



**Progress
with
purpose**

About this report

This review informs key stakeholders about ALS' sustainability approach, including its actions, performance and key material issues for the 12-month period ending 31 March 2026. ALS' Board of Directors approved the review on 15 May 2026.

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. ALS discloses emissions using the GHG Protocol financial control boundary. All dollar figures in this report are expressed in AUD currency unless otherwise stated.

Reporting approach

ALS' FY26 Sustainability Review 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 review includes GRI disclosures that we consider material to the business, meaning issues that have the potential to impact our ability to deliver our business strategy, affect our reputation or are of material concern to our stakeholders. Not all GRI indicators are tracked. For further information about our materiality assessment process, refer to page 20.

This review aligns with the Sustainability Accounting Standards Board's (SASB) Professional Services Sustainability Accounting Standard (page 111 outlines how the report maps to SASB disclosure topics). We have also mapped the United Nations Sustainable Development Goals (SDGs) to ALS' material topics as shown on page 20.

Other company documents

Alongside this review, we share aspects of our sustainability program through other publications, including our Annual Report and Corporate Governance Statement, which outline our approach to governance and risk management. ALS' FY26 Annual Report includes climate-related disclosures required by the Australian Sustainability Reporting Standards (ASRS). These documents are available at alsglobal.com/investors.

Company policies can be found at alsglobal.com/en/corporate-governance.

Forward-looking statements

This review includes forward-looking statements. Such forward-looking statements are based on management's expectations and on available information which management considers to be reasonable and supportable at the date of this review. Actual outcomes may differ due to inherent uncertainties.

Forward-looking statements may include statements regarding ALS' ambitions, strategies, planned actions and capital expenditure, the potential impact of climate change (including risks and opportunities) for ALS over different time horizons; and climate scenarios and ALS' assessment of climate resilience under climate scenarios in the future.

Forward-looking statements may be identified by the use of forward-looking terminology, including the terms "ambition", "anticipate", "could", "estimate", "expect", "goal", "intend", "likely", "may", "modelling",

"plan", "target", or "will" or, in each case, their negative or other variations or other similar expressions, or by discussions of strategy, plans, objectives, ambitions, and future events, developments or intentions.

The review contains information that is based on judgements, estimates and assumptions, including in relation to the identification of climate-related risks and opportunities, the determination of the scope of the value-chain, and greenhouse emissions reporting, which are as disclosed throughout this review.

Climate-related disclosures are inherently subject to uncertainty, estimations, limitations, assumptions and judgements, and actual outcomes may differ from those expressed or implied in this review due to changes in underlying assumptions, data availability, external conditions, policy and market developments, and the uncertain nature of physical and transition climate impacts.

Any forward-looking statements in this review are provided for information purposes only and reflect expectations as at the date of publication, and they are not statements of fact, guarantees or predictions of future events, outcomes or performance.

Certain information in this review is also based on information prepared by third parties. Except where indicated otherwise, ALS has not sought to independently verify information obtained from public and third-party sources.

Review feedback

We welcome your feedback. Please contact sustainability@alsglobal.com if you require further information or wish to provide comments.





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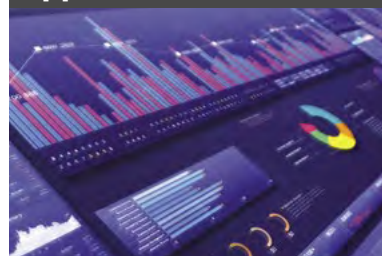
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A message from our CEO

Malcolm Deane



“As science evolves and client needs continue to change, our ability to anticipate challenges and develop new solutions becomes even more important.”

Science has an increasingly important role to play in shaping the world’s future.

From protecting our environment and advancing global health outcomes to enabling the energy transition, scientific insight and trusted testing are essential to solving some of the world’s most complex challenges. At ALS, we’re proud to support this work every day.

Operating across 70 countries and 450 laboratories, our teams deliver over 672,000 testing procedures daily with the precision, speed and reliability our clients depend on. Through this work, we help organisations make better decisions, manage risk and drive progress in the industries that shape our world.

Guided by our purpose to make the world a better place through science, assurance and sustainability, and united by our commitment to make *Progress with purpose*, sustainability is embedded in how we operate and how we grow.

I’m pleased to share our FY26 Sustainability Review, which highlights the progress we’ve made over the past year and the actions we’re taking to strengthen our business for the future.

A year of curiosity and innovation

If there was a defining theme for FY26, it was curiosity.

Innovation has always been central to ALS. As science evolves and client needs continue to change, our ability to anticipate challenges and develop new solutions becomes even more important.

This year we deliberately leaned into that mindset by designating FY26 as our “year of curiosity”, encouraging our people to question, explore and test new ideas across the organisation.

Our teams are naturally curious, and throughout the year we saw that curiosity translate into practical outcomes. Across our laboratories and operations, new ideas and innovative projects delivered measurable improvements in how we work and the services we provide to clients.

We also strengthened the way innovation is supported across ALS. We refined our global innovation framework to ensure strong ideas can be captured, developed and scaled across our operations. At our Investor Day, we showcased progress toward building the Lab of the Future, a roadmap that continues to guide how we apply digital, automation and new technologies across our laboratories.

This work is already transforming how we operate, helping us deliver services more efficiently while improving safety, quality and sustainability outcomes.

Strengthening how we operate

As our business continues to grow and evolve, it's equally important that the systems supporting our operations evolve with it. During FY26 we made targeted investments to strengthen how we manage sustainability and performance across the organisation.

For our people, we refreshed our DE&I Framework to deepen inclusive leadership and accountability, embed equitable talent systems and support a workplace where everyone can thrive. We also commenced the rollout of a global HR system that will unify core processes across our countries and provide a clearer view of our workforce globally.

To support our climate ambitions, we invested in environmental reporting software that improves how we track and manage our global emissions footprint. This provides more timely measurement and clearer insights to help manage emissions in line with our climate ambitions.

We also implemented a refreshed Enterprise Risk Management framework to further strengthen risk maturity across the business. While risk oversight remains top-down led, the updated framework improves how emerging risks are identified and managed across our global operations.

These investments are strengthening the foundations that support our long-term sustainability progress.

Delivering progress where it matters

Alongside these efforts, we continued to make encouraging progress across several key areas of our sustainability journey.

Safety remains our highest priority. During the year we exceeded our commitment to a safe workplace, achieving a record low Total Recordable Injury Frequency Rate (TRIFR) and Lost Time Injury Frequency Rate (LTIFR), while outperforming our FY26 safety targets.

Our teams also continued supporting the communities where we operate through initiatives that enhance community wellbeing and science education. These programs are led locally, ensuring support is directed where it can have the greatest impact.

On climate, we maintained momentum in reducing our operational emissions in line with our existing net zero roadmap. In FY27 we will refresh our climate strategy by retiring our existing climate target, to be replaced with a new climate target and transition plan, while remaining aligned with our long-term Net Zero ambitions.

Looking ahead

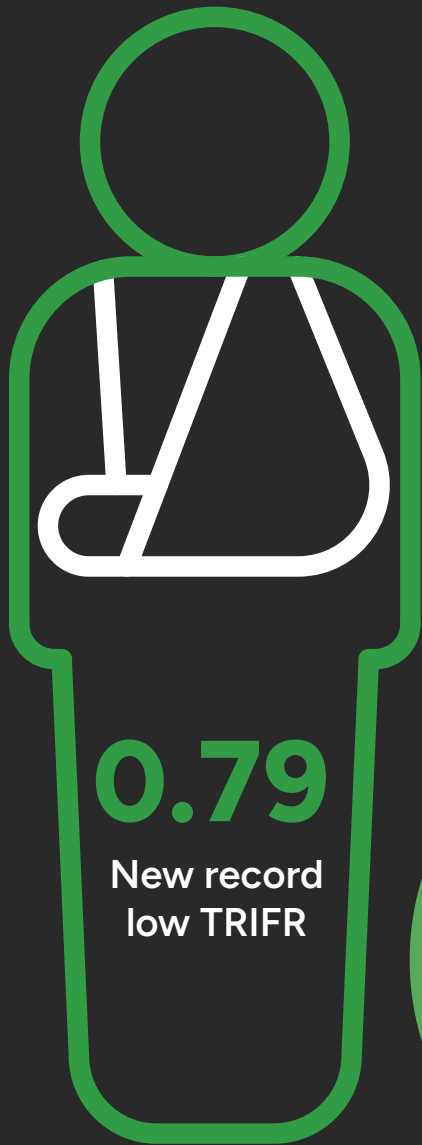
At ALS, sustainability is not a separate agenda. It's embedded in how we operate, how we innovate and how we deliver value to our clients.

Looking ahead, I'm confident in the role our people, science and innovation will continue to play in shaping a more sustainable future. Together, we remain focused on supporting our clients, contributing to the communities where we operate and helping address the challenges that will define the science of the future.

Malcolm Deane
CEO and Managing Director

Sustainability at a glance

FY26 progress to date

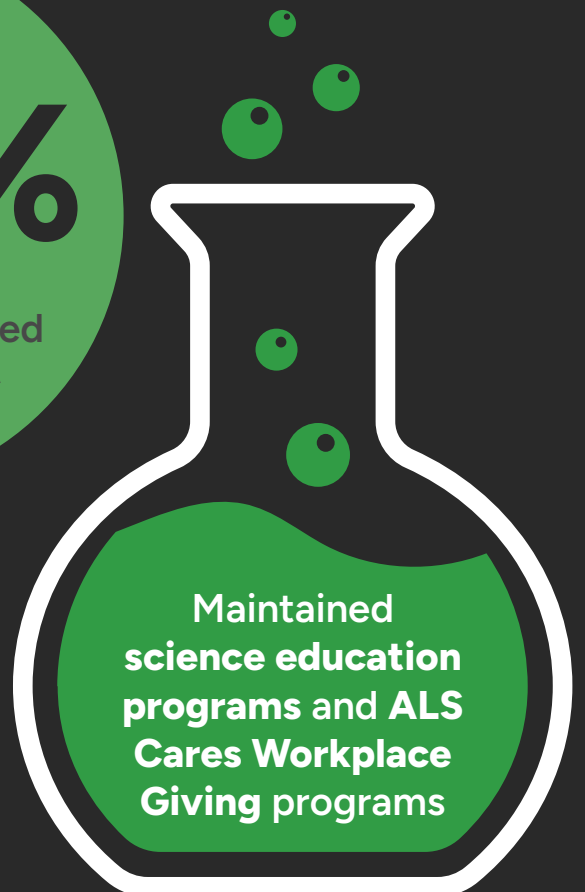


Invested in climate change and HR reporting systems to unify core processes across countries and provide clearer insights

Revised and implemented hand safety program



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



A dramatic landscape photograph of a mountain range. The foreground shows a hiker standing on a narrow, rocky ridge covered in green vegetation. The middle ground is a vast, rugged valley with steep, rocky slopes and patches of snow. The background features towering, jagged mountain peaks under a cloudy sky. The overall scene conveys a sense of natural beauty and environmental stewardship.

Sustainability Photo Competition

Now in its third year, the Sustainability Photo Competition celebrates the everyday commitment our global teams bring to sustainability.

The competition invites employees to submit a photograph and short text that captures the people and moments behind real sustainability progress in their own lives.

A judging panel reviews all entries and selects three winners, who are featured in the Sustainability Review, alongside a curated selection of shortlisted entries.

By sharing perspectives shaped by beauty, care and passion, the competition strengthens connections across ALS and highlights how the individual actions can deliver powerful outcomes for people, the environment and the communities we serve.

2025 First-place winner: Matteo Martin
Production Supervisor Environmental, Moncalieri, Italy

About ALS

ALS provides comprehensive testing solutions to clients across a diverse range of industries worldwide.

Through advanced technologies and evolving methodologies, our global teams deliver high-quality testing services and tailored solutions. We combine international scale with deep local expertise to generate data-driven insights that support a safer, healthier world.

In FY26, we supported clients in environmental monitoring; food, pharmaceutical and life sciences testing and quality assurance; mining, mineral and commodity testing; laboratory and field-based technical services; pre-clinical and clinical development services; and analytical and technical consulting services.

Our global footprint enables us to apply leading practices consistently, while adapting to local requirements and strengthening knowledge sharing across our network. This breadth of experience sees us deliver practical, sustainable outcomes for both our clients and ALS.

We continue to invest in innovation, expanding our capabilities and refining our solutions in line with changing client needs.

Our technical and functional expertise supports this approach, helping us respond to emerging challenges with agility and develop solutions that are both targeted and scalable.

Trusted delivery remains central to how we operate. We provide transparent, timely and high-quality testing services, giving our clients confidence in the accuracy and reliability of their results.

During the year, we continued to invest in our people, supporting their development and creating opportunities to build capability across our global network. With more than 23,000 employees, we empower our teams to be curious, collaborate and deliver impact. We also work alongside local communities to create shared value and contribute to 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 and lubricants
Food and beverage	Mining and commodities
Beauty and personal care	Pharmaceutical and healthcare

Our sustainability focus

Environmental



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

Food and beverage



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

Beauty and personal care



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

Oil and lubricants



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

Mining and commodities



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

Pharmaceutical and healthcare



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



Countries

Locations

Revenue (AUD)

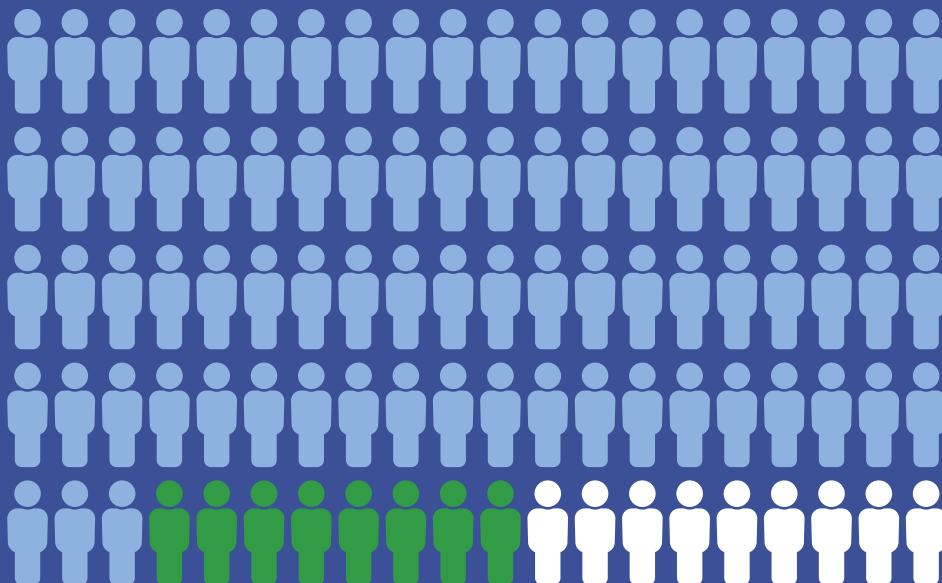
Staff worldwide

70+

450+

3.3b+

23k+



83% Full time

8% Part time

9% Casual

Sustainability Photo Competition

An abandoned construction site in our community had piles of building sand lying around like discarded waste. One day, the children said they wanted to climb to the top of a ridge to watch the daily sunsets, so people came together to pile the sand into a dune. Every day, watching these children tirelessly climb the small mound and jump with joy at the beautiful sunset is a scene that never loses its charm, no matter how many times it repeats. It isn't just an inconsequential action – it gives the children endless imagination and hope. This change has also filled the community with laughter, giving us the motivation for life and the courage to face adversity.

First-place winner: Mike Leung
Assistant Manager, Metals, Life Sciences,
Hong Kong

PHOTOGRAPHER: Mike Leung





Our capabilities

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

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

One ALS operating model

The One ALS operating model sits at the heart of ALS. This unified approach connects our global capabilities with local delivery and enables us to operate as one team. By sharing knowledge, applying best practices and collaborating across the business, we deliver sustainable outcomes for clients, employees and stakeholders.

The One ALS operating model drives consistency, scalability and innovation through:

- **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 laboratories with specialised expertise, ensuring flexibility and adaptability.
- **Value-added services** – testing underpins our offering, and we extend this through integrated insights and tailored solutions that support client success.

One ALS capabilities

Our core capabilities underpin collaboration, innovation and consistent delivery across the business:

- **Data and digital excellence** – using advanced technologies and insights to enhance client outcomes.
- **Streamlined global functions** – aligning HR, finance and procurement to drive efficiency and scalability.
- **Client-centric approach** – delivering a unified service model and consistent, high-quality experiences for clients worldwide.

In FY26, we continued to strengthen the link between the One ALS operating model and our core capabilities. We advanced global alignment, embedded shared services more deeply and reinforced operational consistency, enabling ALS to deliver even greater value for our clients and stakeholders.



Our quality testing services

Our commitment to scientific excellence is reflected in our robust approach to governance, management systems and assurance programs. These are supported by a strong framework of internal controls and performance measures.

As an independent service provider, we're committed to delivering high quality, accurate and reliable data to our clients. Our testing and inspection expertise provides an additional layer of assurance for clients and stakeholders.

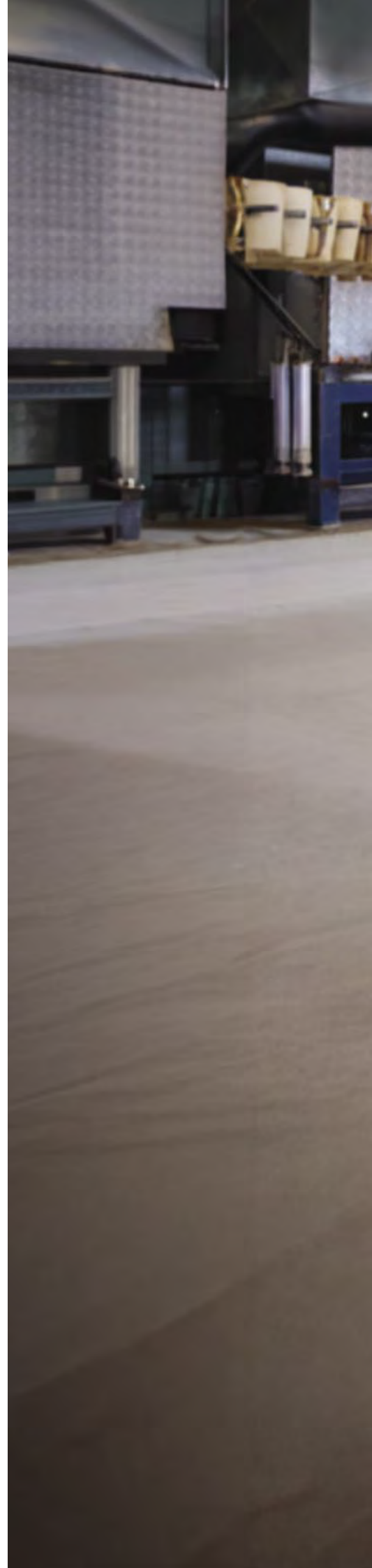
Environmental, health and safety management system credentials

Our health and safety and environmental policies set clear standards and reinforce our commitment to the safety and wellbeing of our people and to minimising our environmental impact across all locations. We maintain standardised health, safety and environmental management systems across the business and hold certification to ISO 45001 (Health and Safety Management Systems) and ISO 14001 (Environmental Management Systems) in relevant areas of our operations.

Quality management system credentials

Our Quality Management Policy establishes the expectations and standards for quality across ALS. Given the diverse nature, geographical footprint and local regulatory requirements, we certify and accredit quality management systems at a local level, based on the services each facility provides.

Many ALS entities hold certification to ISO 9001:2015 (Quality management Systems – Requirements), accreditations to ISO/IEC 17025:2017 (General requirements for the competence of testing and calibration laboratories) or national equivalent, ISO/IEC 17020:2012 (Conformity assessment – requirements for the competence of bodies performing Inspection) or national equivalent. Where required by regulation, best practice or business need, ALS entities and joint partnerships delivering analytical testing, inspection or certification services seek quality management systems accreditation and/or certification.





Advanced PFAS analytical services

PFAS testing is complex. Testing methods continue to evolve, detection limits are extremely low, extraction processes are challenging, and the risk of sample contamination remains high. Regulation is expected to increase across cosmetics and consumer products, food and packaging, textiles and upholstery, alongside other sectors, in the medium term. Meeting this challenge demands more than good intentions. It requires science that can be trusted. ALS supports society by delivering validated, defensible PFAS testing across food, cosmetics, environmental samples and more. Our data and insights provide the guidance needed to help protect public health, maintain consumer confidence and support effective regulation.

Environmental

ALS has over two decades of experience in PFAS environmental testing, supported by a global network of accredited laboratories capable of detecting PFAS at extremely low levels across diverse sample types.

Our methods cover more than 80 key PFAS types, including those common in firefighting foams.

We tailor testing to meet regulatory requirements across sectors, so results are accepted by authorities. Data integrity is supported through best-practice sampling guidance, including PFAS-free field supplies to avoid accidental contamination risk, reliable turnaround times and clear reporting that explains findings and implications for safety and remediation.

Cosmetics

Cosmetic products present unique analytical challenges. Dense pigments, waxes, silicones and complex formulations can compromise methods designed for environmental samples, resulting in outcomes that reflect 'not targeted' rather than absent.

ALS addresses this gap through cosmetics-validated PFAS testing that is built for real-world products such as waterproof mascaras, lipsticks and sunscreens. Our analysis delivers submission-ready results with clear distinction between not tested and not detected, supported by comprehensive documentation and quality control that meets retailer expectations and emerging regulations such as Modernisation of Cosmetics Regulation Act (MoCRA) and California's AB 2771.

Food

By closely tracking PFAS developments, ALS has scaled up its capabilities in anticipation of new regulations. We have standardised practices across our global PFAS laboratory network and continue to keep clients informed of regional food supply chain regulations that may impact them.

ALS supports clients by identifying the most relevant PFAS compounds and appropriate testing strategy for their supply chain, strengthening in-house capabilities, managing contamination risks from raw materials through to final packaging and mitigating reputational impacts and consumer risk.

Sustainability at ALS

Our sustainability program is driven by our ambition to make progress with purpose.

Each step we take on our sustainability journey brings us closer to our core values and sustainability commitments. We focus on creating 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, it means protecting the environment and minimising our footprint for future generations. For our communities, it means building meaningful partnerships that support local wellbeing and advance education in science, technology engineering and mathematics (STEM). Strong governance, ethical practices and leadership underpin our approach, ensuring we operate with integrity and uphold the highest standards in all that we do. Through these principles, we aim to create lasting, sustainable value for our employees, clients, communities and stakeholders.

In FY26, we continued our sustainability journey by taking practical steps with purpose, to further enhance the ways we embed sustainability into our business. This work builds on our Roadmap to Win, which identifies sustainability as one of ALS' deeper advantages. We also took meaningful steps to progress initiatives across our four sustainability pillars – people, planet, community and business practices.

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, ALS aims to contribute to a better world by achieving key outcomes across the four pillars of our sustainability program:

People

- Achieve zero harm through continuous injury reduction, supported by proactive hazard identification and learning
- Embed psychological, health, safety and environmental wellbeing into everyday operations
- Strengthen capability and accountability through systems, training, and technology, driving a high-performing culture reflected through a PPI score of 98+.

Planet

- Build on existing emissions reductions to date while reviewing climate targets and baseline emissions to reflect material acquisitions
- Set targets for Scope 3 emissions and develop measurable short- and long-term action plans to reduce Scope 3 emissions.

Community

- Support ALS Cares Workplace Giving Program across our business streams and regions
- Take a business-led approach to identifying how we can best support local community wellbeing and education needs, including through local charities and initiatives.

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.



Sustainability Photo Competition

I recently picked up a DSLR camera for the first time to complete an assessment for university. I was frustrated at first with how overwhelming photography was to learn and the deadline was fast approaching; I stayed focused and kept trying to find a subject or theme I was passionate about. I visited many parks and nature reserves for subject inspiration and took an interest in birds. This photo was taken of me that very second when I discovered what I was looking for! Since that day wandering through the Mary Cairncross rainforest reserve in Queensland Australia, I have been heading out into the world taking photos of as many species of birds I can find. I have found myself in absolute awe watching the natural world around me and I have gained a true understanding of how fragile our ecosystems are and how many species are at risk. Using my camera as an advocacy tool I aim to make a real difference by educating people through photos and telling stories that matter. My goal is to spark an emotional connection in people to the native world around us and inspire others to protect natural habitats and ecosystems to ensure the safety of all creatures that live beside us in the trees, skies and waterways, even though we may not notice them.

Second-place winner: Ally Blunt

Sample Receipt Officer, Environmental, Australia

PHOTOGRAPHER: Guy Daymond

Materiality assessment

The topics disclosed in this report remain consistent with prior years and are guided by the Global Reporting Initiative and the Sustainability Accounting Standards Board's (SASB) Professional Services Sustainability Accounting Standard. These disclosures continue to build on prior-year practices while ALS monitors emerging international sustainability reporting regulatory developments. We continue to look ahead to ensure we're positioned to respond to new standards as they evolve and apply to our business.

In FY26, ALS further strengthened alignment between its sustainability materiality assessment and our enterprise risk management framework, as described later in this report. Sustainability-related risks are assessed through ALS' ongoing enterprise risk management processes throughout the year, with further information on material business risks disclosed in the Annual Report. Disclosures related to the Australian Sustainability Reporting Standards (ASRS) are contained in our Annual Report in FY26.

Supporting United Nations SDG's

The United Nations Sustainable Development Goals (SDGs) consist of 17 goals designed to address global challenges. As a global business, ALS recognises the relevance of these challenges to our operations and stakeholders.

While we organise our material topics under ALS' four sustainability pillars – people, planet, community and business practices – we also reference the SDGs within our sustainability framework to identify areas of activity that align to one or more of these goals.

People	 3 GOOD HEALTH AND WELL-BEING	 5 GENDER EQUALITY	 10 REDUCED INEQUALITIES
Planet	 7 AFFORDABLE AND CLEAN ENERGY	 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	
Community	 4 QUALITY EDUCATION	 6 CLEAN WATER AND SANITATION	
Business practices	 8 DECENT WORK AND ECONOMIC GROWTH	 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	



Sustainability Photo Competition

Growing up, my parents had a small parcel of land inside a forest in Indonesia and we'd go there on weekends. We cleared an area to plant cassava, guava, and Jamaican cherry and had fun picnics in the middle of the forest. It's a fond childhood memory.

In my 30s, I lived in Hungary with my grandmother. Her garden was luscious with veggies, fruits and flowers. She had an old black cherry tree that my husband climbed and harvested bags of fruit. We'd remove the pits, mash some for our then, one-year-old baby, and make silly face paint with our stained fingers. Our baby's chuckles were a delight to hear.

Now in my 40s, I have a tranquil, small greenhouse that my husband built, big enough to provide us with abundant produce. We give out fresh veggies to whoever wants them, fill the freezer for the winter, and dehydrate fruits to use in Christmas baking that we gift to neighbours and the garbage truck driver, as part of our tradition. This garden-to-table way of living is saving us some money as well as making us healthier, and above all, the process makes me happy – and a happy life is longevity.

Third-place winner: Nina Oliviana
General Assistant, Environmental, Canada

PHOTOGRAPHER: Anthony Koselak (my son)



Innovating for a better tomorrow

At ALS, innovation is how we create value for our business, our clients and the communities we serve.

By embracing innovation, we strengthen our competitiveness through new technologies, processes and strategies, and ways of working.

Our innovation approach

In FY26, we focused on embedding innovation into how we work every day, building the conditions for ideas to scale and aligning effort with strategy, including:

- **Knowledge sharing** – through dedicated learning moments, collaboration groups and learning and development programs which help to continue to showcase ideas and share lessons across our business
- **Recognition and celebration** – continuing to include innovation as a core category in our annual awards program, recognising creativity alongside sustainability
- **Cultural reinforcement** – promoting the year of curiosity to challenge the status quo and encourage sharing best practices which support the incubation of new ideas and continuous improvement.



Progress with purpose, innovation that makes a difference

In FY26, we turned curiosity into action, building on strong foundations so laboratories can work smarter, safer and more sustainably. Our focus was on culture and simple delivery habits. We tested ideas quickly and prepared core processes for digital and automation at scale.

At a glance

- FY26 was the year of curiosity, building on our existing innovation foundations
- A five-principal approach enabling repeatable delivery with a focus on culture, collaboration and disciplined execution
- Innovation delivered progress towards our Lab of the Future vision.

Year in review

FY26 marked ALS' year of curiosity, a strategic cultural focus aimed at embedding curiosity more deeply into how we work. We simplified how ideas move from spark to value, strengthened delivery habits and readied core laboratory processes for digital tools and automation. Our focus was people, quality and sustainability.

We applied short test-and-learn cycles, open show-and-tell forums and clear decision making so strong ideas travelled quickly and lessons stuck. This created a stronger base for smarter laboratories, reduced rework and improved science outcomes for clients.

Our innovation approach is centred on five principles that define how we work:

1. **Innovation is how we work** – embedded in everyday behaviours, decisions and client delivery
2. **Culture first** – innovation thrives when curiosity, openness and psychological safety exist
3. **Systematic but simple** – structured approaches without unnecessary bureaucracy
4. **Leadership-led, people-powered** – leaders set direction and accountability, our people make ideas real
5. **Client and data-driven** – client focus, data and AI, automation and continuous improvement underpin our journey towards the Lab of the Future.

Bringing innovation to life

We embedded innovation through learning moments, collaboration groups and learning and development programs, for frontline leaders to senior leaders, supported by expanded psychological safety training and a global innovation hub on our intranet that enables knowledge sharing, engagement, discussion and idea generation.

We also strengthened external collaboration, working with academic institutions, technology partners and industry leaders to translate research into scalable solutions and deliver faster, more reliable outcomes for clients. From drug discovery and pandemic preparedness to AI-enabled diagnostics for food and environmental safety, these partnerships continue to deliver progress with purpose.



“Curiosity is the muscle of innovation, and it begins with people and culture. When we feel safe to experiment, make mistakes and learn quickly, we unlock practical ideas that make a real difference for our clients and teams.”

Grace Coiley, Executive General Manager Industrial Materials and Executive Innovation Sponsor

Sustainability & Innovation Awards

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

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

Once again in FY26 our awards program recognised our sustainability efforts as well as the innovative thinking that propels our business forward. Across our global operations, individuals and teams are making a real impact, through groundbreaking projects, everyday improvements and bold ideas. The program celebrates these contributions and highlight work that benefits our people, planet, communities, business processes and clients.

FY26 winners

The FY26 award winners recognise outstanding achievement across five categories that reflect our priorities:



Innovation Award – Robotics team, Environmental, EMEA

Awarded for using creativity to drive meaningful improvements, boost efficiency and inspire positive change, an EMEA-based robotics team from the Environmental business has been recognised for developing a modular robotics and automation program that transforms repetitive sample-handling tasks into safe, standardised and scalable automated processes.

Built using reusable “Lego-style” components, the flexible design allows automation solutions to be rapidly adapted and deployed across laboratories, creating a transferable model that can be replicated between sites without starting from scratch.

Several solutions are already operating across multiple EMEA laboratories, with additional systems currently in development and pilot phases. The program has improved safety by reducing manual handling, chemical exposure and repetitive strain injury risks, while also increasing consistency and throughput.

Current deployments have already freed up time across participating laboratories, while establishing a cost-effective blueprint for scaling automation across ALS globally.



Safety Performance Award – Assay & Inspection

Assay & Inspection has been awarded the FY26 PPI Safety Performance Award, delivering an outstanding result of 148 points out of a maximum possible 150. This achievement reflects strong leadership from General Manager Clinton Hall, with dedicated support from HSE Lead Gary Black, and the continued commitment of the broader Assay & Inspection team to safety excellence.

A special mention also goes to our other high-performing business streams: Environmental achieving 145 points, and Oil & Lubricants achieving 140 points.

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 – Geochemistry, Minerals, Perth, Australia

Awarded for a visionary idea, innovation or transformative program that sets a new benchmark in safety excellence, the Geochemistry team in Perth, Australia, developed a vacuum-assisted dust cleaning system for preparing and cleaning LM2 pulveriser bowls, replacing the traditional use of pressurised air and brushes.

By capturing dust directly at the source, the solution delivers a cleaner, safer and more efficient work environment while reducing routine cleaning demands.

The system uses a venturi-driven vacuum connected to a hose and brush, allowing bowls to be cleaned with significantly reduced airborne particles and only minimal use of the air gun. The initiative has reduced routine cleaning demands and delivered a cleaner, safer and more controlled working environment.

The solution demonstrates a highly effective and cost-efficient engineering control with clear health, safety and operational benefits.



Environment Award – Environmental, Vancouver, Canada

The Environmental team in Vancouver launched a validated tube-washing initiative to safely reuse 50 mL polypropylene tubes.

Developed in partnership with a third party, the program introduced a dishwasher-based reuse workflow that maintains strict quality control standards while reducing single-use plastic waste.

The initiative was created to address the significant volume of disposable tubes used across Canadian operations, where around 480,000 tubes are consumed each year. Working closely with Miele's R&D team, the Vancouver team developed custom 3D-printed racks, optimised dishwasher configurations, and refined wash-zone performance to achieve reliable and repeatable cleaning outcomes.

Following more than 1,500 successful wash and QC checks, the process was implemented into full production in Vancouver. The initiative is expected to avoid around 4,100 kg of plastic waste, and deliver consumables savings. The project supports ALS' net zero ambitions while demonstrating how operational innovation can improve both sustainability and efficiency.



Community Service Award – Inspection, Industrial Materials, Antofagasta, Chile

To address growing socioeconomic challenges in communities surrounding ALS in Antofagasta, our team launched a targeted fundraising and resource collection campaign in partnership with a local church during 2025. Many local families were experiencing financial hardship and lacked essential resources. Recognising an opportunity to make a meaningful local impact, ALS employees united to support vulnerable households through a coordinated community initiative.

Working closely with church representatives, the team identified priority community needs and organised a structured donation drive. Employees contributed toys, clothing, toiletries and non-perishable food items, while volunteers assisted with collection, sorting, packing and delivery logistics.

The initiative supported approximately 200 people, including children and low-income families. The campaign also strengthened employee engagement and established a trusted local partnership that provides a strong foundation for future community support initiatives.

Lab OF THE Future

From vision to momentum

ALS continues to explore what the Lab of the Future could look like, building on our existing smart lab capabilities and our focus on delivering client value as needs evolve.

This work reflects our commitment to staying at the forefront of scientific analysis and responding to long-term market opportunities.

At our Investor Day in July 2025, we outlined our ambition to continue strengthening laboratory capability through digital, data and automation-enabled solutions. In FY26, we progressed this ambition through initiatives designed to engage our people and subject matter experts in shaping future laboratory models.

These initiatives focused on practical innovation that supports smarter, more connected and more sustainable laboratory operations, including:

- **Developing the Lab of the Future roadmap** – using design sprint approaches with senior leaders and experts across the business to define priority focus areas and commence early solution development
- **Company-wide ideation campaign** – inviting teams to contribute ideas on digitally integrated, AI-enabled and automated laboratory concepts aligned to client outcomes
- **Expert communities** – establishing communities of practice to explore real-world innovation across methods, processes and ways of working, with a focus on automation and robotics, data and AI, and laboratory-based continuous improvement.

This work represents an important step in understanding how future technologies and ways of working can enhance laboratory performance and client outcomes. As exploration continues, insights from these initiatives will help inform future investment, capability development and delivery models.

“The smart lab reinvents the laboratory from the ground up, building the data and digital foundations that allow great science to scale.”

Thibault Bonneton, Chief Digital & Information Officer

CASE STUDIES

Science at the centre of innovation

Digital data delivery driving environmental decisions

Since 2012, ALS and EarthSoft, a global leader in environmental and geotechnical data management systems, have supported shared clients to advance better practices across the environmental management sector. Many environmental programs still rely on some manual, paper-based processes that can slow operations and increase the risk of data errors. Despite previous market efforts, a fully commercialised digital integration between environmental data management systems (EDMS) and laboratory information management systems (LIMS) had not been achieved.

EarthSoft and ALS saw an opportunity to close this gap, collaborating to develop a fully digital workflow integrating ALS' Global Environmental LIMS with EarthSoft's EQulS software. The project focused on improving how environmental data is captured, transferred and managed, addressing long-standing gaps in traditional workflows, while improving data governance, availability and quality.

The integrated solution enables automated data exchange from field sampling through laboratory analysis and reporting, improving traceability and reducing administrative effort. First tested in Australia with global energy client BP, the integrated system delivered measurable cost savings and productivity gains and was described by the client as a "game changer" for large corporate environmental laboratory programs.

ALS also works with other major EDMS vendors to provide equivalent integration pathways that support clients' digital and data management strategies, strengthening more efficient environmental monitoring, reporting and sustainability decision making.



Discover and develop non-hormonal contraceptives

Nuvisan ICB GmbH was awarded a US\$9.6 million grant from the Gates Foundation in September 2022, spanning three years. The program focuses on discovering and early developing novel, non-hormonal contraceptive medicines and improving access in low-income countries across the global south.

Non-hormonal contraceptives address a significant unmet global need. Many existing options rely on hormonal modulation and can cause side effects, while non-hormonal alternatives offer greater choice and accessibility.

For Nuvisan, the program strengthens our position as a contract research organisation delivering integrated drug discovery, aligned with our purpose as a science-led CRO. This case study demonstrates how non-profit funding can support applied drug discovery to address global health challenges.

SMARTgNOSTICS, innovation through partnership and sustainability

Our Life Sciences team in Portugal leads SMARTgNOSTICS, a €17.1m collaborative program tackling antimicrobial resistance through a One Health approach. The initiative brings together ALS with universities, public reference laboratories and industrial partners to connect research, manufacturing and real-world deployment in a single value chain.

The consortium, which includes INL, INSA, INIAV, INEGI, INESC TEC, ISPUP, TecMinho, Universidade do Minho, Fresenius Kabi and SPMAQ, is developing portable, data-connected diagnostic platforms that detect resistant pathogens, antibiotic residues and resistance promoting markers across human health, animal health, food safety and water systems. These tools enable faster, more targeted interventions, reducing unnecessary antibiotic use and long-term environmental contamination.

The program commits to incorporating sustainable practices into design and production and will result in lower chemical and sample waste through miniaturised lab-on-a-chip technologies. By combining ALS' global laboratory expertise and R&D, with external scientific and engineering partners, SMARTgNOSTICS demonstrates how collaborative innovation can deliver both commercial growth alongside measurable environmental and social impact.



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People

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Our approach

Our people are the game changers driving our business forward.

They seek innovative solutions to challenging problems and strive to make technical and testing advances that create lasting value for our clients. Most importantly, they care, for each other and for the work we do.

We prioritise our people's health, safety and wellbeing, and are committed to providing opportunities to develop their skills and grow their careers. These are supported through strategic, enterprise-wide programs that are delivered consistently across ALS, alongside local initiatives that respond to the needs of our teams.

With more than 23,000 employees globally, we're a diverse community of dedicated professionals united by a common purpose to make the world a better place.





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

Mark Zorbas, Chief People Officer

Health and safety

Across our global operations, safety is a core value that defines who we are and shapes every decision we make and action we take.

Our commitment to safety ensures our employees, contractors, clients and communities are protected.

Our vision

Safety is non-negotiable and is a core value that drives operational excellence and long-term success. Our teams continue to lead by example, ensuring that safety remains at the centre of everything we do.

Why safety matters

We believe that a safe and healthy environment is essential for the long-term success of our business. Embedding safety into our culture, not only protects people, but also strengthens trust, operational excellence and sustainability. As a result, our approach extends beyond compliance as we aim for continuous improvement and proactive risk management.

Managing life-threatening risks

Our people's safety is paramount, and with Life Saving Rules underpinning our safety culture, we take a structured and proactive approach to identifying and controlling hazards that could lead to severe harm or fatalities.

Our objectives are to:

- Identify and mitigate life-threatening hazards before they cause harm
- Implement effective controls and enforce safety rules consistently
- Foster a culture of accountability and awareness across all operations.

Every ALS business unit maintains a risk register, develops tailored safety rules and ensures compliance through training and monitoring. Life Saving Rules breaches are treated seriously and may result in disciplinary action, including termination. Regular inspections, incident analysis and technical evaluations ensure controls remain effective. Across culturally diverse locations, ALS is committed to implementing world-class safety systems that meet the needs of our workforce. We operate across a wide range of jurisdictions with different risk profiles and security environments, and we continue to strengthen our safety systems to reduce residual risk wherever possible. By embedding safety into our culture and daily operations, we aim to create workplaces that protect our people, safeguard the environment and deliver sustainable performance for our clients.

Global standards for health, safety and environment

Operating in diverse regions means navigating different regulatory landscapes. At ALS, we apply 17 foundational HSE goals across all sites worldwide, supporting a consistent and proactive approach to risk management and environmental stewardship.

Our commitment includes:

- Global consistency – safety standards apply everywhere, in addition to local legislation
- Shared responsibility – safety is not just a policy, it's a collective obligation

- Support – dedicated HSE teams provide guidance and resources to help operations meet these standards.

Code of Conduct and safety

Our Code of Conduct brings together safety and integrity. It reinforces ethical behaviour, compliance and respect, and provides practical guidance to help teams recognise risks, make sound decisions and maintain a safe, responsible working environment.

Spot it, solve it, set the standard

To mark World Day for Safety & Health at Work, ALS launched the campaign Spot it, solve it, set the standard which asked our global team to find and fix as many unsafe conditions or behaviours they could across 24 hours. This initiative emphasised that small, proactive actions can significantly improve workplace safety. By identifying and addressing even minor risks, we aim to reduce injuries and strengthen our safety culture across all operations.

The campaign received strong engagement worldwide with 4,527 safety fixes recorded, reflecting our shared commitment to creating safer work environments and setting a high standard for health and safety practices.



HSE management

Safety is the foundation of everything we do at ALS. It connects our global workforce, drives performance and helps build trust with our clients. Protecting our people is at the heart of our operations, and we continually strive to improve our health, safety and environment (HSE) systems to eliminate hazards, prevent injuries and reduce psychosocial risks.

During the year we lost a valued ALS team member in tragic circumstances. Although the incident occurred outside our operations, it prompted us to review our security and HSE protocols, insurances and how we support employees and their families.

Governance and leadership

Our commitment to safety is embedded at every level of the organisation. The Sustainability & Innovation Committee, a sub-committee of the ALS Board, oversees the strategies and standards that guide our HSE management. At the executive level, the Sustainability & Safety Committee, chaired by the CEO, provides clear leadership and accountability for safety across the business.

The Committee reviews and oversees Occupational Health and Safety and Environmental Management policies, and key initiatives are shared globally to support consistent implementation and strengthen a culture of safety, particularly for frontline teams who play a critical role in maintaining safe workplaces.

World-class standards

ALS operates under ISO 45001 and ISO 14001 principles. Our HSE Foundation Standard establishes a structured framework for continuous improvement guided by 17 goals focused on health, safety, environment and asset protection. We promote physical and psychosocial wellbeing, uphold our core value 'safe' in every action, reduce waste and greenhouse gas emissions and safeguard our sites.

Empowering our people

ALS operations are required to meet the HSE Foundation Standard by displaying and adhering to our HSE policies, defining clear roles and responsibilities for HSE, empowering employees to stop work if conditions are unsafe, and tracking measurable HSE performance indicators to ensure accountability.

Our global commitment

Across culturally diverse locations, ALS is committed to implementing world-class safety systems that meet the needs of our workforce. We operate across a wide range of jurisdictions with different risk profiles and security environments, and we continue to strengthen our safety systems to reduce residual risk wherever possible. By embedding safety into our culture and daily operations, we aim to create workplaces that protect our people, safeguard the environment and deliver sustainable performance for our clients.



Hand safety

Hands are one of the most essential tools used every day in our laboratories. From operating machinery, handling materials or performing detailed tasks, they are constantly at work and highly vulnerable to injury. Hand injuries are currently the leading cause of incidents across our operations, underscoring the need for a focused and proactive approach to hand safety.

Protecting our people begins with preventing injuries. We have implemented a comprehensive hand safety program designed to identify and manage risks before harm occurs. This includes a documented inventory and risk assessment of all potential hazards that could lead to hand injuries, which are regularly reviewed and updated to reflect changes in tasks, tools and work environments.

We've also established clear procedures and guidance that outline ALS' expectations for hand safety.

These documents align with local legislative requirements and industry best practice to ensure our standards are both compliant and effective.

Education and training are central to our approach. Every employee receives instructions on how to recognise and control hazards and apply safe work practices, including how to select, use and maintain personal protective equipment, such as gloves and guards for maximum protection. Employees are empowered with the knowledge and skills they need to perform their work safely and confidently.

By embedding safety into everyday tasks and encouraging open conversations about risk, we create a workplace where everyone takes responsibility for their own safety and that of their colleagues. When we protect our hands, we protect our ability to work, to create and to care for ourselves, and our clients.

PPI

Reinforcing our commitment to safety and leadership

Our Positive Performance Indicator (PPI) Scorecard is designed to recognise and reward teams that demonstrate excellence in five key areas. The 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. This initiative reflects our ongoing commitment to continuous improvement and to building a strong safety culture across all operations.

What's changed in FY26?

The PPI system evolves each year to ensure it remains relevant and impactful. In FY26, the minimum PPI score increased from 90 points to 98 points, raising the bar for performance. The metrics and targets remain consistent with those set for FY25, ensuring stability while maintaining high standards.

Five key categories driving safety excellence

Incident frequency rates

We monitor incidents that have the greatest potential for harm, including injuries resulting in more than seven days away from work. Our focus is on reducing total recordable injuries, lost time injuries and eliminating severe injuries that require extended time away from work.

Risk management

Proactive identification and control of business-specific hazards is essential to reducing risk. We continue to emphasise hazard reporting and the deployment of mechanical integrity programs to address our top risks and confirm controls are effective.

Leadership and culture

Safety leadership means active engagement and inspiring others through participation. Leaders are expected to conduct site inspections, engage with teams and demonstrate visible commitment to safety throughout the year.

Program compliance

Compliance with core safety programs is critical to maintaining a strong safety foundation. This includes ensuring all required programs are implemented effectively and that corrective actions are completed promptly to address any gaps.

Training

Training is the cornerstone of injury prevention and operational excellence. We focus on delivering high quality safety training to all employees, ensuring they have the knowledge and skills to work safely and respond effectively to hazards.

Why this matters

By setting clear expectations and rewarding proactive behaviours, the PPI Scorecard helps us reduce risk and prevent injuries. It strengthens leadership accountability and fosters a culture where safety is everyone's responsibility. These efforts ensure we continue to protect our people and deliver excellence to our clients.

Psychosocial safety

Spotlight on psychosocial safety

Our safety strategy includes psychosocial safety, recognising that mental and emotional wellbeing are essential to a safe and productive workplace. Psychosocial hazards, such as bullying, inadequate support or unclear job roles, can be less visible than physical risks but may cause significant harm to individuals and impact business performance.

In FY26, we took a proactive approach by launching a pilot initiative across all business streams and regions to better integrate psychosocial safety into our broader health, safety and environment framework. This work identified key psychosocial hazards across work design, management practices, physical environments and workplace social dynamics.

A central focus was integrating psychosocial factors into HSE risk assessments, ensuring psychological risks are considered alongside physical hazards in routine and strategic safety planning. This integration strengthens our overall approach to workplace safety.

We also reinforced existing controls and programs that support psychosocial safety, including:

- Code of Conduct
- Bullying, harassment and discrimination policies
- Business Integrity Helpline
- Employee feedback tools
- Leadership and development programs.

Employees are further supported through Employee Assistance Programs and our diversity, equity and inclusion initiatives. Our Safety team continues to review and strengthen psychosocial safety programs, working closely with senior management, HR and HSE teams. Employees are encouraged to raise concerns and share ideas to help shape a healthier and safer work environment.

Embedding psychosocial safety into HSE risk management reflects our commitment to holistic wellbeing and supports resilience, inclusion and sustainable performance across our global workforce.





Sustainability Photo Competition

Navigating through the sharp walls of the Kaş Canyon, Türkiye, one becomes part of a silent, massive structure shaped over millions of years. This location is more than a diving spot; it is the heart of the Mediterranean ecosystem and a treasure that requires our protection. Our presence in these depths reflects a mission to extend 'Planet' awareness underwater, actively monitoring biodiversity and combating marine pollution. Scuba diving is not only a hobby and sport but also a mission to protect the sea.

Every fin kick made with environmental respect embodies ALS' principle of progress with purpose. Visiting nature not merely as an observer but as a guardian – collecting seafloor waste and reporting changes in underwater habitats – represents small yet decisive steps. Change begins with acknowledging our humble place against the vastness of the ocean and developing a culture of coexistence without causing harm. Ensuring that future generations can find the same tranquility in these blue waters depends on the conscious stance we take today.

Finalist: Cihan Canbek
Finance Manager, Food, Turkey

PHOTOGRAPHER: Cihan Canbek



Incident management HSE audits

Building a safer workplace

We believe that every incident and hazard, no matter how small, provides an opportunity to learn and improve. That's why we encourage all employees to report hazards and incidents promptly. This proactive approach helps us identify risks early and take corrective actions before they escalate.

Once an incident or hazard is reported, corrective actions are assigned to address the issue. For significant incidents, such as environmental events, property damage, medical treatments, lost-time injuries, business disruptions, those involving Life Saving Rules or significant near misses, we go further. These cases are thoroughly investigated to uncover root causes, assess risks and implement improvements in operational HSE controls.

Our investigations focus on fixing problems and preventing them. Lessons learned from each significant incident are shared across ALS through quick alerts, ensuring that every team benefits from the insights gained. This culture of transparency and continuous improvement strengthens our ability to protect people, the environment and our business.

By reporting hazards and incidents, employees play a vital role in creating a safer workplace. Together, we turn challenges into opportunities for growth, reinforcing ALS' commitment to health, safety and environmental excellence.

Driving HSE excellence through auditing and self-assessments

A key element of our HSE system is structured performance verification, designed to provide continuous feedback and actionable insights. This approach enables our business operations to manage risks effectively, maintain compliance and drive ongoing improvement.

Our HSE auditing and self-assessment program facilitates:

- Full implementation of our HSE management system
- Compliance with ALS standards and local regulatory requirements
- Delivery of timely, actionable insights to leadership for proactive risk management.

Trained personnel at each site undertake regular self-inspections to evaluate the HSE programs for compliance and effectiveness, with findings documented, communicated and addressed through corrective action plans.

Annually, each business selects sites to audit, a process covering compliance and performance, management system effectiveness, and environmental sustainability. Our global audit tool is used to conduct audits which provides consistency and transparency, while tracking identified gaps and corrective actions to closure, which reinforces accountability. Additionally, all sites complete an annual HSE signoff affirming leadership commitment and operational integrity.

This structured framework provides confidence that ALS operations are safe, compliant and aligned with our HSE goals. More importantly, it empowers leadership with insights to make informed decisions and continuously improve performance.

Business continuity

Operational reliability, safety and environmental stewardship underpin ALS' commitment to protecting our people and the environment, and to servicing our clients. In FY26, in response to evolving global and climate-related risks, we strengthened our focus on two linked standards in support of our strategy: mechanical integrity, and emergency preparedness and response. Together, these standards provide a comprehensive framework that supports safe operations, environmental protection and effective response to incidents or business disruption.

Mechanical integrity

The mechanical integrity standard ensures critical equipment and systems are maintained to prevent failure that could result in significant health, safety or environmental incidents, or operational disruption. We use risk assessments to identify critical assets, including laboratory equipment, boilers, pressure vessels, pollution control systems, fire protection, and life safety systems.

For identified assets, documented plans define operating instructions, inspection and testing schedules, preventative maintenance, emergency protocols, recordkeeping and training. This structured approach supports regulatory compliance, improves operational reliability and reduces the risk of equipment failure and service interruption, while supporting broader environmental objectives, climate resilience strategies and regulatory expectations.

Emergency preparedness and response

The Emergency Preparedness and Response Standard is designed to protect life, the environment and property, while minimising business disruption during emergencies or natural disasters. It addresses planning, prevention, response and recovery strategies for environmental events such as floods, wildfires, hurricanes and earthquakes, as well as power failures, and community-specific risks.

Each site must complete an ALS-templated emergency preparedness plan that defines roles and responsibilities, includes a vulnerability assessment to identify potential risks, and outlines mitigation strategies and emergency actions to prevent or limit the consequences of an incident. Plans also cover emergency reporting, communication and evacuation procedures, with evacuation routes clearly posted and an orientation provided to new employees. Provisions are included for people with disabilities, and sites coordinate with external emergency response agencies to support an effective, unified response.

Sites conduct and document annual emergency exercises, including evacuation drills for each shift, to support continuous improvement. A crisis communication plan is maintained to manage internal and external communication during emergencies, supported by up-to-date contact information and clear protocols for rapid communication.

Performance, assurance and continuous improvement

Both standards are directly linked to our FY26 Positive Performance Indicators (PPI). Mechanical integrity performance is tracked through maintenance activity and equipment performance, while emergency preparedness is measured through planning, drills and response effectiveness.

We verify implementation and effectiveness through inspections, maintenance records, drills and internal audits. Findings inform corrective actions and ongoing improvement to ensure alignment with regulatory requirements and internal governance.

Through this integrated approach, we maintain confidence among employees, contractors, clients and communities that ALS is prepared to manage unexpected events while maintaining safety, service continuity and environmental responsibility. Site emergency preparedness programs are reviewed annually, with vulnerability assessments and emergency action plans updated as needed. Sites are encouraged to collaborate with local external agencies to strengthen community resilience and response coordination.



Sustainability Photo Competition

Sustainability comes from knowledge: sharing books, ideas and cultural spaces is a concrete way to reduce waste and build the future.

Finalist: Matteo Martin
Procurement Manager,
Environmental, Italy

PHOTOGRAPHER: Monica Bergoglio



Employee human capital

Our people strategy is central to delivering sustainable performance and long-term value at ALS.

We're committed to building an engaged, inclusive and high-performing workforce, supported by strong leadership, equitable talent systems and a culture grounded in trust, respect and opportunity.

Through regular listening and engagement, effective recruitment and onboarding, a focus on diversity, equity and inclusion,

and targeted leadership and talent development, we aim to create an environment where our people feel valued, supported and able to grow. The initiatives outlined in this report reflect our integrated approach to strengthening culture, developing future-ready capability and maintaining ALS as an employer of choice across our global operations.

Enhancing our leadership and talent

In FY26, our Organisational Development and Talent teams continued to invest in leadership and talent, expanding programs launched in FY25 and enhancing our talent assessment processes. These efforts support a strong pipeline of high-performing and inclusive leaders.

Frontline Leadership program

The Frontline Leadership program supports employees stepping into their first people management roles and is delivered both in person and virtually to accommodate our global footprint.

In FY26, we added an additional hour of inclusive leader content to further support leader development. More than 1,760 employees have now participated in the program. The rollout will continue into FY27, with content reviewed and updated as needed to maintain consistency in leadership practices across ALS.

Leading Self program

The Leading Self program is available to all employees through ALSTAR and supports those aspiring to people leadership roles. The six-week online program was refreshed in FY26 and covers topics including communication, leadership fundamentals, people engagement and coaching.

Talent and succession planning

In FY26, we streamlined our talent assessment, succession planning and development processes, adopting an enterprise-wide approach. The Executive Leadership Team dedicated a full day to reviewing and calibrating talent and succession plans. Early outcomes included improved calibration quality, clearer accountability, stronger development rigour and improved balance in gender representation where gaps exist.

This process also identified a cohort of emerging leaders who will participate in a new High Potential program.

Individual development plans

We regularly review and update individual development plans to support skill development and career progression. Our approach follows the 70:20:10 model (70 per cent hands-on experience, 20 per cent learning and mentorship, 10 per cent formal coursework and training), with learning gained through experience, coaching and formal training.

In FY26, we linked talent and succession planning more closely with development planning, sharpening our focus on actions with the greatest impact.

Continued focus

Developing talent and maintaining a strong leadership pipeline will remain a priority. In FY27, we'll enhance leadership programs and talent planning processes, including new senior management development and mentoring initiatives, alongside our updated iLEAD program.

Diversity, equity and inclusion

We're committed to building a diverse workforce and inclusive workplace where people are valued, treated fairly and feel respected, regardless of their experiences, backgrounds and perspectives.

Our Diversity, Equity & Inclusion (DE&I) Framework and DE&I Roadmap reflect the rich diversity of the communities we serve and empower all employees to thrive. Through these efforts, we foster a culture of inclusion that values our diverse workforce and brings our core values to life.

DE&I strategic focus

In FY26, we refreshed our DE&I Framework to sharpen focus across three objectives: inclusive leadership and accountability, equitable talent systems, and an inclusive workplace for all.

Our focus areas expanded to include metrics and monitoring, role modelling, talent acquisition, gender pay equity, and external identity and recognition. We'll continue strengthening Employee Resource Groups, building awareness and promoting inclusive behaviours across the organisation.



We aim to foster a welcoming environment at work where everyone is treated equitably and feels respected



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

Our DE&I Policy 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

Our Global DE&I Council comprises senior ALS leaders from diverse backgrounds, locations and teams, and 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. Key efforts included:

Employee Resource Groups (ERGs)

We continued to invest in Employee Resource Groups, including BESIDE (LGBTQ+), Global RISE (gender) and Disability Awareness and Inclusion. These groups strengthen belonging, provide safe spaces for connection and support inclusion across regions and cultures.

BESIDE ERG

BESIDE supports LGBTQ+ colleagues and allies by providing a safe and supportive environment. In FY26, BESIDE expanded education, access and allyship through awareness sessions, regular connection forums and targeted programs.

Activities included Pride celebrations, allyship conversations, LGBTQ+ parenting program, and the introduction of Spanish-language and multi-time zone sessions to improve global accessibility.

RISE ERG

Our RISE ERG supports gender equity and a gender-inclusive culture. In FY26, key initiatives included International Day of Women and Girls in Science and International Women's Day, with storytelling, site-based events and global panel discussions highlighting women across ALS.

In FY26, we also marked Movember for the first time, supporting men's health and wellbeing through awareness and fundraising. Employees raised AUD\$10,000, matched by ALS, bringing the total donation to AUD\$20,000 in support of prostate cancer, mental health and suicide prevention initiatives.

Lean In Pilot

We delivered a Lean In pilot program leveraging the LeanIn.org curriculum to support high-performing women in career and personal development. Participants shared experiences and learnings across regions and roles, with insights informing potential expansion of the program in FY27.



Gender pay equity reviews

We continued annual gender pay equity reviews, supporting by guidance for leaders and senior HR teams. Regional general managers completed reviews within their teams and developed three-year action plans to address identified gaps. Since launching in 2018, completion rates have remained at 100 per cent.

Psychosocial safety and inclusive leadership

We progressed development of a psychosocial safety toolkit for leaders, supported by external best-practice research. Implementation is scheduled for 2026, with some regions like Australia and Canada already delivering related training. Inclusive leadership principles continue to be embedded into leadership programs and hiring practices.

We also continued to provide Unconscious Bias training for all new leaders as part of their onboarding and have made this training available to all employees.

Diversity memberships

We maintained memberships with Pride in Diversity and DisabilityIN to support progress on LGBTQ+ inclusion and disability inclusion globally. Through DisabilityIN, we are exploring participation in the NextGen Leaders program, supporting mentorship opportunities for people with disabilities entering the workforce.

Gender statistics

Our most recent Global Gender Census Report was conducted to determine workforce participation statistics and recruitment levels. As of 1 October 2025:

- The ALS workforce is 47 per cent female, down slightly since 2024
- Female representation at the director level has risen to 50 per cent in 2025, up from 43 per cent in 2024
- Women make up 36 per cent of the C-Suite, an increase from 27 per cent in 2024
- Females in senior management positions remained at 46%.

Employee engagement and awareness

Global days of significance provide opportunities to connect employees, clients and communities around shared values and important social, environmental and cultural topics. They support our commitment to social responsibility and align with our purpose of contributing to a sustainable and inclusive future.

We recognise and support selected global days that align with our DEI Framework, vision, purpose and Roadmap to Win pillars of expertise, innovation, culture and sustainability. Supported events meet defined criteria, including alignment with relevant United Nations themes.

In FY26, we supported awareness days such as World Day for Safety and Health at Work, International Women's Day, World Science Day, Movember and Pride Month. These were delivered through coordinated global messaging, locally adaptable assets and communication tools, including leader communications and resource hubs. The initiatives enabled teams across ALS to connect, learn and participate in shared moments across the global organisation.



“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.”

Julia Pérez, Global Director, Talent Acquisition

Recruitment and onboarding

Recruitment and onboarding play a key role in attracting talent and setting new employees up for success at ALS.

A strong onboarding experience supports engagement, retention and early connection to our culture.

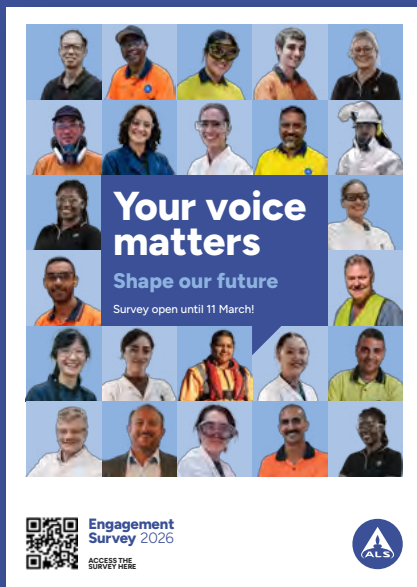
In FY26, we strengthened our approach by refining recruitment processes, refreshing employee messaging and branding, and introducing metrics to assess effectiveness. A cross-regional project team identified opportunities to improve onboarding and create a more consistent employee experience during the first month at ALS. These enhancements support cohesive teams aligned with our vision and values.

Selecting the right candidates remains critical, not only to meet capability needs but also to build a collaborative, innovative and values-aligned workplace.

To support managers, we provide recruitment tools and guidance through our intranet, alongside expert support from local HR and recruitment teams.

Recruitment also supports our DE&I Framework. We continue to strengthen fair and consistent hiring practices through structured interviews, clear assessment criteria and accessible candidate communications. Looking ahead, we'll continue improving candidate and new-hire experiences and strengthening recruitment and onboarding metrics, including DE&I indicators, to track progress and identify opportunities for improvement.

Employee engagement survey



Our 2024 global employee Engagement Survey gave us a better understanding of the views and experiences of our people across the Group and continued to inform our approach to strengthening engagement and culture during FY26.

Insights from the FY24 survey were embedded into company-wide and local action plans with targeted pulse surveys across selected countries and business units undertaken during FY26 to monitor progress and address specific priorities. This work aimed to further strengthen our culture and workplace practices.

The 2026 global Engagement Survey, completed in April 2026, will support the assessment of progress against the 2024 results across culture, engagement, leadership, and the workplace environment.



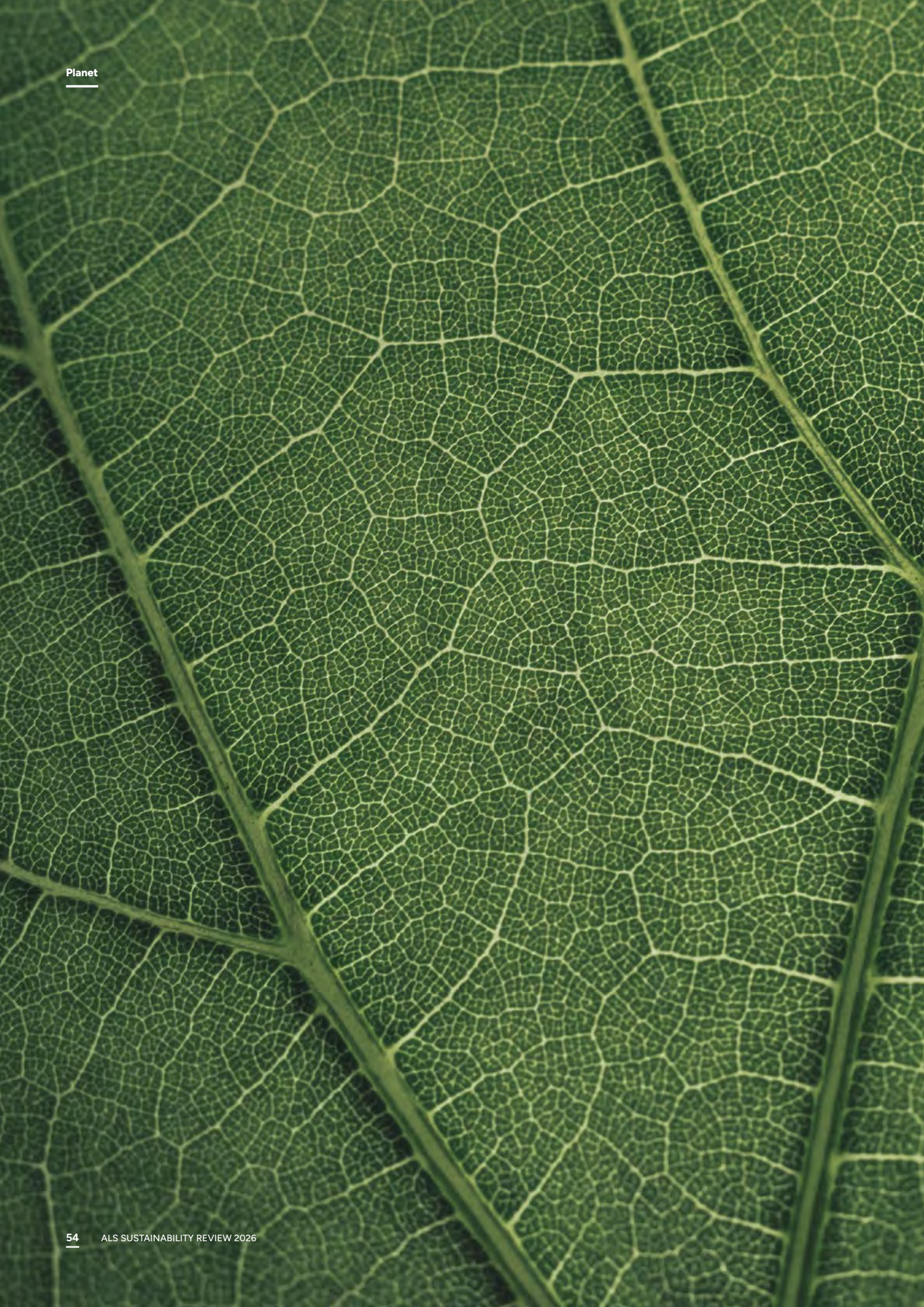
Sustainability Photo Competition

This photo was taken at the highest peak of Mongolia. Standing here, I felt both strong and small at the same time. The mountains and ice looked eternal, but I know they are changing. Even in this remote place, glaciers are slowly melting because of global warming.

This moment made me think about how we live and how we treat the world around us. We may not be perfect, but every small action matters. Being careful, using less and respecting nature are simple ways to move in the right direction.

This place stays with me because it reminds me that nature is not something far away. It is part of our lives, our identity and our future. If we care today, there will be something left tomorrow.

Finalist: Saandari Galsanpuntsag
HR Manager, Geochemistry Mongolia
PHOTOGRAPHER: Saandari Galsanpuntsag





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Our approach

ALS is committed to driving environmentally sustainable outcomes to minimise our footprint, support our clients' sustainability objectives and progress toward net-zero emissions.

This is guided by our Group commitment to reducing carbon emissions in line with our net zero ambition, with our businesses delivering on this through their day to day operations.

We also continually review opportunities big and small to conserve resources, reduce waste and limit our environmental impacts on the communities where we operate.

By embedding our Environmental Policy into day-to-day operations, we empower our sites to implement strategies tailored to local environmental conditions and regulatory requirements.

Our efforts focus on tangible decarbonisation by reducing demand, improving operational efficiency and innovating to solve complex environmental challenges. These efforts also strengthen resilience and help manage broader impacts on communities and the planet, supporting a safer, healthier and more resilient world.



Climate change

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

This commitment guides how we manage climate impacts and decarbonisation through targets and performance measures that incentivise our businesses across all geographies to reduce emissions. Our strategy and disclosures align with international standards and frameworks, including the Greenhouse Gas Protocol and the Global Reporting Initiative (GRI).

We also report in accordance with the Australian Sustainability Reporting Standards (ASRS). We treat climate change as an enterprise risk and manage our physical and transition exposures under our Risk Management Policy and Framework. For specific information regarding climate-related financial disclosures under this standard, refer to our FY26 ALS Annual Report. This sustainability review is intended to complement, not replace, the disclosures mandated under ASRS standards.



Decarbonising our operations

We recognise the risks, opportunities and impacts that climate change presents to ALS, and we have continued to develop how we manage this exposure throughout our business. We align our climate-related activities with our overall enterprise Risk Management Policy and Framework and have continued to enhance this alignment throughout FY26.

As a global business located in over 70 countries across 450 locations worldwide, ALS operates in wide-ranging policy and regulatory environments. Since setting our first net zero roadmap in FY23, we have continued to decarbonise our Scope 1 and 2 emissions within the constraints of each local operating environment.

Constraints include, but are not limited to, varying levels of policy and regulatory support to enable uptake of lower-carbon fuels and accessible renewable energy infrastructure across our markets; the availability of commercially viable energy efficiency technologies to reduce total energy demand at scale; and the capacity of local grid connections to support further electrification of our operations.

Since FY23, ALS has achieved the following key outcomes:

- Established Scope 1 & 2 emissions baseline in FY20, and Scope 3 emissions baseline in FY25
- Increased the number of solar system to 27, achieving production of 3,530 MWh in FY26
- Continued to purchase renewable electricity through other contractual instruments including Energy Attribute Certificates (EACs) and bundled green electricity contracts.

In FY26, we have continued to execute our existing net zero roadmap and emissions reductions to date have primarily been delivered through solar, grid decarbonisation, green tariffs and environmental attribute certificates (EACs), and energy efficiency projects.

However, since 2020, business integrations and acquisitions across the Americas and Europe have reshaped ALS' global footprint. As a result, since FY24 our acquired businesses have increased our non-adjusted Scope 1 and 2 emissions baseline energy consumption by approximately 15 per cent.

In response to the changed footprint, ALS is retiring its current 2030 climate target. In FY27, ALS will review and revise its 2030 climate target and climate transition plan and replace our previous net zero roadmap. The updated targets and plan will reflect ALS' larger portfolio and will be based on a review of commercially available technologies and opportunities to reduce our emissions. Further detail about our transition plan will be provided in future reporting periods once ALS sets a new emissions reduction target to replace our previous 2030 target, including how this target will align with the most recent international agreement on climate change. We expect our future transition plan will be delivered through the following operational decarbonisation levers to reduce our Scope 1 and 2 emissions:

- Reducing energy demand and improving building and operational efficiencies
- Electrifying our processes and fleet
- Investing in renewable energy.

FY26 Greenhouse gas emissions ¹	t CO ₂ e
Scope 1 ²	39,970
Scope 2 ³ (location-based)	61,432
Scope 2 ³ (market-based)	16,142
Total Scope 1 ² and 2 ³ (location-based) emissions	101,402
Total Scope 1 ² and 2 ³ (market-based) emissions ⁴	56,112

1. Our greenhouse gas ('GHG') emissions reporting is based on the financial control approach, as defined by the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004).
2. Scope 1 GHG emissions refer to the direct GHG emissions that occur from sources owned or controlled by the Group. Scope 1 direct emissions primarily stem from transportation activities, building heating and operation of laboratory ovens and furnaces.
3. Scope 2 GHG emissions refer to indirect GHG emissions from the generation of electricity, and building heating and cooling acquired and consumed by the Group. The Group's Scope 2 GHG emissions are measured using the location-based method, which reflects the average emissions factors of the electricity grids on which the Group consumes electricity, and the market-based method, which includes contractual instruments (Energy Attribute Certificates (EACS) and bundled green electricity contracts) used to meet our Group climate targets.
4. Scope 1 and Scope 2 (market-based) greenhouse gas emissions are reported after reflecting the impact of purchased renewable electricity and related energy instruments.

Reducing demand and improving operational efficiencies

The ALS Green Building Standard is our central reference for environmentally sustainable practices in building maintenance, management and refurbishment projects. Laboratories affect the environment directly and indirectly across their lifecycle, including construction, occupancy, renovation, repurposing and demolition. This includes using energy, water and raw materials while generating waste and emissions.

To mitigate these impacts and enable reduced energy use, the Standard aligns with global green building certifications and rating systems and promotes high-efficiency technologies for heating, cooling, lighting and other services. It guides teams to integrate good laboratory design with local statutory requirements and context, such as climate, energy intensity and cost, and water availability.

By optimising both operational efficiency and embodied emissions across the building lifecycle, the ALS Building Standard is a key enabler of our emissions reduction targets.

Examples of local improvement initiatives this year included the installation of:

- LED lights in new facilities in Kansas City and Stratford, USA
- Roof over cladding at Mirfield, England
- Front wall cladding at Coventry, England.

To improve energy efficiency, laboratories in Kelso, USA and Pathum Thani, Thailand installed ductless fume hoods, delivering energy and cost savings. The systems recirculate filtered air instead of exhausting conditioned air, enabling quick, low-cost installation, easy relocation, and space-efficient retrofits with fewer permitting hurdles. They work well for small-volume, well-characterised tasks and help reduce greenhouse gas emissions by cutting energy demand from ventilation.

The Scope 2 energy consumption reported in FY26 has increased by 30 per cent, largely generated from Nuvisan and Wessling acquisitions, which were reported for the first time this year. In addition to electricity, several of the Nuvisan and Wessling facilities use district heating, which we include in our Scope 2 emissions.

Combustion of transport fuels in our vehicle fleet accounts for approximately 33 per cent of our Scope 1 emissions. Our fleet comprises small city cars, refrigerated vans, four-wheel drives for off-road conditions, and trucks. We minimise fossil fuel use through regular maintenance and standardised vehicle specifications aligned with safety and environmental performance.

This year our fleet energy consumption increased by 18 per cent, with due to increases generated from Nuvisan and Wessling acquisitions, as well as greater sample numbers driving increased activity.

The energy related to stationary fuel use increased by 8 per cent in FY26, the majority of which is attributable to the Nuvisan and Wessling acquisitions. The Wessling Altenberge facility operates a combined heat and power plant (CHP) that consumes approximately 2 GWh of natural gas per year. However, by capturing and using heat generated to support building operations, the plant is able to reutilise waste heat.

This year, we assessed our emissions footprint to identify any additional material Scope 1 sources for reporting and concluded:

- Data quality for fugitive refrigerant emissions was insufficient to support reliable reporting at this time.
- A review of consumption data for other industrial gases at a sample of our sites confirmed that none make a material contribution to our overall Scope 1 emissions.

Investing in renewable energy

ALS has been installing rooftop solar PV across our sites since FY19 and today, we proudly have 27 systems with a total of 3,263 kWp installed capacity. In FY26, our owned Solar PV systems generated 3,530 MWh for our facilities.

In addition to the above, we have also continued to purchase renewable energy either through bundled electricity/green tariffs with energy providers or environmental attribute certificates (EACs). All EAC purchases are made in line with RE100 criteria where available¹. In FY26, we have commenced new bundled renewable electricity for our facilities in England and Brazil.

1. RE100 compliant certificates were not available in some countries in which ALS operates. These certificates were 3 per cent of the total number of EACs purchased by ALS in FY26.

Country	Total installed capacity (kWp)	FY26 production
Australia	1,515	2,025
Denmark	182	140
Ireland	100	87
Romania	81	65
Singapore	167	204
Sweden	47	25
Thailand	189	201
United Kingdom	981	783
Total	3,263	3,530



CASE STUDY

Innovative energy saving in Winnipeg

The Geochemistry team in Winnipeg recognised an opportunity to improve their sample drying oven efficiency by incorporating smart controls, automation and strategic scheduling to further strengthen energy-saving efforts. The team reduced total gas consumption by 48 per cent compared to the same three-month period year-on-year, despite a 27 per cent increase in samples processed.

CASE STUDY

Fume hoods under the microscope

Fume hoods are essential in laboratories for capturing and containing hazardous vapours and particulates, protecting staff, ensuring experimental integrity and meeting safety regulations. However, fume hoods are also energy intensive. Traditionally, ducted hoods exhaust large volumes of conditioned indoor air, requiring the HVAC systems to replace and recondition 'makeup' air, often at high airflow rates and sometimes 24/7. This significantly increases heating, cooling, dehumidification and fan energy demand, especially in extreme climates, as well as heightened building pressure imbalances.

ALS is continuing to investigate ways to reduce the energy impacts of fume hoods while maintaining safe working conditions. For example, in Canada, our Environmental business identified fume hoods as major energy users in make-up air systems because they exhaust large volumes of pre-heated or pre-cooled air. The team evaluated fume hood usage and identified low safety-risk tasks, such as aliquoting gas chromatography vials, that can be safely moved from fume hoods to benchtops under snorkel (extraction arm) hoods.



Snorkels require less space and can be switched off when not in use. The initial objective is to remove 10 per cent of fume hoods across the Environmental business in Canada by replacing some (including older units) with snorkels and relocating suitable tasks accordingly.

Employee exposure monitoring showed no difference in exposure between fume hoods and snorkel hoods for the assessed tasks. The highest eight-hour,

time-weighted concentration measured was approximately 23 times below the lowest common occupational limit in North America.

Given that a single fume hood can consume as much energy as three-to-four average houses, transitioning appropriate work to snorkels is critical to reducing carbon emissions.

Waste, water and resource management

As a business, we continuously look for opportunities to reduce waste across our own operations.

We focus on minimising the environmental impact of our testing services globally, while upholding the high standards of service our work demands.

Guiding this work is our Group Environmental Policy and Health Safety & Environmental Foundation Standard that define the waste management standards that all our global sites must follow.

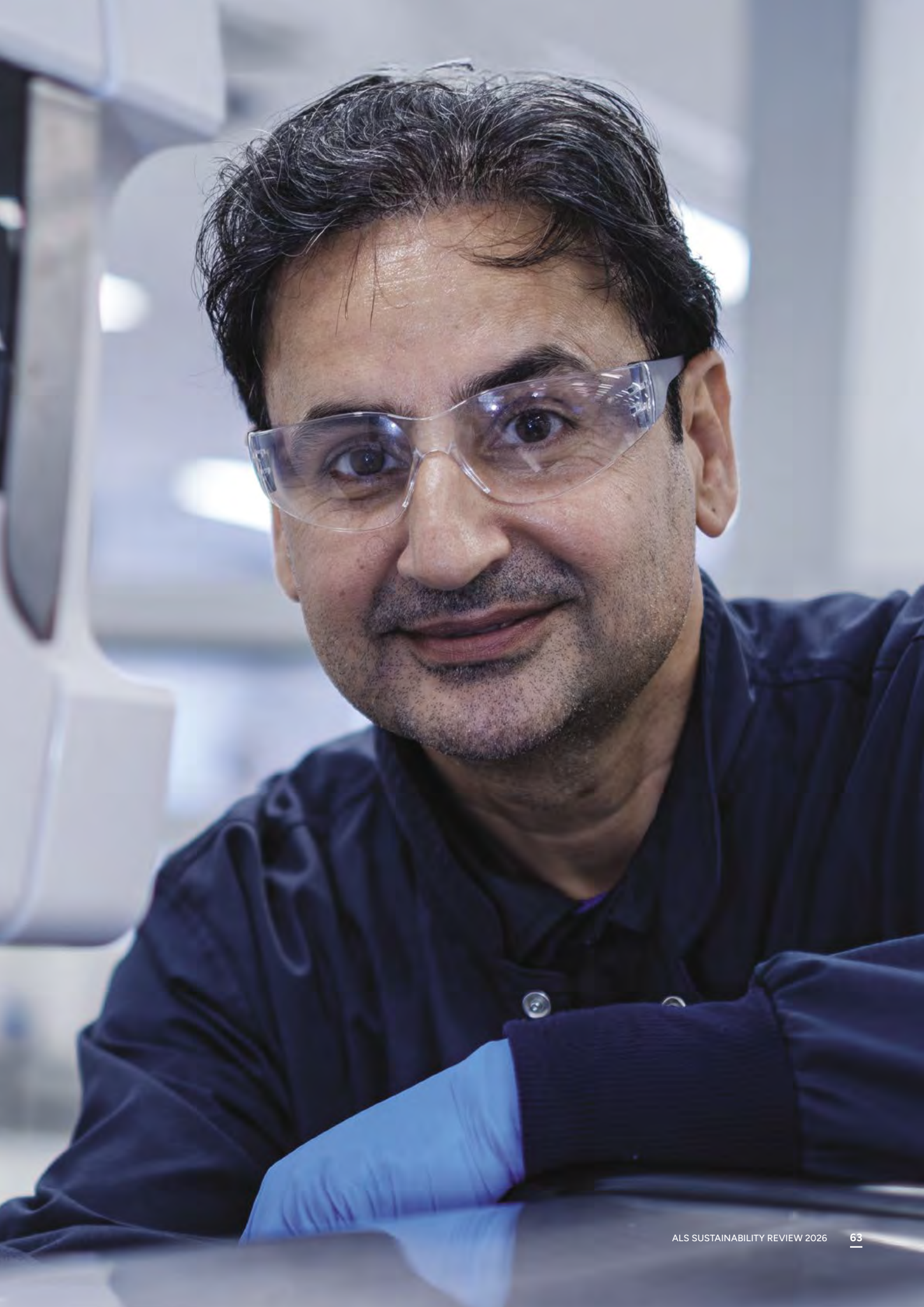
Our policies clearly outline the requirements and expectations of the business including the following:

- Waste products must be reused, recycled or disposed of in an environmentally responsible manner.
- Each business must determine and monitor the environmental impact of its waste generation.

→ Each business must review current practices and promote initiatives to reduce waste generation.

→ Sites must ensure all hazard control equipment, including fume cupboards, dust extraction systems and wastewater systems are maintained and operating to specification to ensure all emissions are within licence and regulatory requirements.

Our primary categories of waste include consumables, such as plastics, glassware and gloves, hazardous and chemical waste, packaging, wastewater and e-waste. We continue to look for improvement opportunities that prioritise prevention and minimisation of waste streams. We do this through increased testing efficiencies, sample miniaturisation and innovative analytical processes in our own operations.



CASE STUDIES

Waste reduction

Supporting our clients managing new and emerging waste streams

In addition to managing our own waste across our facilities, we also recognise that we can expand this impact by helping our clients to advance their own sustainability goals. By supporting more responsible resource use and enabling smarter waste management, we contribute together to a more circular economy. One important way we do this is by guiding clients in how they manage their waste streams, including those that are new, complex or rapidly emerging. As industries evolve, so do the by-products they generate, and ALS is well positioned to help clients navigate these changes with confidence.

Our Industrial Materials business, for example, is already supporting clients as they confront growing volumes of waste from electronics and e-waste, electric vehicles, and battery black mass. As the world continues to electrify and transition toward new energy sources, these materials present both challenges and opportunities for waste management, and ALS is committed to helping our clients manage these materials safely, responsibly and sustainably.

Recycling metal contributes to a circular economy, where materials are reused and repurposed rather than discarded. This approach not only extends the lifecycle of materials, but also reduces the overall demand for new resources, promoting sustainability.

As the demand for critical metals increases due to the advances in technology, the recycling of these metals is essential for environmental protection, resource conservation

and economic stability. ALS continues to evolve and enhance its analytical service provision, and has experienced increased demand to support analysis of the following materials:

- Electronic scrap/e-waste – elements analysed include gold, silver, platinum and palladium
- Automotive catalyst/catalytic converters – elements analysed include platinum, palladium and rhodium
- Black mass – elements analysed include lithium, cobalt, nickel, manganese and graphite.

ALS supports recycling of these waste streams through identifying valuable elements within materials, detecting restricted or deleterious elements essential for import and export compliance within the recycling industry, and providing independent analysis and inspection to support the safe and efficient transport of materials.

The success and longevity of ALS in this sector is driven by our continued commitment to expanding and evolving our analytical capabilities in line with current material and market trends, while delivering industry-leading accuracy and turnaround times. Through this work, we support pollution reduction and contribute to a healthier and more sustainable planet for future generations.

Environmental, Czech Republic

Thousands of samples are analysed every year using small tubes to measure pH, conductivity, alkalinity and acidity. Historically, these tubes were single use and disposed of as hazardous waste. Last year, we introduced a new system to wash and reuse the tubes multiple times and conducted a Life Cycle Assessment (LCA) to compare the environmental impacts of both approaches.

The LCA confirmed that washing and reusing tubes is the more sustainable approach without compromising on testing quality. Reusing a tube up to eight times spreads the environmental cost of production across each use, resulting in a more than six-fold reduction in CO₂ emissions compared with the single-use system. Energy, water and chemical consumption are also substantially lower, as laboratory dishwashers operate efficiently, and clean large volumes at once.

By contrast, single-use tubes require continuous manufacturing, transport and then incineration, driving higher greenhouse gas emissions and resource depletion. On an annual basis, the reuse system avoids approximately 810 kilograms of plastic waste at this laboratory and is being implemented on a wider basis across our facilities.



Pharmaceutical, Ely UK

An employee-developed initiative has been introduced across the business to eliminate the requirement for continuously flowing water in an extraction technique. The waterless reflux condenser replaces traditional water-cooled condensers by using a finned aluminium jacket around an internal glass condenser to dissipate heat without running water. The innovation eliminates the use of cooling water during reflux saving approximately 75-450 litres per analysis and 16,200 litres per year. It also prevents wastewater discharge while maintaining solvent retention equivalent to water condensers. Following the success of this initiative, we're exploring further opportunities to implement this water-saving measure across our other laboratories.

Water, Australia

In FY26, our Water business began exploring better ways to align procurement practices with broader sustainability commitments. The team recognised that even small purchasing decisions could create meaningful social value when directed toward organisations that support community wellbeing, ethical employment and local manufacturing. This led to the identification of Assembled Threads, a Melbourne-based social enterprise providing skilled employment pathways for people facing barriers to traditional work.

At the time, Assembled Threads produced safety vests and hospital scrubs, with a strong focus on local manufacturing, worker empowerment and quality. This alignment with the Water team's values prompted the idea to develop responsibly made lab coats tailored to the specific needs of ALS teams.

Collaboration began with Assembled Threads' Business Lead, who worked closely with ALS to translate operational requirements into a practical design. Garment patterns were developed, reviewed and refined, followed by fabric selection, a key consideration for safety and sustainability. The team sought a durable, lightweight material that was compliant with laboratory standards and responsibly produced. Australian-made fabric from Bruck Textiles in Wangaratta,

Victoria was selected, supporting both regional manufacturing and reducing supply-chain footprint.

Over several months, prototypes were stitched, tested, adjusted and improved, each iteration bringing the design closer to the needs of ALS employees, while maintaining the quality and consistency central to Assembled Threads' social mission. The final version of the lab coat was introduced into the laboratory in May 2025.

While the finished garment delivers clear functional benefits, its broader value lies in the process behind it. Partnering with Assembled Threads strengthened local manufacturing, supported employment opportunities for people from diverse and disadvantaged backgrounds, and demonstrated how procurement decisions can directly contribute to social sustainability. The approach also reduced reliance on imported garments, helping to minimise waste associated with long and opaque supply chains.

The lab coat project is a practical example of how our Water team integrates social impact into everyday operations. It reflects a commitment to responsible purchasing and reinforces our role in shaping a more inclusive and sustainable future, where even essential workwear contributes to positive social and environmental outcomes.



CASE STUDIES

Oil & Lubricants, North America

Driving ESG impact through innovative oil and lubricants testing

Our Oil & Lubricants business plays a critical role in helping clients reduce their environmental footprint. By enabling the safe extension of equipment and lubricant life, we support significant reductions in CO₂ emissions and resource consumption. However, traditional oil testing methods have historically carried their own environmental impact.

Conventional titration-based tests, such as acid number and base number analysis, require substantial volumes of solvent. The production, transportation and disposal of these solvents contribute to environmental costs, and as they are hazardous, waste streams that must be managed responsibly.

To address this challenge, and as reported in our FY25 Sustainability Report, the business has been developing and deploying predictive analytics to reduce the number of titrations performed. Leveraging infrared spectroscopy, we can analyse oil samples at the molecular level, unlocking accurate insights without the need for solvent-intensive processes. These models not only deliver superior repeatability compared to traditional methods but also significantly reduce environmental impact. Additionally, Fourier Transform Infrared (FTIR) testing accelerates turnaround times, enabling clients to make critical maintenance decisions faster – further enhancing operational and sustainability outcomes.

Regional progress and measurable gains

North America has realised the greatest benefits in recent years from the transition to FTIR-based models, delivering substantial savings:

Year	Reduction in solvent purchased (L)	Reduction in solvent waste disposal (L)	Reduction in plastic - polypropylene (kg)	Reduction in labour (Hours)
FY25	22,000	22,300	580	7,600
FY26	37,800	38,200	1,080	13,570

These advancements deliver clear benefits, including improved analytical reliability, faster client decision-making through shorter laboratory turnaround times, and a significantly lower environmental footprint. ALS remains committed to scaling these innovations globally and reinforcing our leadership in sustainable testing solutions.



Environmental, Colombia

Green Circle Initiative

(Conscious management of hazardous waste)

In 2023, our Environmental business in Colombia developed the Green Circle Initiative to address the generation of hazardous laboratory waste, particularly contaminated glass and plastic. This comprehensive waste-management program was built on three core pillars: training, identification and awareness. The initiative sought to transform contaminated solid waste into reusable resources, reduce final disposal volumes, lower CO₂ emissions and optimise operational costs. Active collaboration between the HSE team, laboratory personnel and senior management was critical to its success.

The Green Circle Initiative was designed around clear, measurable objectives:

- Reduce disposal of contaminated glass and plastic by 30 per cent compared to the previous year
- Implement an efficient hazardous waste identification and classification system to support accurate segregation
- Train personnel in effective cleaning practices and conscious recycling to ensure contaminated materials could be safely reused.

The Initiative also involved implementing strategies including:

- Personnel training on accurate identification and classification of hazardous waste
- Workshops and brainstorming sessions with laboratory teams across multiple areas to identify stages where contamination could be prevented or minimised
- Effective washing processes to ensure reusable materials were properly treated
- Conscious sample disposal practices, reducing avoidable contamination and improving waste-handling efficiency.

These coordinated actions transformed the way waste is managed in our laboratories, embedding more responsible, resource-efficient practices across daily operations.

The results associated with this project have been significant and beyond initial expectations:

- In 2024, we achieved a 63.03 per cent reduction in hazardous waste disposal, equivalent to a 4,785 kg reduction in contaminated waste
- Recycling volumes increased significantly, with 7,720 kg of glass and plastic recycled in 2024 compared to 2,935 kg in 2023 and 73 per cent of plastic and 90 per cent of glass generated in laboratory activities were successfully recycled
- The Initiative contributed to the mitigation of 32.13 tons of CO₂ emissions avoided representing a 63.14 per cent increase over the previous year.

In FY26, momentum continued with a 35 per cent reduction in hazardous plastic disposal and 36 per cent reduction for glass. Recycling levels remain high, with 64 per cent of plastic and 80 per cent of glass recovered from laboratory activities. 17.74 tons of CO₂ mitigated so far.

The Green Circle Initiative has delivered measurable environmental benefits, illustrating the power of innovation, collaboration, and environmental stewardship. By significantly reducing hazardous waste, increasing the recovery of reusable materials, and lowering CO₂ emissions, the project demonstrates how operational excellence and sustainability can reinforce each other.

Green Circle is now a model for responsible waste management at ALS, demonstrating how informed, empowered and purpose-aligned teams can create meaningful change for the business and the planet.

Environmental, Food & Pharma, Thailand

Our Life Sciences business in Thailand has launched an initiative in collaboration with a local textile recycling company which focuses on upcycling retired workwear into something new and purposeful. This not only reduces waste but also embeds sustainability into our day-to-day culture and practices. The positive impacts of this initiative include a reduced carbon footprint and lower water consumption.



Sustainability Photo Competition

Our winners and finalists

In FY26, the Sustainability Photo Competition invited ALS employees to respond to the theme *Progress with purpose*, showcasing everyday sustainability actions, from reducing waste and restoring nature to volunteering and driving innovation. Employees shared photographs and short stories capturing these moments, with 82 entries reflecting a rich diversity of perspectives and sustainability efforts across the organisation. The winning and shortlisted entries feature throughout this Review and demonstrate how our employees bring sustainability to life every day, and the powerful impact of collective action.



2026 Sustainability
Photo Competition



**Progress
with
purpose**

How are you making
a difference?

Share a photo that
captures how you're
making positive change
– big or small – with
purpose.



Visit ALSNET to find out more.
Entries close 13 February 2026



FIRST PLACE

Mike Leung
 Assistant Manager, Metals
 Life Sciences, Hong Kong
 PHOTOGRAPHER Mike Leung



Ally Blunt
 Sample Receipt Officer
 Environmental, Australia
 PHOTOGRAPHER Guy Daymond



Nina Oliviana
 General Assistant
 Environmental, Canada
 PHOTOGRAPHER Anthony Koselak (my son)



Cihan Canbek
 Finance Manager
 Food, Turkey
 PHOTOGRAPHER Cihan Canbek



Matteo Martin
 Procurement Manager
 Environmental, Italy
 PHOTOGRAPHER Monica Bergoglio



Saandari Galsanpuntsag
 HR Manager, Geochemistry
 Mongolia
 PHOTOGRAPHER Saandari Galsanpuntsag



Monica Bergoglio
 Environmental Chemistry Laboratory
 Moncalieri, Italy
 PHOTOGRAPHER Matteo Martin



Daniel Sigcha
 Sample Preparation, Shift Supervisor
 Geochemistry, Ecuador
 PHOTOGRAPHER Daniel Sigcha



Camille Rosso
 Sales Manager, Food
 France
 PHOTOGRAPHER Camille Rosso



Rodrigo Garcia
 Hydrographer, Hydrographics
 Brisbane
 PHOTOGRAPHER Rodrigo Garcia



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Community

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Our approach

As a global business, we're closely connected to the diverse communities we serve, and we recognise that our business success and long-term sustainability are linked with theirs.

Our community engagement is guided by local and regional business leaders, who determine the specific needs of the communities in which we operate. This ensures our approach is locally relevant and responsive, while remaining aligned to ALS' broader commitment to creating positive impact.

Our efforts focus on delivering meaningful, lasting outcomes through targeted financial support, collaborative regional initiatives and proactive skill development. Together, these efforts create tangible and sustainable economic, social and environmental benefits.

- **Community wellbeing** – which includes supporting community enrichment, environment, and diversity, equality and reducing inequalities
- **Education** – including supporting inclusive and quality education needs, including in foundational education support and science, technology, engineering and mathematics (STEM) disciplines
- **Other economic contributions** – including through the payment of employee wages, purchase of materials and services from suppliers, and payment of taxes to government.

By fostering long-term partnerships with community groups and organisations, we work together to achieve shared goals and drive positive, lasting change.

Community wellbeing

ALS is committed to empowering the communities where we operate by responding to local needs and challenges.

We believe communities thrive when they receive the right support, with open, transparent dialogue and meaningful collaboration. Our approach goes beyond financial contributions and also focuses on building long-term relationships and creating lasting impact through active involvement and in-kind support to causes which enhance local wellbeing.

Our Charitable Giving Policy sets out our priorities for contributing to and enhancing community wellbeing at corporate and business stream levels, and is focused on the following:

- **Diversity, equity and inclusion** – initiatives that support:
 - Gender equity and the full participation of women in the workforce and society
 - People with disabilities
- **Environment** – initiatives that build environmental education and resilience by addressing biodiversity conservation, ecosystem restoration, and climate change mitigation and adaptation

→ **Community enrichment** – initiatives that strengthen the social and economic wellbeing, including efforts to alleviate poverty and food insecurity, improve access to clean water and sanitation, enhance nutrition, respond to natural disasters, and promote healthy lives and wellbeing.

Our charitable giving program, ALS Cares, brings together the positive contributions we make to improve quality of life in communities where we operate globally. The program includes workplace giving for selected charities, where we match employee donations to approved causes ‘dollar for dollar’ at the corporate or business stream level. In FY26, corporate-level contributions supported the following organisations:

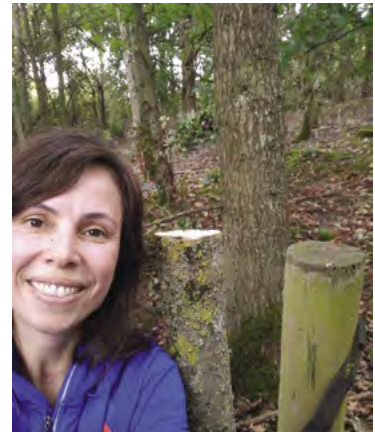
- Youngcare (Australia)
- Water First (Canada)
- Second Harvest (Canada)
- CONIN Foundation (Argentina)
- Movember (Australia)
- DOBRÝ ANDEĚL The Good Angel Foundation (Czechia).

Additionally, ALS business streams made local-level donations to a wide range of charities and organisations, reflecting the unique needs of local communities.

CASE STUDIES

Environmental, UK

Our Environmental team in the UK supports volunteer days that enable employees to contribute to activities benefiting local nature reserves and Wildlife trusts. Activities include footpath clearing, tree felling to create space and light to allow less mature trees to grow, hedge trimming, removal of invasive plants and general maintenance.





Environmental, Food & Pharma, Thailand

A 'Beat plastic pollution' event in collaboration with the King Mongkut's University of Technology Thonburi saw our Environmental team in Thailand raise awareness and knowledge about plastic waste among the younger generation from the local community. The team hosted a fun waste sorting game for local children which incorporated educational messages regarding waste management practices. This initiative nurtured eco-friendly habits from a young age which will help build a sustainable and environmentally conscious community.



Houston, USA

ALS employees and their families in Texas volunteered with the Houston Food Bank to support local families in need. Thirty volunteers donated their time and energy to support the local food bank, packaging over 10,000 pounds of food and providing over 8,000 meals to communities across South East Texas.



Environmental, Calgary Canada

In Calgary, Canada our Environmental team participated in two blood donation sessions with Canadian Blood Services. Team members travelled together to the donation centre to donate blood, supporting patients in need and contributing to the wellbeing of the local community. This initiative aligns with our core value 'care'.

Food & Pharma, Sollentuna Sweden

Our team in Sollentuna, Sweden participated in Barncancerfondens Football Shirt Day to raise awareness and funds for childhood cancer. Employees wore their favourite football shirts to show support for affected children and families with employees and clients making small donations to support research and care initiatives.



Education

We believe that education is critical to building capacity and opportunity in our local communities

ALS is a people-centred business with a global workforce, predominantly with backgrounds in science, technology, engineering and mathematics (STEM) disciplines, which we believe gives us significant opportunities to give back and enhance local education. By investing in education, training and skills development, we can contribute to preparing future generations for long-term success.

ALS' Charitable Giving Policy sets out our priorities for enhancing education in our communities, including support of education initiatives that promote inclusive, high-quality education and enhance skills development and lifelong learning opportunities, particularly:

- STEM learning that inspires people to pursue STEM-related studies and careers
- Foundational skills development, such as literacy, numeracy and other core competencies, that improve livelihood and support future employment opportunities.

We actively engage with students across a wide range of ages and education levels, inspiring and encouraging them to pursue careers in diverse STEM fields. Through our work, we provide future generations with exposure to real-world applications and practical experiences that help prepare future generations for STEM-based careers.

Our engagement program also includes educational sessions, career fair participation, internship placements, access to STEM ambassadors, university events and other initiatives that promote STEM education and career development. These efforts help build a strong talent pipeline, strengthen our employer brand and support ongoing innovation and scientific progress.



CASE STUDIES

Metallurgy, Australia

This year, ALS once again sponsored the annual Students Meet Industry event for university students, delivered in collaboration with AusIMM University of Western Australia and Curtin Student Chapter.

AusIMM is a student organisation that represents the mining industry at University of Western Australia and connects interested students to the resource sector through networking, educational and social activities.

The annual event attracted 36 sponsors and included company presentations, technical talks, site visits and exposure to graduate and vacation work experience programs. ALS engaged with students at an event booth, sharing insights into our Metallurgy business and potential career opportunities. A number of these students have since undertaken paid work experience within the Perth laboratory during the university semester break.



Environmental, Food & Pharma, Thailand

ALS in Thailand held an Open House with the local Silpakorn University, inviting students to the laboratory and field operations to give them a closer look at scientific analysis. The students expressed their ideas on the future of science through drawings that highlighted trust, innovation and sustainability, values central to our work in Thailand.

Environmental, UK

This year, we celebrated the acceptance of a member of our Wakefield UK Microbiology team into an apprenticeship degree program at Manchester Metropolitan University. The employee joined ALS in September 2020 as a Level 3 apprentice and successfully completed the apprenticeship, achieving a double distinction in the BTEC (Business and Technology Education Council Qualification) Level 3 Applied Science, and a distinction in her Level 3 NVQ. Having established herself as a valuable member of the Microbiology department, they progressed to a four-year Bachelor of Science degree, combining continued employment at ALS with one day week of university study to build both practical and academic capability.

Environmental, UK

This year, our Environmental business in the UK developed and introduced an educational initiative which provided a face-to-face interactive learning experience for children of primary school age. Our team prepared a three-day event, including educational games and stories that taught them about various topics such as food labelling, food safety, water quality and personal hygiene. The initiative aimed to advocate for early engagement with Life Sciences and encourage children's curiosity and enthusiasm.



CASE STUDIES

Environmental, Canada

Supporting Indigenous water stewardship through education and training

Since 2022, ALS has partnered with Canadian charity Water First to help Indigenous and First Nations communities address local water challenges through education, training and career development. ALS provides both financial contributions and in-kind support, including pro bono analytical testing services, to strengthen Water First programs, which build practical skills and support sustainable community-led water management.

With a focus on fostering self-sufficiency through hands-on training and inspiring interest in STEM fields, Water First programs prepare participants for in-demand roles such as water plant operators and environmental technicians.

FY26 support and outcomes

In FY26, ALS funding supported two Water First programs:

1. Environmental Internship Program (pilot)

The pilot program ran from April 2024 to October 2025 with ALS providing

pro bono testing services and financial support to enable the program.

Pilot outcomes included:

- 22 certifications earned across the first graduating cohort (six students)
- 13,055 hours of training completed
- 93 workshops delivered
- 40 in-community projects completed.

During the pilot internship program, Water First achieved ECO Canada certification, strengthening recognition of the training and improving the portability of credentials for graduates.

A second internship cohort is expected to commence in June/July 2026 for an 18-month program. Water First has MOUs in place with several First Nations communities in the Sudbury area and is recruiting for a program coordinator and internship candidates.

2. Schools Program (K–12 educational sessions)

The Water First Schools Program expanded coast-to-coast, delivering sessions and seminars for First Nations/ Indigenous K–12 schools across eight provinces and one territory in Canada.



Geochemistry and Industrial Materials, Chile

In October, our Geochemistry, Inspections and Oil & Lubricants businesses collaborated to host an educational visit at our facility in Santiago, Chile, welcoming students from the IDOP Technical College. The visit aimed to encourage new generations of scientists, present our analytical processes and discuss sustainability challenges and how science can contribute to reducing environmental impact.



STEM Ambassador program, UK

In the UK, ALS scientists volunteer for the STEM ambassador program, supporting STEM initiatives that bring science, technology, engineering and mathematics to life for students. By engaging with schools, colleges and universities across the UK, ambassadors share real-world examples of STEM careers and deliver engaging activities designed to inspire the next generation about the infinite possibilities of STEM pathways.

CREST Awards

Our STEM Ambassadors support the CREST awards run by the British Science Association, which provides hands-on, student-led learning experiences that build critical thinking, problem-solving, and teamwork skills. The program includes seven award levels from primary up to college age students. At silver (age 14+, 30 hours) and gold level (age 16+, 70 hours) students complete in-depth projects across engineering, hydrology, software development, food safety, health and other self-selected topics. Projects are submitted via an online portal and trained STEM ambassadors review and provide feedback to the students against the project criteria.

'I'm a scientist, get me out of here'

ALS scientists also participate in 'I'm a scientist, get me out of here', an online, student-led, science engagement activity. Teachers choose themes for the activity that closely align with their current curriculum learning. Students question and challenge participating scientists over intense, fast-paced, live online chats and vote for their favourite scientist who receives £500 to support public engagement work. The program supports student aspirations in science while helping participating scientists strengthen communication and public engagement skills.

Czech Republic, Prague

Since 2023, ALS in the Czech Republic has supported two Prague-based universities: the Faculty of Environmental Protection Technology & Faculty of Food Technology and Biotechnology at the University of Chemical and Technology (UCT) and the Faculty of Science at Charles University.

In 2025, the team continued its Scholarship Program at UCT, which recognises and rewards student research excellence. Students at bachelor, master and PhD levels are invited to submit their research for evaluation. Applications are jointly assessed by ALS and UCT representatives and consider academic performance, extracurricular activities, publication achievements, project focus and relevance to ALS' business. Winners are selected and awarded with entrance into the ALS Scholarship Program. They can continue their research project as part of the study program and are formally recognised at a ceremonial presentation.

Student research conference support

ALS in the Czech Republic also supported a UCT student research conference, where local students presented their current research. ALS participated in the evaluation committees, assessing presentations based on research relevance, analytical approach and presentations skills.

Charles University conference sponsorship

The team also sponsors the annual 'Modern analytical Chemistry' international conference hosted by Charles University for PhD students. As part of this event, ALS supported a student competition and recognised Lenka Jánošíková's for her project on prostate cancer diagnosis using chemical analysis of human scent. This thesis was selected as the most innovative approach to using standard analytical equipment to achieve results in a new field of application. The award was presented by Martin Mach, Production Section Supervisor, representing ALS.

Environmental, Romania

In November, students from the 'Unirea' National College in Targu Mures visited our laboratory in Romania for an interactive and educational day. The session focused on environmental pollution and how pollutants-related parameters are measured in a laboratory setting. Students participated in hands-on demonstrations, including pH and salinity and atmospheric air quality monitoring using specialised equipment. The visit aimed to build understanding of environmental protection and encourage responsible behaviour towards the natural environment.

ALS in Romania supports educational initiatives and is actively involved in the practical training of future environmental engineers through student internship programs. In June, two students from the Master of Public Health program in the USA participated in an intensive internship with our team in Romania focused on environmental health. The session was engaging and well received. ALS values opportunities to support the next generation of scientific professionals through education and industry engagement.

Oil & Lubricants, Brazil

In Brazil, our Oil & Lubricants business continued to work with and sponsor Formula CEFAST, a non-profit academic team based at the Federal Centre for Technological Education (CEFET), a public university in Brazil.

Established in 2005 by four female mechanical engineering students from CEFET-MG university, the team has grown to 37 members and is recognised for developing lighter, faster and more durable vehicle prototypes, while reducing manufacturing and design costs.

ALS has supported Formula CEFAST since 2017 by providing engine oil analysis and performance testing, reinforcing our commitment to

education and youth engagement in science and engineering. The team has achieved five competition successes over the past two decades and will represent Brazil in the international competition in 2026.

In 2025, the team developed a new prototype for both the international (US) and national competitions, achieving the best international result in the team's history at the international competition and placing third overall at the national level. The team is now focused on returning to the podium and securing a sixth national title in 2026.



Other economic contributions

Supporting a sustainable economy

We're proud of the economic contribution we make to communities across all 70+ countries where we operate. We create shared value through the payment of employee wages, purchase of materials and services from suppliers, and payment of taxes to government.

In FY26, we continued to integrate strategic acquisitions of Nuvisan, Wessling and York and expanded our operations, welcoming new employees from Germany, France, Romania, Switzerland and the USA into ALS. Our global workforce is comprised of more than 83 per cent full-time workers. In FY26, ALS paid more than \$1.5 billion in wages to our employees around the world, contributing to local economies.

We continue to operate in at least seven Least Developed Countries (LDCs, 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.

ALS is committed to paying our fair share of corporate taxes by adhering to taxation laws in the jurisdictions where we operate. In doing so, we contribute to the development and wellbeing of those communities.

Our Tax Risk Management Policy is reviewed and approved annually by the Board and in FY26 focused on:

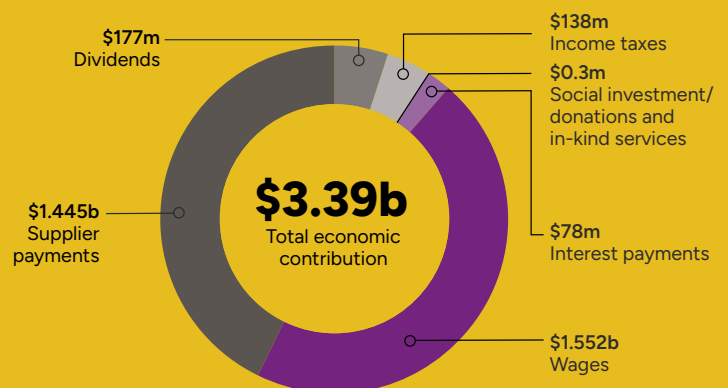
- Setting the approach, tax risk appetite and tolerances
- Identifying and incorporating stakeholder interests
- Assigning internal roles and responsibilities
- Aligning with our Code of Conduct.

The Board-appointed Audit & Risk Committee oversees the effectiveness of our risk management framework, with the Chief Financial Officer (CFO) responsible for the day-to-day tax risk management. As part of the six-monthly reporting cycle, the CFO provides an attestation to the Board confirming the accuracy of tax balances and disclosures, and the effectiveness of the underlying internal systems and controls.

To maintain tax transparency, we document ALS' tax position and conclusions reached, making adequate disclosures in tax return lodgements to satisfy local obligations.

We act in line with ethical business practices and do not engage in tax-driven transactions that lack commercial substance or exist solely to generate 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 FY26, ALS paid \$138 million in income taxes, reflecting our commitment to responsible tax practices and contributing to the communities where we operate.



Sustainability Photo Competition

This image was captured during a trek when I was immersed in nature in a cedar forest in Japan. Forests are natural infrastructure: they absorb CO₂ and protect biodiversity and the climate. Walking here reminds you why they are worth preserving. Look up, slow down and listen. Sustainability also arises from a practice of daily respect for the nature that surrounds us. Location: Kamishikimi Kumanoimasu Shrine - Japan

Finalist: Monica Bergoglio

Section Supervisor Environmental, Moncalieri, Italy

PHOTOGRAPHER: Matteo Martin





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Our approach



Our aim is to deliver long-term economic performance for our partners and shareholders by executing our strategic plan and managing finances responsibly, while fulfilling our corporate social responsibilities.

In FY26, we continued to take a disciplined approach in capital deployment. We maintained balance sheet strength while balancing investment in organic growth, accelerating key capacity expansion projects, pursuing value-accretive acquisitions and returning consistent dividend to shareholders.

This approach delivered strong returns for our shareholders and reflects the strength of our business model and management team. We're also making meaningful progress in digital and AI, using data to improve how we operate, how we serve clients and where we can create new value.

A full copy of the audited financial statements can be found on 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 completed during the biannual financial reporting process, reviewed by the Audit & Risk Committee.

We keep shareholders informed of ALS' performance and major developments through our Annual Report, investor presentations at full and half-year meetings, and ASX announcements. ASX releases can be accessed on our website at alsglobal.com/investors.

Responsible and ethical business conduct

We acknowledge that both outcomes and methods are important. As we work towards becoming a global leader in scientific analysis, we commit to conducting all business activities in a responsible and ethical manner.

Accuracy underpins science integrity, so we promote ethical behaviour with an emphasis on honesty, transparency and accountability. Our Code of Conduct defines the behaviours expected from employees and business partners. It supports our strategic objectives and meets the expectations of clients and stakeholders. The Code provides guidelines for how we conduct business, helping employees understand expected standards for themselves and others. It also serves as a practical reference, with examples that clarify how key principles and standards apply in everyday situations.

A Code of Conduct training course supports the code and is reviewed regularly. Employees complete this training during onboarding, and annually thereafter to confirm awareness and commitment to our standards. The course covers organisational policies that support responsible conduct guiding employees in ethical decision-making.

The digital Code of Conduct portal makes it easier to navigate the code and access answers to common questions. It also links to additional resources for those seeking further guidance.

Executive leadership holds accountability for fostering a culture of responsible decision-making, including providing guidance for complex situations. Managers and supervisors are responsible for reinforcing correct conduct through consistent leadership practices. Employees are required to uphold ethical standards and report any observed misconduct. We use information obtained from incidents, investigations and disciplinary actions to strengthen our standards of responsible conduct.

We continuously evaluate conduct to better understand organisational culture. During FY26, we gathered employee feedback via an independent third-party survey to assess workplace culture, identifying strengths and areas for improvement. We use these insights to inform future actions intended that support cultural development.

Policies that support our commitment to responsible and ethical conduct.

- Code of Conduct
- Anti-bribery and Corruption Policy
- Conflict of Interest Policy
- Continuous Disclosure Policy
- Compliance Policy
- Diversity, Equity and Inclusion Policy
- Fraud Policy
- Human Rights Policy
- Privacy Policy
- Risk Management Policy
- Sanctions Policy
- Supplier Code of Conduct Policy
- Whistleblower Policy
- Workplace Bullying, Harassment and Discrimination Policy.



Governance

Strong governance underpins our strategy, enables sustainable growth and safeguards the interests of our shareholders and stakeholders.

Our governance practices align with the fourth edition of the ASX Corporate Governance Principles and Recommendations. We continue to review and strengthen our framework to respond to evolving regulatory expectations, market conditions and stakeholder needs.

Our governance framework reinforces our commitment to ethical, lawful and accountable conduct across ALS. It's supported by our Code of Conduct, global training initiatives and operational procedures that promote consistent decision-making and high standards of integrity. Our PPI scorecard integrates sustainability outcomes into remuneration, reinforcing personal accountability for delivery of key strategic priorities.

Our Board

Our Board brings together diverse expertise, industry experience and independent judgement to guide ALS' strategic direction. It comprises independent non-executive directors and our CEO and Managing Director, all committed to maintaining the highest standards of governance and ethical leadership.

Newly appointed directors undertake probity and background checks, participate in a formal induction, and undertake operational site visits to deepen their understanding of the business. Non-executive directors comply with rotation requirements set out in the company's Constitution. We encourage professional development, including through the Australian Institute of Company Directors and external subject-matter programs.

The Board conducts an annual evaluation of its performance, independence and governance capability, including self-assessments and periodic external reviews. The Board considers outcomes and recommendations as part of ongoing planning and succession management. All non-executive directors, except the CEO and Managing Director, are assessed annually to ensure continued independence.

We manage conflicts of interest through established policies that require disclosure, recording and management of relevant interests. In FY26, we identified no material conflicts, professional relationships or personal interests relating to non-executive directors.

The Board is supported by four committees:

- Sustainability & Innovation Committee
- Audit & Risk Committee
- People Committee
- Nominations Committee.

Each committee operates under a formal charter outlining its responsibilities, reporting requirements and governance expectations. Charters are reviewed annually.



Sub-committees

Sustainability & Innovation Committee

Chair: Siddhartha Kadia

Provides oversight and advice on:

- 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 & Risk Committee

Chair: Leslie Desjardins

Identifies and recommends policies, practices and processes, receives financial and risk 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 reporting in line with the Australian Sustainability Reporting Standards (ASRS)
- Compliance with relevant laws, regulations, standards and best practice guidelines.

People Committee

Chair: Peter Possemiers

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

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.



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

Thibault Bonneton

Chief Digital & Information Officer

Grace Coiley

Executive General Manager, Industrial Materials

Tim Kilmister¹

Executive General Manager, Environmental

Andrea Vallejo²

Executive General Manager, Environmental

Bruce McDonald¹

Executive General Manager, Minerals

João Cotta

Executive General Manager, Food

Rickard Olofsson

Executive General Manager, Pharmaceutical

1. As at date of publication Tim Kilmister and Bruce McDonald were no longer executives.

2. Commenced 7 April 2026.



Sustainability Photo Competition

For me, sustainability is about balance. This image reflects the challenge of moving forward responsibly, understanding that every step must be conscious and respectful of the environment that sustains us. Growth doesn't mean imposing, but rather adapting, respecting and caring. Just as in climbing, we depend on stability and support, true progress depends on maintaining harmony between our actions and nature.

Finalist: Daniel Sigcha
Sample Preparation, Shift Supervisor
Geochemistry, Ecuador

PHOTOGRAPHER: Daniel Sigcha

Regulatory compliance

Our compliance program helps us identify, understand and fulfil regulatory obligations.

We regularly review performance to ensure our approach remains effective. Our corporate intranet provides access to policies and programs covering health and safety, environmental protection, anti-bribery, trade sanctions, human rights, diversity, corporate management, privacy, whistleblower protections and ASX rules. All business streams are required to comply with these policies.

We provide targeted training, both online and in-person, to ensure employees recognise compliance risks and understand their obligations. We tailor training to different roles and responsibilities across the organisation, from frontline employees to executive leadership. Senior managers submit monthly compliance reports through the Compliance Portal and complete an annual sign-off declaration to confirm awareness. In addition to portal submissions, senior managers report compliance matters directly to the Chief Strategy Officer and the General Counsel and Company Secretary. We embed compliance metrics into business stream and individual performance scorecards to reinforce a culture of compliance. We also deliver regular workshops, scenario-based learning activities and refresher courses to maintain high standards of knowledge and engagement among employees.



Fraud and ethics awareness workshops

Our fraud and ethics awareness workshops create an environment where employees can ask questions and raise concerns. Facilitated discussions focus on scenarios that may impact adherence to ethical standards and behaviours set out in the Code of Conduct.

These workshops give participants the opportunity to discuss strategies for upholding corporate values and reinforcing ethical and compliance practices. They raise awareness about compliance risks through topics including bribery, facilitation payments, gifts and entertainment, confidentiality, working with business partners, third-party due diligence, record keeping, related parties, anti-competitive actions, data integrity and reporting conduct that does not comply with the Code. Participants also explore circumstances that could lead to unethical behaviour and explore methods of prevention or avoidance.

We hold fraud and ethics awareness workshops annually for selected management teams. These sessions encourage open dialogue and serve as a platform for discussing company culture. Participants receive guidance and support on situations that could impact ALS' reputation in scientific analysis.



Anti-bribery and corruption

Our reputation relies on living our core values, including honesty and acting with integrity in compliance with the law. We strictly prohibit bribery, corruption, kickbacks, secret commissions and facilitation payments in all circumstances. These requirements are outlined in our Code of Conduct and Anti-Bribery and Anti-Corruption Policy (ABAC Policy).

The ABAC Policy details the controls and requirements to prevent bribery and corruption, and helps employees recognise and handle risks. We apply a risk-based training approach that includes Code of Conduct and targeted Bribery and Corruption Awareness training.

Our Guidelines for the Prevention of Bribery and Corruption provide clear, practical guidance, including how to manage gifts or entertainment, and outline any key questions to help employees avoid improper influence.

When working with third parties, we apply due diligence processes to assess and identify partnerships that align with our integrity standards. We expect suppliers to comply with our Supplier Code of Conduct, including requirements relating to anti-bribery and anti-corruption practices.

Enterprise risk management

Strengthening resilience, accountability and strategic decision-making

Effective risk management underpins ALS' long-term sustainability, supports our strategic direction, and safeguards our reputation.

In FY26, we advanced our risk maturity by implementing a refreshed enterprise risk management (ERM) framework aligned with ISO 31000:2018. This update simplified risk processes and strengthens governance across the organisation.

During the year, we refreshed our Risk Management Policy and Framework, introduced a new 5x5 risk matrix to improve clarity and comparability, and enhanced risk reporting. These changes ensure the Board and Executive Leadership Team (ELT) receive timely, actionable insights on material business risks and clearer line of sight across emerging risks, control effectiveness and changes in ALS' risk appetite.

Our enterprise risk culture continues to be driven from the top. The Board's Audit & Risk Committee oversees our ERM program, with the ELT accountable for embedding effective risk management practices across global operations. Every employee plays a role in identifying, reporting and managing risks. Our revised Risk Appetite & Tolerance Policy, approved by the Board in October 2025, provides clearer decision-making boundaries across nine risk categories.

Operationally, we progressed the rollout of functional and business-unit risk registers to strengthen bottom-up risk identification and support more consistent assessment of emerging risks.

We also continued embedding risk considerations into strategic planning, capital investment decisions, M&A processes and digital transformation programs.

We further strengthened our risk culture through improved training, scenario-based crisis exercises, enhanced reporting channels, and further integration of risk responsibilities into role expectations and leadership programs.

Managing external, financial and operational risks

A more focused view of the risks shaping ALS' long-term resilience

Each year, ALS undertakes a materiality and enterprise risk assessment to monitor external, strategic, financial and operational risks. In FY26, the Group progressed a streamlined set of Material Business Risks (MBRs) as set out in our Annual Report, continued development of key risk indicators (KRIs), and enhanced risk monitoring to improve oversight of priority risk areas.

Key themes influencing ALS' risk landscape included:

- Global geopolitical instability and heightened cyber threat activity
- Inflationary pressures and interest rate volatility
- Increasingly complex regulatory and compliance obligations, including sustainability, modern slavery, privacy and data protection
- Climate-related physical and transition risks
- Global supply chain disruption and logistics pressures
- Rapid advances in AI and digital technologies
- Quality, data integrity and operational reliability risks
- Workforce capability, capacity and organisational culture challenges
- Heightened expectations around ESG transparency and ethical conduct

Our FY26 risk management priorities focused on strengthening financial resilience, supporting digital transformation, lifting cyber security maturity, improving data and operational integrity, and enhancing supply chain adaptability.



Human rights

ALS is committed to ethical and responsible business conduct, including respecting and protecting the human rights of our employees, customers, business partners, suppliers and the people living in the communities where we operate.

Our approach is guided by international human rights principles including the International Bill of Human Rights, International Labour Organisations Declaration on Fundamental Principles and Rights at Work, and the United Nations Global Compact (UNGC). Our Code of Conduct, Human Rights Policy and Supplier Code of Conduct set clear expectations of behaviour and apply to all employees, suppliers, contractors and business partners.

Our approach includes:

- Opposing any form of modern slavery, forced or compulsory labour, child labour and human trafficking and taking action to reduce the risk of this occurring in our business and supply chains
- Protecting employee health, safety and security, with zero tolerance for discrimination or harassment in the workplace
- Complying with local labour standards relating to hours worked, working conditions, wages and overtime
- Supporting freedom of association and the right to collective bargaining
- Engaging and partnering with businesses that commit to observing human rights and ethical business performance
- Identifying and understanding the potential human rights risks associated with our activities
- Encouraging employees, suppliers and their employees to report any actual or suspected human rights concerns and adverse business conduct
- Providing an independent and confidential helpline for reporting any concerns
- Training employees to support understanding of, and compliance with, our human rights approach, including mandatory annual Code of Conduct training and targeted modern slavery training for executive leadership, corporate, procurement, supply chain and other related functions
- Completing annual sign-off declarations by site managers confirming compliance with regulatory requirements and internal policies and processes associated with human rights and modern slavery.





Sustainability Photo Competition

February in France – this is winter, no leave on the trees, no fruit, no grapes in vineyards. However, everywhere in shops, we can buy grapes, cherries and tomatoes, from all over the world, sometimes from the opposite side of our country. They have grown up with pesticides, probably forbidden in France. They came by plane, using a lot of carbon and gas. These fruits have no taste, they are not good for eating, not good for health, not good for us or for our planet.

With this picture, I want to show how ridiculous and shocking it is to find fresh grapes in an empty vineyard, while there is not even a leaf to create life and fruit. These little purple points in the middle of a brown landscape have nothing to do there. Colours will come back in summer. My small contribution to protect our planet is to buy only local products, during the season they are the best. I chose an organic and biodynamic vineyard for my picture, to show that this is possible to produce good fruits, vegetables, cereals and wines without any chemistry.

Finalist: Camille Rosso
Sales Manager, Food, France
PHOTOGRAPHER: Camille Rosso

Progress on human rights protection

During FY26, we continued to strengthen our human rights and modern slavery program in the following areas:

- **Governance** – strengthened processes and mapped our policies, programs and activities including Code of Conduct, Human Rights Policy, Procurement & Supply Chain Policy, Modern slavery awareness training, Whistleblower Policy and associated Business integrity and Your Voice helplines. We continually review and monitor supply chain processes, including Supplier Code of Conduct, enhanced terms and conditions and contractual protections.
- **Public reporting** – reviewed our human rights framework to confirm alignment with regulatory requirements. In line with the UK's Modern Slavery Act 2015 and the Australian Modern Slavery Act 2018 (Cth), we published an annual statement detailing our approach, focus and actions when addressing modern slavery for the coming year.
- **Third party audit program** – continued our audit program with an independent accredited provider, commenced further site-level audits in FY26 in countries identified using a risk-based approach and the Walk Free Global Slavery Index 2023. These audits provided operational assurance on employment conditions, labour standards and health and safety practices. We also engaged audit partners to conduct 'responsible sourcing' audits at three of our tier one suppliers. This work will continue through FY27 and informs our ongoing modern slavery and human rights risks assessment and focus areas.
- **Targeted training and awareness** – increased collaboration and awareness across the business, supporting broader knowledge of modern slavery risks. We continued delivering refresher Modern Slavery Awareness training for relevant employees, including procurement and supply chain teams, corporate and senior and executive leadership teams. These employees complete training at least every two years, with training also made available to other employees wishing to undertake it.
- **Communities** – committed to developing local workforces and using local suppliers where possible, empowering the communities where we operate.
- **Culture and conduct** – continued to advance diversity and inclusion initiatives across the five key areas: inclusive leadership, gender, disability, LGBTQ+ and regional priorities.
- **Supplier engagement** – maintained embedded human rights and modern slavery clauses in supplier contracts, including requirements for social compliance audits. Continued executing the enhanced due diligence and audit program established in FY25, which remains in progress. Continued developing and improving the supplier onboarding processes with the introduction of an onboarding questionnaires and the continued rollout of enhanced Supplier Code of Conduct, with awareness guidance embedded. The supplier Code is also referenced in the ALS' terms and conditions included with all purchase orders.

Our focus for FY27

In FY27, we'll continue aligning our approach with regulatory reporting standards as they continue to develop and capture emerging progress in managing modern slavery risks, with a particular focus on higher risk areas.

We'll further refine and strengthen our human rights framework and program approach in line with business growth, geographical spread and diversification of our supply chains.

We'll continue to enhance our internal processes to better understand the risks associated with our business activities, including the ongoing development of our internal audit program and expanded training coverage across our global workforce.

Our supply chain audit program will continue to evolve in collaboration with our suppliers, enabling us to manage and assess risks in higher-risk countries, as identified in the Walk Free Global Slavery Index 2023.

We'll continue to increase supplier engagement and collaboration and set clear expectations on modern slavery and human rights across all stages of the supplier lifecycle, particularly during onboarding. Supplier questionnaires will support deeper insights into current and emerging trends, challenges and best practice in managing modern slavery risks and ethical sourcing.

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



Cyber and data security



Safeguarding our business in an evolving digital landscape

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

We recognise that cyber security is a shared responsibility across the organisation, with each employee playing a crucial role in safeguarding our systems, data and business operations. This includes active involvement from the Board and Executive Leadership Team, who remain informed of the evolving threat environment and ALS' cyber security position.

In FY26, we continued to assess and enhance our cyber security controls to counter the volume and complexity of cyber threats, evolving cyber security capabilities and our digital environment. In October 2025, we appointed a Director of Cyber security, who joined the IT senior leadership team to accelerate ALS' Cyber security program.

Addressing cyber security as a material risk

To manage cyber security as a material risk, ALS implemented controls and processes designed to minimise vulnerabilities and strengthen organisational resilience, including:

- Advanced protection services – implemented advanced endpoint and identity protection, zero trust network access and advanced email security to detect and respond to threats in real time
- Security events monitoring – deployed group-wide monitoring capabilities to detect anomalous events and behaviours across ALS systems or networks
- Disaster recovery improvements – enhanced disaster recovery capability and tested the Laboratory Information Management System (LIMS) withing recovery plans to support operational continuity
- Phishing campaigns – conducted regular simulations and training to help employees identify and mitigate phishing attempts.



Cyber security Awareness Month

In October 2025, ALS delivered a comprehensive Cyber security Awareness Month campaign to reinforce best practice in data protection and cyber hygiene. The campaign raised awareness across the business, strengthened employee capability to identify and mitigate risks and highlighted the importance of staying alert to potential threats and reporting suspicious activity.

The campaign focused on core themes relevant to our operations, including:

- Social engineering – recognising fraudulent communications impersonating senior leadership
- Passwords and multi-factor authentication – promoting strong, unique passwords and multifactor authentication to secure accounts and systems
- Recognising and reporting phishing – identifying and escalating suspicious emails and messages
- Data protection – reinforcing requirements for safeguarding sensitive data and complying with data protection regulations.

We shared resources and tips throughout the campaign via our global Intranet, supported by weekly updates to help teams stay informed and alert.

Looking ahead

In FY27, cyber security will remain a priority as we continue strengthening systems, processes and governance to respond to emerging threats. We're advancing towards a zero-trust framework and will benchmark our cyber security maturity against the NIST Cyber security Framework to refine our roadmap and address key risks.

We will continue to focus on regulatory compliance, including alignment with emerging requirements such as NIS2 and pursuing accreditations like ISO27001. By equipping employees with the tools and knowledge to manage risks, we aim to maintain strong governance and uphold trust with clients and stakeholders.

Strengthening sustainability reporting systems

In FY26, aligned with our *progress with purpose* objective, ALS invested in strengthening our sustainability reporting systems.

These investments advance our long-term sustainability objectives and improve how we measure and assess performance across our key sustainability priorities. This included targeted investment in environmental and HR cloud-based software to standardise reporting across our global business, improving data consistency, governance and transparency.

Improving greenhouse gas emissions reporting

In FY26, ALS invested in tools to strengthen environmental sustainability reporting and improve data quality, governance and reporting timeliness. These investments support more accurate measurement of our impacts, faster evidence-based decision making and a more rigorous and transparent reporting system. The software cleans, verifies and checks our emissions data, improving how we validate our greenhouse gas emissions

We commenced onboarding a data platform that enables audit-ready sustainability reporting and robust governance across our global value chain. Our initial focus has been on improving greenhouse emissions reporting across global operations by consolidating data on facilities and utility consumption for reporting Scope 1 and 2 emissions. In FY27, we will continue to review our previous Scope 3 emissions reporting methodology, and will recommence Scope 3 emissions reporting, including considering Scope 3 emissions categories such as purchased goods and services, capital goods and logistics.

This enhanced data foundation improves transparency, compliance and performance management across ALS, reinforcing our commitment to sustainable growth and responsible operations.

People – a unified global HR platform

In FY26, we implemented a strategic, cloud-based HR platform that provides a single source of truth for global people data and processes. The platform delivers a consistent experience for employees and managers worldwide. Managers can initiate, approve and track requests, while employees can easily update personal information across devices, including via the mobile app. By integrating HR, recruiting, payroll and IT, the platform increases automation, efficiency and data security, while offering deeper workforce insights to support management decision-making.

We streamlined operations by consolidating HR and payroll into one platform. This reduces system complexity and cost, eliminated manual data collection and enabled real-time analytics. Regular system updates deliver ongoing enhancements, including AI and machine learning capabilities, ensuring ALS continues to benefit from current technology and expanded recruiting functionality that improves the candidate experience.

Deployment is phased to maximise impact and adoption: Phase One in FY26 covered 22 countries and approximately 14,000 employees, followed by Phase Two in FY27 expanding to 48 countries and around 8,000 additional employees. Together, these phases advance ALS' operational resilience and data-driven governance, supporting growth and sustainability objectives.

Sustainability Photo Competition

There's nothing like standing on a peak while the rest of the world is still asleep. I took this right at sunrise after a tough climb – one of those moments where the effort finally pays off and you're just hit with the scale of everything.

For me, this represents progress in its simplest form. It's not about a flawless trek; it's about those small, gritty steps you take in the dark that lead to a deeper appreciation for the planet. That physical connection is everything. I've found that we only truly care for the things we know and value firsthand.

This matters because when you spend time in the wild, looking after it becomes personal. It's about protecting the places that keep us grounded and making sure we stay connected to the earth. You don't fight for what you don't love, and it's hard not to love the world when you're watching it wake up from the top of a mountain.

Finalist: Rodrigo Garcia

Hydrographer, Hydrographics
Brisbane

PHOTOGRAPHER: Rodrigo Garcia





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Appendix

Key data

People	GRI disclosure	2025/26	2024/25	2023/24	2022/23	2021/22
No. of staff employed ¹	102-07	23,243	22,731	20,360	18,514	18,148
Total no. of employees (f) ²	405-01	10,967	10,911	9,954	8,220	7,804
Total no. of employees (m) ²	405-01	12,276	11,820	10,406	10,186	10,344
Employee turnover — voluntary ³	401-01	16.1%	13.9%	15.2%	17.3%	21.0%
Employee turnover — involuntary ³	401-01	10.4%	9.3%	9.9%	12.9%	16.7%
Hours worked		44,516,186	42,527,781	36,031,909	35,984,338	33,567,299
TRIFR ⁴	403-09	0.79	0.94	0.94	1.00	1.52
LTIFR ⁴	403-09	0.29	0.31	0.50	0.31	0.42
Work-related fatalities	403-09	1 ⁷	0	0	0	0
Severe Injury Rate ⁴ (LTI >7 days)	403-09	0.13	0.16	0.33	0.14	0.21
Occupational Disease Rate ⁵		0	0	0	0	0
Average hours of compliance training per employee	404-01	2.1	2.8	4.1	3.6	1.9
Training sessions completed		89,878	54,100	41,556	41,134	42,526
Compulsory compliance training sessions completed (%) ⁶		100	100	100	99	99
PPI scorecard		128	119	124	138	129

1. As at 31 March each year.

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. One work-related fatality occurred as a result of a third-party criminal incident in Latin America. The event has been classified as a homicide associated with external criminal activity. The incident occurred during work time but was not related to company operations.



Planet	GRI disclosure	2025/26	2024/25	2023/24	2022/23	2021/22
Total Energy consumption (MWh)	302-01	391,181	-	-	-	-
Energy ratio for the organisation (MWh/MAUD revenue)	302-03	115.4	-	-	-	-
Electricity consumed (kWh)	302-01	168,345,963	146,300,963	144,840,663	136,286,086	133,183,770
Electricity intensity ratio for the organisation (MWh/MAUD Revenue)	302-03	49.7	55.1	56.0	56.3	65.5
Non transport fuel intensity ratio for the organisation (Gj/MAUD Revenue)	302-03	149	176	167	214	246
Reported spill or reportable uncontrolled releases ¹		0	0	0	0	0
Government fines or penalties imposed for environmental-related incidents ⁹	2-27	0	1 ²	0	0	1 ³
Scope 1 – Fleet Emissions⁸						
CO ₂ (tonnes)	305-01	13,205	11,531	10,184	11,844	12,171
CH ₄ (t CO ₂ e)	305-01	17	2	4	2	36
N ₂ O (t CO ₂ e)	305-01	36	72	69	75	113
Total t CO ₂ e	305-01	13,258	11,612	10,257	11,922	12,320
Scope 1 – Non Transport Fuel Consumption Emissions^{4,8}						
CO ₂ (tonnes)	305-01	26,663	24,930	23,191	26,826	27,491
CH ₄ (t CO ₂ e)	305-01	24	361	339	329	365
N ₂ O (t CO ₂ e)	305-01	25	67	53	37.2	41
Total t CO ₂ e	305-01	26,712	25,358	23,582	27,193	27,898
Scope 2 – Electricity Emissions (market based)^{5,8}						
Energy Indirect (Scope 2) t CO ₂ e	305-02	16,142	1,603	1,938	2,913	48,930
Scope 2 – Electricity Emissions (location based)^{5,8}						
Energy Indirect (Scope 2) t CO ₂ e	305-02	61,432	53,512	51,592	54,528	56,914
Scope 3 – Estimated Emissions (t CO₂e)⁷						
Voluntary Carbon Offset (t CO₂e)⁶						
Credits purchased		0	50,000	50,000	50,000	-

1. 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.

2. 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 (No prosecution).

3. 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 (No prosecution).

4. Emissions related to refrigerant gases not included.

5. Emissions related to district heating are not included prior to FY24.

6. Carbon offsets sourced from internationally recognised VERRA and CER registries.

7. ALS has chosen to defer publishing FY26 scope 3 data until FY27 as we continue to implement improvements to our greenhouse gas emissions reporting processes. See page 100 of this report for further details.

8. Scope 1 and Scope 2 greenhouse gas emissions are measured in accordance with the Greenhouse Gas Protocol and disclosed in accordance with AASB S2 Climate-related Disclosures, with cross-reference to GRI 305: Emissions.

9. This line item includes the number of environmental prosecutions.

Measurement of greenhouse gas emissions

Scope ^{1,2}	Category	Activity	Data source ³	Emissions factor source
Scope 1	Stationary combustion	Quantity of fuel used for stationary energy purposes	Invoices	Australia NGAF 2024,2025 US EPA 2024,2025
	Transport combustion	Quantity of fuel used for transport energy purposes	Fleet management records Invoices	Australia NGAF 2024, 2025 US EPA 2024,2025 NZ MfE, 2025
Scope 2	Purchased electricity	Electricity consumption (including electric vehicles)	Invoices	Australia NGAF 2024, 2025 Canada National Inventory 2025 (data through 2023) eGRID 2023
	Purchased heating and cooling	Heating and cooling for buildings and processes	Invoices or floor area	IEA Electricity Emissions Factors 2025 (data through 2023) New Zealand MfE 2025 (data through 2024)
	Purchased steam	Steam for heating	Invoices	UK Government GHG Conversion Factors for Company Reporting 2025 (DEFRA)

1. Scope 1 and Scope 2 greenhouse gas emissions are measured in accordance with the Greenhouse Gas Protocol and disclosed in accordance with AASB S2 Climate-related Disclosures, with cross-reference to GRI 305: Emissions.
2. Scope 1 and Scope 2 emissions are prepared in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004).
3. Estimates may be used where primary source data was not available. Estimates are used primarily due to the timing of reporting, where invoice data has not yet been received from third-party suppliers, or in limited cases where invoices are not available as energy consumption is included in rental charges. Where data is not available, energy consumption is estimated based on historic data for that site, or if no historic data exists then operational averages are used.

Business practices	GRI disclosure	2025/26	2024/25	2023/24	2022/23	2021/22
No. of locations	102-07	480	450	420	445	432
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%	8/100%	7/100%
Total number and nature of confirmed incidents of corruption	205-03	0	0	1	0	0
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	205-03	0	0	1 ²	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	0	2	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	0	14 ¹
a. Total number of incidents of discrimination during the reporting period		3	2	5	4	1
b. Status of the incidents and actions taken with reference to:						
i. Incident reviewed by the organisation		3	2	5	4	1
ii. Remediation plans being implemented	406-01	0	1	1	0	0
iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes		0	1	1	1	0
iv. Incident no longer subject to action		3	2	4	1	0

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	2025/26	2024/25	2023/24	2022/23	2021/22
Taxes paid (\$m)		138	119	128	90	106
Wages (\$m) ³		1,552	1,408	1,108	984	958
Underlying Revenue (\$m) ^{3,4}		3,320.1	2,999.4	2,586.0	2,421.2	2,182.3
Underlying EBITDA ^{3,5,6,7} (\$m)		833.0	715.0	665.7	648.0	547.2
Underlying EBIT ^{3,5,6,7} (\$m)		599.0	502.3	491.8	490.7	409.4
Underlying NPAT ^{3,5,6,8} (\$m)		381.2	303.0	316.5	320.6	259.9
Underlying earnings per share ^{3,5,6} (cents)		75.7	62.5	65.4	66.3	54.7
Statutory NPAT ⁵ (\$m)		318.7	256.2	12.9	291.2	190.5
Dividends per share (cents)		42.5	38.6	39.2	39.7	32.8
Gearing ratio (net debt/net debt + total equity) (%)		38.5	52.4	49.5	42.6	44.4

3. Continuing operations as reported in the Annual Report of the corresponding financial year.

4. Underlying revenue is a non-IFRS disclosure and refers to ALS statutory revenue proforma adjusted in comparative years (FY22-FY24) to proportionally consolidate the 49% share of Nuvisan revenues otherwise equity accounted.

5. Underlying profit measures are non-IFRS disclosures and assist in assessment of the relevant performance of the Group from year to year. Underlying profit measures exclude discontinued operations and significant one-off items (both positive and negative) that relate to disposed or discontinued operations, acquisition, divestment and integration costs, SaaS development costs, amortisation and impairment of intangibles, and asset impairment costs incurred to restructure the business.

6. Underlying measures for FY25 have been restated to reflect changes in the treatment of restructuring and other items, including the reclassification of \$12.7 million of greenfield and restructuring costs within underlying measures, to provide a more accurate representation of the Group's core operating performance.

7. EBIT = Earnings before interest and tax. EBITDA = EBIT plus depreciation and amortisation. The terms EBIT and EBITDA are non-IFRS disclosures. These have been presented to provide a measure of the Group's performance before the impact of depreciation and amortisation (i.e., non-cash items) as well as that of interest and tax expenses

8. NPAT = Net profit after tax.

GRI reporting table

Statement of use		ALS Limited has reported the information cited in this GRI content index for the period April 2024 to 31 March 2025 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 Review	About this report
	2-3	Reporting period, frequency and contact point	Sustainability Review	About this report
	2-4	Restatements of information	Sustainability Review	About this report
	2-5	External assurance	Sustainability Review	About this report
	2-6	Activities, value chain and other business relationships	Sustainability Review	Our business model
	2-7	Employees	Sustainability Review	Statistics
	2-9	Governance structure and composition	Sustainability Review	Business practices
	2-10	Nomination and selection of the highest governance body	Sustainability Review, 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 Review	Business practices
	2-13	Delegation of responsibility for managing impacts	Sustainability Review	Business practices
	2-14	Role of the highest governance body in sustainability reporting	Sustainability Review	Business practices
	2-15	Conflicts of interest	Sustainability Review, Corporate Governance Statement	Governance, Principle 2
	2-16	Communication of critical concerns	Sustainability Review	Business practices
	2-18	Evaluation of the performance of the highest governance body	Sustainability Review, Corporate Governance Statement	Governance, Principle 1
	2-19	Remuneration policies	Annual Report	Remuneration Report
	2-23	Policy commitments	Sustainability Review	Business practices
	2-26	Mechanisms for seeking advice and raising concerns	Sustainability Review	Business practices
	2-27	Compliance with laws and regulations	Sustainability Review	Business practices
	2-28	Membership associations	Sustainability Review	Statistics, Business practices
	2-29	Approach to stakeholder engagement	Sustainability Review	Materiality

Statement of use	ALS Limited has reported the information cited in this GRI content index for the period April 2024 to 31 March 2025 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 Review	Materiality
	3-2	List of material topics	Sustainability Review	Materiality
	3-3	Management of material topics	Sustainability Review	Materiality
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Sustainability Review	Community
	201-2	Financial implications and other risks and opportunities due to climate change	Annual Report, Sustainability Review	Sustainability Report, Climate Change
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	Sustainability Review	Community
GRI 205: Anti-corruption 2016	205-2	Communication and training about anticorruption policies and procedures	Sustainability Review	Business practices
	205-3	Confirmed incidents of corruption and actions taken	Sustainability Review	Statistics
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Sustainability Review	Statistics
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Sustainability Review	Planet
	302-2	Energy consumption outside of the organisation	Sustainability Review	Planet
	302-3	Energy intensity	Sustainability Review	Planet
	302-4	Reduction of energy consumption	Sustainability Review	Planet
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Sustainability Review	Planet
	305-2	Energy indirect	Sustainability Review	Planet
	305-4	GHG emissions intensity	Sustainability Review	Planet
	305-5	Reduction of GHG emissions	Sustainability Review	Planet
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Sustainability Review	Planet
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Sustainability Review	Statistics

Statement of use		ALS Limited has reported the information cited in this GRI content index for the period April 2024 to 31 March 2025 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 Review	People
	403-2	Hazard identification, risk assessment, and incident investigation	Sustainability Review	People
	403-3	Occupational health services	Sustainability Review	People
	403-5	Worker training on occupational health and safety	Sustainability Review	People
	403-8	Workers covered by an occupational health and safety management system	Sustainability Review	People
	403-9	Work-related injuries	Sustainability Review	People
	403-10	Work-related ill health	Sustainability Review	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 Review	Business practices
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability Review	Community
GRI 415: Public Policy 2016	415-1	Political contributions	Sustainability Review	Charitable Giving Policy

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	Business practices
	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 Business practices
	(1) Number of data breaches, (2) Percentage involving clients' confidential business information (CBI) or personally identifiable information (PII), (3) Number of clients affected	Quantitative	Number Percentage (%)	SV-PS-230a.3	(1) 0 (2) 0% (3) 0
Workforce diversity and engagement	Percentage of gender and racial/ethnic group representation for (1) Executive management and (2) All other employees	Quantitative	Percentage (%)	SV-PS-330a.1	Diversity and equality
	(1) Voluntary and (2) Involuntary turnover rate for employees	Quantitative	Rate	SV-PS-330a.2	Statistics
	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	Business practices
	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
Active employee	Employee not on long term leave
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
h	Hour
HR	Human Resources
HRIS	Human Resources Information System
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 Vehilce
LIMS	Laboratory Information Management System
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
NIST	National Institute of Standards and Technology
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) (excluding MTI prescription medication only cases)

Assurance statement



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Ernst & Young
111 Eagle Street
Brisbane QLD 4000 Australia
GPO Box 7878 Brisbane QLD 4001

Tel: +61 7 3011 3333
Fax: +61 7 3011 3100
ey.com/au

Independent auditor's review report to the directors of ALS Limited

Conclusion

We have conducted a review of the following information in the Sustainability Review of ALS Limited (the Company) and its subsidiaries (collectively the Group) for the year ended 31 March 2026 (the 'subject matter'):

Subject matter	Criteria	Location in ALS Sustainability Review
Completion of Code of Conduct training for managers and employees within the required period being >95% (completion once every 12 months)	ALS's publicly disclosed criteria as established and set out in its internal policies and procedures, and as detailed in footnotes of the ALS Sustainability Review	Page 8, 18
Number of environmental prosecutions	ALS's publicly disclosed criteria as established and set out in its internal policies and procedures, and as detailed in footnotes of the ALS Sustainability Review	Page 106
Lost Time Injury Frequency Rate (LTIFR)	Global Reporting Initiative (GRI) Standard 403: Occupational Health and Safety 2018	Page 104
Total Recordable Injury Frequency Rate (TRIFR)	Global Reporting Initiative (GRI) Standard 403: Occupational Health and Safety 2018	Page 8, 104
Total energy consumed (MWh)	Global Reporting Initiative (GRI) Standard 302: Energy 2016	Page 106

The subject matter of this limited assurance engagement also included the following metrics that were reviewed as part of EY's limited assurance over ALS's disclosures prepared in accordance with AASB S2: *Climate-related Disclosures*:

Scope 1 and Scope 2 location-based and market-based greenhouse gas emissions	Paragraphs 29(a)(i)(1) to (2) and 29(a)(ii) to (v) of AASB S2: Climate-related Disclosures	Page 58, 106
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Based on the procedures we have performed and the evidence we have obtained, we have not become aware of any matter in the course of our review that makes us believe that the subject matter outlined above for ALS Limited is not prepared, in all material respects, in accordance with the criteria for the year ended 31 March 2026.

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Basis for conclusion

Our review has been conducted in accordance with ASSA 5000 *General Requirements for Sustainability Assurance Engagements* (ASSA 5000) issued by the Auditing and Assurance Standards Board. Our review includes obtaining limited assurance about whether the subject matter is free from material misstatement.

The procedures in a review vary in nature and timing from, and are less in extent than for, an audit. Consequently, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an audit been performed. See the *Summary of the work performed* section of our report.

Our responsibilities under ASSA 5000 are further described in the *Auditor's responsibilities* section of our report.

We are independent of the Company in accordance with the ethical requirements of *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (November 2018 incorporating all amendments to June 2024) (the Code), that is relevant to review of the subject matter of public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Our firm applies Australian Standard on Quality Management 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 and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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

Other information

The directors of the Company are responsible for the other information. The other information comprises the Sustainability Review, but does not include the subject matter, and our review report thereon.

Our conclusion on the subject matter does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our review of the subject matter, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the subject matter, or our knowledge obtained when conducting the review, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Responsibilities for the subject matter

The directors of the Company are responsible for:

- The identification, selection and development of suitable criteria;
- The preparation of the subject matter in accordance with the criteria; and
- Designing, implementing and maintaining such internal control necessary to enable the preparation of the subject matter, in accordance with the criteria that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to plan and perform the review to obtain limited assurance about whether the subject matter, defined in the *Conclusion* section of our report, is free from material misstatement, whether due to fraud or error, and to issue a review report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the subject matter.

As part of a review in accordance with ASSA 5000, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control.
- Design and perform procedures responsive to assessed risks of material misstatement at the disclosure level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the work performed

A review is a limited assurance engagement and involves performing procedures to obtain evidence about the subject matter. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error.

In conducting our review, the procedures we performed included, but were not limited to:

- Conducted interviews with key personnel to understand the process for collecting, collating and reporting the subject matter during the reporting period
- Assessed the appropriateness of the reporting boundaries applied
- Undertook analytical review procedures to support the reasonableness of the subject matter
- Agreed the subject matter disclosures made in the report with the underlying records
- Evaluated the presentation and disclosure of the subject matter against the requirements of the criteria

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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 Limited, or for any purpose other than that for which it was prepared.

A handwritten signature in black ink that reads "Ernst & Young" in a cursive style.

Ernst & Young

A handwritten signature in black ink that reads "K McKenzie" in a cursive style.

Kellie D McKenzie
Partner
Brisbane
23 June 2026

