ALS to continue to lead in the market and enhancing our ability to drive sustainable progress across all areas of our business.

I’m proud to share this year’s report, which is a reflection of our sustainability efforts and achievements, and how we continue to make an impact. FY25 was a year of progress and innovation. We reinforced our commitment to safety, the environment and responsible business practices, while making measurable strides towards building a more sustainable, inclusive and resilient future. Our focused approach to advancing our environmental, social and governance programs underscores our ongoing dedication to transparency and impact. By harnessing our global expertise and local knowledge, we are not just meeting the highest standards of scientific testing but driving meaningful change across the industries and communities.

Progress underpinned by innovation

Innovation is core to everything we do. It enables us to lead in a constantly evolving world and adapt to the needs of our clients, communities and environment. It helps us to work more efficiently, deliver cutting-edge solutions, and push the boundaries on what's possible. Whether it's evolving our sustainability initiatives, progressing our Net Zero program, or driving meaningful progress across our teams – innovation underpins every step forward.

In FY25, we embraced new technologies and adopted more sustainable practices that are enhancing our operations and ways of working globally. This continual process strengthens our commitment to sustainability, improves safety, and elevates the services we provide to our clients.

But innovation isn't just about technology. It flourishes in a culture that encourages fresh thinking and bold ideas. That's why we actively foster curiosity within our teams, empowering them to challenge conventions and explore new possibilities. This mindset underpins our 2029 Roadmap to Win and sustainability program, positioning us to meet the challenges ahead with creative, real-world solutions, while remaining aligned with our core values. We know that every failure is a learning opportunity, and by learning faster, we adapt and improve at a greater pace.

A commitment to our people

Our people are the driving force behind ALS' success. This year, we placed even greater emphasis on workplace safety and wellbeing, maintaining our industry-leading safety performance and enhancing our Life Saving Rules program. Our commitment to our core value 'safe' remains unwavering, because our priority is ensuring our people return home safely every day.

Beyond physical safety, we prioritised building a workplace where everyone feels supported and valued. Mental health, inclusion and respect are key to this, and we continue to invest in programs that build inclusive teams, support personal development and celebrate contributions – whether through sustainability and innovation awards, employee initiatives and career growth opportunities.

Building a more inclusive organisation is central to our values and brings us together as one ALS. A diverse and inclusive workplace drives new ideas, unlocks fresh perspectives and fuels the kind innovation that keep us at the forefront of our industry.

Meaningful action for our planet

We believe that we have a role to play in building a more sustainable world. That's why we're taking decisive action to reduce our carbon footprint and drive meaningful change. This year, we made significant progress on our Net Zero Program and have achieved a 56 per cent reduction in Scope 1 and 2 emissions since 2020.

But our environmental responsibility goes beyond carbon reduction. We expanded our efforts with new pilot programs to better track water and waste emissions, and installed five new solar energy PV systems, bringing our total to over 28 since 2020. We also took further steps to improve energy efficiency across our laboratories, increasing the adoption of electric and hybrid vehicles in our fleet, conducting energy audits at larger facilities and implementing energy-saving measures.

Strengthening community connection

Supporting the communities where we live and work remains central to our sustainability approach. In FY25, we expanded our partnerships with schools and universities to promote STEM education and inspire the next generation of scientific leaders. We also developed a new workplace volunteering program framework that will be rolled out in FY26, providing our employees with greater opportunities to give back and create lasting, positive impact. These efforts are testament to the values that define our company. By working closely with local organisations, we are driving positive, sustainable change that benefits everyone.

Looking ahead

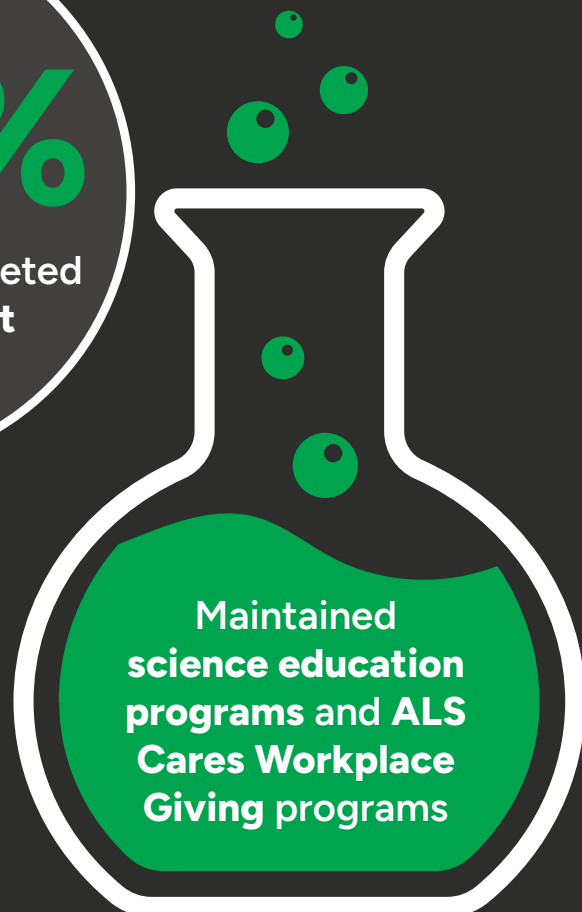
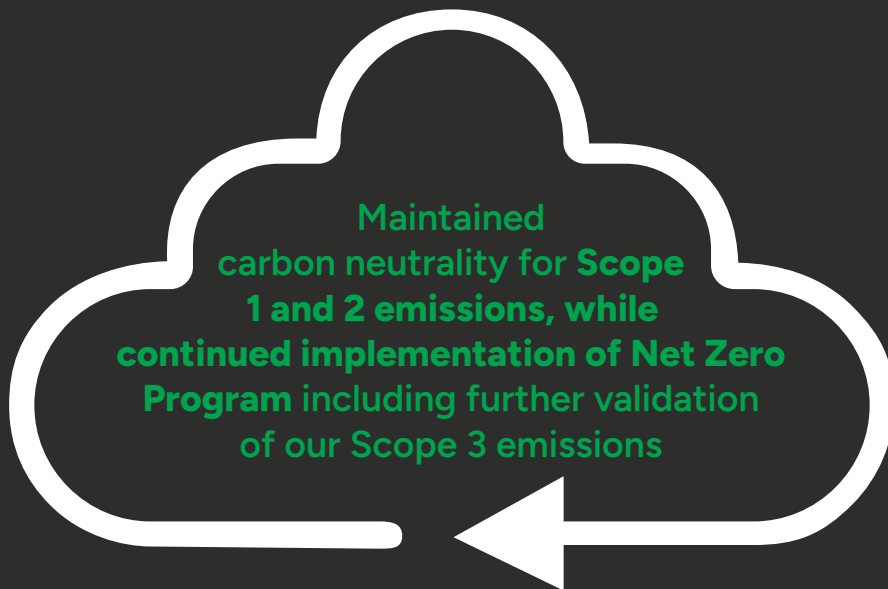
We take pride in the progress we've made and remain energised and committed to challenging ourselves to continue leading with purpose.

I'd like to extend my personal gratitude to our employees, clients and stakeholders for their ongoing support and shared commitment to sustainability. I'm confident that together, we will keep driving progress, embracing innovation and building a better world through science, assurance and sustainability.

Malcolm Deane
CEO and Managing Director

Sustainability at a glance

FY25 progress to date



Employee resource programs
BESIDE and **RISE**
continued to build a sense
of workplace belonging

Celebrated World Environment Day

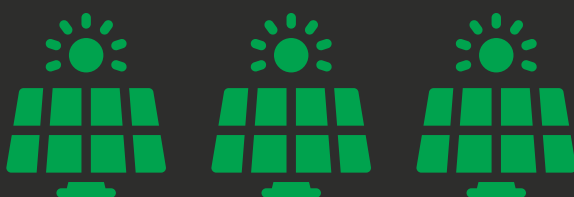
in June with a focus on
land restoration and resilience
to climate related events

Revised and implemented
**Life Saving
Rules program**

Developed **Workplace
Volunteering Program**
framework for FY26
implementation

Purchased
greater than **95%**
of renewable
electricity across
ALS

3



**further solar energy
PV systems installed**
= 28 solar PV since 2020

About ALS

ALS provides comprehensive testing solutions to clients in a wide range of industries around the world.

Using advanced technologies and innovative methodologies, our international teams deliver high-quality testing services and personalised solutions, leveraging local expertise to drive data-driven insights for a safer, healthier world.

In FY25, we worked with clients in environmental, food and beverage, pharmaceuticals, oils and lubricants, personal care, mining and minerals. Our global insight allows us to apply best practices while customising solutions to local needs and fostering knowledge-sharing to drive development. With proven experience across diverse testing contexts, we help deliver sustainable outcomes for ALS and our clients.

We remain committed to innovation, evolving our solutions alongside client needs.

Our technical and functional expertise underpins sustainability, ensuring we adapt and collaborate effectively to develop tailored, data-driven solutions for emerging challenges. Trusted delivery is at our core. We provide transparent, timely and high-quality testing services, giving clients the certainty and reliability they need.

This year, we continued investing in our people, supporting their growth and creating opportunities to upskill and develop. With over 22,000 employees globally, we empower them to drive innovation and deliver results. We also partnered with local communities to create shared value and support long-term sustainable development.

Learn more at alsglobal.com.

Brand promise

Right solutions.
Right partner.

Vision

To be the global leader in the discipline of scientific analysis in pursuit of a better world for all

Mission

To help our clients leverage the power of testing and data-driven insights for a safer and healthier world

Purpose

To help make the world a better place through science, assurance and sustainability

Values

SAFE	RESILIENT	CURIOUS
COMMITTED	CARING	HONEST

Our services

Environmental	Oil & Lubricants
Food & Beverage	Mining & Commodities
Beauty & Personal Care	Pharmaceutical & Healthcare

Our sustainability focus

Environmental



Helping keep communities clean and safe by testing water, air, soil and waste, ensuring compliance with environmental regulations.

Food & Beverage



Ensuring quality and safety by testing nutrition facts, allergens and contaminants in food and beverages.

Beauty & Personal Care



Ensuring safety and efficacy with raw material testing, clinical trials and shelf-life studies.

Oil & Lubricants



Enhancing efficiency and sustainability by testing fluids for equipment safety, extending lubricant drain intervals and preventing efficiency loss.

Mining & Commodities



Supporting sustainable outcomes through mineral testing, energy transition analysis and efficient ore extraction methods.

Pharmaceutical & Healthcare



Advancing health and wellbeing with analytical development, quality control and testing throughout manufacturing operations.



Countries

70+

Locations

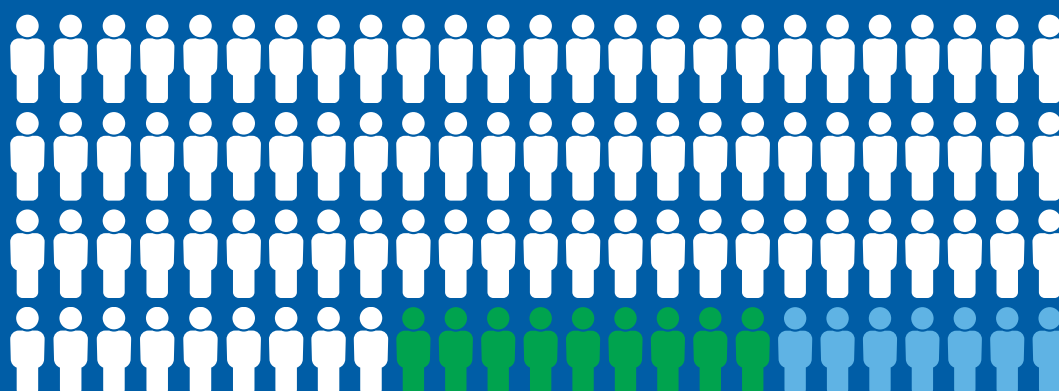
450+

Revenue (AUD)

2.9b+

Staff worldwide

22k+



84% Full time

9% Part time

7% Casual

Recent acquisitions

NUVISAN

Nuvisan is a Europe-based, integrated contract research, development and manufacturing organisation offering solutions along the drug discovery and development value chain.

WESSLING

Wessling provides consulting, analysis and planning services for environmental, food and pharmaceutical testing across Europe.

YORK

York is a full-service environmental testing business located in Northeast USA, specialising in water, soil, air and drinking water for regulated contaminants.



Our capabilities

Our brand promise, **'right solutions, right partner'** drives how we operate as a global leader in testing and analytical services.

It guides our commitment to providing value through innovative solutions, operational excellence and seamless collaboration across our business streams, regions and functions.

→ **Value-added services** – testing is our foundation, but we go further, delivering integrated insights and tailored solutions that empower client success.

OneALS operating model

At the heart of ALS is our OneALS operating model — a unified approach that connects our global capabilities with local delivery. It enables us to work as one team, leveraging best practices, sharing knowledge and collaborating across all areas of the business to deliver superior outcomes for clients, employees and stakeholders.

The OneALS operating model ensures consistency, scalability and innovation by embedding:

- **The ALS Operating Way** – our standardised approach to lab operations, designed for efficiency, repeatability, and high-quality testing at scale.
- **A hub-and-spoke model** – centres of excellence support local labs with specialised expertise, ensuring flexibility and adaptability.

OneALS capabilities

Our success is underpinned by core capabilities that support collaboration, innovation and consistent delivery:

- **Data and digital excellence** – harnessing advanced technologies and insights to enhance client outcomes.
- **Streamlined global functions** – through aligned HR, finance and procurement functions that ensure efficiency and scalability.
- **Client-centric approach** – delivering a unified service of consistent, high-quality experiences for clients worldwide.

In FY25, we strengthened the connection between the OneALS operating model and our core capabilities. By aligning our global operations, expanding shared services and driving operational consistency, we've positioned ALS to deliver even greater value for our clients and stakeholders.

Our innovation approach

Innovating for a better tomorrow

At ALS, innovation is how we create value—for our business, our clients and the communities we serve. These areas are deeply connected, and by embracing innovation, we're driving sustainability while strengthening our competitiveness. Through new technologies, processes and strategies, we're making choices that benefit the environment and our business.

This year, we've taken significant steps to embed innovation across the business and align it with our strategic priorities:

→ **Knowledge sharing** – To improve collaboration and learning, we've launched a new global intranet to showcase innovative ideas and share lessons learned across our business.

→ **Recognition and celebration** – Innovation is now a key focus of our annual awards program. By recognising creativity alongside sustainability, we are celebrating the great ideas that are already making an impact across the business.

→ **Cultural reinforcement** – We've strengthened our culture of innovation, one that challenges the status quo, fosters curiosity and encourages sharing best practices. This approach supports the incubation of new ideas and drives continuous improvement.

By embedding innovation into how we operate, we're creating a business that's more sustainable, adaptable and focused on delivering exceptional value for our clients. Innovation isn't just about growth—it enables us to meet the challenges and opportunities of the future.





CASE STUDY

Revolutionising mineral exploration with multi-parameter remote sensing

Mineral exploration is evolving. Traditional methods, relying on extensive ground surveys and drilling, are not only costly and time-consuming but can also overlook valuable insights. ALS recognised the opportunity to transform this process, helping clients uncover hidden opportunities faster and more efficiently.

To address this, ALS developed an innovative approach that integrates multi-parameter remote sensing with AI-driven technologies. When used together, these methods can deliver a more efficient, cost-effective solution for mineral exploration.

At the core of this approach is LiDAR technology, which creates detailed 3D models of the earth's surface.

These models reveal subtle geological features that traditional methods might miss, enabling precise identification of exploration targets and reducing the need for extensive ground surveys. Complementing this, ALS incorporates diverse datasets, including gradient magnetics, radiometric data, VLF electromagnetics, and multispectral imagery. Advanced AI and machine learning systems analyse these datasets to identify patterns and anomalies with unparalleled speed and accuracy.

AI plays a key role, automating data processing and enabling ALS to handle vast datasets efficiently. This reduces turnaround times, allowing geoscientists to focus on high-level analysis and interpretation, ultimately enhancing the decision-making process.

This cutting-edge solution delivers rapid, accurate results while significantly reducing exploration costs. Clients benefit from robust analysis techniques, empowering them to allocate resources to the most promising targets and avoid unnecessary drilling and surveys.

The success of ALS' approach lies in its integration of advanced technology with deep geological expertise from our Geoanalytics team. By merging geophysics, remote sensing, and AI, ALS not only improves the speed and accuracy of exploration but has already achieved substantial cost savings for clients. This pioneering method reinforces ALS' position as a leader in modern mineral exploration, equipping clients with a competitive edge in a rapidly changing industry.

Sustainability & Innovation Awards

FY25 winners

Sustainability and innovation go hand in hand at ALS – both are key pillars of our 2029 Roadmap to Win strategy and central to achieving our purpose of making the world a better place through science, assurance and sustainability.

Sustainability drives our commitment to positive change, while innovation shapes how we think and work, strengthening our leadership in scientific excellence.

This year, our awards program has evolved to not only recognise our sustainability efforts, but also the innovative thinking that propels our business forward. Across our global operations, individuals and teams are making a real impact, whether through groundbreaking projects, everyday improvements or bold new ideas. Our awards program celebrates that work, highlighting contributions that benefit our people, planet, communities, business processes and clients.

The 2025 award winners represent outstanding achievement across five key categories: Innovation, Safety Performance, Safety Leadership, Environment and Community Service.



Innovation Award – Chatteris UK Food

Near InfraRed Spectroscopy (NIR), is traditionally used for quality control in food chemistry. In 2024, a project was launched to investigate the use of NIR as a primary testing method to analyse food nutritional composition.

ALS Chatteris tests over 800 samples per week for Group2 nutritional analysis, including for moisture, protein, total sugar, dietary fibre, total fat, saturated fat, carbohydrates, sodium and ash. With a standard 10-day turnaround, the proposal introduced NIR calibration for primary testing, reducing costs and boosting efficiency. After two years of development and trials, turnaround was reduced from five to three days.

This innovative approach demanded rigorous validation. Over 4,000 samples across various matrices were tested to ensure repeatability and accuracy. A data prediction model was created in collaboration with ALS Geoanalytics, and all essential documents and validation data were submitted to UKAS, resulting in ISO 17025 accreditation.

Beyond cost and efficiency gains, the NIR method cuts chemical use, consumables and energy costs. Rolled out at Chatteris in 2025, the technique has the potential for wider adoption across the Food business globally and supports ALS's global innovation and sustainability goals.



Safety Performance Award – ALS Coal

ALS Coal has won the Safety Performance Award for FY2025, marking their third win in the past four years. Led by General Manager Adrian Reifenstein, with support from HSE Lead Lee Ambrose, the team achieved the maximum possible score of 150 points on their PPI Scorecard.

The Coal Division has maintained an outstanding safety record, with no recordable injuries at any site since July 2020. Their management team demonstrated exceptional commitment across all five PPI categories, reinforcing a strong safety culture and setting a high standard for performance.

Our global PPI system tracks the traditional lag indicators of Lost Time Injury Frequency Rate (LTIFR) and Total Recordable Injury Frequency Rate (TRIFR), along with the lead indicators of a good safety culture, including program development, risk management, training and leadership. This produces a scorecard for each site/business, which resets at zero each year in April. The PPI Scorecard contains 13 key metrics that total 120 points but allows strong safety performance to be recognised via out-performance ratings, with a maximum possible collective score of 150.



Safety Leadership Award – Nikita Pylaev

Nikita Pylaev, Maintenance Officer at Geochemistry Perth, has been recognised for developing an innovative solution that eliminated a manual handling hazard and fire risk associated with pump maintenance for the ICP-MS.

The original placement of the pump for the ICP-MS made oil changes difficult, requiring technicians to kneel in an awkward position. Additionally, the pump was located next to an electrical cable outlet which posed a potential ignition risk from oil spills during maintenance.

Nikita's design includes an insert to house the rough pump within the available ICP-MS furniture, featuring a locking sliding shelf for easy access. This solution has significantly reduced the risk of manual handling injuries, eliminated the possibility of spilling oil on the floor and removed any potential contact with electrical cabling.

The ICP-MS table is used throughout the Perth Geochemistry laboratory, which houses 23 instruments in total. This smart design has the potential to be adopted across the entire ALS ICP-MS fleet globally, setting a new standard for safer, more efficient maintenance practices.



Environment Award – Oil & Lubricants

An Oil & Lubricants project focussed on reducing waste and improving efficiency across its operations has taken out the 2025 Environment award. With combined estimated savings of 43,550 litres of solvent purchased, 44,118 litres of solvent waste, and 3,358 kg of plastic, the North American and Latin American Oil & Lubricants operations have made substantial progress in reducing costs and enhancing environmental impact through waste creation and disposal.

By using predictive analytics with a Fourier Transform Infrared (FTIR) model, the team can predict oil parameters such as Base Number and Acid Number without traditional titration methods, which require large volumes of solvents and generate significant waste, including hazardous materials.

Led by a dedicated global team, the Oil & Lubricants business stream has used this model successfully to reduce the number of titrations performed, lowering waste and improving environmental impacts.



Community Service Award – Oil & Lubricants Brazil

The Oil & Lubricants team in Brazil has been recognised for their longstanding commitment to the community through their annual food drive, which has been running for an impressive 15 years. The initiative began in response to concerns that children from the Sementes do Amanhã daycare were returning from vacation weighing less than when they left at the end of the school year.

ALS matches employees' personal contributions, with this year's effort resulting in a total donation of 5,690 kg of food and milk. These vital supplies reached families across three cities where ALS Oil & Lubricants operates, providing support to more than 150 families across two daycare centres and 95 residents at an aged care facility.

Building on these consistent efforts over the years, this initiative has not only provided essential nourishment for children and families in need but has also strengthened the bond between ALS and the communities we serve.

The team is proud that ALS is creating a legacy and making a real social impact and highlights the belief that global success is tied to the wellbeing of local communities.

With potential for scalability, the FTIR methodology will continue to be developed and rolled out to additional Oil & Lubricants locations driving further savings and environmental benefits.

Special Recognition Award – Safety Leadership



In addition to our Sustainability & Innovation Awards, in 2025 we also recognised Michael Burcham, Executive Vice President Sustainability & Safety with a special award for his extraordinary contributions to ALS over 34 years. Michael's leadership has shaped our global approach to safety, embedding it into our culture and ensuring it remains central to how we operate. This Special Recognition Award reflects his lasting impact on ALS.



Our quality testing services

Our commitment to scientific excellence is reflected in our robust product governance, management systems and assurance programs, all supported by a strong framework of internal controls.

As an independent service provider, we ensure objective verification, adding value from feasibility to end-user testing and helping industries operate more effectively.

Our expertise in data-driven testing and inspection enhances risk management across diverse industries, providing an independent verification layer that supports a wide range of stakeholders. Our approach is aligned with global standards, but we tailor solutions to meet specific client needs, applying best practices to ensure compliance, safety and performance.

These efforts demonstrate our dedication to quality and reliability, building trust with our stakeholders.

Environmental, health and safety management system credentials

We are committed to the safety and wellbeing of our people across all sites and to minimising our environmental impact. We maintain standardised health, safety and environmental management systems with certification in:

- ISO 45001 - Health and Safety Management Systems
- ISO 14001 - Environmental Management Systems



Quality management credentials

Our Quality Assurance Policy sets the minimum standards for quality across our business. Due to the diverse nature of our operations and varying local regulatory or service requirements, our Quality Management Systems are accredited and/or certified at a local level, based on the services and disciplines offered at each facility.

Many ALS entities are accredited to ISO/IEC 17025 (General Requirements for the Competence of Testing and Calibration Laboratories) or certified to ISO 9001 (Quality Management Systems). Where required by regulation, best practice or business determination, ALS businesses and joint partnerships engaged in analytical testing, inspection or certification services seek quality management systems accreditation and/or certification. A summary of our quality assurance accreditations and certifications is provided below.

Region	Entities	Locations	Total quality accreditations*
Australia and New Zealand	29	123	121
Asia, Russia and Middle East	27	59	46
Europe	53	165	122
North America	26	129	70
South America	38	79	76
Africa	27	33	8
Total	200	588	443

*Accreditations Represented include: ISO 9001 Quality Management Systems, ISO 17025 Testing and Calibration Laboratories, ISO 15189 Medical Laboratories – Requirements for quality and competence, ISO 17020 Conformity Assessment – Requirements for the Operations of Various Types of Bodies Performing Inspection, ISO 14001 Environmental Management Systems and ISO 17065 Conformity Assessment – Requirements for Bodies Certifying Products, Processes and Services.



CASE STUDY

Providing global insights on new microplastics regulation

ALS in Malaysia provides global insights on new microplastics regulation

ALS' microplastics analysis team in Malaysia hosted the webinar, Microplastic Detection in Drinking Water: Understanding EU 2024/1441 – Methodology to Measure Microplastics in Water Intended for Human Consumption, offering valuable insights into the new regulation.

The session focused on key clauses of the EU directive, while also showcasing the team's advancements in microplastic analysis over the past five years.

Recognised by government research and academic collaborators, ALS is the only commercial laboratory in Malaysia offering microplastic analysis across various sample matrices. The team uses state-of-the-art micro-FTIR and Pyrolysis-GCMS testing technologies to analyse samples from around the world.

The session was attended by 260 participants, primarily from Malaysia, but also countries in Asia, as well as Europe, Africa and the Middle East. This high participation generated follow-up enquiries from global research institutions and companies seeking further insights and advice on microplastic testing of water, as well as microplastics testing for packaging materials, air, food and other matrices.



Sustainability at ALS

At ALS, sustainability is central to how we operate.

Our Sustainability Program is driven by our purpose 'to help make the world a better place through science, assurance and sustainability', guiding our efforts to create positive impacts for our people, the planet and the communities we're part of, underpinned by ethical business practices.

For our people, this means fostering a safe, inclusive workplace where everyone can grow and succeed, regardless of gender, ethnicity or sexual orientation. For our planet, we're committed to protecting the environment and minimising our footprint for future generations. For our communities, we're focused on building meaningful partnerships with local suppliers and organisations to contribute to shared value. Our approach is grounded in strong governance, ethical practices and leadership, ensuring we operate with integrity and uphold the highest standards in all that we do. Through these guiding principles, we aim to create lasting, sustainable value for our employees, clients, communities and stakeholders.

In FY25, ALS further incorporated sustainability considerations in our 2029 Roadmap to Win, which included setting an objective of creating a sustainability advantage. We also took meaningful steps across our four sustainability pillars—people, planet, community and business practices—progressing a number of key initiatives.

These efforts underscore our commitment to creating lasting, sustainable value while fulfilling our responsibilities to our teams, the environment and the communities we serve.

Looking ahead, we have set measurable targets to track the success of our sustainability strategy. By FY27, ALS aims to contribute to a better world by achieving key outcomes across the four pillars of our sustainability program, including:

People

- Maintain zero workplace fatalities
- Reduce the five-year rolling average for both LTIFR and TRIFR
- Rank in the top quartile of peers based on published injury frequency rates
- Achieve a score of 90 points or greater on PPI scorecard across all business streams.

Planet

- Achieve a 65 per cent reduction in Scope 1 and 2 carbon emissions, compared to a 2020 baseline
- Measure and track waste and water consumption against corporate guidelines.

Community

- Support the ALS Cares Workplace Giving Program across all business streams and regions
- Implement the Ed Support (science education program) in all business streams and regions.

Business Practices

- Prevent material breaches of the Code of Conduct requiring disclosure to the ASX
- Complete annual Code of Conduct training for more than >95 per cent of employees.

Our sustainability scorecard

		2025 Target	Results
People	Health and safety	No fatalities	0
		Maintain industry leading LTIFR ¹ and TRIFR ¹	0.31
			0.94
		PPI Scorecard of 90 points or greater	119
	Diversity, equality and inclusion	Maintain >90% completion of unconscious bias training by managers	94%
		+10% increase in ERG participation	+12%
		50% female participation in iLead	52%
		40% female participation in Executive Development Program ²	19%
	Employee engagement and development	100% completion of manager training listed on PPI scorecard	Achieved
Planet	Climate change	Corporate target: Maintain carbon neutrality ³ in FY25 while commencing implementation of Net Zero plan	Achieved
	Waste, efficiency and resources management	No unresolved complaints of negative air, noise or land impact from surrounding neighbours Nil environmental prosecutions No reported spill or reportable uncontrolled releases ⁴	No unresolved complaints No environmental prosecutions No reported spills or uncontrolled releases
Community	Economic contributions	Total economic contribution > AUD\$2.6b	AUD\$2.9b
	Local contributions	Continue business stream community engagement and science education programs	Engagement programs continued
Business practices	Regulatory compliance	No material Code of Conduct violation	No material violation
	Enterprise risk management	No material cyber security breach of the ALS IT network that results in significant disruption to key laboratory information systems or finance systems	No material breach
	Human rights	Human rights assessments on selected ALS facilities	Achieved

1. Per million hours worked.

2. See page 56 for more information.

3. Scope 1 and Scope 2 emissions.

4. For this report, a reportable spill or reportable uncontrolled releases is one that: is sudden, unplanned, or uncontrolled, and reaches natural ground, surface water or groundwater, and results in actual or potential loss, property damage, or clean-up costs in excess of AUD\$10,000.

Materiality assessment

ALS remains proactive in addressing the challenges and opportunities associated with a ESG-driven environment, which presents significant risks to ecosystems and economies while offering opportunities for innovation, sustainable development and the transition to a more resilient economy.

In preparation for FY26 reporting requirements, we commenced our transition from a materiality process, primarily based on the Global Reporting Initiative (GRI) and Task Force on Climate-Related Financial Disclosures (TCFD), to a double materiality approach, as defined by the new EU Corporate Sustainability Reporting Directive (CSRD) and in alignment with the International Financial Reporting Standards (IFRS).

The CSRD requires a comprehensive assessment of both financial and non-financial impacts, risks and opportunities. By assessing how activities affect the environment and society, and how these factors influence financial performance, we can identify and prioritise key areas of focus.

This rigorous process assists us to address the most critical issues and opportunities, aligning our sustainability strategy with the expectations of our stakeholders as well as compliance with all regulatory requirements.

In the past, the IFRS has primarily focussed on financial reporting, ensuring transparency, accountability and efficiency in financial statements. However, recent IFRS developments and guidelines now integrate ESG considerations, recognising their significant financial implications. The strong interoperability between IFRS and CSRD offers streamlined sustainability reporting that will help ALS efficiently comply with both sets of standards, reducing complexity and duplication with materiality, presentation and required disclosures.

Methodology

A review of the FY24 materiality process laid the foundation for our current double materiality assessment. We identified both positive and negative impacts, determining their materiality based on scale, scope and potential for remediation.

Risks and opportunities were also assessed, with their materiality determined not only through scale and scope but by extending their financial materiality.

As we progress, our ongoing commitment to engaging with key stakeholders on our material outcomes will provide valuable insights, facilitating the consideration of concerns and opportunities. Additionally, by assessing our entire value chain, both upstream and downstream, we can identify any significant impacts and take action to address them. This comprehensive approach ensures ALS considers the broader effects of our business activities.

Our double materiality assessment, as outlined under the EU ESRS will be an ongoing process. Through this, we aim to enhance transparency and long-term value for all ALS stakeholders by validating our outcomes through metrics and targets that align with our 2029 Roadmap to Win.

	1	2	3	4	5
	Desktop analysis	Stakeholder engagement	Consolidation and prioritisation	Materiality	Validation and finalisation
FY24 Materiality assessment	Topics identified, defined and categorised referencing GRI, TCFD and internal documentation	Sustainability topics discussed with internal stakeholders	Identified topics scored and ranked according to ALS' Risk Register	Based on GRI and TCFD – materiality using ALS' Risk Register ratings	Board committees
FY25 Materiality assessment	Research and review of EU CSRD and identification of related impacts, risks and opportunities referencing ESRS and Australian Sustainability Reporting Standards (ASRS) and IFRS	Global involvement of ALS employees and non-executive leadership	Identified topics reviewed and rated and material thresholds determined	Double materiality assessment conducted with reference to EU CSRD	Board committees, executive leadership team

Supporting sustainable development goals

We understand the importance of embedding sustainability into every aspect of our operations. Our Sustainability Strategic Plan is guided by the United Nations Global Compact (UNGC) and aligned with the United Nations Sustainable Development Goals (SDGs). These frameworks direct our efforts to address global challenges such as human rights, labour standards, the environment and anti-corruption.

Our contributions to the SDGs provide essential services that help our clients address significant issues, contribute taxes in our host countries to support local economies, generate employment opportunities globally and actively engage in voluntary social contributions within our communities. These areas strongly support our vision and mission, positioning ALS as a leader in shaping the scientific community.

This year, our materiality assessment has continued to guide our focus, helping us prioritise SDGs where we can make the greatest impact. By embedding these goals within our reporting framework, we aim to make our contributions both transparent and impactful. As we advance towards 2030, we are committed to using our expertise and reach to support a resilient, inclusive and sustainable global community. Where SDGs are identified in public reporting, we aim to provide sufficient details to ensure clarity on how we deliver on each SDG outcome.

The following specific SDGs were identified as having strong alignment with one or more of our sustainability programs.





SDG 3 – good health and wellbeing (ensure healthy lives and promote wellbeing for all at every age)

- ALS vehicle and driver safety standard and programs
- Provision of stack testing services
- Provision of pharmaceutical testing services
- Provision of environmental testing services
- Advancing new medicines through clinical trials.



SDG 6 – clean water and sanitation (ensure availability and sustainable management of water and sanitation for all)

- Provision of water sampling and testing services
- Support of Water First Canada
- Professional contributions to standards and industry bodies
- Supporting design and maintenance of critical water infrastructure



SDG 9 – industry innovation and infrastructure (build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation)

- Upgrade infrastructure and retrofit facilities (solar PV and LED lighting)
- Investing in research and development to improve methodologies
- Electrification program for ovens and furnaces
- Energy efficiency programs



SDG 4 – quality education (ensure inclusive and equitable quality education and promote lifelong learning opportunities for all)

- Local support of primary schools and children
- Local support of universities, work experience and internships.



SDG 7 – affordable and clean energy (ensure access to affordable, reliable, sustainable and modern energy for all)

- Installation of solar electricity systems
- Procurement of renewable electricity
- Internal energy intensity targets and programs.



SDG 10 – reduced inequalities (reduce inequality within and among countries)

- Anti-discrimination programs and training
- Reach, Inspire, Share and Elevate (R.I.S.E) Gender Equity Employee Resource Groups
- Belonging, Equality, Support, Inclusivity, Diversity, Empowering (B.E.S.I.D.E) Pride Group



SDG 5 – gender equality (achieve gender equality and empower all women and girls)

- Reach, Inspire, Share and Elevate (R.I.S.E) Gender Equity Employee Resource Groups
- Belonging, Equality, Support, Inclusivity, Diversity, Empowering (B.E.S.I.D.E) Pride Group
- Workplace flexibility programs
- EDP and iLead gender targets
- Gender equity reporting



SDG 8 – decent work and economic growth (promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all)

- Innovation programs to increase value-add services
- Modern slavery program
- Supplier qualification questionnaire



SDG 12 – responsible consumption and production (ensure sustainable consumption and production patterns)

- Recycling and waste reduction targets/recycling and waste programs
- Miniaturisation projects
- Innovation and ongoing method development
- Supplier qualification questionnaire

Reporting material topics

Our FY25 double materiality assessment was conducted with reference to the EU European Sustainability Reporting Standards (ESRS), followed by an extensive stakeholder survey which provided a picture of the opinions of our employees and executive leadership as well as our Board of Directors.

The areas representing material impacts, risks and opportunities are presented below. These have been categorised under our four sustainability pillars: People, Planet, Community and Business Practices. This arrangement helps us prioritise our efforts and focus on the most impactful areas.

We will continue to work on our sustainability programs in FY26 to ensure these risks, opportunities and impacts are appropriately managed and reported.



		Refer to page	SDG 3	SDG 4	SDG 5	SDG 6	SDG 7	SDG 8	SDG 9	SDG 10	SDG 12
People	Health and safety	34	●								
	Diversity, equity and inclusion	46			●					●	
	Employee engagement and development	53			●						
Planet	Climate change	64					●		●		
	Waste, efficiency and resources management	72	●								●
	Water assessments	80	●								
Community	Economic contributions	86									
	Local contributions	87				●					
	Development contributions	92		●							
Business practices	Regulatory compliance	100									
	Enterprise risk management	106									
	Human rights	110						●			
	Governance	116						●			
	Innovation and technology	14						●	●		

Sustainability Photo Competition

The thrill of walking a steep Dolomite path, reaching the edge of a ravine, and being left breathless by the towering majesty of the mountains is an experience beyond words. It's a reminder of how small we are in the face of nature's grandeur.

And with that awe comes a responsibility – to respect and preserve that beauty. Just as in photography, where we pause to take in the scene before capturing it, we must also pause in life, reflect and act with care so that these wonders endure for generations to come.

Cadini di Misurina, Dolomites, Italy, UNESCO World Heritage site.

First-place winner: Matteo Martin

Production Supervisor Environmental, Moncalieri, Italy

PHOTOGRAPHER: Monica Bergoglio



Showcasing sustainability - small actions, big impact

The Sustainability Photo Competition embodies how we, as individuals and as a global team, contribute to building a sustainable future.

By sharing diverse perspectives, this initiative shines a light on the meaningful actions—big or small—that drive positive change in our communities, our planet, and our people.

Anchored in our sustainability pillars, the competition invites employees to creatively express what sustainability means to them. From daily habits to large-scale community projects, these snapshots reflect and inspire our shared purpose to help make the world a better place.

This year's theme, *What does our sustainable future look like through your lens?*, encouraged participants to go beyond the images and share the stories behind them. Submissions captured efforts promoting wellbeing and safety, reducing environmental impact or strengthening community connections.



Sustainability Photo Competition

Picture this: our sustainable future

What does a sustainable future look like through your lens?

Capture and submit photos that show sustainability initiatives, practices or moments you're proud of in your daily life.

Krzysztof Brzózka – Winner 2024

Torgar Redmond – Runner up 2024

Werner Poljeter – Third place 2024

Visit the intranet for 2025 competition details, including prizes. Entries close 14 February 2025.

Our winners and finalists

With more than 100 entries received, our judges faced the exciting challenge of selecting winners and finalists. These remarkable entries, highlighted throughout this report, demonstrate the collective power of our team to make a difference.



FIRST PLACE

Matteo Martin

Production Supervisor
Environmental, Moncalieri, Italy
PHOTOGRAPHER Monica Bergoglio



SECOND PLACE

Ugur Diker

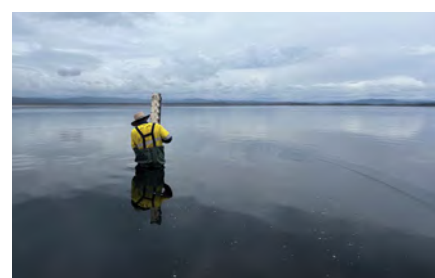
General Manager, Strategic Growth and Development, Environmental, Saudi Arabia
PHOTOGRAPHER Pablo Cogollos



THIRD PLACE

Monica Bergoglio

Section Supervisor,
Environmental, Moncalieri, Italy
PHOTOGRAPHER Matteo Martin



Rodrigo Garcia

Assistant Hydrographer,
ALS Hydrographics, Brisbane
PHOTOGRAPHER Rodrigo Garcia



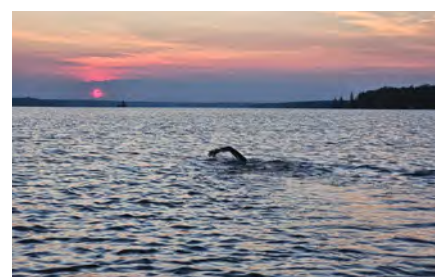
Martin Walde

Physical Testing Section Supervisor,
Environmental, ALS Czech Republic
PHOTOGRAPHER Martin Walde



Åslaug Skøien Varsi

Client Service, Environmental,
ALS Laboratory Group Norway
PHOTOGRAPHER Malin Sofie Sund-Varsi



Heather Ayres

Senior HR Manager, Shared Services - HR,
Canada and Geochemistry USA
PHOTOGRAPHER Eric Ayres



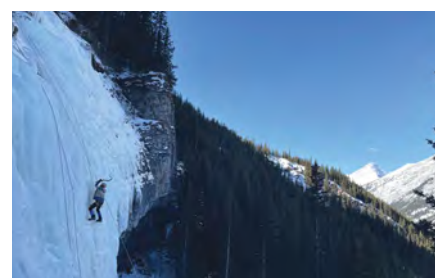
Evelina Waara

Sample Registration, Environmental,
ALS Scandinavia Luleå
PHOTOGRAPHER Evelina Waara



Gemma O'Callaghan

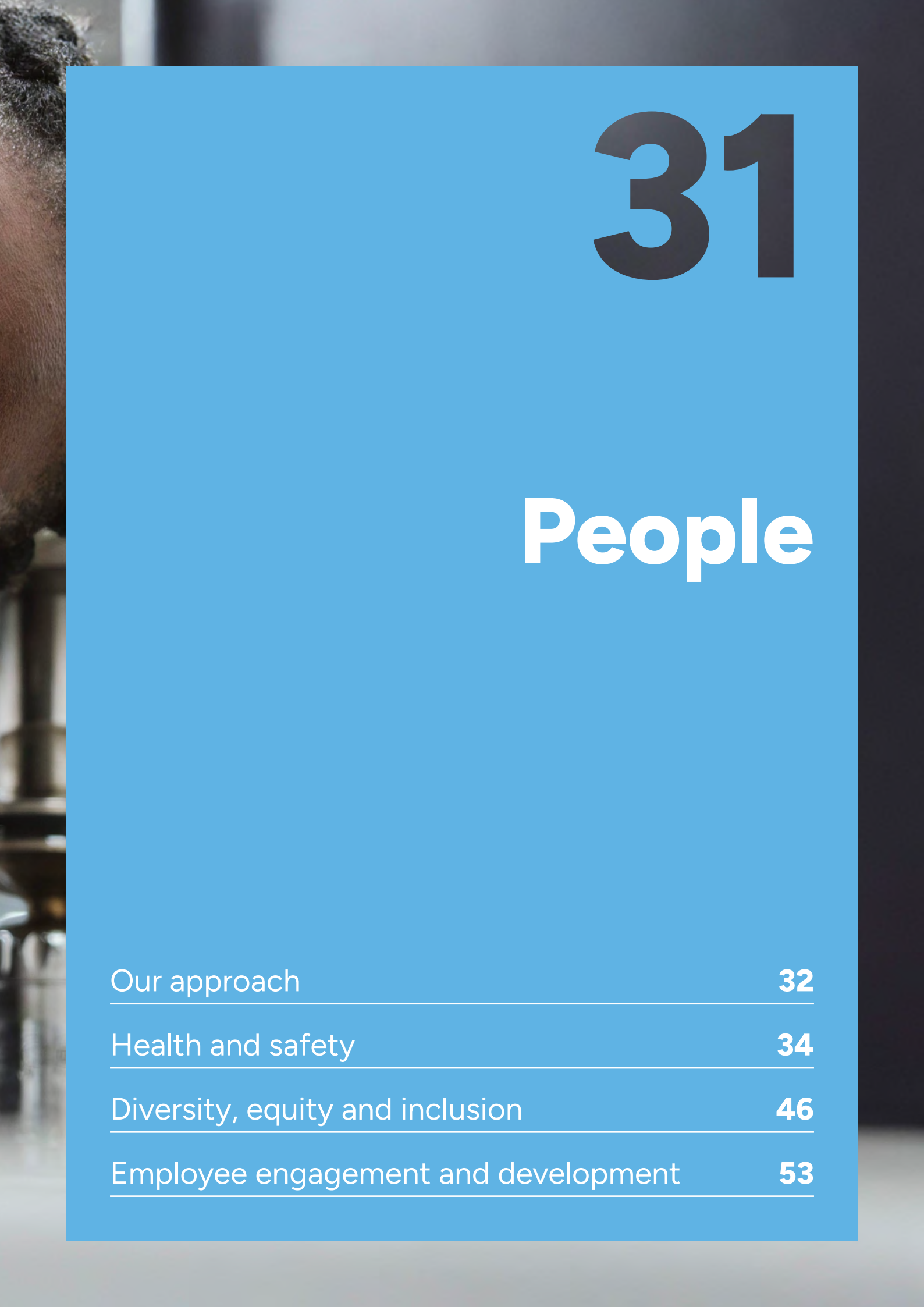
Laboratory Technician,
ALS Inspection, Knowsley, UK
PHOTOGRAPHER Gemma O'Callaghan



Naeun Kim

Laboratory Analyst,
ALS Environmental, Calgary, Canada
PHOTOGRAPHER Benny Lee





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People

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Our approach

The success of our business is deeply connected to the health, safety and wellbeing of our global workforce.

With a presence in more than 70 countries, our workforce is diverse and brings valuable cultural perspectives to our global operations, driving innovation and helping to keep our business competitive.

Building on our efforts in previous years, we continue to actively assess and improve our employee engagement initiatives to ensure our people feel recognised, valued and connected to purpose-driven work, while also helping leaders to understand their vital role in this process. Investing in our workforce is essential to building a sustainable business, and this means undertaking proactive planning for the future.

This approach ensures we have the skills we need to navigate an ever-evolving landscape and deliver a steady pipeline of talent moving through the business into leadership positions.

To support this critical work, our People team is focused on the following global priorities:

- Building a strong talent succession pipeline
- Prioritising employee health, safety and wellbeing
- Elevating employee engagement and recognition
- Improving our recruitment and onboarding
- Strengthening our diversity, equity and inclusion efforts
- Developing leaders at all levels.

Building a global workforce

With operations spanning more than 450 locations in 70+ countries, our 22,000-strong global workforce has kept pace with our growing business. In FY25, through the strategic acquisitions of Nuvisan, Wessling and York and expansion of operations, we welcomed new employees from Germany, France, Romania, Switzerland and the USA.

Our global workforce is comprised of more than 82 per cent (18,836) full-time workers. In FY25, ALS paid more than \$1.4 billion in wages to our employees around the world, contributing to local economies.

We continue to operate in at least seven LDCs (Least Developed Countries, as defined by the UN Department of Economic and Social Affairs) including, Burkina Faso, Cambodia, Ethiopia, Lao People's Democratic Republic, Mali, Senegal and Zambia. We value our collaboration with employees worldwide and recognise the positive impact our work has in supporting the economies of these nations.



"Our people drive the exceptional service we deliver to clients worldwide."

Health and safety

ALS believes that providing a safe and healthy workplace for all employees, contractors and visitors is essential to our long-term success.

We prioritise this in every aspect of our business, first and foremost, to protect our people, but also to drive performance and build trust with our clients.

Our core value 'Safe' connects our geographically dispersed workforce and underpins everything we do. We are committed to continually improving our health and safety management systems and performance with the goal of identifying, controlling and eliminating workplace hazards, injury, illness and psychosocial risks.

Our Sustainability & Innovation Committee, a sub-committee of the ALS Board, oversees the strategies, standards, processes and practices that guide our health and safety management. The executive leadership team Sustainability & Safety Committee, chaired by the CEO, keeps safety and sustainability front of mind for the business. Key initiatives are shared and promoted organisation-wide to foster a culture of support, particularly for our front-line workers who play a crucial role in maintaining a safe work environment for themselves and their colleagues.

Our HSE Managers and officers are embedded in the business and champion the implementation of our ISO 45001 and ISO 14001 certified corporate HSE system.

ALS is committed to implementing world-class safety systems and practices across our global operations, ensuring they meet the needs of our diverse workforce in culturally varied locations. The HSE Foundation Standard provides a framework for continual improvement by applying 17 consistent goals that focus on:

- **Health** – promoting and improving the physical and psychosocial health of the ALS workforce
- **Safety** – upholding our core value 'Safe' in everything we do
- **Environment** – promoting the efficient use of resources, reducing wastage, preventing pollution, reducing our greenhouse gas emissions, and minimising our impact on the environment
- **Asset protection** – protecting physical assets at our sites with fire prevention measures and emergency loss controls.

All teams must meet the HSE Foundation Standard, including:

- Clearly displaying, communicating and adhering to our Health & Safety Policy and Environmental Policy
- Clearly defining and communicating roles, responsibilities and accountabilities for HSE
- Empowering employees to act and stop work if they know or suspect it is unsafe
- Setting and tracking measurable HSE performance indicators.

FY25 Strategic plan actions

In addition to our well-established HSE programs, our Sustainability Strategic Plan provides a five-year roadmap and actions to drive systemic improvements, including the following key initiatives in FY25.

Critical maintenance services

We collaborated with our global maintenance teams to develop and implement a common guideline for critical maintenance services that highlights the importance of proactive maintenance to ensure safety and functionality. The guideline includes minimum standards which consider:

- **Protection of people and assets** – identifying and addressing critical maintenance needs helps protect staff and key assets from potential hazards
- **Low-frequency, high-consequence events** – focusing on maintenance that addresses rare but potentially severe events
- **Ageing and heavily used equipment** – recognising this equipment requires more attention to maintain safety and functionality
- **Preventing deferred maintenance issues** – emphasising that delaying maintenance can lead to loss of function and increased risk, such as component fatigue
- **Regular maintenance** – highlighting its importance to prevent minor issues from escalating, especially in high-risk areas like laboratories.

Support systems for maintenance and facilities teams

Our employees conduct scientific testing by following a set of standardised procedures to ensure consistent quality in their routine tasks. The hazards associated with these testing procedures are well understood, and controls are consistently applied to minimise health and safety risks.

In contrast, our facilities maintenance employees frequently undertake non-routine tasks, often with less direct supervision than laboratory teams. This year we updated the framework that supports our maintenance team in assessing and managing hazards. We also provided more detailed training to help maintenance employees recognise workplace hazards and introduced clearer accountabilities for managers, supervisors and HSE personnel. This resulted in improved communication and overall support for the maintenance teams.

Change management

Our HSE Foundation Standard change management process provides practical guidance for a standardised and systematic approach to managing changes that could affect employee safety, health or the environment. This year, we updated the process by incorporating specific tools designed to assess impacts and identify controls for potential risks associated with projects involving artificial intelligence and collaborative robots (cobots).

Safety topic working groups

The work we do in providing comprehensive testing solutions to clients in more than 70 countries across a wide range of industries, including environment, food and beverage, mining, personal care, pharmaceutical, healthcare and equipment reliability, involve a variety of safety-related risks. While there are many different hazards, most injuries that impact our employees are related to manual handling and working with chemicals, as well as cuts and lacerations from handling lab glassware. In FY25, we introduced company-wide working groups for each of these injury categories in an effort to reduce injuries to our employees and improve our safety performance. We also added an organisation-wide mental health working group to support our efforts to create a mentally healthy workplace.

Executive leadership team Sustainability and Safety Committee

Our Sustainability & Safety team is responsible for overseeing and reporting on key ESG programs across the four sustainability pillars – people, planet, community and business practices. The teams focus on effectively identifying and managing the risks and opportunities related to sustainability and safety by consulting and collaborating with key stakeholders, including shareholders, clients, local communities and employees. The teams work closely with the executive and senior leadership groups across the business.

This year, a formal executive leadership team Sustainability & Safety Committee (Chaired by the CEO) was implemented to provide more consistent and strategic oversight of sustainability and safety and initiatives across all business streams.

Reducing injuries

At ALS, safety is more than just a priority; it's a core value that underpins everything we do. Every day, the single most important thing we will do is return home safely.

In FY25, we identified two major contributing factors for the lost time injuries which occurred during the year:

- Non-routine tasks involving unfamiliar environments with unknown risks
- Off-site locations where we have less control over mitigation.

To address this, we increased our focus on Job Safety Hazard Assessment programs to identify risks in non-routine situations or in off-site locations and put appropriate controls in place.

Pleasingly this year, fewer of our people were injured to the extent that they could not return to work the next day. Although the frequency rates remain in the top quartile of our industry peers, we are disappointed the number of our employees who received medical treatment was higher than the previous two years. The predominate cause of medical treatment injuries during the year was cuts and lacerations caused by broken glassware. In the final quarter of the year, we undertook a targeted review of the selection and use of cut-resistant gloves and implemented actions to improve them.

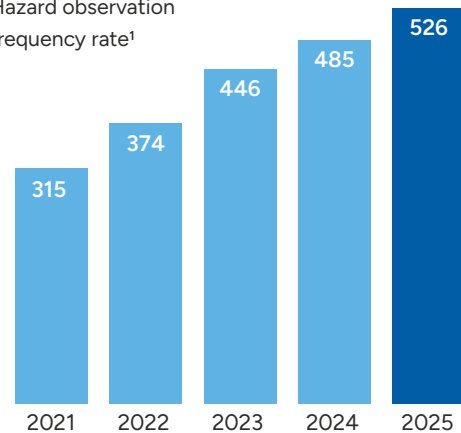
Data driven safety

Our Sustainability Portal houses critical HSE information for the business. The existing framework includes several key reporting functions, including KPIs, compliance and incident reporting. In FY25, we completed a new build of the portal with current development tools that provide improved data security, better response times, improved user interface and analytical tools to capitalise on existing data sets and improved flexibility to adapt with business expansion.

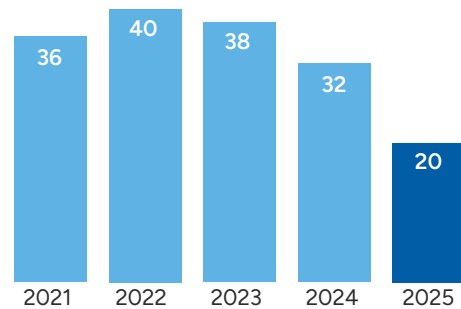
The new portal introduces enhanced development tools that enable the creation of mobile apps to improve user access and engagement. It also offers improved data analysis and reporting capabilities, strengthened data security and greater flexibility to adapt to evolving business needs.

Group safety metrics

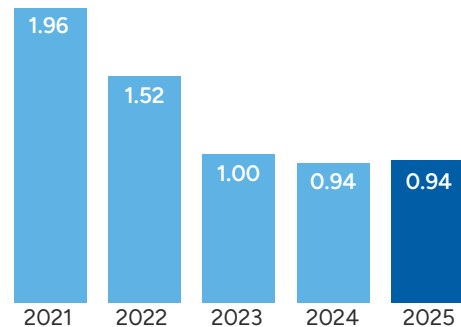
Hazard observation frequency rate¹



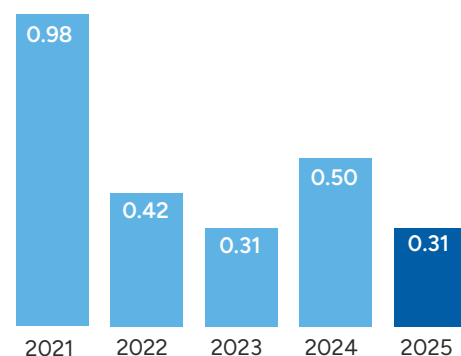
First aid frequency rate¹



Total recordable injury frequency rate²



Lost time injury frequency rate^{1,2}



1. Per million hours.

2. FY 25 Injury frequency rates include Nuvisan and Wessling data.

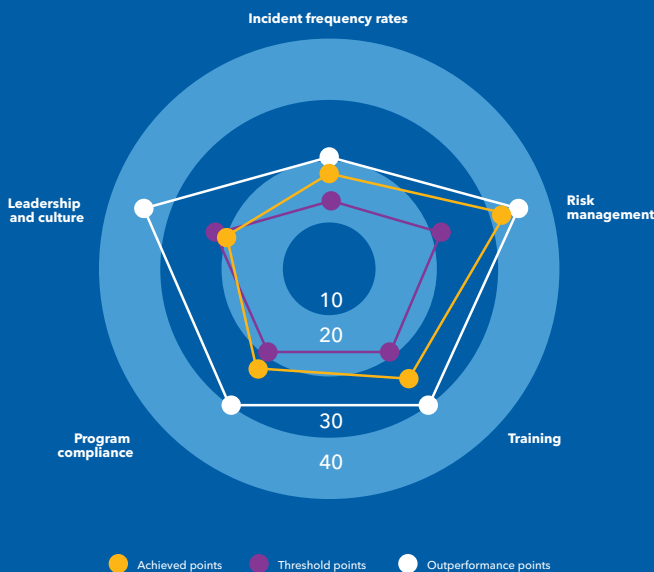
Positive performance indicator program

We are committed to fostering an environment where responsibility for safety is a shared by all employees. Our positive performance indicator (PPI) program promotes and rewards teams that demonstrate a commitment to leadership, risk management, training, safety programs and injury prevention.

The program measures performance against five categories:

Our FY25 PPI results

Total score 119



1	Risk management (business-specific)	While some hazards are common across ALS, each business stream faces unique risks. This category assesses how effectively each business identifies and manages its critical risks through specific controls.
2	Injury Frequency Rates	While injury frequency rates don't fully capture safety performance, they remain part of our overall assessment due to their significance for some of our external stakeholders.
3	Program Compliance	Our hazard identification program helps us pinpoint areas for both immediate and long-term improvement. This category promotes transparency and ensures improvement actions are implemented promptly.
4	Training	This category focuses on induction training for new employees and an annual training topic for managers. A strong onboarding process helps new employees understand our culture, workplace hazards and safety commitments from day one.
5	Leadership and Culture	Strong safety leadership is key to our safety management system. This category evaluates how consistently leaders demonstrate their commitment to safety throughout the year. Our HSE teams provide training, reporting support and ongoing guidance to ensure each business stream effectively applies the scorecard.

CASE STUDY

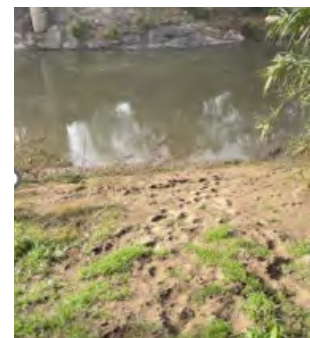
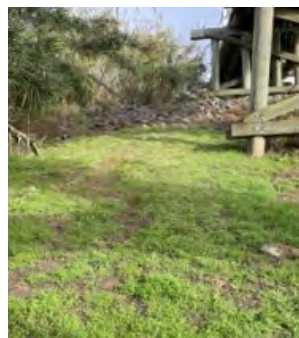
Managing risks associated with field sampling

Staff from our Environmental business regularly travel to various locations to conduct environmental field sampling for clients. A review of incidents revealed that fieldwork was disproportionately responsible for more serious injuries due to the dynamic hazards it presents, which are often more challenging to control. Managing risks to effectively control hazards for ALS field sampling staff requires their greater engagement in safety practices. Involving staff in safety initiatives is fundamental to building safety mindfulness and a positive safety culture.

An example of this approach is demonstrated by the Environment Newcastle field sampling team in the Hunter Valley, New South Wales. The field sampling team visits over 500 sites for the local Water Authority, including water treatment plants, bores, beaches, reservoirs, dams, creeks and rivers. This sampling work requires employees to travel to remote areas, and access to the sampling sites is often difficult and poses a slip trip or sprain strain risk.

Their approach to safety involves staff conducting an initial Take-5 assessment at each sampling site to identify location-specific hazards. A sampling site risk register was created to log sites deemed higher risk. A risk assessment was then undertaken at these sites to determine what could be done to improve access or control other identified risks. Working closely with clients, the team implemented site access improvements and hazard reduction measures, effectively reducing the risk to ALS employees when sampling from these locations.

ALS field sampling teams are completing over 200 Take 5s a year and hazard reporting flowing from the Take 5s has also increased (see diagram below). Site access and managing other risks is now communicated to clients to address and to ensure the field staff are aware of the risks.



First aiders and fire wardens

Our first aiders and fire wardens play a crucial role in providing immediate care and guidance in the event of injury, building fire or evacuation. Training and practical drills provide real-life scenarios to help our teams hone the practical and leadership skills needed in an emergency.

Examples of training undertaken by our employees this year includes:

- ALS in Singapore, in collaboration with Workplace Safety and Health Consultant, Ark Solutions Vigne Pte. Ltd., undertook a training program for responders conducted by the Singapore Civil Defence Force (SCDF) which included first aid, CPR-AED and use of fire extinguishers
- Environmental in Colombia – new team members were trained in first aid, fire extinguisher use, evacuation and use of stretchers by the Colombian Red Cross
- Environmental in Colombia also carried out a rescue drill for working at heights for their field workers
- Tribology in Prague simulated an acid leak and spill control on World Safety Day
- Tribology in Cleveland conducted a fire drill on World Safety Day
- Wakefield fire wardens and marshals received onsite training
- Coal in Richlands sharpened their lifesaving skills, practising crucial first aid techniques, including providing first response to a manikin and using a defibrillator.



Sustainability Photo Competition

Walking through Fanal Forest — a pristine, almost otherworldly place — is an unforgettable experience and puts you in contact with nature's quiet power. I love travelling to untouched places where the environment is free to express itself and humans exist alongside it as respectful observers. To me, sustainability means respect and balance.

This tree is a symbol of strength, thriving and adapting in the elements. Looking up at it from below, rather than imposing myself on it, was an act of admiration. I deliberately avoided touching its trunk, as if to preserve the sense of protection and shelter it offered. Standing there, I was connected by an imaginary line drawn between us with a silent exchange of glances.

The perpetual fog softens this landscape, adding a dreamlike quality, much like life itself, where clarity is rare and uncertainty is constant. Yet, the light still filters through, even without the sun in sight. It's nature's quiet reminder that energy, strength and renewal are always present. We can learn so much from nature, but first, we must respect and care for it.

Fanal Forest, Laurisilva of Madeira, Portugal, UNESCO World Heritage site.

Third-place winner: Monica Bergoglio

Section Supervisor Environmental, Moncalieri, Italy

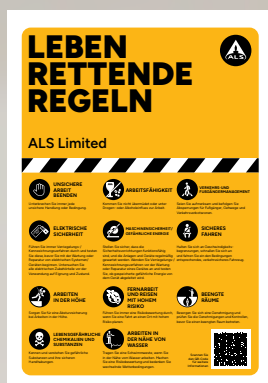
PHOTOGRAPHER: Matteo Martin



Life Saving Rules

Our Life Saving Rules are a key part of our broader Safety Management System and training programs, providing a final layer of control to prevent serious incidents and fatalities. The Rules are embedded in our daily operations and form a fundamental part of our performance and reputation. This year we updated our Life Saving Rules to make them easier to understand, access and apply to our work. A summary of the key updates follows:

- **Simplified list** – reduced the number of rules from 14 to 11 to highlight the most critical safety risks
- **Tailored rules** – provided customised rules to fit specific roles, so people can focus on the safety measures most relevant to their job
- **Practical guidance** – provided a dedicated one-page guideline for each Life Saving Rule outlining employee and supervisor/manager responsibilities and what's considered a breach or violation
- **Clearer communication and visuals** – improved how we share safety information to make it easier to understand and follow.



CASE STUDY

Honing our HSE focus

Our Geochemistry operations have demonstrated continual improvement in their HSE Management System by prioritising engagement with employees, clients, contractors and visitors. Centred on our core value 'Safe', this approach focuses on identifying, controlling and reducing both physical and psychosocial risks while minimising operational impacts to the environment.

Operational leadership across all levels of the Geochemistry organisation play an integral role in assessing HSE risks. This includes setting objectives, implementing targets and controls, evaluating their effectiveness, and providing feedback to continually improve the HSE Management system. Key activities such as hazard reporting, drills, employee feedback and audits drive valuable insights that guide resource allocation to improve the HSE system. This year HSE strategy focussed on three key pillars:

→ **People** – Life Saving Rules

→ **Planet** – reducing Scope 1 and 2 emissions

→ **Business processes** – emergency protocols associated with climate, natural disasters and business disruptions.

Geochemistry implemented business-specific processes and tools designed to help site-based teams to learn and achieve best-in-class safety performance. Recent safety initiatives focussed on material handling, hazardous energy control, working from heights, electrical safety, machine guarding, chemical controls, pressurised systems and personal protective equipment. By working on mitigating hazards that can lead to harm, the team establishes control strategies, provides training, conducts audits, implements corrective actions and undertakes management reviews to further improve the business's safety performance.





Mental health and wellbeing

Creating mentally healthy, inclusive and respectful workplaces where everyone can thrive and perform to their best continues to be a priority. Positive mental health is a vital part of this, and we're focused on ensuring our workplace is one where our people feel safe and supported.

A mentally healthy workplace is one that:

- Proactively identifies and reduces psychological health and safety risks by addressing psychosocial hazards
- Equips our people with the knowledge, skills and resources to build resilience and succeed at work
- Supports recovery for those returning after a physical or psychological injury
- Cultivates a respectful, stigma-free environment that values diversity and inclusion.

In FY25, we continued our work to create healthy workplaces by:

- Creating a workplace free from discrimination by emphasising the importance of our Code of Conduct and Workplace Bullying, Harassment and Discrimination Policy, which outline the behaviours expected of all employees.
- Embracing diversity, equity, inclusion and belonging by celebrating individual differences and fostering a fair, empowering environment.

Looking ahead, our senior leaders will continue to collaborate closely with our HR, health and safety and DE&I teams to review psychosocial risks and to strengthen our programs. We recognise continual improvement is key and encourage employees to share their ideas for making ALS an even safer, healthier and happier place to work.

CASE STUDY

Boosting employee health and wellbeing in France

ALS' Wessling in France launched a voluntary wellbeing program aimed at supporting employees' mental and physical health. Sophrology sessions held at the Paris and Lyon sites equipped participants with practical techniques for relaxation and stress management. The program expanded the following month with sports sessions in Lyon, encouraging employees to build physical activity into their lunch breaks. Employees responded positively to the program, leading to a noticeable boost in engagement with physical activities at these locations. The initiative is reinforcing the importance of creating healthy workplaces.

CASE STUDY



Supporting mental health

ALS has always prioritised health and safety, and we're proud of the strong safety culture we've developed. Mental health plays a vital role in the overall wellbeing of our people, and our goal is to create a workplace where everyone feels safe, happy and fulfilled.

Examples of how our teams continued to promote a mentally healthy workplace follow:

- The Thailand team organised activities on World Mental Health Day to raise awareness among employees about mental health management. Partnering with a mental health centre, the team had access to insightful lectures and mental health assessments, as well as relaxation sessions to help employees recharge.
- The UK teams promoted World Mental Health Day, providing resources and promoting bi-monthly workshops for mental health first aiders.
- Sweden facilitated a physical activity challenge with raffle prizes to promote World Mental Health Day.
- Teams across Australia and Colombia marked R U OK? Day in September. The suicide prevention charity's annual day of action focuses on how asking a simple question about a friend, family member or colleague's wellbeing can make a difference. The day aims to foster a culture of support and understanding in the workplace and remove stigma around mental health. Sites held team-building activities, morning teas and BBQs and employees were provided with a range of resources.
- Four members of the team in Scoresby, Australia participated in Movember – a global movement addressing critical men's health issues, including mental health, suicide prevention, and prostate and testicular cancer. The team cultivated impressive moustaches during the month, raising money to support groundbreaking projects that improve men's health and accelerate meaningful change.

Sustainability Photo Competition

Exploring the underwater world is an exhilarating experience. Encountering the diverse array of species that inhabit our planet fosters a deep appreciation for the abundance of life. Gaining knowledge and understanding of the species with whom we share the earth also highlights the delicate balance of life, and inspires a collective responsibility to protect, preserve and sustain this equilibrium.

Once enlightened by this awareness, individuals are compelled to consider the impact of their actions on their role in preserving the long-term sustainability of this balance.

Bougainville Reef, Coral Sea Marine Park, Australia.

Second-place winner: Ugur Diker,
General Manager – Strategic Growth &
Development Environmental, Food and
Geochemistry, Saudi Arabia

PHOTOGRAPHER: Pablo Cogollos





Diversity, equity and inclusion

We are committed to fostering an inclusive workplace where everyone feels valued and respected, regardless of their experiences, backgrounds and perspectives.

Our Diversity, Equity & Inclusion (DE&I) Framework and DE&I Roadmap are designed to reflect the rich diversity of the communities we serve and empower all employees to thrive. Our DE&I efforts promote a culture of inclusion that embraces our diverse workforce and bring our core values to life to create an equitable and welcoming environment for all of our people.

In FY25, our work included employee inclusion networks, diversity memberships and training to enhance our inclusive practices. This year's overall DE&I score in the employee engagement survey was 73 per cent (an increase of 2 per cent since the last employee engagement survey).

Strategic focus areas

Our DE&I Framework focuses on five key areas to advance our progress:

- **Inclusive leadership:** Embed behaviours and language that reflect our core values and support a one ALS culture
- **Gender:** Achieve greater gender equality for all and increase the representation of women in leadership
- **Disability:** Enhance awareness and support for colleagues living with disability (both physical and non-apparent)
- **LGBTQ+:** Provide a welcoming, safe and supportive environment for our LGBTQ+ colleagues
- **Regional priorities:** Operating in more than 70 countries, we recognise each region is unique and we tailor initiatives where possible, including for First Nations, culture and heritage.

Global DE&I framework

To promote an inclusive culture that creates a sense of belonging for all

“We promote a diverse workforce committed to sustaining an equitable and welcoming environment.”

Our intent

We are committed to fostering an inclusive environment where we value and respect the experiences, backgrounds and perspectives of our employees. Our intent is to reflect the diverse communities in which we operate, empower employees to thrive and reach their full potential.

Our objectives

Attract, develop and retain diverse talent

Reflect and celebrate the lived experiences of our employees

Foster and promote an inclusive and equitable workplace

Our diversity focus areas



Inclusive Leadership

To embed behaviours and language that reflect our core values and support a one ALS culture.



Gender

To achieve greater gender equality for all and increase the representation of women in leadership.



Disability

To enhance awareness and support for those living with disability (both physical and non-apparent).



LGBTQ+

To provide a safe, welcoming and supportive environment for our LGBTQ+ colleagues.



Regional Priorities

We recognise each region is unique and we tailor where possible. These include First Nations, Culture and Heritage.

Our principles

Support one ALS culture

Consistent communication and messaging to all stakeholders

Implement measurable actions to drive accountability

It is a journey, not a destination

DE&I Policy

ALS maintains a DE&I Policy that reinforces our commitment to equal employment opportunities and transparency in recruitment and promotion decisions (including fair recruitment and promotion processes). The policy emphasises respect for individuals, valuing diversity and promoting flexible work arrangements to create an inclusive workplace for all.

Global DE&I Council

Since its establishment more than 12 months ago, our Global DE&I Council, comprising senior ALS leaders from diverse backgrounds, locations and teams, continues to champion our DE&I Framework, Roadmap and priorities. Council members meet monthly to drive DE&I initiatives that advance inclusion and equality in their business areas, and advocate for inclusive practices and leadership across ALS.

Global DE&I initiatives

In FY25, our key programs and initiatives focused on promoting equity, inclusion, and fostering diverse workplaces across our global operations. The following summary highlights these efforts.

Employee resource groups (ERGs)

We recognise the importance of establishing employee inclusion networks and embracing the lived experiences of our people. We continue to invest in our two, well-established Employee Resource Groups (ERGs) – BESIDE ERG (LGBTQ+) and Global RISE ERG (Gender), which aim to create a greater sense of belonging in the workplace.

BESIDE ERG

Our BESIDE (Belonging, Equality, Support, Inclusivity, Diversity and Empowering) ERG aims to provide a welcoming, safe and supportive environment for our LGBTQ+ colleagues. BESIDE works to foster an empowered and inclusive community, advocate for LGBTQ+ equality and promote active allyship.

The group's signature event, 'Celebrating Pride and Promoting Allyship' was held during Pride Month and was supported by a dedicated Pride Month microsite on the intranet that featured additional resources and training. BESIDE ERG also holds monthly 'Coffee with BESIDE' sessions to bring LGBTQ+ colleagues and allies together to discuss various topics. To mark National Coming Out Day, the session provided a space for LGBTQ+ colleagues to share their own coming out stories.

To enhance knowledge and build awareness, a series of LGBTQ+ trainings were offered in FY25, including a pronouns training session held ahead of International Pronouns Day. Australia-based employer support organisation, Pride in Diversity, facilitated a Trans and Gender Diverse Identities session for ALS during Transgender Awareness Week, and its Foundations of LGBTQ+ Inclusion e-learning module is available year-round via the internal learning and development system (ALStar).

RISE ERG

During the year, the Global RISE (Reach your Potential, Inspire each other, Share Strategies and Elevate) ERG was launched with a focus on creating gender equity and a gender-inclusive culture, a key focus within the DE&I Framework. While RISE ERGs have been in place in Europe and Australia for some time, this step marked the expansion of the ERG globally. The group also aims to raise the awareness gender equity and related issues primarily by supporting global days of significance such as International Day of Women & Girls in Science, International Women's Day and International Equal Pay Day.

A regional DE&I Champions network is currently being developed to locally promote and advocate for key diversity days or celebrations specific to their country. They will also highlight the regional needs and cultural diversity of their respective locations, to ensure the lived experiences of all of our people across ALS are reflected.

Lean In Pilot

In 2023, we conducted global 'stay interviews' with over 120 female managers across 16 countries to better understand what kept them motivated and engaged at work. A recurring message was that women aspired to build stronger networks and create new connections across ALS.

In FY25, we established the Lean In Circle pilot program as a direct initiative from these interviews. Our Lean In pilot leveraged the LeanIn.org curriculum to provide high-performing women with a development program to accelerate career and personal growth. It also brought together women from diverse locations, backgrounds and roles to share experiences, learnings and advance gender equity. Insights and feedback from the Lean In pilot will be used to enhance and expand the program globally in FY26.

Gender pay equity reviews

We continued our commitment to gender pay equity by equipping leaders and senior HR team members with guidance on conducting pay equity reviews and addressing any identified gaps. Regional General Managers analysed gender pay equity within their teams and developed three-year action plans to resolve disparities. Since launching in 2018, this annual analysis has been completed at a 100 per cent rate, reinforcing our ongoing efforts to close pay gaps.

Inclusive leadership

A new Inclusive Leadership training program was developed during the year. Designed for all ALS employees, not just people leaders, the training program focuses on understanding, embracing and demonstrating the principles of inclusive leadership. The training is available in both eLearning and instructor-led formats.

To deepen its impact, Inclusive Leadership training has also been integrated into existing leadership programs, such as the Frontline Leader Program, embedding these principles into everyday practices. It can be offered as a dedicated session for teams seeking to further develop inclusive practices and behaviours.

In addition, we will continue to provide the Unconscious Bias training module for all new leaders as part of their onboarding. We have also made this training available to all employees and continue to embed these principles into our day-to-day processes and decisions at all stages of the employee lifecycle. The Unconscious Bias training module looks at the different types of unconscious biases, how it impacts decisions at work, and tips to overcome biases.

Diversity memberships

We have maintained our membership with Pride in Diversity, a leading organisation supporting employers in advancing LGBTQ+ inclusion. Through this partnership, we've worked closely to strengthen our commitment to creating an inclusive workplace.

On International Day of Persons with Disabilities, we proudly announced our membership with the Valuable 500. This global initiative unites over 500 global partners and companies committed to ending disability exclusion through collective action in leadership, reporting and representation. By joining the Valuable 500, we aim to accelerate our efforts in disability inclusion (both for physical and non-apparent disabilities), enhance education and training opportunities and increase our employment of people living with disabilities.

Gender statistics

Our most recent Global Gender Census Report was conducted to determine workforce participation statistics and recruitment levels. As of 1 October 2024:

- ALS' workforce is 48 per cent female, unchanged since 2023
- Female representation at the director level has risen to 43 per cent in 2024, up from 25 per cent in 2023
- Women make up 36 per cent of the C-Suite, a significant increase from 18 per cent in 2023
- Females accounted for 52 per cent of participants in the 2023 iLEAD program, reflecting our commitment to a gender-balanced cohort.
- Activating our commitment to diversity, equity and inclusion.

In FY25, our DE&I Framework and supporting policies have been brought to life by our people across our global operations through a range of leader and employee-led initiatives.

CASE STUDY

Equal pay for equal work, a fundamental human right

ALS is building a workplace where our people are treated fairly and equitably, regardless of their gender. Our leaders are striving to create a culture where everyone feels valued, respected and empowered, in line with our DE&I Framework. International Equal Pay Day was an opportunity to raise awareness of gender equity and provide tangible actions for employees to support this commitment. The following company-wide initiatives were implemented:

- **Leadership guidance** – providing leaders with tools for gender pay equity analysis and reviews
- **Education and training** – offering training in unconscious bias, inclusive leadership and gender equity. We also piloted a Lean In circle program in Brisbane, based on the LeanIn.org

curriculum, to build stronger networks and support career growth

- **Employee networks** – establishing the Global DE&I Council and RISE Employee Resource Group to empower employees to connect and drive change
- **Active engagement and feedback** – interviewing over 120 female leaders across 16 countries to inform our DE&I Framework.

ALS is proud to have signed the WGEA Employer Statement, reaffirming our commitment to creating a workplace where women can thrive. We recognise that equal pay for equal work is a fundamental human right and encourage leaders and employees to keep the conversations about gender equality ongoing beyond the days of recognition.

CASE STUDIES

Backing words with action on disability

The UN's International Day of Persons with Disabilities reinforced the importance of diversity, equity and inclusion in our workplace and global community. To mark the day, CEO Malcom Deane announced that ALS had joined the Valuable 500, a global network focused on disability inclusion. ALS is exploring partnerships with external organisations to provide access to insights and tools to strengthen inclusion efforts. We also continue to invest in internal education and training programs, including offering the Disability Fundamentals module on ALStar.

Celebrating inclusion and allyship across Pride Month

In June, we proudly joined global communities to celebrate Pride Month, a movement advocating for equal rights, dignity and visibility for LGBTQ+ individuals. Our BESIDE Employee Resource Group (ERG) encouraged employees to participate in initiatives promoting inclusion and allyship. Highlights included:

- A Q&A panel event, 'Celebrating pride and promoting allyship', where personal stories and actionable insights on allyship were shared
- The 'Foundations of LGBTQ+ inclusion' training module, offering practical training to deepen understanding
- Access to resources and online training through our Pride in Diversity membership.

Celebrating Pride Month forms part of our commitment to equity and inclusion, ensuring all voices are heard and valued.

"As someone who is both queer and neurodivergent – a 'double rainbow person' – I'm grateful for the meaningful words shared at the ALS Pride Month event. It was especially powerful to hear about the importance of making our workplace a safe and inclusive space for everyone – not just for the LGTQB+ community, but for all colleagues, regardless of ethnicity, race, gender or disability. Knowing I can express myself and show up as my authentic self at work means so much and I'm very proud to be part of this organisation." – Sofia, ALS in Chile

Learning from industry leaders

ALS team members attended Fenasucro & Agrocana 2024, an important annual bioenergy fair in Brazil, to support clients and stay across industry trends. Several team members participated in the 'Women in Leadership: Challenges and Opportunities' forum, which explored the achievements of women in leadership roles and the barriers they face. They also attended a meeting coordinated by LIDE – an organisation promoting economic and social development through business.



Reflecting on truth, reconciliation and healing in Canada

ALS in Canada participated in the National Day for Truth and Reconciliation, also known as Orange Shirt Day, which acknowledges colonial history and the tragic impacts of residential schools on Indigenous peoples. Team members wore orange to recognise the enduring spirit of First Nations, Inuit and Metis peoples. This important event is an opportunity to open dialogue on anti-racism and anti-bullying. It also strengthens the relationship between Indigenous and non-Indigenous people and takes positive steps towards understanding and healing.

Championing gender equality

ALS celebrated International Women's Day (IWD) on 8 March, embracing the theme 'Invest in women: Accelerate progress'. This global event is a powerful call to action to advance gender equality and foster meaningful change. Employees were encouraged to host and join IWD events, fostering conversations about gender equity and recognising women's achievements. An IWD microsite was developed and hosted webinars, inspiring stories and a platform where employees could pledge commitment to supporting parity. Acknowledging the underrepresentation of women in STEM, we also reaffirmed our commitment to supporting women's careers, leadership and growth.



Sustainability Photo Competition

This picture was taken on a ski tour in Jotunheimen, one of the largest national parks in central southern Norway. It's home to Norway's highest mountains, including the tallest peak and 18 highest summits. Despite being exposed to harsh weather and high altitude, the area is rich with wildlife and flora.

My picture reminds me of nature's vulnerability, how fortunate I am to be able to experience a moment like this, and how important it is to take care of our environment. The vast landscape makes me appear small in this photo and is a humbling reminder that environmental challenges are too big to tackle alone. Standing together is more effective than standing alone.

Finalist: Åslaug Skøien Varsi,
Client Service, Environmental, Norway
PHOTOGRAPHER: Malin Sofie Sund-Varis



Employee engagement and development

Our people are at the heart of the exceptional service we deliver worldwide, so we invest in their growth and development.

We actively listen and seek their feedback, and commit to doing this on a global scale to strengthen our culture and ensure they have the support needed to drive our strategy forward. In FY25, we continued to build a people-centred culture, including developing a global program to recognise and celebrate initiatives that reflect our vision and values.

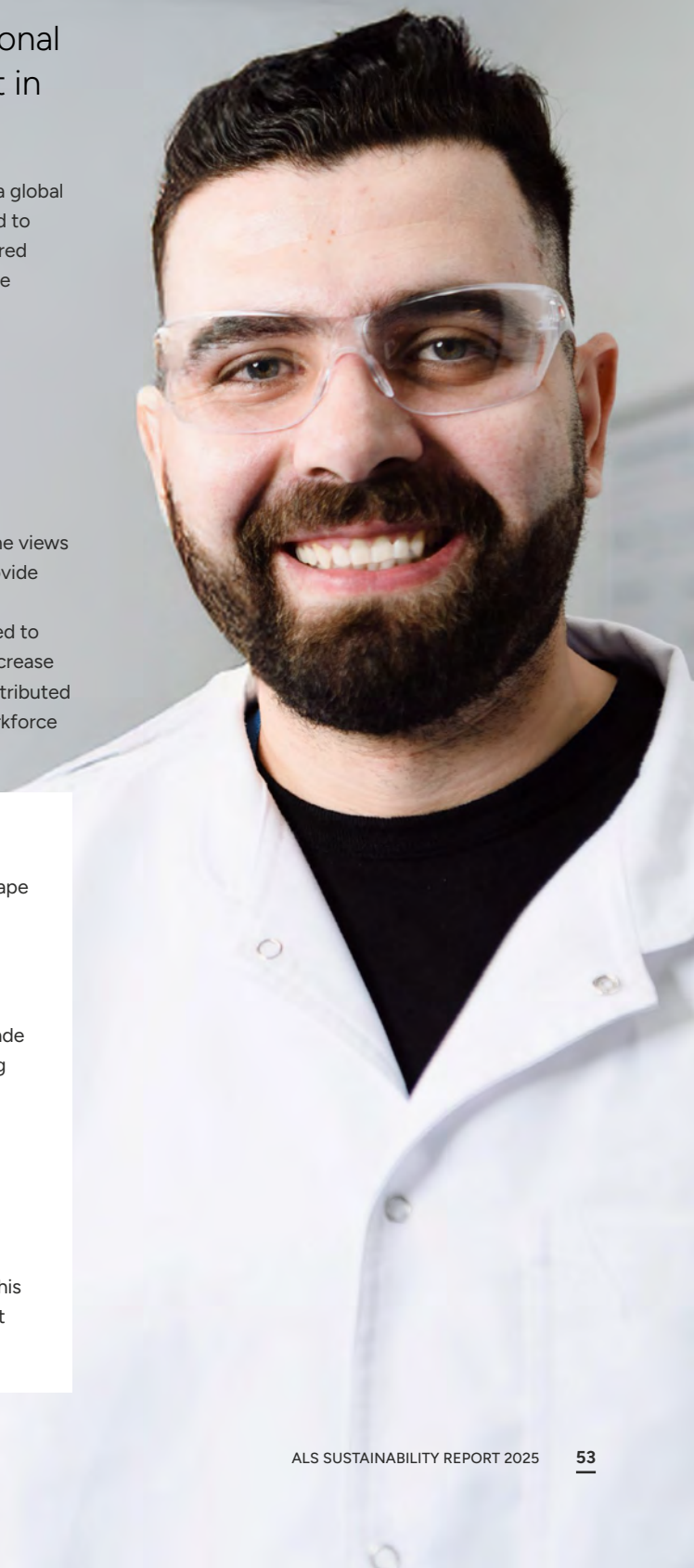
Employee engagement survey

In April 2024, ALS conducted a Global Engagement Survey to capture the views and experiences of our people. The survey was designed to help ALS provide insight into how to best support employees and identify focus areas to strengthen company culture. All employees across the Group were invited to participate resulting in a 78 per cent participation rate – a 52 per cent increase in participation compared to two years ago. Over 15,000 employees contributed more than 33,000 comments and underscores the dedication of our workforce to shaping a better workplace.

Survey insights shape a stronger ALS

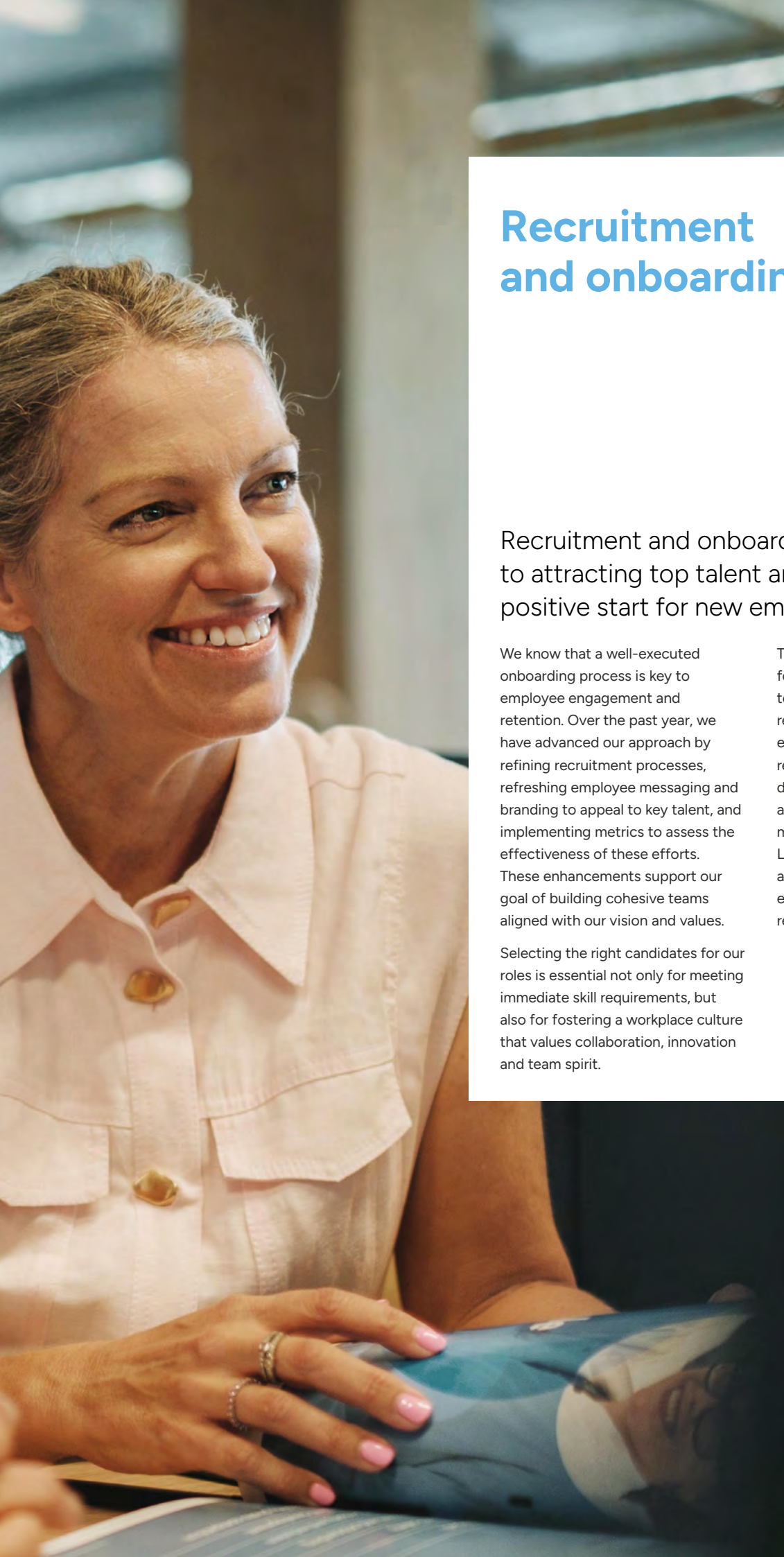
Our engagement survey provided valuable insights that continue to shape ALS. The survey found that over 80 per cent of employees find their work meaningful and impactful, reflecting a strong sense of purpose. Trust and ethics also stood out, with nearly 85 per cent of respondents feeling comfortable to raise concerns, while also recognising their managers' efforts to foster respectful environments. Improvements made to resources, support and recognition were also registered, highlighting progress made since the 2022 survey. Leaders will continue to work on enhancing our culture of innovation by encouraging fresh ideas and optimising processes for efficiency and safety.

Both globally and locally, work is underway to respond meaningfully to these insights. The executive leadership team is overseeing company-wide actions, while country managers and HR teams are addressing specific areas for improvement to build a stronger future. Addressing this feedback with action will strengthen our culture, enhance development opportunities and support the delivery of our global strategy.





"Selecting the right candidates for our roles is essential not only for meeting immediate skill requirements, but also for fostering a workplace culture that values collaboration, innovation and team spirit."



Recruitment and onboarding

Recruitment and onboarding remain critical to attracting top talent and creating a positive start for new employees at ALS.

We know that a well-executed onboarding process is key to employee engagement and retention. Over the past year, we have advanced our approach by refining recruitment processes, refreshing employee messaging and branding to appeal to key talent, and implementing metrics to assess the effectiveness of these efforts. These enhancements support our goal of building cohesive teams aligned with our vision and values.

Selecting the right candidates for our roles is essential not only for meeting immediate skill requirements, but also for fostering a workplace culture that values collaboration, innovation and team spirit.

Thoughtful hiring practices focused on cultural fit and long-term potential contribute to higher retention rates and a thriving work environment. To support successful recruitment processes, we've developed a suite of resources available via the intranet to guide managers through every step. Local HR and recruitment teams also provide expert guidance and ensure the best outcomes for regional hiring needs.

Learning and development

In FY25, we expanded key programs launched in FY24 to further support our people and drive growth.

We aim to continue to build a strong pipeline of high-performing and inclusive leaders by providing targeted assessment and development opportunities.

Executive Development Program (EDP)

Throughout the year, our EDP participants continued to expand their knowledge and capabilities. Each participant completed a customised 360 assessment to identify their leadership strengths and opportunities, followed by six months of personalised coaching with an executive coach from our partner Torch.

Participants also worked on a strategic project established during the first in-person EDP session. The project sharpens skills in data analytics, preparing a business case and a cost benefit analysis, while also meeting regularly with an executive sponsor.

The current EDP cohort will reconvene in May 2025 to present their completed projects to the executive leadership team.

Female participation in this program was 19 per cent which fell short of the 40 per cent target. The EDP program is designed for those with potential to step into an executive role in one to two moves and unfortunately, we did not have the pipeline of suitable female candidates. The senior leaders, who nominate participants, continue to work on promoting and developing female talent for the next program.

Frontline Leadership Program

After piloting the Frontline Leadership Program at the end of 2023, the program was fully launched in 2024. Regional People resources coordinated over 70 cohorts across North America, LATAM, APAC and Europe, engaging close to 1,000 participants by the end of the calendar year.

Training sessions have been delivered both in-person and virtually due to the geographic spread of participants. The gender balance ratio for participants is approximately 1.3 males for every female.

Starting in 2025, the Frontline Leadership Program will incorporate the new Inclusive Leader training into the course, adding an additional hour of content to further enhance leaders' growth and development.

Leading Self Program

All employees have access to courses on ALStar, our internal learning management system. This includes access to self-paced courses on leadership topics including multigenerational leadership, managing performance, staff development and mentoring. The global workforce also has access to a range of leadership development and training courses through LinkedIn Learning.

Leveraging industry expertise for professional development

The Perth (Australia) metallurgy mineral processing pilot plant and maintenance team took part in technical training sessions delivered by subject matter experts from Glencore Technologies. It offered an exciting opportunity to expand knowledge, refine skills and stay at the forefront of industry best practice. These sessions highlight ALS' commitment to investing in our people, ensuring they're equipped with the expertise needed to navigate future challenges. These types of initiatives also help us build strong partnerships with industry to drive continuous improvement and maintain excellence.



Talent and succession planning

After implementing new processes for talent reviews and succession planning at the senior leadership level in FY24, this year we have continued to undertake talent reviews and succession planning further into the organisation. This includes having in place robust succession plans for all executive and senior leader positions, as well as identifying any other critical roles.

Through this process, we have also identified high-potential and emerging future leaders that will be a part of our new High-Potential program.

Individual development plans

Developing and retaining talent is a continual process that strengthens operational efficiency and prepares us with the capabilities to succeed in the future. As part of our ongoing commitment to help our people develop skills and achieve their career goals and aspirations, we regularly review and update our individual development plans. Our approach follows the 70:20:10 model, where 70 per cent of learning occurs through hands-on experience, 20 per cent through learning and mentorship and 10 per cent through formal coursework and training. This ongoing focus on development ensures our people are equipped to continuously grow, adapt and contribute to our collective success.

Continued focus

We are committed to providing opportunities and experiences where team members can grow and develop their careers at ALS. In the coming year, we will continue to focus on enhancing our leadership programs and talent planning processes. This will include launching a new High-Potential (HiPo) program, a new mid-level manager program and a new mentoring program, in addition to our newly updated iLEAD program.



Global days of acknowledgement

Global days of significance provide us with an opportunity to connect with our employees, clients and communities around shared values and important social, environmental and cultural topics.

They help us demonstrate our commitment to social responsibility and align with our broader purpose of contributing to a sustainable and inclusive future.

We recognise and celebrate a range of global days of significance that align with our vision, mission, purpose and our 2029 Roadmap to Win pillars of expertise, innovation, culture and sustainability, and that demonstrate our commitment to social responsibility. Events we support are carefully selected to meet mandatory criteria, including alignment with United Nations themes.



CASE STUDIES

Teams embrace World Safety Day across the globe

To mark World Day for Safety & Health at Work, CEO Malcolm Deane emphasised the critical role leaders play in fostering a safe work environment.

Leaders were encouraged to celebrate the day by integrating safety into meetings, discussing lessons learned from incidents or near misses, and promoting a culture where employees feel empowered to speak up about safety.



The Oil & Lubricants Belo Horizonte (Brazil) team prepared a toolbox talk on the World Safety Day theme, 'Impacts of climate change on occupational safety and health'. The team then participated in a competition about safety issues and the Life Saving Rules, with each group challenged to identify potential hazards onsite and to record their findings.

The Geochemistry, Townsville (Australia) site held a safety stand-down where leaders empowered team members to prioritise safety, reinforcing the critical Life Saving Rule 'Stop unsafe work'. Presentations on the World Safety Day theme were shared followed by a safety walk. Team leaders used the ALS Safety Leadership App and a safety checklist with their groups, encouraging open discussions and identifying potential hazards.



An unplanned safety training session was held in Prague (Czech Republic) for World Safety Day. The Oil & Lubricants team simulated an acetic acid leak on a lab technician's hand and a full waste canister break. The team trained for the detailed and necessary actions to take in this scenario. Training events like this are essential to help evaluate the adequacy of emergency procedures in practice and provide employees with hands-on experience to boost their confidence to act swiftly in real-life scenarios.

The Oil & Lubricants team in Edmonton (Canada) discussed our Life Saving Rules, the importance of keeping work areas clear of clutter and how effective communication can help avoid misunderstandings.



In Seville (Spain), the Geochemistry National Manager met with the team to discuss the importance of conducting risk assessments, stopping unsafe work and strictly following the Life Saving Rules. The team discussed the importance of starting every task with a thorough risk assessment and to always ask questions if they are uncertain.

In Santiago (Chile), the Oil & Lubricants and Geochemistry teams organised safety awareness activities, including exhibitions, games, contests, talks and a preventive vaccination campaign. Participants were rewarded with healthy snacks.



The safety team in Izmir (Türkiye) came together on a tea break on World Safety Day for a safety presentation and important conversations about our Life Saving Rules.





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Planet

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Our approach

At ALS, we strive for a sustainable future, driven by our commitment to creating a safer, healthier and more resilient world.

Understanding the complex and interconnected nature of the global biosphere, we continuously evaluate our operations to identify and implement improvements.

We embed our Environmental Policy into our operations to support the seamless integration of initiatives. From small-scale local initiatives to corporate-led programs, our teams are empowered to implement effective environmental strategies and processes tailored to the specific requirements of local environmental influence and regulatory obligations.

Our efforts focus on minimising our climate impact, enhancing resilience, improving operational efficiency and proactively managing our broader impacts on the community and biodiversity.



Climate change

Our purpose is to make the world a better place through science, assurance and sustainability.

This commitment shapes how we manage our impact on climate change and the strategies we implement to reduce our emissions.

We're proud to operate across a diverse range of geographies, including developing countries. Our approach to managing decarbonisation and climate risk is integrated into our corporate targets and performance metrics, incentivising all businesses, regardless of location, to contribute to minimising our impact on climate change.

Our climate change management strategy and related disclosures align with international standards and frameworks including:

- Greenhouse gas protocol
- Taskforce for Climate Related Financial Disclosures (TCFD)
- Climate change

Further Information on our climate-related financial disclosures can be found on pages 31-37 of ALS' Annual Report.



Towards net zero

ALS recognises the risks, opportunities and impacts that are central to our business across a changing climate. Climate change is an enterprise-wide risk for ALS, and we manage our exposure to the physical and transitional impacts in accordance with our Risk Management Plan. We approach target setting and financial impact analysis based on scenarios that include mitigation and adaptation, including:

- **Mitigation** – scenarios where collective action on climate change mitigates an increase of 1.5 degrees globally
- **Adaptation** – scenarios where collective action on climate change is unable to mitigate warming to below 1.5 degrees globally and resulting climate change Impacts escalate.

ALS' Net Zero Roadmap includes a milestone of reducing our Scope 1 and 2 emissions by 78 per cent by 2030.

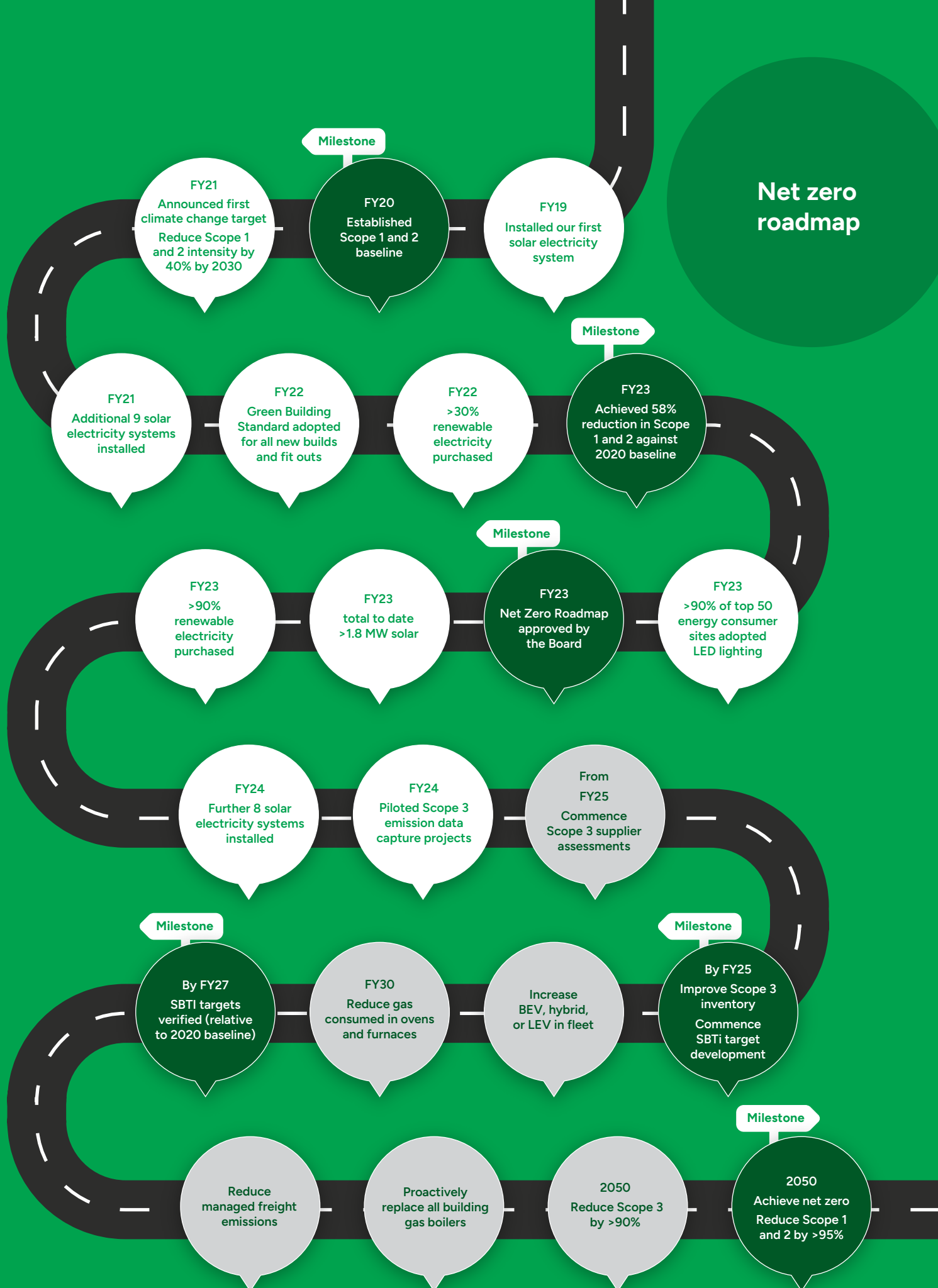
In FY25, we achieved a 56 per cent reduction in combined Scope 1 and 2 against our original FY20 baseline. Key contributors to this reduction included the purchase of renewable electricity, reduction of energy intensity per sample processed, and use of HVO fuel in our fleets.

We also focused on gaining a clearer understanding of the impact of Scope 3 emissions across our value chain. A review identified the top seven categories and 41 subcategories of Scope 3 emissions to prioritise, promoting shared decarbonisation efforts with our upstream and downstream suppliers. In FY25, we further refined our understanding of Scope 3 emissions and commenced a joint program between our Global Sustainability, Finance and Procurement teams to improve the granularity and precision of our Scope 3 estimates.

While we have not yet determined a definitive pathway to achieve the minimum absolute reduction of 28 per cent from our FY20 baseline required for a FY30 science based target, we have identified five key categories that we will focus on in FY26, which will be essential as we work to map a viable Scope 3 pathway:

- Glassware
- Plasticware
- Solvents
- Sample preparation consumables
- Travel.

Net zero roadmap



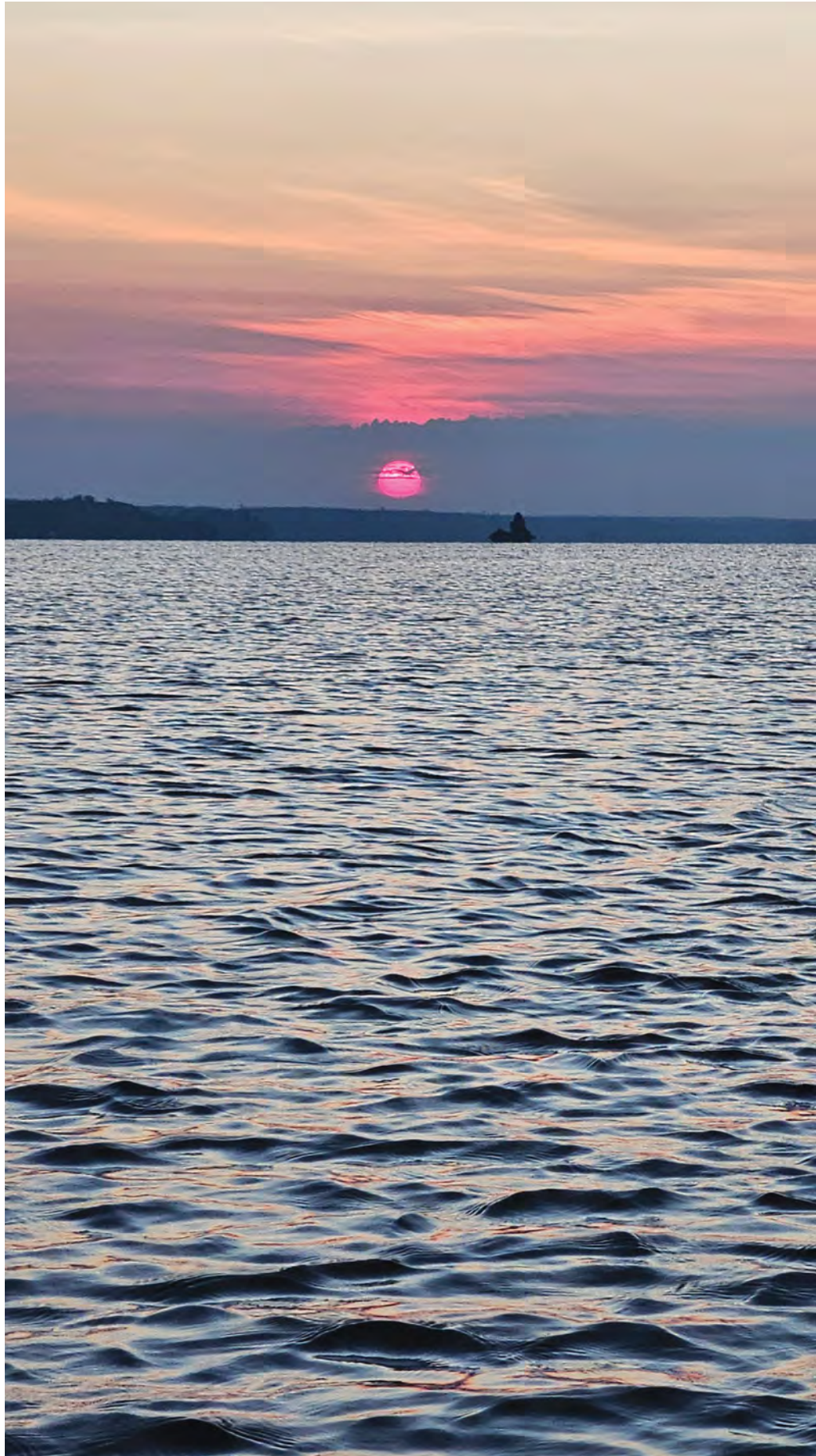
Sustainability Photo Competition

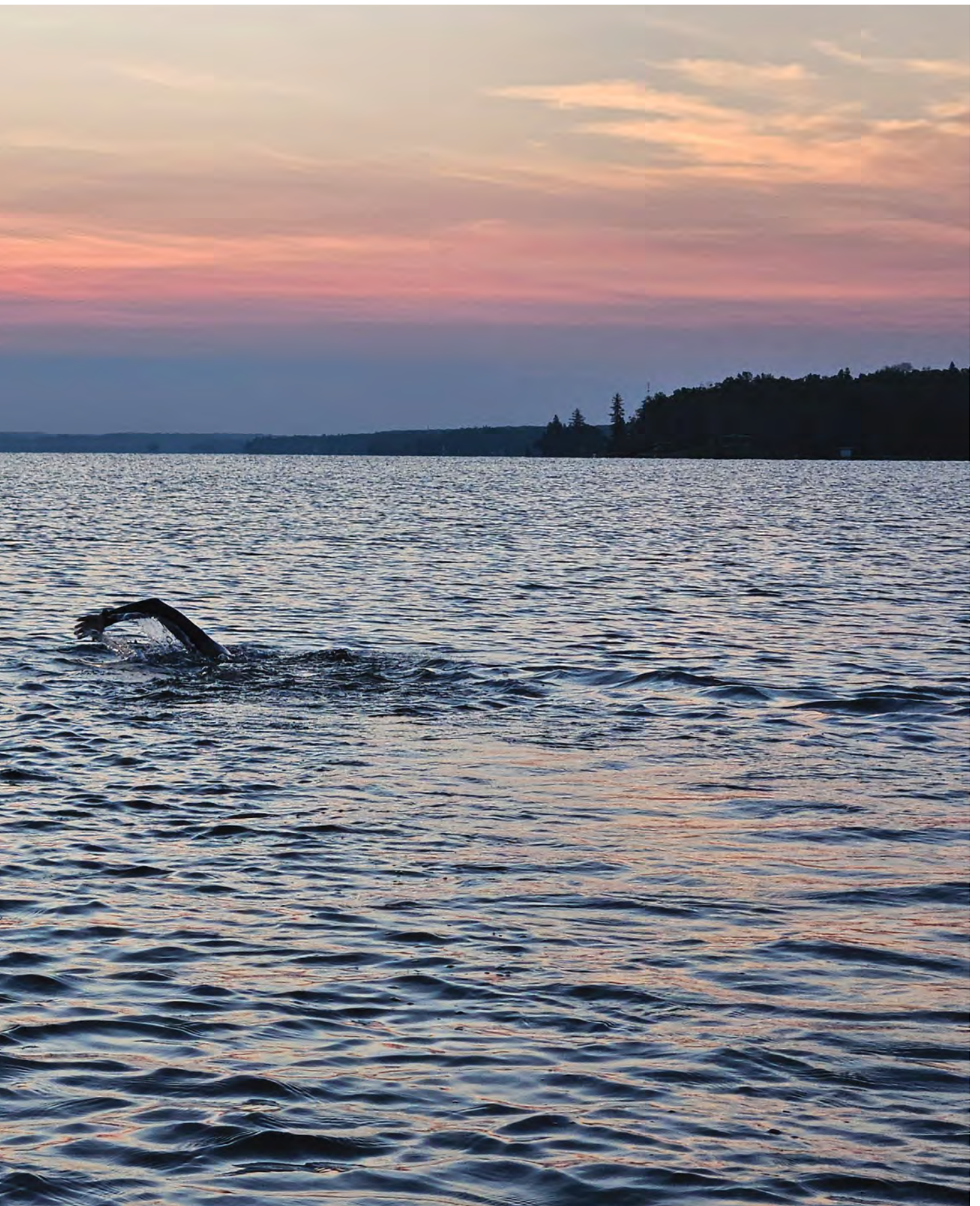
Our family enjoys the outdoors spending many special weekends at 'the lake' on the edge of the Canadian Shield. One of my favorite challenges is a marathon swim across Falcon Lake. My husband took this picture from his paddleboard while spotting my swim. We love the fresh water and incredible outdoor scenery for our many adventures around the lake. Let's keep our waters clean and our forests green so future generations can enjoy them too!

Finalist: Heather Ayres

Senior HR Manager, Shared Services
Human Resources Canada and
Geochemistry USA

PHOTOGRAPHER: Eric Ayres





Greenhouse gas emissions

Scope 1 emissions

The primary sources of our Scope 1 emissions across our global operations come from the combustion of transport fuels in fleet and non-transport fuels in stationary plant and equipment. With improved decarbonisation assessment capabilities, and the implementation of an enterprise sustainability information platform, we have enhanced the quantity and quality of data we collect and analyse.

In FY25, our Scope 1 emissions profile trended upward. Fleet CO₂e emissions increased by 14 per cent and CO₂e emissions from non-transport fuels increased by 15 per cent. Notable factors contributing to these trends include:

- A colder winter in some regions, which likely played a role in lowering heating-related emissions.
- The acquisition of York Analytica and Algoritmos impacted the overall emissions profile.
- Increased capture of non-transport fuels consumption beyond LPG and natural gas, which now include heating oil and stationary diesel consumption.

Scope 1 emissions	Fleet biofuels	Fleet fossil fuels	Non-transport fuels	t CO ₂ e
Minerals	0	756	19,523	20,280
Environmental	6	6,473	5,053	11,532
Food and pharmaceutical	1	3,525	255	3,781
Industrial materials	0	851	526	1,377
Corporate	0	0	0	0
Total	7	11,605	25,358	36,970

NOTE: Greater than 88 per cent of the total gas consumed is measured with the remaining 12 per cent estimated based on similar ALS operations. The information in this table covers all sites and operations that have greater than six employees, and that are wholly owned or joint ventures with greater than 50 per cent shareholding ownership by ALS.

1. The data represents >95 per cent of our fleet.
2. Distance traveled data used to calculate emissions stated in this table is comprised of 84 per cent actual readings with the remainder estimated from historical use or business division averages.
3. Fuel consumption data used to calculate emissions stated in this table is comprised of 68 per cent actual measurements with the remainder estimated from annual mileage and published fuel consumption figures.
4. Vehicle CO₂e emissions are calculated using the Australian National Greenhouse Accounts 2024
5. (fuel combustion emissions factors - Fuels used for transport energy purposes and Stationary combustion of liquid fuels).

Fleet optimisation and electrification strategy

The International Energy Agency's Global EV Outlook 2024 projects a twelve-fold growth the electric vehicle market by 2035 under the Stated Policies Scenario (STEPS). This anticipated expansion will likely increase the availability of vehicles fit for our operations across various geographies, enhancing our electrification pathway.

Until then, we continue to procure suitable electric vehicles where possible and explore options to integrate lower emission vehicles into our fleet. Our continual improvement approach is evidenced by an estimated reduction of 500 tonnes CO₂e in transport fuel emissions, associated with the transition to HVO100 biodiesel across some of our UK and Northern Europe sites.

Currently, electric and hybrid vehicles account for five per cent of our total fleet assets.

To support the transition to electrical vehicles, we installed EV charging stations at several locations, including:

- Tondela, Portugal
- Carlisle, UK
- Ceska Lipa, Czech Republic
- Ploesti, Romania
- Humlebaek, Denmark
- Waterloo, Canada.

Non-transport fuels

We are committed to reducing Scope 1 emissions including reducing oven and furnace gas consumption and phasing out gas boilers by 2045.

The consumption of non-transport fuels used across ALS facilities is primarily for heating ovens and furnaces. In FY25:

- 171 of our facilities used metered or bulk commercial gas, representing 442 of our facilities which capture electricity globally (consumption is not captured for facilities with <5 FTE)
- Of these facilities, 74 were operated by our minerals division due to the higher dependence on gas needed for its specialised testing processes

Additionally, 52 facilities located in colder climate zones require heating during the winter months, contributing to non-transport fuel consumption. We will continue to review new technologies in building heating systems in readiness to adopt when new sites or refurbishments are required.

This ongoing focus supports our long-term commitments to decarbonisation while driving significant reductions in emissions year-on-year.



Scope 2 emissions

Since 2021, ALS has ambitiously implemented initiatives and programs to reduce Scope 2 emissions through improving operational efficiency, reducing consumption and procuring renewable energy attribute certificates across our global facilities.

The primary source of our Scope 2 emissions are:

- Grid electricity, used to power our facilities and operations
- District heating, used at some of our northern hemisphere locations.

In FY25, we have continued this approach, achieving greater than 95 per cent coverage of renewable electricity globally.

Scope 2 emissions*	Electricity consumption	District heating	Total t CO ₂ e
Minerals	156	0	156
Environmental	40	1,036	1,076
Food & pharmaceutical	239	124	363
Industrial materials	8	0	8
ALS corporate	168	0	168
Total	443	1,160	1,603

Note: Greater than 93 per cent of the total electricity consumed is measured with the remaining 7 per cent estimated based on similar ALS operations.

The information in this table covers all sites and operations that have more than six employees, and that are wholly owned or joint ventures with greater than 50 per cent shareholding ownership by ALS.

*CO₂e emissions are calculated using emission factors from the Australian National Greenhouse Accounts (2024), Carbon Footprint (May 2025), US EPA (2024) and Canada's Official Greenhouse Gas Inventory (2023).

Scope 3 emissions

The GHG Protocol defines Scope 3 emissions as those that are a consequence of the activities of the company but occur from sources not owned or controlled by the company. Scope 3 includes all other indirect emissions that occur in a company's value chain. There are 15 distinct reporting categories in Scope 3 which are intended to provide a systematic framework to measure, manage, and reduce emissions across a corporate value chain. The categories are designed to be mutually exclusive to avoid a company double counting emissions among categories.

Our Scope 3 emissions profile for FY25 is:

	Scope 3 emissions (t CO ₂ e)
Category 1 purchased goods and services	179,199
Category 2 capital goods	26,674
Category 3 fuel and energy-related activities not included in Scope 1 or 2	8,799
Category 4 upstream transport	22,206
Category 5 waste generated in operations	13,580
Category 6 business travel	15,934
Category 7 employee commuting	22,934
Total	289,326

CASE STUDY

Air quality testing for a low-emission incinerator in Thailand

Waste and air pollution remain major challenges in many rural areas of Thailand, where landfilling and open burning are common disposal methods. With landfill sites reaching capacity, improper waste disposal and uncontrolled burning contribute to fine particle pollution (particulate matter less than 2.5 micrometres in diameter (PM2.5)), growing concerns about public health.

To address this challenge, a community-led initiative in Thung Hua Chang Subdistrict, Lamphun Province, Northern Thailand, in collaboration with local networks, developed the CC Burner Low-Emission Waste Incinerator, an innovative system incorporating local materials and knowledge to reduce pollution and improve waste management efficiency. The solution enhances combustion efficiency, reducing the volume of waste that would otherwise contribute to landfill overflow, and minimises health risks.

ALS was invited by the municipality to test the incinerator's emissions, providing critical data on air pollutant levels to help refine the system and further reduce environmental impact. Supporting responsible environmental initiatives is part of our commitment to sustainability, and our team in Thailand welcomed the opportunity to contribute air quality insights to assist the community develop better waste management solutions.

By providing air quality data, ALS helps communities make informed decisions to reduce their environmental footprint while reinforcing our role in supporting sustainable practices*.

* ALS was not involved in incinerator's design, engineering or operational decisions. Test results remain confidential and were provided exclusively for the municipality's internal review.



Climate education and action

Through Wessling, ALS is strengthening climate education and action. This year, the team in France introduced the Climate Fresco workshop, an interactive experience that helps employees explore the science, causes and impacts of climate change. The training encourages sustainable practices relating to carbon emission reduction, both personal and professional.

So far, 82 per cent of Wessling's permanent employees in France have taken part, reinforcing our commitment to educating teams with the knowledge to take action.

Complementing this effort, Wessling's annual Mobility Challenge 2024 encouraged employees to adopt more sustainable commuting methods such as cycling, carpooling and public transport.

The team collectively travelled 1,123km using alternative modes of transport—an increase from last year's total km travelled.

These small shifts make a substantial difference in reducing our carbon footprint and improving our overall impact on the environment.



Waste, efficiency and resource management

At ALS, we are committed to reducing the environmental impact of our operations, with waste reduction playing a central role in our Sustainability Program and an integral aspect of our environmental responsibility.

We are focused on minimising the environmental impact of our testing processes globally, while upholding the high standards of service our work demands.

Our primary categories of waste include:

- Consumables, such as plastics, glassware and gloves
- Wastewater
- Hazardous and chemical wastes
- Packaging, including polystyrene, cardboard and packaging plastics
- e-Waste.

To reduce waste, we prioritise prevention and minimisation through increased efficiencies, sample miniaturisation and innovative analytical processes.

In line with the new Corporate Sustainability Reporting Directive (CSRD), we have refreshed our waste reporting structure and policies and begun comprehensive data collection across all our sites. This includes collecting information on our waste streams, their disposal and recovery methods. This will help us understand our highest impact areas, and focus our reduction efforts where we can make the most difference.

Our refreshed Waste Policy follows a clear hierarchy for waste disposal:

- Prevent as the highest priority
- Repurpose
- Recycle
- Dispose responsibly.



CASE STUDY

Driving waste reduction through technology

Monitoring equipment lubricant is key to keeping machinery running smoothly and preventing issues. As additives break down and form new compounds over time, regular checks help maintain performance and reliability.

Two important measures for assessing lubricant quality are:

- **Total Base Number (TBN)** – measures alkaline concentration in a lubricating oil sample
- **Total Acid Number (TAN)** – a measurement of the acidity of the sample.

Traditionally, TBN and TAN are analysed using titration techniques, which rely on reagents that are expensive, corrosive and generate hazardous chemical waste. As an alternative, Fourier Transform Infrared (FTIR) spectroscopy can be combined with chemometric techniques to provide rapid TBN and TAN quantification, significantly reducing the need for solvents and other hazardous reagents.

In FY25, our Oil & Lubricants business achieved the following milestones:

- **LATAM laboratories** – Transitioned to FTIR-based TAN testing, analysing approximately 105,000 samples in the first half of FY25. This eliminated over 10,000 litres of solvent waste and diverted nearly 335 kg of disposable plastic cups from landfill.
- **North American laboratories** – Rolled out FTIR testing to predict TBN, reducing the number of required titrations, cutting the use of chlorinated solvents, minimising waste, and further reducing the need for single-use plastic cups.

By integrating this technology, we've not only reduced chemical waste but made significant progress towards lowering Scope 3 carbon emissions across our business.

CASE STUDY

Minimising dichloromethane usage in Canada

ALS' Environmental team in Canada has been dedicated to minimising dichloromethane (DCM) usage for several years, taking significant steps to reduce emissions and exposure risks associated with this solvent. Several.

Several of our laboratory analytical processes use DCM, which presents both environmental and disposal cost impacts. To address these challenges, the team worked to reduce DCM use through improved operational efficiencies.

Since our baseline year in FY16/17, we achieved a remarkable 56 per cent reduction in DCM usage. This progress was driven by innovative techniques such as sample miniaturisation and the adoption of alternate methods, including microwave-based processes in certain business units.

From the start of the project to the end of FY25, we achieved the following benefits:

- Reduced DCM usage by 48,500 in Canada, translating to a direct consumable saving of \$679,000 (excluding disposal costs)
- Achieved total savings of around CAD\$2 million for our environmental operations in Canada, factoring in reduced costs for DCM, bottles, labour, freight and other consumables – with savings in 2024 around \$0.5 million
- Eliminated 64.5 tonnes of solvent and 18.2 tonnes of glass, significantly reducing manual handling of stocking supplies, including use in laboratories and disposal
- Gained efficiency in staff productivity and reduced associated consumables
- Reduced 321 tonnes of emissions from the manufacture of DCM and glassware, with a 2024/25 Scope 3 emissions reduction of 92 tonnes, equivalent to approximately two-thirds of the Canada Environmental business' annual vehicle emissions
- Enhanced client safety and sampling efficiency, particularly in groundwater testing, contributing to meeting ALS' sustainability goals.

Our labs across Canada have successfully reduced DCM usage by nearly 56 per cent, adjusted for revenue, with more opportunities to cut back as we continue to use DCM for some tests, like our high-resolution HRMS operation in Burlington. This reduction is a key part of ALS' commitment to sustainability, helping to decrease hazardous waste and lower Scope 3 emissions from DCM transport and manufacturing. We're on track to meet our target of a 60 per cent reduction in DCM use and related Scope 3 emissions by 2027, supporting our broader environmental goals and Net Zero commitment.



CASE STUDY

Reducing waste through innovation and participation

Through Wessling, ALS has continued to embed sustainability into everyday operations by implementing waste reduction initiatives across its environmental, food and pharmaceutical testing sites throughout Europe.

To encourage sustainable waste management, the team launched a comprehensive sorting and recycling program, introducing new sorting stations, dedicated recycling boxes for office supplies and outdoor composters. Their efforts have reduced landfill waste, increased recycling, and raised environmental awareness among employees. The introduction of on-site composters and dedicated recycling locations has reinforced a workplace culture focused on sustainability.

At the Lyon site, the team expanded their efforts by participating in World Cleanup Day 2024, initiating a project to upcycle used shipping pallets for furniture and logistics projects. Teams came together to clean up the surrounding area, collecting a total of 27.8kg of waste, including 11.6kg of recyclable materials, 2.9kg of glass and 4.2kg of waste from within the site premises. The initiative provided a hands-on way to engage employees in environmental responsibility.

As part of its sustainability drive, the Lyon site has also repurposed wooden pallets into furniture and logistical projects. A standout achievement is the site's unique reception area kitchen, handcrafted and built entirely from upcycled wooden pallets by Guillaume Charvet, Building Maintenance Manager. The kitchen has become an inspirational symbol of innovative and creativity, reinforcing the team's commitment to sustainability.

CASE STUDY

Reducing waste in oil and lubricants sampling



In FY25, our Oil & Lubricants business continued to reduce plastic and paper waste from sample kit materials by rolling out online sample submissions across Australia and New Zealand. While still in its early stages, the initiative has already seen several clients transition to paperless submissions, eliminating an estimated 79 kg of printed sample information forms (SIF) to date. As more clients gradually commit to switching to online sample submissions, we expect to achieve savings over 300 kg of printed paper by the end of FY25, with even greater reductions expected in the future.

To further tackle waste, we've also addressed the overuse of EVA plastic tubing used in sample kits, recognising that not all clients require this tubing or the standard supplied 2 m. With the help of valuable client input, we've reduced more than 714 kg of plastic material from sample kits in the first half of the year. We expect this number to grow as more clients join the initiative.

By collaborating closely with our stakeholder partners, we're continuing to reduce waste in the sample submission process while contributing to lowering ALS' carbon footprint.

CASE STUDY

Reducing glass reliance in Coventry

This year, our Coventry environmental laboratory introduced a new sample container for free and total chlorine analysis using the DPD spectrophotometric method, as well as bromide analysis by ion chromatography.

The team transitioned from using a 250mL amber glass bottle to a 100mL amber glass bottle for these analyses, helping to streamline sampling and transportation process while reducing environmental impact.

The new bottle will become the standard and will not impact the accreditation, cost, stability period or limit of detection for these services. This improvement reflects the teams ongoing efforts to reduce waste and promote sustainable solutions across our operations.



CASE STUDY

Sustainability swaps in Prague

Our Prague team hosted its inaugural SWAP event, offering employees the chance to exchange items like clothing, books, home accessories, sports equipment and toys. The event was a great success, with 89 kg of items brought in and 65 per cent exchanged onsite. Unclaimed items will be used in future SWAP events or sent to a recycling company for processing.

The UNEP and UNFCCC 2023 Sustainable Fashion Communication Playbook states that the fashion industry contributes between 2 per cent and 8 per cent of global greenhouse gas emissions, along with significant water extraction and biodiversity impacts. The SWAP event helped reduce CO₂ emissions and water consumption while also raising awareness of how small, collective actions can make a meaningful environmental impact.



"It was a great activity to help encourage a culture of reuse and reducing waste and we look forward to hosting more SWAP events that continue to make a positive difference."

Building efficiency

In FY25, ALS reviewed and updated its refurbishment and fit-out standard, focusing on short-term paybacks (<5 years) to reduce Scope 1 (direct) and Scope 2 (indirect) greenhouse gas (GHG) emissions. This aligns with the World Economic Forum projection that the energy-efficiency retrofit market is projected to grow by 8 per cent annually, expanding from \$500 billion to \$3.9 trillion by 2050.

Focus areas for Scope 1 emissions

For ALS facilities with a predominantly Scope 1 GHG footprint, recommended measures include:

- Electrifying thermal systems by replacing gas-fired equipment, such as drying ovens and furnaces, with advanced electric alternatives
- Upgrading gas-fired boilers to more energy-efficient heat pumps
- Implementing fuel-swapping initiatives, including installing EV charging stations and replacing gas-powered forklifts with electric models.

Focus areas for Scope 2 emissions

For facilities with significant Scope 2 GHG footprints, priority measures include:

- Conducting energy efficiency audits and installing energy-efficient appliances
- Selecting external materials (eg colour and reflectivity) that improve performance, in particular roofing
- Insulating roller doors and installing automatic operation sensors to limit the length of time doors stay open
- Installing occupancy sensors to reduce lighting, ventilation, heating and cooling energy use
- Installing building management systems or smart meters to monitor and control energy usage more effectively
- Upgrading fluorescent lighting to long-lasting, energy-efficient LED fixtures to reduce maintenance costs
- Installing solar PV systems to significantly reduce site electricity consumption.

The COVID-19 pandemic accelerated the use of integrated technology solutions, such as video conferencing, cloud-based collaboration tools and touchless amenities. These features will be adopted as standard for all new laboratory builds and refurbishments.

The updated ALS refurbishment and fit-out guidelines play a crucial role in improving energy efficiency in both existing and newly developed facilities. These guidelines help optimise energy use, reduce waste and create sustainable environments while minimising operational costs.



Energy efficiency projects

In FY25, the short-term incentive scheme for the CEO and executive managers included a climate change metric requiring emission reduction initiatives to be implemented at our highest-energy intensive sites across each business stream.

Key projects completed as part of this initiative included:

Solar PV installations

Solar photovoltaics (PV) systems were installed at three sites, adding 746 kWp capacity, bringing the total install capacity across sites to 3448 kWp, an increase of 27 per cent (over 28 sites now have solar PV systems installed). The new installations included:

- Rotherham, UK – 172 kWp
- Hawarden, UK – 528kWp
- Gunnedah, Australia – 46kWp (including 2 x 10kWh batteries).

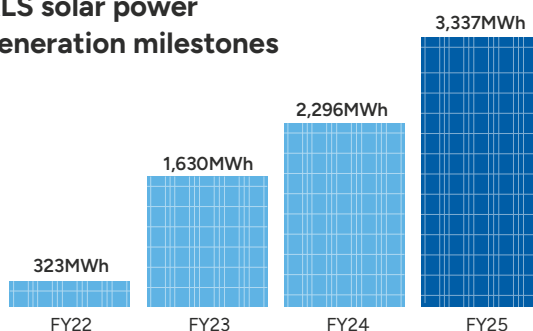
Energy audits

Energy audits were completed in FY25 at the Iztacalco (Mexico), Kansas City (USA) and Kelso (USA) sites, which all had higher energy intensity than other ALS peer sites. The outcomes of the audits included further installations of LED lighting and air-conditioning upgrades planned for FY26.

HVO fuel usage

Dedicated hydrotreated vegetable oil (HVO) fuel tanks were installed at the Rotherham and Chatteris sites, supplementing the HVO tank in Coventry, which run our motor vehicles to pick up client samples across the UK. HVO offers an approximate 95 per cent reduction in CO₂e emissions per litre, compared to regular diesel. The use of biodiesel in our UK and Danish fleets are calculated to have reduced our emission by >500 t CO₂e in FY25 compared to the use of standard diesel.

ALS solar power generation milestones





Electrification of gas-fired equipment

To transition to Net Zero, ALS is progressing the electrification of geochemistry gas-fired ovens and furnaces. In FY25, the pilot program was conducted at five regional hub laboratories, assessing alternative designs that considered safety, quality, reliability and cost criteria. Two of the five alternatives were developed into preferred designs for future installations. Additionally, our Vancouver laboratory piloted an electrical cupellation furnace with positive safety, quality and operational results.

Energy consumption awareness

In FY25, we increased placed greater emphasis on raising employee awareness of, and engagement with, reducing discretionary energy consumption. Programs encouraged proactive behaviours such as closing fume hood sashes, assessing the requirement for fume cupboard use, switching off unused equipment and lighting, and controlling room temperature effectively. These initiatives were implemented at laboratories in Iztacalco (Mexico), Salt Lake City (USA), Sao Paulo (Brazil), Middletown (USA), Waterloo (Canada), Brisbane (Australia), Prague (Czech Republic), and Coventry (UK).



Water assessments

In FY25, we focused on improving our water monitoring efforts to better track and manage our consumption and conservation.

Recognising the vital role water resources play in supporting ecosystems and communities, sustainable water management remains a key operational priority.

In FY25, we also conducted an initial water assessment using the WRI Aqueduct tool, revealing that 35 per cent of our sites operate in water-stressed regions. We will build on this in FY26, investigating water use patterns at these locations to understand the impacts our operations may have on the local water use.

This assessment will pave the way for creating location-specific targets to reduce water usage and strive to mitigate our operations' impact on local water scarcity issues.

Alongside this, we're implementing new software to track and analyse our water data and targets. This solution provides detailed insights into our water usage patterns and helps us identify areas for improvement.



Sustainability Photo Competition

Family moments by the sea remind us of the beauty of nature, which we should protect for future generations. Oceans and beaches face threats like plastic pollution, overfishing and the impacts of climate change. Each of us can contribute to sustainability – by choosing eco-friendly sunscreen, minimising waste or supporting local sustainable products. Let's teach our children to love nature and take responsibility for the environment. Small actions, such as picking up litter on the beach or reducing single-use plastics can help preserve the beauty of natural places like the sea for us – and for generations to come.

Finalist: Martin Walde

Physical Testing Section Supervisor
Environmental, ALS Czech Republic

PHOTOGRAPHER: Martin Walde





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Community

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Our approach

As a global business, we acknowledge our deep connections with diverse communities and recognise that our achievements in business and sustainability are intertwined with theirs.

Our social performance initiatives seek to create meaningful and enduring positive impact on the communities we engage with. In FY25, we focused our community efforts in three areas:

- **Economic contributions** – Supporting local economies through targeted financial contributions and initiatives that promote sustainable growth and resilience.
- **Local contributions** – Strengthening communities by addressing local needs through open, transparent dialogue and meaningful collaboration.
- **Development contributions** – Building capacity and opportunity by investing in education, training and skills development to prepare future generations for long-term success.

Our approach is underpinned by our Charitable Giving Policy, which aims to address the unique needs of our communities. Through targeted financial support, meaningful collaboration and investment in skills and education, we strive to deliver tangible and sustainable economic, social and environmental benefits. By building long-term partnerships with community groups and organisations, we can work together to achieve shared goals and drive positive change.



Economic contributions

As a global organisation, ALS is committed to supporting local economies and fostering sustainable growth and resilience in the communities where we operate. Through targeted financial contributions, meaningful initiatives and partnerships, we aim to empower communities to thrive while contributing to a sustainable future.

Paying our fair share of taxes

ALS is committed to paying its fair share of corporate taxes by complying with tax laws in the countries where we operate. By doing so, we contribute to the development and wellbeing of those communities.

Our Tax Risk Management Policy is reviewed and approved by the Board annually and focuses on:

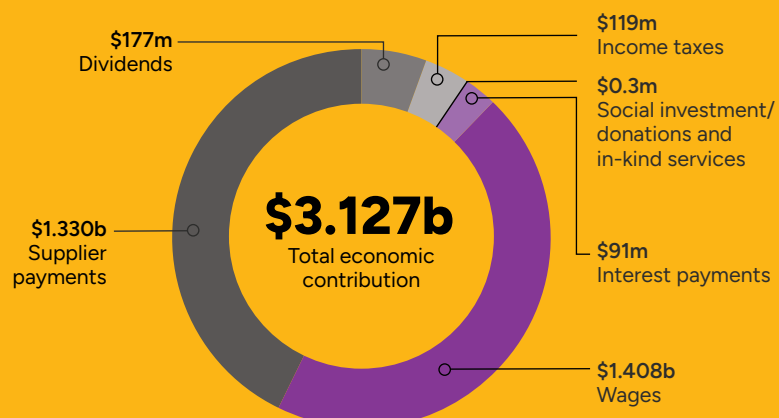
- Defining our approach, tax risk appetite and tolerances
- Identifying and considering stakeholder interests
- Assigning internal roles and responsibilities
- Adhering with our Code of Conduct.

The Audit & Risk Committee oversees the effectiveness of our risk management framework. The Chief Financial Officer (CFO) manages daily tax risk and provides the Board with an attestation outlining the accuracy of tax balances, disclosures and the effectiveness of the underlying internal systems and controls every six months.

We maintain tax transparency by documenting ALS' tax position in our company annual report, and by ensuring adequate disclosures are made in tax return lodgements to satisfy local obligations.

We're committed to ethical business practices and do not engage in tax-driven transactions lacking commercial substance or aimed solely at deriving tax benefits. In the case of tax policy misalignment, we have various reporting channels, including an independent and confidential third-party Business Integrity Helpline.

In FY25, ALS paid \$119 million in corporate taxes, reinforcing our commitment to responsible tax practices and contributing to the communities we operate in.



Local contributions

ALS is committed to empowering the communities where we operate by addressing their unique needs and challenges.

We know that communities thrive when they are given the right support, and we believe in the power of open, transparent dialogue and meaningful collaboration to make a real difference. Our approach goes beyond financial contributions—it's about fostering long-term relationships and creating lasting change through active involvement and charitable giving.

We prioritise supporting charitable organisations that align with our core values through a structured giving framework. Our Charitable Giving Policy ensures that we provide targeted support to initiatives that directly benefit the local communities we serve, addressing key areas such as education, the environment, community enrichment and inclusion.

Non-financial donations

In addition to our financial contributions, ALS is deeply invested in supporting local communities through non-financial donations. Our teams work closely with community organisations to provide practical support where it's most needed.

In Santiago, Chile, the team donated 1.069 tonnes of food to organisations caring for the elderly and vulnerable families. Contributions included: almonds (1 kg), apples (169 kg), milk (664.6 kg), hazelnuts (7 kg), kiwi fruit (8 kg), oranges (4 kg), plums (1 kg), raisins (29 kg) and walnuts (186 kg).

CASE STUDY



Helping provide access to clean drinking water

ALS in Malaysia participated in an expedition led by Universiti Tun Hussein Onn Malaysia (UTHM) to study the Orang Asal community in the remote Krau Wildlife Reserve, a community with minimal contact with the outside world. The group, which included UTHM students and researchers, representatives from Copenhagen Zoo, and ALS (Dr Akmal Mahazar), received the special permits required to enter the Reserve, trekking 90km to conduct animal surveys and learn from the Indigenous community.

Before commencing the expedition, ALS recognised the potential need for freshwater filters in these communities. While water sources in the area are pristine and largely free from pollutants, heavy rains that often occur in tropical climates can lead to increased turbidity, making clean water access a challenge. As part of the ALS Cares program, simple water filter devices were distributed along the trek and provided rural villagers with a mechanism to secure consistent access to clean drinking water, even when they travel deep into the jungle to hunt and gather.

The project provided valuable insights into life in one of the region's most isolated areas while strengthening our partnership with UTHM, and exemplifies our commitment to environmental stewardship, academic collaboration and community support.

Donations and sponsorships

ALS is proud to support local communities through a step-wise donations program that allows us to improve social development outcomes. We contribute to community-driven initiatives via a two-tiered approach:

→ Local community giving

– Through the ALS Cares Workplace Giving Program, employees can donate to a nominated charity from their salary, with ALS matching donations dollar-for-dollar.

→ Corporate-level contributions

– Broader initiatives aligned with ALS' values and global objectives receive funding for large-scale impact.

In FY25, corporate-level contributions supported the following organisations:

- Youngcare, Australia
- Water First, Canada
- Second Harvest, Canada
- Conin Foundation, Argentina.

Additionally, local-level donations were made to numerous other charities and organisations, reflecting the unique needs of communities supported by ALS businesses globally.

CASE STUDY



Reusing and recycling for Second Harvest

ALS' Environmental team in Waterloo, Canada held a two-week garage sale to support Second Harvest – Canada's largest food rescue organisation, and the nominated charity for ALS Cares. By reusing, rehoming and donating items that would have otherwise gone to landfill, the team estimates around 160,713.14 litres of water and 540.0045 kg of CO₂ were saved, while also raising approximately \$300 for the charity.





CASE STUDY

Empowering First Nations communities to tackle water challenges

A partnership between ALS and Canadian charity, Water First, is supporting Indigenous and First Nations communities to address local water challenges through education, training and career development.

Since 2022, ALS has proudly provided financial support and in-kind services to Water First internships, programs that help local students develop the skills and knowledge they need to manage their water resources sustainably.

Water First believes in fostering self-sufficiency for First Nations communities by providing hands-on training and inspiring interest in STEM fields to address a range of water challenges. Their programs provide practical training for roles such as water plant operators and environmental technicians.

In FY25, ALS supported the launch of Water First's Environmental Internship program, which blends project design, sampling, testing and data analysis with educational workshops. There were two successful applicants to the program, commencing their 15-month internship in June 2024, supported through a partnership with a First Nations community. The interns worked with the Sagamok Anishnawbek Lands, Resources and Environment Department to undertake water testing and habitat restoration near Sudbury, Ontario, a region impacted by abandoned mines and contaminated water sources.

While local government agencies perform annual water testing to monitor these contaminants, Kelsey and Brandon were able to test weekly and identify trends and areas of concern.

During their field work, Water First mentors, experienced in water science, wildlife habitat reconstruction, and environmental stewardship, guided Kelsey and Brandon, with ALS donating services to support their field testing. Over the summer, testing valued at CAD\$21,500 were completed by ALS facilities in Waterloo, Thunder Bay.

The interns then transitioned to the classroom, where they undertook in-person workshops and shared their experiences with peers, building connections to support their future careers.

As they plan for their keystone project and the resumption of fieldwork in July 2025, Kelsey and Brandon continue to share their experiences with young people through the Schools Water programs, encouraging more Indigenous youth to explore careers in water science.

ALS is proud to play an important role in mentoring students and providing practical experiences and knowledge to help them make a meaningful impact on First Nations communities.

Cultivating a culture of care globally

Our teams located around the world support a range of charities and causes in line with local and corporate social responsibility programs.

Fuelling a football fundraiser for bowel cancer

Our Environmental team in Wakefield, UK supported the Bobby Moore Fund for Cancer Research with a bake sale. They raised awareness and vital funds to help tackle bowel cancer, one of the most common types of cancer in the UK.



Helping our neighbours in Thailand

During the year, a typhoon that caused severe flooding in northern Thailand impacted more than 10,000 households. ALS' Food & Pharmaceutical team in Thailand responded to the crisis, sending essential supplies, food and water to impacted areas via the Thai Red Cross Society.

Climbing for a cause in Snowdonia

ALS' Environmental team members and their families from Hawarden, UK hiked to raise money for the Ogwen Valley Mountain Rescue, a voluntary mountain rescue team that supports the local mountains and valleys in Snowdonia.

The Ogwen Valley Mountain Rescue volunteers provide advice to local walkers about the natural environment, and their rescue teams provide life-saving support.



Supporting flood-ravaged communities in Valencia

In response to devastating floods in Valencia, ALS' Food team in Spain took swift action to support affected communities. The Valencia laboratory donated essential supplies, including gloves, waterproof boots, potable water and made a 1,200 m² warehouse available for use as a storage facility for emergency supplies and a base for security forces. To further assist recovery efforts, they organised a toy and school supplies drive for a school in Catarroja, one of the hardest-hit areas. Donated items were distributed to help children and families begin to rebuild their lives.

Gathering for giving Tuesday

On Giving Tuesday, the Environmental team in Vancouver ran a charity bake sale and hot chocolate day to fundraise for Second Harvest as part of the Canada-wide ALS Cares campaign.



Workplace volunteering

In FY25, we launched our Workplace Volunteering Program as part of ALS Cares. This initiative provides employees with paid leave to engage in team-based volunteering with approved charities or non-profits of their choice.

This initiative builds on efforts already happening at local levels and enables employees to have direct, positive impact on the causes they care about. We're proud to empower our people to contribute their time and expertise to make a difference.



Spreading joy to raise funds in Mexico

ALS' Food & Pharmaceutical team in Mexico took part in a memorable telethon event for the Children's Rehabilitation Institute (Tlalnepantla), an organisation dedicated to supporting children with

disabilities, cancer and autism. The volunteers participated in a Laughter Therapy workshop and brought their new skills and energy to the telethon, creating so much joy for the participating children.

Sparking curiosity in Romania

The Environmental laboratory in Ploiesti, Romania celebrated International Mother Earth Day with an event that welcomed children from a local kindergarten, alongside ALS families. The team demonstrated fun, hands-on experiments using everyday kitchen materials that aimed to spark the children's ongoing curiosity about science and the environment, while also bringing the community together.



Support for vulnerable neighbourhoods in Colombia

A group of passionate volunteers from ALS' Environmental team in Colombia ran a campaign to collect clothing and shoes in excellent condition to distribute to families in vulnerable neighbourhoods in Barranquilla, Colombia. The campaign also delivered an important message to children about self-care and environmental responsibility and that how even small actions can contribute to a safer and more sustainable future.

Making an impact on World Environment Day in Bangkok

ALS' Food & Pharmaceutical team in Thailand celebrated World Environment Day by participating in events at King Mongkut's University of Technology Thonburi in Bangkok. The team joined the university's Social and Environmental Exhibition where they engaged with students, educators and community members on sustainability initiatives and the role of science in addressing environmental challenges. ALS employees also took part in a mangrove reforestation project, helping to plant over 600 mangrove trees in Samut Sakhon, located within the university's mangrove forest learning zone. This hands-on activity supported coastal restoration efforts and educated students on the ecological importance of mangrove forests to protect our environment.



Development contributions

At ALS, we are committed to making a lasting, positive impact in the communities we serve.

We understand that investing in education, training and skills development is vital to building long-term opportunities and empowering future generations. By equipping individuals with the knowledge and skills they need, we're helping to create a foundation for sustainable growth, resilience and success.

Strong communities are the foundation of sustainable progress. We work alongside local communities to create lasting value, whether by improving access to resources, supporting environmental stewardship or fostering economic opportunities. By building trust and partnerships, we help deliver solutions that not only meet technical and regulatory needs but also contribute to the well-being of the people who live and work in the areas where we operate.

CASE STUDY

Keeping the Fly River flowing

The Fly River Height Monitoring Project, developed by ALS Hydrographics for Ok Tedi Mine Ltd (OKML) in Papua New Guinea, addresses the challenges posed by fluctuating water levels in the Fly River. The seasonal variations to one of the island's largest waterways were disrupting the transport of copper ore, diesel and essential supplies making a river monitoring and water flow prediction system critical.

The mine relies on the Fly River to export its ore and import most of what it needs to keep the mine and its people operational. The FRHMP is designed to predict when the river will become navigable again after a dry period or when it may become unnavigable, ensuring reliable access to and from the port of Kiunga.

Members of the Hydrographics team travelled to Papua New Guinea to deliver key activities including commissioning a river level monitoring station for

model calibration and installing rainfall prediction systems to extend lead times by up to 10 days. They also provided a river height prediction system that includes data transfers and display on a Vista Data Vision dashboard.

Community involvement was a vital part of the project's success. Residents of the local village in Erehta played a key role in supporting our people and ensuring the installation was respected and protected. This project highlighted the value of community collaboration to achieve positive safety, environmental, regulatory and sustainability project outcomes.

"The river is the community's livelihood, so our water quality testing work was also very important for the local villages. We're grateful to the local people we met and worked with for their warm hospitality and support and as a gesture of goodwill and connection we undertook some 'football diplomacy' gifting the children a rugby ball."
Scott Walker



Investing in STEM education

We recognise the power of education in shaping a better future. We are deeply committed to investing in the growth of tomorrow's leaders through our focus on STEM (Science, Technology, Engineering, and Mathematics) education. These fields equip students with essential knowledge and skills to solve modern challenges and become pioneers of sustainable change.

We actively engage with students at all levels, inspiring and encouraging them to pursue careers in STEM.

Our comprehensive engagement program includes laboratory tours, career fair participation, guest lectures at university events and internship placements.

Through these initiatives, we're not just nurturing the next generation of talent, we're investing in a more sustainable and healthier world. Our efforts help build a strong talent pipeline through positive brand recognition and safeguard our ability to innovate for scientific progress.

CASE STUDY

Highlighting youth and science initiatives for World Science Day

In November, ALS celebrated UNESCO's annual World Science Day, which emphasises the vital impact of science on society and its power to expand our understanding of the world. This year's theme 'Youth at the forefront' recognised the pivotal role young people play in shaping our future through science.

By partnering with education institutions and supporting education skills development, particularly in STEM fields, ALS is helping to build relationships with the next generation who will one day lead the field of science-driven testing and analysis.

To mark World Science Day, we featured profiles of employees who shared what working in scientific fields meant to them. From digitally transforming testing practices, to equipping clients with smart data for informed decision-making, their work plays a crucial role in advancing science while making communities safer, healthier and more sustainable.

"World Science Day reminds us that our work across a range of scientific fields truly matters on an international scale." Malcolm Deane , CEO & Managing Director



Inspiring learning and innovation in community

Our commitment to sustainability extends into our communities where we foster curiosity and inspire a love of science and education. We partner with education institutions and support essential education skills development, such as reading and writing, as well as learning in STEM fields – science, technology, engineering and mathematics. This work fuels our purpose and connects our employees with people from a range of ages and educational levels and ensures everyone can explore and learn as we strive to make the world a better place.

Showcasing excellence with emerging leaders

In October, our Coal team in Newcastle hosted the Asia Pacific Carbon Connect 2024 Tony Page Emerging Leaders. Participants toured the Newcastle laboratory, gaining an insight into the various testing procedures and analytical processes that support the industry. Training for the emerging leaders provided a deep understanding of the importance of managing coal quality and how to apply cutting-edge quality solutions to meet technical and commercial outcomes.



Using analysis to edge out the competition

Since 2014, the Oil & Lubricants team in Western Australia has supported the Curtin Motorsport team – a student-run organisation that aims to develop technical, managerial, leadership and hands-on skills through the Formula SAE competition. Each year, ALS provides the team with free oil sampling services to monitor their race car's performance and delivers a training course on interpreting oil analysis results. Students consistently provide positive feedback on this training program and appreciate its industry relevance. This program is helping to support future professionals and build connections with ALS as they enter the workforce.

Educating future environmental change makers

ALS' Food & Pharmaceutical team in Thailand was invited by one of the nation's leading universities, Chulalongkorn University, to serve as a special lecturer in Environmental Quality Law for students in the Environmental Engineering faculty. This collaboration began in 2023 and continued into 2024.

Inspiring next-gen environmental engineers

ALS' Environmental team in Poland conducted training for first-year Environmental Engineering students at the AGH University of Science and Technology in Krakow. Presented by our experts in these fields, the session covered key aspects of accredited environmental analyses and practical workshops on sewage and municipal waste sampling.

Fast-tracking engineering careers

In 2005, four mechanical engineering students from the Federal Center for Technological Education of Minas Gerais (CEFET-MG), Brazil, set out to develop innovative prototypes for the Formula SAE BRASIL competition. The competition challenges engineering students to apply their classroom knowledge by designing and building Formula-style cars. Teams are evaluated through track tests and presentations on their design, budgets and marketing strategies. Since 2017, ALS in Brazil has proudly supported CEFET-MG's team by providing engine oil analysis and performance testing. The CEFET-MG team has now grown to 37 members and excels in building lighter, faster and more durable vehicle designs. The partnership between ALS and the university is helping to inspire and equip young science and engineering professionals with practical skills for their careers.

Collaborating with local school for biodiversity

In FY25, ALS' Wessling launched a major greening project at its Lyon site to create a space more favourable to biodiversity. In collaboration with students from a local horticultural school, the Lycée Horticole et Animalier de la Tour du Pin, the team planted 175 drought and frost-resistant shrubs and flowers along the site's perimeter to promote biodiversity and environmental resilience.

The initiative aimed to enhance the aesthetic and ecological value of the site's ecosystem, improve rainwater

management and provide a greener, more pleasant workspace. It also provided students with valuable hands-on experience in sustainable landscaping.



ALS Cares – giving back to communities



Since 2019, ALS Cares has been the cornerstone of our workplace giving program.

It empowers our employees to make meaningful contributions through financial and non-financial donations, industry partnerships and workplace volunteering. Guided by our Charitable Giving Policy, ALS Cares ensures our initiatives align with our core values and focus on addressing critical community needs across six key impact areas:

Schools and universities

Supporting support inclusive and quality education that enhances skills development and provides lifelong learning. Our initiatives focus on advancing STEM education, improving literacy and preparing individuals for the future workforce through essential skill building.

Environmental stewardship

Prioritising environmental awareness and sustainability. This includes improving environmental outcomes such as remediation and conservation through donations and volunteering work.

Community enrichment

Supporting social and economic growth through local initiatives such as sponsoring local sports teams, improving access to clean water and sanitation and supporting vulnerable individuals through outreach programs.

Diversity and inclusion

Fostering diversity, equity and inclusion by creating environments where all individuals feel valued and empowered to contribute. For example, we actively promote the full participation of women in the workforce and society and provide support to individuals living with disability through targeted programs, partnerships and advocacy efforts.

Medical research and healthcare

Accessing appropriate healthcare is a fundamental human right. We support charities and non-profit organisations advancing medical research and healthcare access, working to address healthcare disparities and that collectively improving medical science outcomes worldwide.

Disaster relief

Providing targeted support to help communities recover and rebuild during times of crisis, combining company resources with the generosity and efforts of our employees to deliver essential supplies, support recovery initiatives and help families regain stability after natural disasters.

Sustainability Photo Competition

When I first started climbing three years ago, I never imagined that one day I'd be able to go out and climb in nature. But just three months in, an experienced climber invited me on an outdoor climb in Banff.

Outdoor climbing was a whole new world! Feeling the wind and rock beneath my hands and the view of Banff from the top of the wall was nothing like the experience of climbing in a gym. The most impressive thing was the climbers' attitude towards nature. No matter how hard you climb, whether you're having a good climbing day or not, everybody appreciates and respects the beautiful nature.

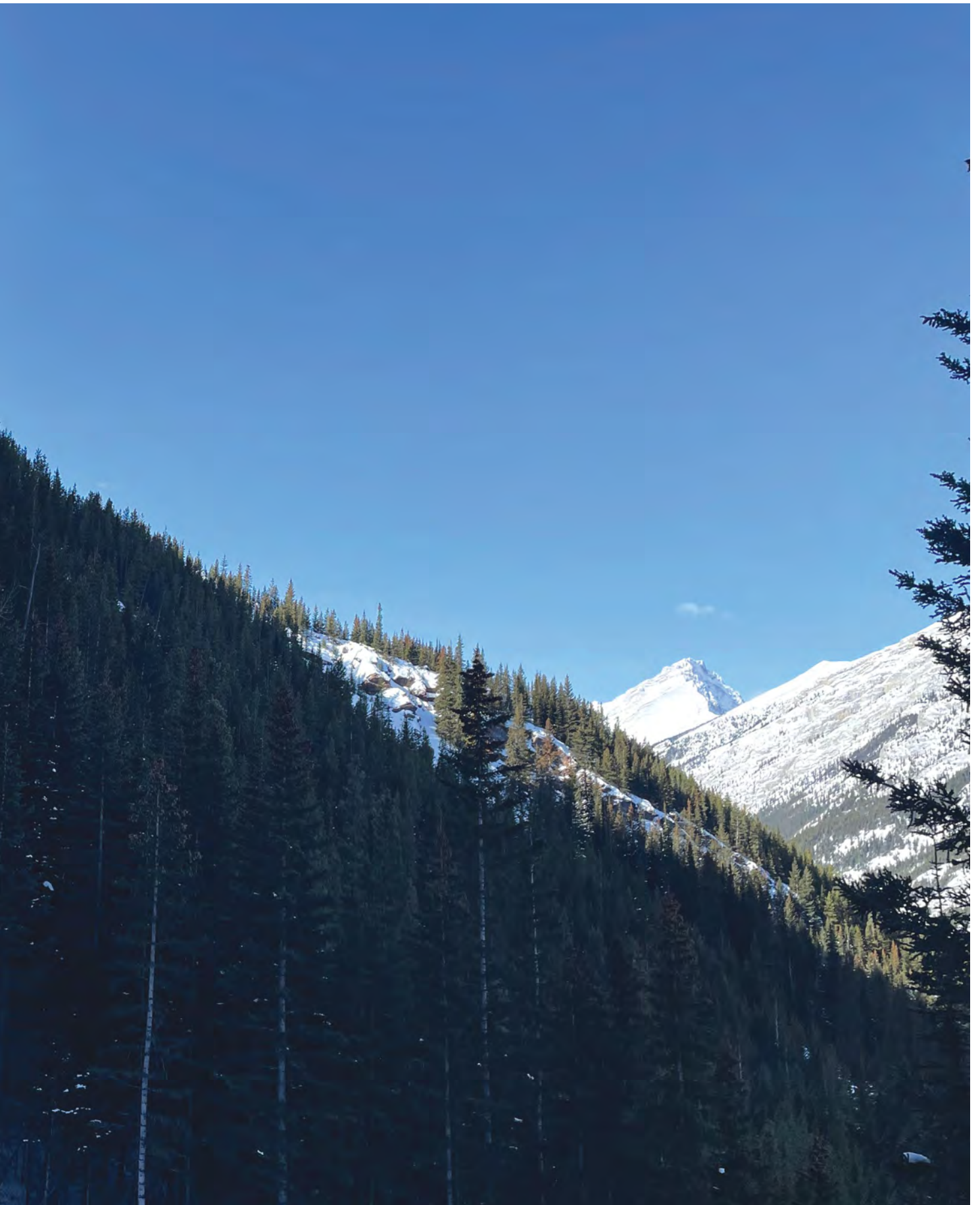
As I gain more experience climbing, I understand what a privilege it is to have access to this nature around me. But I also see the changes, with every winter getting warmer and summer weather becoming more extreme. This year, a lot of ice climbing locations weren't accessible until late winter because the waterfalls weren't frozen enough. I hope we can create a sustainable future to keep this environment so many more people can feel the happiness of being in nature, as I have.

Finalist: Nance Kim

Laboratory Analyst, Environmental,
Calgary, Canada

PHOTOGRAPHER: Benny Lee







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Our approach

ALS is committed to implementing transparent and trusted governance that supports sustainable growth.

Our aim is deliver long-term economic performance for our partners and shareholders by executing our strategic plan and managing finances responsibly, while also fulfilling our corporate social responsibilities. In FY25, we continued to take a disciplined approach to managing capital, balancing investment in organic growth, value-accretive acquisitions and returning consistent dividend to shareholders. Our approach delivered strong returns for our shareholders, reflecting the strength of our business

model and management team. We remain on track to meet our FY29 financial objectives as we continue to grow as a leader in the testing industry. A full copy of the audited financial statements can be found at alsglobal.com.

Each reporting period, the CEO & Managing Director, and Chief Financial Officer confirm in writing to the Board that ALS' financial reports present a true and fair view of the company's financial condition and operational results

and comply with relevant accounting standards. These statements are based on a formal sign-off process during the biannual financial reporting process, reviewed by the Audit & Risk Committee.

Shareholders are kept informed of ALS' performance and major developments through our annual report, investor presentations at full and half-year meetings and ASX announcements. You can access ASX releases on our website at alsglobal.com.

FY25 key financial indicators

Statutory
revenues*

\$2,999m

Net profit after
tax (NPAT)*

\$312.1m

Earnings
per share totalled

64.4c

Strong Group
liquidity of

>\$448m

Responsible and ethical business conduct

At ALS, we recognise that how we achieve success is just as important as the results we deliver. Guided by our vision to be the global leader in the discipline of scientific analysis, we are dedicated to conducting our business and activities responsibly and ethically. We foster a culture built on honesty, transparency and accountability, underpinned by consistent ethical behaviour. Our Code of Conduct (Code) sets out the standards we expect from our employees and partners, ensuring we meet the needs of our clients and stakeholders. It serves as a blueprint for how we conduct our business and helps employees understand their responsibilities. Designed as a practical resource, our Code offers clear guidance and practical examples to support employees in navigating challenges and applying the principles and standards of integrity in their work.

Online training

Our online Code of Conduct training course complements our Code by providing an interactive, practical way for employees to engage with its principles and reinforce understanding. It undergoes regular updates to ensure it remains current and aligned with our evolving business needs. This mandatory training is also integrated into ALS' onboarding process, helping new employees understand our values and behavioural expectations. Each year, employees complete a refresher course to stay up-to-date on the policies that guide responsible and ethical conduct, supporting them to make informed decisions and avoid significant risk in their work.

Additionally, our interactive online Code of Conduct portal offers easy to use resource with answers to commonly asked questions for each topic covered within the Code.

Visible leadership

Building and sustaining a culture of responsible and ethical decision-making relies on strong leadership. Our executive leaders, senior leaders, managers and supervisors play a vital role in reinforcing responsible business conduct through visible and ethical leadership in their everyday actions. Leaders encourage employees to uphold their commitment by speaking up if they observe misconduct and encouraging open dialogue. Sharing lessons from investigations of alleged misconduct and reviewing outcomes and corrective actions taken are also important ways that we reinforce our commitment to ethical conduct.

During FY25, we partnered with an independent third-party to conduct our biennial engagement survey, inviting open and honest feedback from employees on what's working well and what we can improve. The insights gained have guided us in taking meaningful steps to build and maintain the culture we aspire to achieve. More information on our employee engagement survey can be found on page 53.

Code of Conduct



Recognising our diverse workforce, our Code of Conduct is available in 18 languages to ensure its understanding. The following policies underpin our commitment to responsible and ethical conduct:

- Code of Conduct
- Anti-Bribery and Corruption Policy
- Anti-Bribery and Corruption Guidelines
- Business Partner Due Diligence Process
- Compliance Policy
- Conflicts of Interest Policy
- Continuous Disclosure Policy
- Human Rights Policy
- Privacy Policy
- Risk Management Policy
- Sanctions Policy
- Supplier Code of Conduct Policy
- Whistleblower Policy
- Workplace Bullying, Harassment and Discrimination Policy

Regulatory compliance

Our compliance program ensures we identify, understand and maintain compliant policies, processes and systems to meet regulatory requirements.

To support this, the compliance portal on ALS' intranet provides employees with access to policies and resources in key areas, including:

- Health and safety
- Environmental protection
- Anti-bribery and anti-corruption
- Trade and economic sanctions
- Human rights
- Diversity, equity and inclusion
- Corporate and financial management (including taxation)
- Privacy and data protection
- Whistleblower protections
- Compliance with the Australian Securities Exchange listing rules.

Our people are required to adopt and adhere to these policies and programs, with targeted online and in-person training provided to help employees understand their obligations as part of their roles.

Senior managers and supervisors provide monthly compliance reporting to the Global Compliance team via the Compliance Portal, enabling monitoring and traceability of compliance and non-compliance related matters. Additionally, managers complete an annual compliance declaration to confirm their understanding and adherence to specific obligations. Regulatory compliance risk metrics are also incorporated into positive performance indicator (PPI) scorecards for each business and short-term incentive plan scorecards for individuals, maintaining an ongoing focus on our obligations.

Fraud awareness workshops

Our fraud awareness workshops bring together selected leaders each year to discuss how teams can uphold ALS' values and strengthen our ethical and compliance culture. Through open and candid dialogue, participants address situations that might challenge alignment to the standards set out in our Code.

The workshop covers a range of compliance risks, including bribery, facilitation payments, gifts and entertainment, confidentiality, working with business partners, third party due diligence, proper books and records, related parties, anti-competitive behaviours, data integrity and reporting misconduct. It also highlights potential situations that may increase exposure to unethical behaviour and provide practical ways to prevent or address them.

The program offers a supportive and transparent forum where leaders can seek guidance and support not only during the workshop, but when faced with any situation that could adversely affect ALS' reputation.

Business resilience

Our business resilience workshops prepare the organisation for crisis scenarios and strategic risks. These workshops, designed for our Executive Leadership Team, are integral to testing and refining our crisis management capabilities. The exercises help leaders respond effectively to emerging risks and unforeseen disruptions.

In FY25, we conducted a cybersecurity desktop exercise to assess our ability to manage and respond to cyber threats. Additionally, we held a geopolitical risk strategic response exercise to evaluate our readiness for global geopolitical instability and its potential impact on our operations.

These resilience exercises are part of our broader risk management framework, ensuring we remain agile and capable of safeguarding ALS' long-term success, even in challenging circumstances.



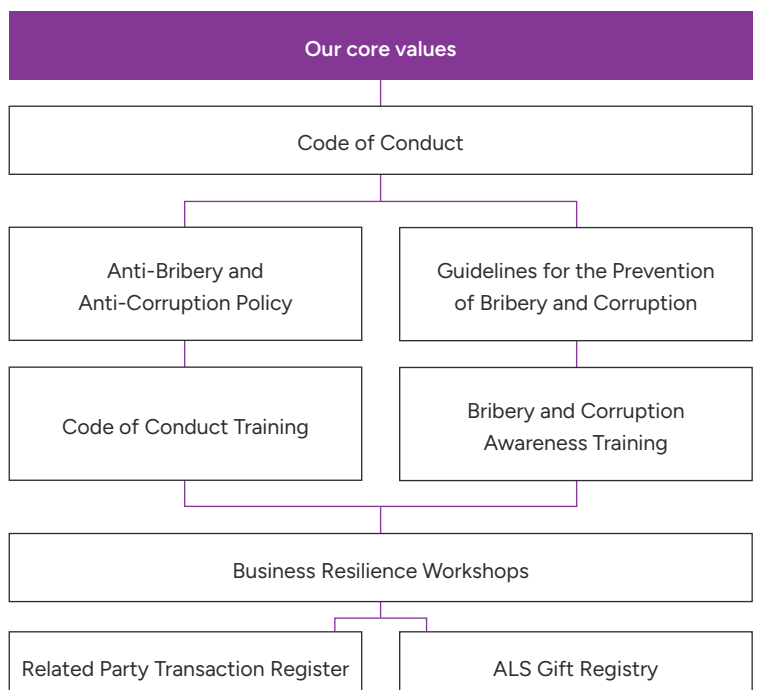
Anti-bribery and anti-corruption

Our reputation is intrinsically linked with our values. Our value 'honest' means we act with integrity and comply with the law, including a zero-tolerance stance on bribery or corruption in any form, anywhere in the world. This is embodied in our Code and our Anti-Bribery and Anti-Corruption Policy (ABC Policy), which strictly prohibit bribes, corruption, kickbacks, secret commissions or facilitation payments, even if it means losing a business opportunity.

The ABC Policy sets out the controls that prevent bribery and corruption, ensuring employees have the knowledge needed to identify, prevent and respond to risks. We take a risk-based approach to training our employees on bribery and corruption exposure, with our Code of Conduct training educating employees on the critical risks these practices pose to our reputation and operations. For employees in higher-risk roles, our online Bribery & Corruption Awareness training provides deeper knowledge and guidance on recognising and managing potential risks. This training is supported by our Guidelines for the Prevention of Bribery and Corruption, which provides practical advice on key risk areas such as providing or receiving gifts or entertainment. Employees are encouraged to ask questions in any situation where there may be a perceived improper influence on business outcomes.

When engaging with third parties, our Business Partner Due Diligence Process ensures we only form business relationships with third parties who share our commitment to integrity and compliance. We also expect our suppliers to uphold the principles outlined in our Supplier Code of Conduct, including a firm commitment to avoid all forms of bribery or corruption.

Integrity is in our company's DNA



Whistleblower program

Our Whistleblower Program supports an honest, transparent and accountable culture by upholding our values and Code of Conduct.

Employees are often our best source of information regarding actual or suspected misconduct or wrongdoing, and we encourage them to speak up with confidence and report suspected or actual behaviour violations confidently.

We are committed to ensuring confidentiality and creating a safe environment where employees can report without fear of retaliation. Our Code of Conduct, Whistleblower Policy and training reinforce this commitment and explain the protections and support to those who report.

Recognising that it may not always be easy for people to raise concerns directly, we provide two independent, confidential helplines:

- Business Integrity Helpline
- Your Voice Helpline.

These global helplines operate 24/7, 365 days a year, and offer anonymous reporting options to help alleviate any fear of retaliation. Details on how to contact the helplines are displayed on site noticeboards globally and are also available through the Code. Information about the helplines, which to report to and FAQs are published on the helplines websites, which are accessible to employees and the public.

We evaluate our Whistleblower Program annually to benchmark and identify areas for improvement. Insights from this evaluation helps to identify gaps and inform our resource allocation to develop plans that mitigate compliance risks.

All reports with sufficient information are investigated. The Board's Audit & Risk Committee oversees our Whistleblower Program, receives a de-identified report of material matters reported during the preceding period, including management actions and investigation outcomes. Substantiated allegations are addressed with appropriate actions to prevent reoccurrence.

FY25 reporting

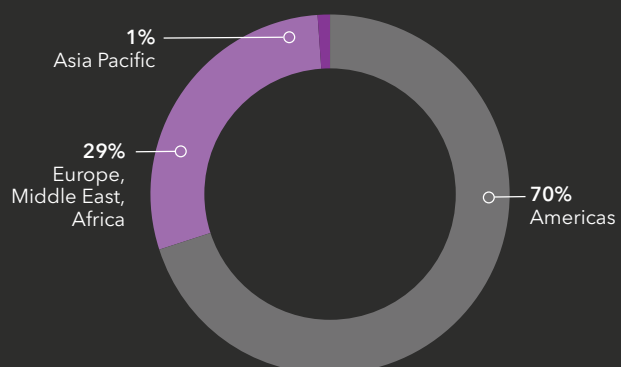
70 reports received via the Business Integrity Helpline or ALS Your Voice Helpline, of which 5 reports were complex in nature material, leading to broader investigations.

In total, this represents a 37% increase in reports made compared to FY24.

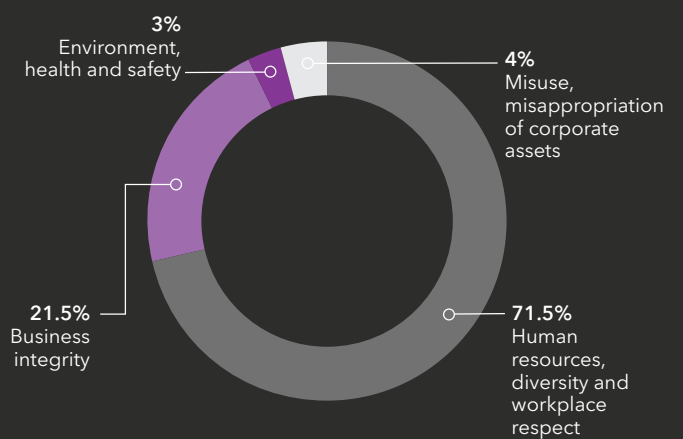
The investigation into 60 reports has concluded, with 28 being substantiated or partially substantiated. The 28 reports gave rise to remedial action including 8 which gave rise to disciplinary action.



SUBMISSIONS BY REGION



ALLEGATIONS BY CATEGORY



Enterprise risk management



Effective risk management is fundamental to our strategic direction, reputation and sustainability.

By continually identifying financial and non-financial risks, we prioritise strategies to minimise adverse effects and maximise benefits.

The Audit & Risk Committee supports the Board in overseeing risk management and internal controls. ALS' Executive Leadership Team adopts the Risk Management Framework, with all employees globally responsible for its implementation. Our Risk Management Policy outlines the roles and responsibilities of the Board, Board committees, CEO, executive leadership team, managers and employees.

The Executive Leadership Team ensures material business risks are identified and adequately addressed in line with the company's strategic plan.

Site managers and supervisors are responsible for managing operational risks with business leaders providing their support to ensure appropriate and effective risk management controls are in place and understood. All employees must follow our policies and procedures, undertake their duties with care and diligence, and report potential or actual risks promptly.

Aligned with ISO 31000:2018, our Risk Management Guideline provides a consistent approach to identifying, assessing and responding to risks. We identify risks through strategic workshops, operational activities, assessments against standards, incident and event logging, and assurance and audit activities.

Managing external, financial and operational risks

Once a year, we conduct a materiality assessment to validate and address significant external, strategic, financial or operational risks, including emerging risks. We also review our current risk management strategies to ensure they are effective, updating them as necessary. We use a controls assurance matrix to monitor and measure each risk. Significant enterprise-wide business risks are reported annually to the Audit & Risk Committee and the Board, with an in-depth analysis conducted on selected key business risks.

Our risk management focus areas in FY25 included:

- Reviewing business continuity plans to emphasise cost reduction, strengthen liquidity, cash generation and repatriation, and acquisitions in complementary geographies
- Reviewing enterprise-wide information classification and management to enhance practices, mature our process and improve information security
- Continuing business system consolidation and developing core business information and finance systems
- Enhancing health and safety work practices and protocols to support employee mental health and wellbeing
- Ensuring employee safety on the road by reviewing vehicle safety specifications and implementing in-vehicle monitoring systems globally
- Implementing policies and programs to reduce energy usage and carbon emissions, encourage renewable energies and change employee behaviours to address rising fuel and carbon costs
- Creating value from ALS' Innovation Framework through governance,

innovation focus, agile decisions and performance tracking

- Implementing ALS' digital and operational system roadmaps to support automation and client digital integration leadership
- Delivering trusted results through ongoing investment in custom built, laboratory information management systems and assurance reviews, ensuring quality programs are robust and implemented across our business, including:
 - Monitoring corrective actions and client complaint registers to ensure timely resolution, identify trends and report to management
 - Auditing to compare test data with final reports or certificates issued to clients
 - Training our employees to maintain required skills and competencies relevant to their roles
 - Educating employees so they can perform their duties with the highest standard of integrity and independent judgement.
- Assessing cybersecurity controls to counteract evolving cybersecurity threats, including:
 - Conducting external audits and vulnerability assessments of systems, applications and practices affecting company and client data
 - Reviewing and updating cybersecurity threat and risk assessment
 - Reviewing incident response readiness plan and testing critical assets
 - Undertaking phishing simulation testing

– Expanding our cybersecurity training curriculum.

- proving the measurement of supply chain sustainability metrics at supplier and sub-supplier level
- Refining risk-based supplier onboarding documentation for deeper insights into our suppliers approach to sustainability
- Reviewing business continuity plans to ensure redundancy plans for critical suppliers
- Implementing frontline leadership development programs, workplace training, remuneration benchmarking, global jobs framework, career progression, individual development plans, and succession planning to retain and attract talent
- Rolling out our biennial engagement survey to identify focus areas that support ALS being a great place to work for all employees
- Revising the DE&I roadmap, including establishing a global DE&I Council and new ERG groups and inclusive leadership training.

More information on the specific risk management strategies to address a number of our enterprise-wide material business risks are detailed throughout this report. Please see:

- Our approach to the planet – page 60
- How we manage our climate change risk – page 61
- Recruitment and onboarding – page 55
- Health and safety – page 34
- Regulatory compliance – page 102
- Cyber security – page 108

More information about our Risk Management Policy can also be found at alsglobal.com.

Safeguarding our business in an evolving digital landscape

Cybersecurity remained a key focus for ALS as we strengthened our digital defences and protected our systems from evolving threats.

We recognise that cybersecurity is a shared responsibility across the organisation, with each employee playing a crucial role in safeguarding our systems, data and business operations. In FY25, we continued to assess and enhance our cybersecurity controls to counter the volume and changing nature of cyber threats.

Addressing cybersecurity as a material risk

To address cybersecurity as a material risk, ALS has implemented a series of controls and processes designed to minimise vulnerabilities and enhance organisational resilience. These include:

- **Advanced protection services**
Implemented advanced endpoint protection and internet proxy services to detect and respond to threats in real time.

- **Disaster recovery improvements**
Enhanced disaster recovery and tested the Laboratory Information Management System (LIMS) into disaster recovery plans to ensure operational continuity.
- **Phishing campaigns**
Conducted regular simulations and training to help employees identify and mitigate phishing attempts.

Cybersecurity Awareness Month

As part of our ongoing commitment to maintaining the highest standards of data protection, we launched a comprehensive Cybersecurity Awareness Month campaign. The campaign raised awareness across the business about the importance of cybersecurity, empowered employees with the knowledge to identify and mitigate risks and encouraged best practices to safeguard ALS' systems and data. It also highlighted the importance of staying alert to potential threats, reporting suspicious activity and following best practices.

The campaign focused on several core themes directly relevant to our business and the digital threats we face, including:

- **CEO fraud:** Educating employees on recognising fraudulent communications that attempt to impersonate leadership.

- **Passwords and multi-factor authentication:** Promoting the use of strong, unique passwords and multi-factor authentication to secure our accounts and systems.
- **Recognising and reporting phishing:** Highlighting the dangers of phishing attacks and how to identify and report suspicious emails and messages.
- **Data protection:** Reinforcing the importance of safeguarding sensitive data and ensuring compliance with data protection regulations. Throughout the month, ALS shared resources and tips on how employees can strengthen their personal and professional cybersecurity practices. These were communicated via our global Intranet, with weekly updates and practical advice to help teams stay informed and vigilant.

Looking ahead

In FY26, cybersecurity will remain a top priority as we strengthen our systems, processes and governance to counter emerging threats. We are advancing towards a Zero Trust framework for our IT infrastructure and will benchmark our cybersecurity maturity against the NIST Cybersecurity Framework to refine our roadmap and address key risks. Regulatory compliance will remain a focus, with efforts to meet new requirements such as NIS2 and pursue accreditations like ISO27001 and Cyber Essentials. By providing employees with the tools and knowledge to mitigate risks, we aim to maintain strong governance and uphold trust with our clients and stakeholders.



Sustainability Photo Competition

On my way to work one early morning, I stopped in my tracks – above me the sky was alive. Waves of green, pink and purple auroras danced across the darkness; a breathtaking reminder of how magical nature can be. I walk to work instead of driving and it's moments like these that make me even more grateful for that choice. It's a small thing, but choosing a more sustainable way to get around feels like a step in the right direction.

Luleå is a place of extremes – long, dark winters, freezing temperatures and then suddenly, the return of the sun. But we're also a city working towards a greener future. From renewable energy projects to a push for climate neutrality by 2030, there's a growing awareness that we need to protect what we have. The aurora reminds me of that – how delicate yet powerful our planet is, and how important it is that we take care of it.

This photo isn't just a beautiful moment; to me, it represents hope. The light always returns, and if we keep making small, conscious choices – whether it's walking to work, supporting green initiatives or just appreciating the world around us – we can be part of something bigger – a future that shines just as bright.

Finalist: Evelina Waara

Sample Registration, Environmental
Scandinavia Luleå

PHOTOGRAPHER: Evelina Waara

Human rights

ALS is committed to upholding human rights across our business and supply chain.

Our approach is guided by international human rights principles, including the International Bill of Human Rights, International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, and United Nations Global Compact (UNGC). Our Code of Conduct, Human Rights Policy and Supplier Code of Conduct set out the standards of behaviour we expect from our employees, suppliers, contractors and other business partners in respecting and upholding human rights.

Our approach includes:

→ Opposing all forms of modern slavery, forced labour, human trafficking and child labour, and taking action to reduce risks in our operations and supply chains.

- Committing to our employees' health, safety and security and having zero tolerance for discrimination or harassment in our workplaces.
- Adhering to local labour standards, including hours, conditions, wages and overtime pay that comply with the law.
- Supporting freedom of association and the right to collective bargaining.
- Partnering with businesses that are committed to protecting human rights and demonstrate sound ethical performance.
- Identifying and understanding the risks of our actions on protecting human rights.
- Encouraging employees and supply chain partners to report concerns about poor or unacceptable human rights practices.
- Providing independent, confidential reporting through ALS' Business Integrity Helpline and Your Voice Helpline for confidential and anonymous reporting.
- As part of our onboarding process, we train employees on their shared responsibility to prevent complicit human rights abuses, including those committed by others doing work for us. Site managers confirm their sites comply with regulatory requirements, including safe working and employment conditions, equal opportunity and freedom of association by completing an annual sign-off declaration. Details of our progress in protecting human rights in FY25 are listed on page 112.





Progress on human rights protection

During FY25, we made significant progress in maturing our human rights protection framework in the following areas.

Third-party social compliance audit

Following an internal review of our FY24 auditing approach, we partnered with LRQA, an independent accredited provider, to audit ALS' sites and supplier operations. LRQA used SEDEX's Members Ethical Trade Audit (SMETA) methodology, based on the Ethical Trading Initiative (ETI) Base code measurement criteria and local laws. A risk-based approach helped identify countries deemed by the Walk Free Foundation to have human rights and modern slavery related risks. An audit programme has been implemented in the business and to date, 4 sites across India and Mexico are currently going through the audit and assessment process of which the results are being reviewed and will be updated as part of FY25 Modern Slavery statement.

Awareness and capability

We delivered training on ALS' Code of Conduct and Modern Slavery Awareness to help employees identify and report human rights risks. Updates were made to the Modern Slavery Awareness training to reflect changes in International local laws, and rolled out to procurement staff responsible for managing supplier relationships. Relevant procurement and supply chain employees will complete refresher training every two years to stay up-to-date with human rights risks.

Governance

We strengthened our global procurement processes and streamlined procurement and supplier engagement including reviewing and updating our Code of Conduct, Supplier Code of Conduct, Human Rights Policy and Modern Slavery Statement to ensure alignment with global best practices.

Benchmarking and public reporting

We reviewed and benchmarked our human rights framework, as part of our annual process, to ensure continual improvement. In line with the UK's Modern Slavery Act 2015 and the Australian Modern Slavery Act 2018 (Cth), we publish an annual statement detailing our actions and focus for addressing modern slavery risks for the year ahead.

Communities

We remain committed to developing local workforces and using local suppliers where possible, empowering the communities where we operate.

Culture and conduct

We advanced diversity and inclusion across five key areas: Inclusive leadership, gender, disability (both physical and non-apparent); LGBTQ+ and regional priorities. Key achievements included:

- Establishing a global Diversity Council with executive representation, to guide our global DE&I roadmap and initiatives
- Achieving +2% improvement in overall Engagement Survey DE&I scores compared to the previous survey and with all four DE&I specific questions showing positive trends across all regions.
- Sponsored ALS' RISE (Reach your potential. Inspire each other. Share strategies. Elevate.) employee reference group (ERG), which championed initiatives such as International Women's Day, International Day of Women's and Girls in Science and International Equal Pay Day.
- Launched a LeanIn pilot program in Australia to support the development of high-performing women in accelerating their career and personal growth.
- Established our global BESIDE: Pride Group, our LGBTQ+ employee reference group network.
- Completed a gender pay equity analysis globally, with Regional General Managers signing a Gender Pay Equity Pledge outlining their commitment to implementing a three-year action plan to correct any inequities. This process has recorded a 100% completion rate since its implementation.
- Reviewed and updated employee benefits and allowances to reflect local legal requirements and address cost of living pressures.
- Signed up to the Valuable 500, reaffirming our commitment to disability inclusion. The Valuable 500 works with leading global companies to advance disability inclusion.

Supplier engagement

We included modern slavery and human rights clauses in supplier contracts, with provisions for social compliance audits. Our 'Modern Slavery Guidance for Suppliers', embedded in our Supplier Code of Conduct, provided a fact sheet to raise awareness of modern slavery risks and practices with our suppliers. This guidance is available in English, Spanish, Portuguese, French, German and Czech.

The Supplier Code was also referenced in ALS' terms and conditions for the supply of goods and services, sent to every supplier. Additionally, these terms and conditions are included in all purchase orders.



Our focus for FY26

In FY26, we'll continue refining our human rights management approach, in consideration of our geographical spread and diverse supply chains. We'll review our due-diligence practices, engaging with our highest-risk suppliers to better understand their human rights risk management processes.

We take a collaborative approach to managing modern slavery risks in our supply chains. A key step in measuring the effectiveness of our actions is conducting independent social compliance audits within ALS and at supplier sites in high-risk countries, as indicated by the Walk Free Global Slavery Index 2023. We'll continue to complete these audits where there is willingness and agreement.

We'll introduce a Supplier Qualification Questionnaire to set clear expectations for suppliers on identifying and addressing modern slavery during onboarding. Their responses will provide valuable insights and help us to understand current and emerging trends, challenges and best practice for managing modern slavery risk and ethical sourcing.

We will continue to encourage employees who visit supplier sites to use the Human Rights Supplier Site Visit Checklist to assess and report on working conditions. Based on the ratings scorecard from the independent ESG agency, EcoVadis, we are committed to improving our sustainable procurement ratings, including the development and implementation of sustainable procurement policies focused on supplier environmental and social practices.

For more information regarding our efforts to address modern slavery risks, please refer to ALS' Modern Slavery Statement at alsglobal.com.





Governance

Strong governance is the foundation of our strategy, enabling sustainable growth and safeguarding the interests of our shareholders and stakeholders.

We align with the fourth edition of the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations, and regularly evaluate and update our governance framework to meet existing and emerging corporate governance practices, market and regulatory expectations.

This framework reinforces our commitment to ethical, lawful and accountable business practices across ALS. It is built on our Code of Conduct, supported by policies, global training initiatives, and operational procedures to achieve consistent decision-making and ethical conduct. Our PPI scorecard ties sustainability outcomes to remuneration, reinforcing individual accountability for achieving key initiatives.

Our Board

Our Board combines leadership, diversity and experience to guide ALS' strategic direction. The Board includes seven non-executive directors and our CEO & Managing Director, all committed to maintaining the highest standards of corporate governance and ethical decision making.

Non-executive directors undergo extensive probity and background checks before being appointed to ensure they bring the right skills and experience to the Board. Once appointed, directors receive a thorough company induction, including operational site visits. Non-executive directors are not appointed for specific terms and are subject to rotational requirements as outlined in the company's constitution. Opportunity for professional development through the Australian Institute of Company Directors is available, and via external subject experts.

The Board's contribution is assessed annually through both self-assessment and independent external evaluation. In FY25, an external review of the Board and its Committees was completed, including roles and responsibilities, skills and expertise, and individual performances. Recommendations from the review are prioritised and considered as part of ongoing Board meetings.

All non-executive directors, except the CEO & Managing Director, are reviewed annually to confirm their independence from management. The Board ensures any conflict of interest or personal interests are disclosed, recorded and managed according to clear Board policies. In FY25, no material professional, business or relationship were identified among non-executive directors.

The Board is supported by four sub-committees:

- Sustainability & Innovation Committee
- Audit and Risk Committee
- People Committee
- Nominations Committee (comprised of all non-executive directors)

Each sub-committee follows a clear charter, outlining its purpose, responsibilities and function. These are reviewed annually and available on our website at alsglobal.com





Sub-committees

Sustainability and Innovation Committee

Chair: Siddhartha Kadia

The Committee provides oversight and advice to the Board in relation to:

- Managing health, safety, environmental, community, governance and social performance risks through effective strategies, standards, processes and practices
- Compliance with relevant laws, regulations, standards and best-practice guidelines within its responsibilities
- Assisting management in achieving sustainability targets and performance improvements
- Overseeing ALS' Innovation Framework to ensure regular sharing of innovation concepts and ideas across the business.

Audit and Risk Committee

Chair: Leslie Desjardins

The Committee identifies and recommends policies, practices and processes, receives reports from management and monitors performance to ensure ALS meets its responsibilities with care, attention and expertise in the following areas:

- Financial reporting
- Accounting policies
- Financial management
- Internal control systems
- Risk management systems
- Business policies and practices
- Protection of assets
- Tax reporting/systems
- Disclosure requirements specific to climate change impacts on financial statements, including TCFD reporting
- Compliance with relevant laws, regulations, standards and best practice guidelines.

People Committee

Chair: Peter Possemiers

The Committee ensures people and remuneration practices align to its purpose, strategy and risk appetite and support a high-performing, inclusive and ethical culture. The Committee reviews and makes recommendations on:

- Principles and practices underpinning the Company's overall approach to remuneration
- Development programs and succession planning and processes for Senior Executive Managers
- Talent and leadership development programs for senior leaders
- Policies and practices that attract, develop and retain a diverse and capable workforce, positioning the company as an employer of choice
- People risks associated with the Committee's area of responsibility under its Charter.

Nominations Committee

Chair: Nigel Gerrard

The Committee reviews and makes recommendations to the Board on:

- Board and Committee composition
- CEO performance, and remuneration
- Board and CEO succession planning
- Board, its committees and non-executive directors performance and remuneration
- Appointment, election and re-election of non-Executive directors
- Director independence assessments
- Director induction programs.

Policies and standards

Audit & Risk Committee Charter Board Charter Summary Code of Conduct Continuous Disclosure Policy Diversity & Inclusion Policy People Committee Charter Securities Trading Policy	Sustainability & Innovation Committee Charter Health & Safety Policy Environmental Policy Donations & Sponsorships Policy Cash Management Policy Human Rights Policy	Financial Risk Management Policy Tax Risk Management Policy Risk Management Policy Risk Appetite and Tolerance Policy Anti-Bribery & Anti-Corruption Policy Privacy Policy Whistleblower Policy Delegation of Authority Policy
Performance Standards	HSE Foundation Standard	Risk Management Framework
Process Standards	Local management procedures and practices	

Management team

Malcolm Deane

CEO & Managing Director

Stuart Hutton

Chief Financial Officer

Dayna Field

General Counsel & Company Secretary

Mark Zorbas

Chief People Officer

Heike Truol

Chief Strategy Officer

Lisa McClain

Chief Information Officer

Thibault Bonneton

Chief Digital & Information Officer

Grace Coiley

Executive General Manager,
Industrial Materials

Tim Kilmister

Executive General Manager, Environmental

Bruce McDonald

Executive General Manager, Minerals

Andreas Jonsson

Executive General Manager,
Food & Pharmaceutical

Rickard Olofsson

Chief Technology & Innovation Officer





Sustainability Photo Competition

This photograph was captured on a winter's day in December. An opportunity arose to get outside into the fresh air and nature to clear the head and exercise after all the indulgent food during the festive period.

We took a hike in the Welsh mountains to find a perfect spot under the milky way for the evening, and we were not disappointed! A temperature inversion meant we were sleeping above the clouds and below the stars.

With very little footfall it was quite isolated. An ideal time to decompress from daily life and enjoy the beautiful world around us. Hiking has become part of my routine – it helps me to de-stress while also exploring new parts of the world.

Finalist: Gemma O'Callaghan
Laboratory Technician, ALS Inspection,
Knowsley, UK

PHOTOGRAPHER: Gemma O'Callaghan

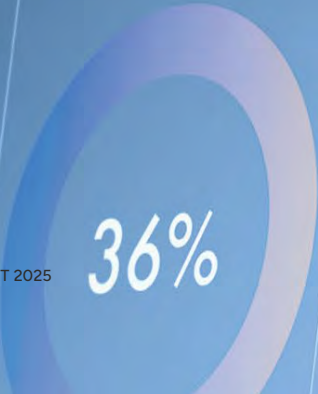


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Appendix

Key data

People	GRI disclosure	2024/25	2023/24	2022/23	2021/22	2020/21
No. of staff employed ¹	102-07	22,731	20,360	18,514	18,148	16,272
Total no. of employees (f) ²	405-01	10,911	9,954	8,220	7,804	7,160
Total no. of employees (m) ²	405-01	11,820	10,406	10,186	10,344	9,112
Employee turnover — voluntary ³	401-01	13.9%	15.2%	17.3%	21.0%	11.3%
Employee turnover — involuntary ³	401-01	9.3%	9.9%	12.9%	16.7%	25.1%
Hours worked		42,527,781	36,031,909	35,984,338	33,567,299	26,800,226
TRIFR ^{4,7}	403-09	0.94	0.94	1.00	1.52	1.98
LTIFR ^{4,7}	403-09	0.31	0.50	0.31	0.42	1.01
Work-related fatalities	403-09	0	0	0	0	0
Severe Injury Rate ⁴ (LTI > 7 days)		0.16	0.33	0.14	0.21	0.30
Occupational Disease Rate ⁵		0	0	0	0	0
Fatalities		0	0	0	0	0
Average hours of compliance training per employee	404-01	2.8	4.1	3.6	1.9	2.2
Training sessions completed		54,100	41,556	41,134	42,526	44,276
Compulsory compliance training sessions completed (%) ⁶		100	100	99	99	100
PPI scorecard		119	124	138	129	91.0

1. As at 31 March 2025.

2. Calculated using 2024 WGEA reporting percentages.

3. Full time and part time employees.

4. Per million hours worked.

5. Occupational disease as defined by Safe Work Australia.

6. Manager compliance training metric on PPI scorecard.

7. FY 25 Injury frequency rates include Nuvisan and Wessling data.

Community	GRI disclosure	2024/25	2023/24	2022/23	2021/22	2020/21
Spend with local suppliers (\$m)		1,330	1,118	1,141	945	751

Planet	GRI disclosure	2024/25	2023/24	2022/23	2021/22	2020/21
Electricity consumed (kWh)		146,300,963	144,840,663	136,286,086	133,183,770	118,432,789
Electricity intensity ratio for the organisation (MWh/MAUD Revenue)	302-03	55.1	56.0	56.3	65.5	61.0
Non transport fuel intensity ratio for the organisation (Gj/MAUD Revenue)	302-03	176	167	214	246	246
Reported spill or reportable uncontrolled releases ¹		0	0	0	0	0
Government fines or penalties imposed for environmental-related incidents		1 ³	0	0	1 ¹²	0
Scope 1 – Fleet Emissions^{2,8,13}						
CO ₂ (tonnes)	305-01	11,531	10,184	11,844	12,171	13,448
CH ₄ (t CO ₂ e)	305-01	2	4	2	36	48
N ₂ O (t CO ₂ e)	305-01	72	69	75	113	146
Total t CO ₂ e	305-01	11,612	10,257	11,922	12,320	13,642
Scope 1 – Non Transport Fuel Consumption Emissions⁴						
CO ₂ (tonnes)	305-01	24,930	23,191	26,826	27,491	22,157
CH ₄ (t CO ₂ e)	305-01	361	339	329	365	302
N ₂ O (t CO ₂ e)	305-01	67	53	37.2	41	34
Total t CO ₂ e	305-01	25,358	23,582	27,193	27,898	22,493
Scope 2 – Electricity Emissions (market based)^{5,9}						
Energy Indirect (Scope 2) t CO ₂ e		1,603	1,938	2,913	48,930	-
Scope 2 – Electricity Emissions (location based)^{5,9}						
Energy Indirect (Scope 2) t CO ₂ e	305-02	53,512	51,592	54,528	56,914	53,705
Scope 3 – Estimated Emissions (t CO₂e)^{7,11}						
Business travel	305-03	15,934	13,257	13,000	-	-
Employee commuting	305-03	22,934	19,792	20,000	-	-
Purchased goods and services	305-03	179,199	172,453	298,000	-	-
Fuel and energy related activities (Not included in Scope 1 or Scope 2)	305-03	8,799	10,361	11,000	-	-
Capital goods	305-03	26,674	33,471	61,000	-	-
Waste generated in operations	305-03	13,580	11,133	21,000	-	-
Upstream transport	305-03	22,206	19,944	36,000	-	-
Voluntary Carbon Offset (t CO₂e)¹⁰						
Credits purchased		50,000	50,000	50,000	-	-

- For this report, a reportable spill or reportable uncontrolled releases is one that: is sudden, unplanned, or uncontrolled, and reaches natural ground, surface water or groundwater, and results in actual or potential loss, property damage, or clean-up costs in excess of \$10,000.
- Fleet emissions data is calculated using the Transport Fuel Emissions method and emissions factors as listed in the Australian National Greenhouse Accounts Factors published yearly by the Department of Industry, Science, Energy and Resources.
- Infringement was recorded against ALS Portland USA for storing flammable waste on site without prior approval from the local fire authority. The company was fined USD\$2,400.
- Gas consumption emissions data accounts for purchased gas that is used for in building heating or in our ovens and furnaces.
- Electricity emissions data (location based), are calculated using published emission factors which calculate the total CO₂e per unit of electricity consumed and does not separately calculate CO₂, CH₄ or N₂O attributed to our electricity consumption.
- Market based is a method to quantify scope 2 GHG emissions based on GHG emissions emitted by the generators from which the reporter contractually purchases electricity bundled with instruments, or unbundled instruments on their own.
- FY23 Scope 3 estimations were calculated from ALS FY23 expenditure using The Quantis Scope 3 Evaluator.
- Emissions related to refrigerant gases not included.
- Emissions related to district heating are not included prior to FY24.
- Carbon offsets sourced from internationally recognised VERRA and CER registries.
- FY24 and FY25 Scope 3 estimations were calculated from the relevant ALS FY expenditure using the UK Department for Environment, Food & Rural Affairs (DEFRA) spend based Scope 3 Supply Chain CO₂e factors, with the exception of Employee commuting and Fuel and energy related activities which were calculated using The Quantis Scope 3 Evaluator.
- Life Sciences – Lima Food received a USD\$15,000 fine for not complying with environmental monitoring plans during Dec 2017 – Nov 2018. The non-compliance resulted from an error which occurred when the relocation to a new facility was delayed. The facility has complied with its monitoring requirements since 2019 which are audited regularly by the HSE team and part of the Annual HSE Plan.
- The FY25 total CO₂e figure is higher than the subcomponents due to Defra CO₂e emission factors only being published for hydrotreated fuel oil. (CO₂, CH₄ and N₂O emission factors are not published).

Business practices	GRI disclosure	2024/25	2023/24	2022/23	2021/22	2020/21
No. of locations	102-07	450	420	445	432	424
Total number and percentage of governance body members to whom the organisation's anti-corruption policies and procedures have been communicated	205-02	8/100%	8/100%	8/100%	7/100%	7/100%
Total number and nature of confirmed incidents of corruption	205-03	0	1	0	0	0
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	205-03	0	1 ²	0	0	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	205-03	0	0	0	0	0
Public legal cases regarding corruption brought against the organisation or its employees during the reporting period and the outcomes of these cases	205-03	0	2	0	0	0
Number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organisation has been identified as a participant	206-01	0	0	0	0	0
Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of — total monetary value of significant fines, total number of non-monetary sanctions, cases brought through dispute resolution mechanisms	307-01	0	0	0	14 ¹	0
a. Total number of incidents of discrimination during the reporting period		2	5	4	1	4
b. Status of the incidents and actions taken with reference to:						
i. Incident reviewed by the organisation		2	5	4	1	4
ii. Remediation plans being implemented	406-01	1	1	0	0	0
iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes		1	1	1	0	2
iv. Incident no longer subject to action		2	4	1	0	2

1. Life Sciences – Lima Food received a USD\$15,000 fine for not complying with environmental monitoring plans during Dec 2017 – Nov 2018. The non-compliance resulted from an error which occurred when the relocation to a new facility was delayed. The facility has complied with its monitoring requirements since 2019 which are audited regularly by the HSE team and part of the Annual HSE Plan.
2. An employee was dismissed for misconduct following an investigation that substantiated unauthorised payments being made to bank accounts in the name of the employee.

Business practices	GRI disclosure	2024/25	2023/24	2022/23	2021/22	2020/21
Taxes paid (\$m)		119	128	90	106	74
Wages (\$m) ³		1,408	1,108	984	958	841
Underlying Revenue (\$m) ³		2,999.4	2,586.0	2,421.2	2,182.3	1,761.4
Underlying EBITDA ^{3,4} (\$m)		727.7	665.7	648.0	547.2	425.1
Underlying EBIT ^{3,4} (\$m)		515.0	491.8	490.7	409.4	301.4
Underlying NPAT ^{3,5} (\$m)		312.1	316.5	320.6	259.9	185.9
Underlying earnings per share ³ (cents)		64.4	65.4	66.3	54.7	38.5
Statutory NPAT ⁵ (\$m)		256.2	12.9 ⁶	291.2	190.5	169.6
Dividends per share (cents)		38.6	39.2	39.7	32.8	23.1
Gearing ratio (net debt/net debt + total equity) (%)		52.4	49.5	42.6	44.4	36.5

3. For continuing operations.

4. EBITDA = EBIT plus depreciation and amortisation. EBIT = Earnings before interest and tax. The terms EBITDA and EBIT are non-IFRS disclosures. The calculations of EBITDA and EBIT are unaudited.

5. NPAT = Net profit after tax. Underlying net profit is a non-IFRS disclosure and has been presented to assist in the assessment of the relevant performance of the Group from year to year.

6. Statutory NPAT for 2023/24 was impacted by impairment and restructuring provisions of Nuvisan (\$248.8 million).

GRI reporting table

Statement of use		ALS Limited has reported the information cited in this GRI content index for the period April 2023 to 31 March 2024 with reference to the GRI Standards.		
GRI 1 used		GRI 1: Foundation 2021		
GRI standard	Disclosure number	Disclosure	Report	Section
GRI 2: General Disclosures 2021	2-1	Organisational details	Annual Report	General information
	2-2	Entities included in the organisation's sustainability reporting	Sustainability Report	About this report
	2-3	Reporting period, frequency and contact point	Sustainability Report	About this report
	2-4	Restatements of information	Sustainability Report	About this report
	2-5	External assurance	Sustainability Report	About this report
	2-6	Activities, value chain and other business relationships	Sustainability Report	Our business model
	2-7	Employees	Sustainability Report	Statistics
	2-9	Governance structure and composition	Sustainability Report	Business practices
	2-10	Nomination and selection of the highest governance body	Sustainability Report, Corporate Governance Statement	Governance, Principle 2
	2-11	Chair of the highest governance body	Annual Report	Directors Report
	2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Report	Business practices
	2-13	Delegation of responsibility for managing impacts	Sustainability Report	Business practices
	2-14	Role of the highest governance body in sustainability reporting	Sustainability Report	Business practices
	2-15	Conflicts of interest	Sustainability Report, Corporate Governance Statement	Governance, Principle 2
	2-16	Communication of critical concerns	Sustainability Report	Business practices
	2-18	Evaluation of the performance of the highest governance body	Sustainability Report, Corporate Governance Statement	Governance, Principle 1
	2-19	Remuneration policies	Annual Report	Remuneration Report
	2-23	Policy commitments	Sustainability Report	Business practices
	2-26	Mechanisms for seeking advice and raising concerns	Sustainability Report	Business practices
	2-27	Compliance with laws and regulations	Sustainability Report	Business practices
	2-28	Membership associations	Sustainability Report	Statistics, Business practices
	2-29	Approach to stakeholder engagement	Sustainability Report	Materiality

Statement of use		ALS Limited has reported the information cited in this GRI content index for the period April 2023 to 31 March 2024 with reference to the GRI Standards.		
GRI 1 used		GRI 1: Foundation 2021		
GRI standard	Disclosure number	Disclosure	Report	Section
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Sustainability Report	Materiality
	3-2	List of material topics	Sustainability Report	Materiality
	3-3	Management of material topics	Sustainability Report	Materiality Each Material Topic
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Sustainability Report	Community
	201-2	Financial implications and other risks and opportunities due to climate change	Annual Report, Sustainability Report	TCFD Statement, Climate Change
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community	Sustainability Report	Statistics
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	Sustainability Report	Community
GRI 205: Anti-corruption 2016	205-2	Communication and training about anticorruption policies and procedures	Sustainability Report	Business practices
	205-3	Confirmed incidents of corruption and actions taken	Sustainability Report	Statistics
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Sustainability Report	Statistics
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Sustainability Report	Planet
	302-2	Energy consumption outside of the organisation	Sustainability Report	Planet
	302-3	Energy intensity	Sustainability Report	Planet
	302-4	Reduction of energy consumption	Sustainability Report	Planet
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Sustainability Report	Planet
	305-2	Energy indirect	Sustainability Report	Planet
	305-4	GHG emissions intensity	Sustainability Report	Planet
	305-5	Reduction of GHG emissions	Sustainability Report	Planet
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Sustainability Report	Planet
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Sustainability Report	Statistics

Statement of use		ALS Limited has reported the information cited in this GRI content index for the period April 2023 to 31 March 2024 with reference to the GRI Standards.		
GRI 1 used		GRI 1: Foundation 2021		
GRI standard	Disclosure number	Disclosure	Report	Section
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Sustainability Report	People
	403-2	Hazard identification, risk assessment, and incident investigation	Sustainability Report	People
	403-3	Occupational health services	Sustainability Report	People
	403-5	Worker training on occupational health and safety	Sustainability Report	People
	403-8	Workers covered by an occupational health and safety management system	Sustainability Report	People
	403-9	Work-related injuries	Sustainability Report	People
	403-10	Work-related ill health	Sustainability Report	People, Statistics
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Sustainability Report	Community
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability Report	Community
GRI 415: Public Policy 2016	415-1	Political contributions	Sustainability Report	Business practices

SASB disclosure topics

	Accounting metric	Category	Units	Code	Section
Data security	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	SV-PS-230a.1	Managing risk
	Description of policies and practices relating to collection, usage, and retention of customer information	Discussion and Analysis	n/a	SV-PS-230a.2	ALS Privacy Statement Corporate Governance Statement Code of Conduct
	(1) Number of data breaches,	Quantitative	Number Percentage (%)	SV-PS-230a.3	(1) 0
	(2) Percentage involving clients' confidential business information (CBI) or personally identifiable information (PII),				(2) 0%
	(3) Number of clients affected				(3) 0
Workforce diversity and engagement	Percentage of gender and racial/ethnic group representation for	Quantitative	Percentage (%)	SV-PS-330a.1	Diversity and equality
	(1) Executive management and				
	(2) All other employees				
	(1) Voluntary and	Quantitative	Rate	SV-PS-330a.2	Statistics
	(2) Involuntary turnover rate for employees				
	Employee engagement as a percentage	Quantitative	Percentage (%)	SV-PS-330a.3	People
Professional integrity	Description of approach to ensuring professional integrity	Discussion and Analysis	n/a	SV-PS-510a.2	Code of Conduct
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Quantitative	Reporting currency	SV-PS-510a.2	Not applicable (Nil)

Industry and professional associations

We keep abreast of emerging issues and trends, best practices and the development of policy through memberships of industry and other professional associations. The table below provides an example of the organisations of which we are a member.

Association	Region
Environmental Industries Commission	United Kingdom
Standing Committee of Analysis Water Analysis Organics Group	United Kingdom
Confederación Nacional Empresarios de la Minería y Metalúrgica	Spain
Resource Industry Suppliers Association	Canada
American Council of Independent Laboratories	USA
Codex Australia	Australia
Australian Land and Groundwater Association	Australia
Singapore Institute of Food Science and Technology	Singapore
American Society for Testing and Materials (ASTM)	North America
Malaysia Institute of Chemistry	Malaysia
Canada Council of Independent laboratories	Canada

Glossary

\$	Australian Dollar
ALS	Australian Laboratory Services
ASX	Australian Stock Exchange
b	billion
CMP	Crisis Management Plan
CO₂	Carbon dioxide
CO₂e	Carbon dioxide greenhouse gas equivalent
EAP	Employee Assistance Program
EBITDA	Earnings Before Interest, Tax, Depreciation, Amortisation
EDP	Executive development program
EPA	Environmental Protection Authority
EFRAG	European Financial Reporting Advisory Group
ERP	Emergency Response Plans
EV	Electric Vehicle
FY	Financial Year
GHG	Greenhouse Gas
GRI	Global Reporting Initiative hour
h	Hour
HR	Human Resources
HSE	Health, Safety and Environment
HSEMS	Health, Safety and Environment Management System
HVAC	Heating, Ventilation, and Cooling

HVO	Hydrotreated Vegetable Oil
JCC	Joint consultative committee
JSEA	Job Safety and Environment Analysis
km	kilometers
kWh	kilowatt hour
kWp	kilowatt peak
l	litres
LED	Light emitting diode
LEV	Light Electric Vehicle
LTI	Lost Time Injury
LTIFR	Lost Time Injury Frequency Rate (per million hours worked)
m	million
M&A	Mergers and acquisitions
MTI	Medical Treatment Injury
MWh	Megawatt hour
NPAT	Net Profit After Tax
PPI	Positive Performance Scorecard for HSE
SASB	Sustainability Accounting Standards Board
STI plan	Short Term Incentive remuneration plan for ALS management
t	tonnes
TIC	Testing Inspection and Certification
TRIFR	Total Recordable Injury Frequency Rate (per million hours worked)

Assurance statement



Shape the future
with confidence

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Independent Limited Assurance Report to the Management and Directors of ALS Limited

Our Conclusion:

Ernst & Young ('EY', 'we') were engaged by ALS Limited (ALS) to undertake a limited assurance engagement as defined by Australian Auditing Standards, hereafter referred to as a 'review', over selected non-financial performance disclosures defined below for the year ended 31 March 2025. Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe the selected non-financial performance disclosures have not been prepared, in all material respects, in accordance with the Criteria defined below.

What our review covered

We reviewed the following selected non-financial performance disclosures in ALS's reported performance of its material sustainability issues, risks and opportunities as included in its Sustainability Report (the 'Report') for the year ended 31 March 2025 (period 1 April 2024 – 31 March 2025).

We reviewed a selection of non-financial performance disclosures, as shown in the table below:

Selected non-financial performance disclosures	Report page
1. Total Recordable Injury Frequency Rate (TRIFR), being 0.94 2. Lost Time Injury Frequency Rate (LTIFR), being 0.31	Page 8, 22, 36, 122
3. Scope 1 – Fleet Emissions being 11,612 tonnes of carbon dioxide equivalent (tCO ₂ -e) 4. Scope 1 – Gas Consumption Emissions (building heating, ovens and furnaces), being 25,358 tCO ₂ -e 5. Scope 2 Emissions (electricity consumed) using: i) A location-based approach, being 53,512 tCO ₂ -e; and ii) A market-based approach, reflecting the use of renewable electricity and Energy Attribution Certificates, being 1,603 tCO ₂ -e	Page 68, 70, 123
6. Completion of Code of Conduct training for managers and employees, within the required period being >95%	Page 8, 21

Selected non-financial performance disclosures	Report page
7. Number of unresolved complaints of negative air, noise, or land impact from surrounding neighbours, being zero 8. Number of Environmental prosecutions, being zero 9. Number of reported spill or reportable, uncontrolled releases, being zero	Page 22, 123

Other than as described in the preceding paragraphs, which set out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express an opinion or conclusion on this information.

Criteria applied by ALS Limited

In preparing the selected non-financial performance disclosures ALS applied the following Criteria:

- Global Reporting Initiative ('GRI') Topic Specific Standards; or
- ALS's publicly disclosed criteria as established and set out in its internal policies and procedures, and as detailed in footnotes of the Report

Key responsibilities

ALS's responsibility

ALS's management is responsible for selecting the Criteria, and for presenting the selected non-financial performance disclosures in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the selected non-financial performance disclosures, such that it is free from material misstatement, whether due to fraud or error.



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EY's responsibility and independence

Our responsibility is to express a conclusion on the selected non-financial performance disclosures based on our review.

We have complied with the independence and relevant ethical requirements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our approach to conducting the review

We conducted this review in accordance with the Australian Auditing and Assurance Standards Board's *Australian Standard on Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ASAE 3000') and the terms of reference for this engagement as agreed with ALS on 17 April 2025 in the engagement letter. That standard requires that we plan and perform our engagement to express a conclusion on whether anything has come to our attention that causes us to believe that the selected non-financial performance disclosures is not prepared, in all material respects, in accordance with the Criteria, and to issue a report.

Summary of review procedures performed

A review consists of making enquiries, primarily of persons responsible for preparing the selected non-financial performance disclosures and related information and applying analytical and other review procedures.

The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. The procedures we performed included, but were not limited to:

- Conducted interviews with personnel to understand the business and reporting process
- Conducted interviews with key personnel to understand the process for collecting, collating and reporting the selected non-financial performance disclosures during the reporting period

- Assessed that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Criteria
- Undertook analytical review procedures to support the reasonableness of the data
- Identified and tested assumptions supporting calculations
- Tested, on a sample basis, underlying source information to assess the accuracy of the data.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our review conclusion.

Inherent limitations

Procedures performed in a review engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a review engagement is less than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to assessing aggregation or calculation of data within IT systems.

The greenhouse gas quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of greenhouse gases. Additionally, greenhouse gas procedures are subject to estimation and measurement uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

Other matters

We have not performed assurance procedures in respect of any information relating to prior reporting periods, including those presented in the selected non-financial performance disclosures. Our report does not extend to any disclosures or assertions made by ALS relating to future performance plans and/or strategies disclosed in ALS's Sustainability Report and supporting disclosures online.



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Use of our Assurance Report

We disclaim any assumption of responsibility for any reliance on this assurance report to any persons other than management and the Directors of ALS, or for any purpose other than that for which it was prepared.

Our review included web-based information that was available via web links as of the date of this statement. We provide no assurance over changes to the content of this web-based information after the date of this assurance statement.

A stylized, handwritten-style signature of 'Ernst + Young' in black ink.

Ernst & Young
Brisbane, Australia
23 June 2025



