

# CORPORATE GOVERNANCE STATEMENT 2023

This statement, dated 29 February 2024, is made available pursuant to Article 2a of the Decree on the Content of the Directors' Report (*Besluit inhoud bestuursverslag*, hereafter the "Decree") that requires Dutch businesses to publish a statement on their approach to corporate governance and their compliance with the Dutch Corporate Governance Code (hereafter the "Code").<sup>1</sup>

The information referred to in Article 3 to 3b of the Decree can be found in the following sections of IMCD's 2023 Integrated Annual Report<sup>2</sup> (hereafter the "Annual Report"):

| Information on:  | AR section reference / title  | AR page reference |
|--|---|-------------------|
| ➤ compliance with the provisions and best practice principles of the Code <sup>3</sup> and any motivated deviation thereof   | • Chapter 12. Corporate Governance  | 97                |
|  | • Paragraph 12.11 Accountability Code   | 106               |
| ➤ the most important characteristics of the risk management and control systems in connection with IMCD's financial reporting process  | • Chapter 13. Risk factors and risk management  | 107               |
| ➤ the functioning of the IMCD's General Meeting of Shareholder and its main powers, the rights of IMCD's shareholders and how they can be exercised  | • Paragraph 12.6. Shareholders and their rights   | 104               |
| ➤ the composition and functioning of the Management Board  | • Paragraph 12.2 Management Board   | 97                |
| ➤ the composition and functioning of the Supervisory Board and its committees  | • Paragraph 12.4 Supervisory Board  | 102               |
|  | • Chapter 10. Supervisory Board report  | 76                |
| ➤ IMCD's D&I Policy, including goals for the composition of the Management Board, Supervisory Board, Executive Committee and Sub-top, plans to achieve such goals and results of the policy in the past year | • Chapter 4. People & Culture value   | 48                |
|  | • Paragraph 12.5. Diversity on the Supervisory Board, Management Board, Executive Committee | 104               |
|  | • Note 2.2 ( <i>Diversity, Equity &amp; Inclusion</i> ) to the Sustainability Statements    | 130               |

Insofar as applicable, and to the extent relevant, the information referred to in the Decree implementing Article 10 of the Takeover Directive can be found in the following sections of the Annual Report:

| Information on:   | AR section reference / title  | AR page reference |
|---|---|-------------------|
| ➤ the capital structure, the (non-)existence of different types of shares and the associated rights and obligations and the percentage of the issued capital represented by each type | • Chapter 8. Information on the IMCD Share                            | 71                |
|   | • Paragraph 12.6 Shareholders and their rights                        | 104               |
|   | • Note 46 ( <i>Shareholders' equity</i> ) to the financial statements | 270               |

<sup>1</sup> This statement is published electronically and available for download in the [Corporate Governance section](#) on IMCD's website.

<sup>2</sup> As published on March 1<sup>st</sup>, 2024, and available for download in the [Reports & presentations section](#) on IMCD's website.

<sup>3</sup> As published at [www.commissiecorporategovernance.nl](http://www.commissiecorporategovernance.nl).

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| ➤ any restriction on the transfer of shares or share certificates issued with the cooperation of the company  | • Paragraph 12.6 Shareholders and their rights  | 104 |
| ➤ limitation on voting rights, terms for the exercise of voting rights and the issuance, with the cooperation of the company, of depositary receipts for shares | • Paragraph 12.6 Shareholders and their rights  | 104 |
| ➤ the rules for appointing and replacing members of the Management Board and Supervisory Board  | • Paragraph 12.2 Management Board               | 97  |
|   | • Paragraph 12.4 Supervisory Board              | 102 |
| ➤ the rules for amending the Company's articles of association  | • Paragraph 12.6. Shareholders and their rights | 104 |
| ➤ the powers of the management board to issue or repurchase shares in IMCD  | • Paragraph 12.6. Shareholders and their rights | 104 |