

2024 AMERICAN VANGUARD® Sustainability Report







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Corporate Sustainability Strategy



American Vanguard Corporation (NYSE: AVD) is committed to environmental and social responsibility throughout our global organization. We strive to improve the well-being of our employees and those in our communities, while safely and responsibly operating our business with a sense of mindfulness - toward the climate, toward the environment and toward the good of humans and other species.

We place an emphasis on equity as it relates to climate, environment, and food, while we contribute to the broader mission of a stable and affordable food supply (please see our Climate Change Commitment on our website: https://www. american-vanguard.com/esg).

We are committed to mitigating climate change through our agricultural products and technologies. A key part of our strategy is enhancing soil health, as soil is a major carbon sink and reduces the amount of carbon dioxide from the air. We emphasize Climate-Smart innovation and approaches to improved soil health, effective prescriptive application, and data usage to optimize yield and reduce costs.

We continue to develop our diversified platform of biorational and specialty nutrition GreenSolutions products, like AMVAC® Greenplants™ micronutrients, which help plants absorb nutrients more efficiently, save water, and reduce equipment use (please see our website: https://amvac.com/ greensolutions).

Our investments in Digital Agriculture solutions and technologies enable growers to leverage their data to apply products more precisely resulting in energy and cost efficiencies, with minimal waste and improved worker safety.

Additionally, American Vanguard® is dedicated to environmental stewardship, and we annually provide updated metrics on our greenhouse gas emissions, energy and water use, and waste. We have retained a third-party audit firm to give limited assurance to the data supporting certain of these metrics under ISAE 3000. Looking forward, we will focus on establishing targets for future reduction of these impacts.

COMPANY PROFILE

American Vanguard is a diversified specialty and agricultural products company that develops, manufactures and markets solutions for crop protection and nutrition, turf and ornamentals management, and commercial and consumer pest control. We are known in the trade under the name of our principal operating subsidiary AMVAC Chemical Corporation (or, simply, AMVAC®).

Our strategy rests on three growth initiatives - i) Core business, through innovation of proven, conventional products; ii) GreenSolutions, with over 130 biorational products including fertilizers, microbials, nutritionals, and non-conventional products; and iii) Precision Agriculture innovation, including SmartBox+™ and SIMPAS® precision application and Ultimus® measure/ record/verify technologies.

\$579 million 2023 Net Sales

845 employees As of 12.31.2023

Operations in 19 Countries

REGIONAL OFFICES

Netherlands, LATAM, Mexico, Brazil, Australia

RESEARCH AND **DEVELOPMENT FACILITIES**

Commerce CA, USA; Morrisville, NC, USA; San Carlos, Costa Rica

1,000 + Product Registrations In **56** Nations

130+ Biorational Products

Strategic Presence to Serve our Global Customers

We operate two Research & Development, laboratories in the U.S., a research farm in Costa Rica, and six manufacturing and formulation facilities in North America, focusing on safe and efficient production. Through GemChem, Inc., an American Vanguard wholly-owned subsidiary, we source raw materials globally, and have strengthened our supply chain by qualifying additional raw material sources to reduce singlesource risk. We closely manage logistics and transportation to ensure safe and cost-efficient handling and maintain long-standing relationships with our supply partners. In addition, we conduct quality assurance reviews to ensure all suppliers adhere to the quality, security, and legal standards of our Supplier Code of Conduct (please see our website: https://www.american-vanguard.com/esg).



AMERICAN VANGUARD® CORE VALUES

SAFETY AT AMERICAN VANGUARD

We embrace a "Safety-First" culture at all levels of our organization

MAKING A DIFFERENCE

Our employees are Making a Difference in our industry and the communities we serve

CLIMATE-SMART AGRICULTURE

We are raising AgChem to Precision Ag with industry-leading technology-based solutions

ENVIRONMENTAL STEWARDSHIP

We prioritize Stewardship and Conservation in our operations and product programs

STAKEHOLDER ENGAGEMENT

Our Engagement with Stakeholders is the key to impactful, meaningful initiatives







Sound processes, collaboration, and communication are the foundation of our robust safety and health programs which are rooted in a commitment to

protect the health and safety of our employees, communities, and customers.

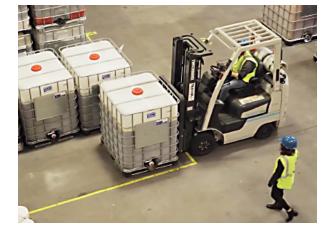
We strive to maintain a culture of individual responsibility for maintaining a workplace free of injury or illness, with all employees invested in a shared vision of employee health and safety. We earn the right to operate when we listen to every employee and address the hazards they face, no matter how small or how remote the possibility of incident resulting from it.

Reporting and transparency of all incidents is encouraged broadly, allowing us to evaluate our safety policies, procedures, and training materials and methods. In the event of any on-the-job injury, we conduct a thorough root cause investigation to prevent future accidents and injuries, implement corrective actions, and establish and communicate best practices. We strive to further reduce risks by also investigating smaller incidents and thereby see improvements in our safety-minded culture and resulting reduction in injuries and accidents. We can then raise the bar to continuously improve and mature our culture.



AMVAC also maintains Process Safety Management and Risk Management Programs (PSM) at certain facilities as required federally by OSHA and EPA. Our comprehensive PSM programs enable us to recognize, evaluate and control environmental and safety hazards from manufacturing activities. We understand we have a fundamental requirement to protect the environment as well as to protect our employees and the communities in which we operate.







Employee Safety and Health

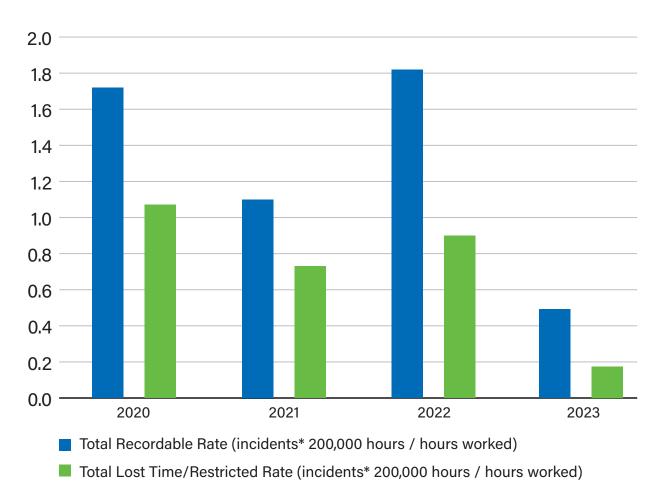
In 2024, Jacob Cauble joined AMVAC as Director of Environmental, Health and Safety. In a 2024 company-wide Town Hall, Jacob stated, "there's absolutely nothing more important than protecting three things - our people, our communities, and our environment, which are at the top of AMVAC's Core Values." He addressed the challenge of being in a heavily regulated industry and our need to address risk and compliance before having the right to operate. We cultivate our employees to have a 'Safety First' approach in all aspects of our business, while our

leaders have prioritized the need to listen to, and address, these challenges at all times.

Increases in recordable incident rates were seen in 2022, and gave us opportunity to examine and focus on comprehensive training, robust hazard recognition and correction, and re-evaluation of job responsibilities. These efforts to ensure employees are prepared to perform their jobs safely are reflected in our lower recordable incident rates in 2023.

AMVAC'S proactive and robust process safety programs play a central role in safeguarding our employees, our communities, and the environment.

Recordable Occupational Incident Rates



Making a Difference

We attract and retain people who want to make a difference, whether professionally, in their community or for the greater good.

Our Company is a destination for highly qualified employees who are drawn to a workplace where they can make a difference. By rewarding achievement and giving our employees a voice, we attract a diverse array of employees who want to make a difference in their careers, in the company and in the communities that we serve. And fostering a performance-driven culture has empowered the Company to optimize retention, even amidst the challenges of a competitive employment market.

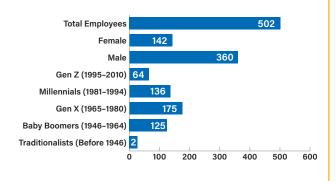
We believe that, beyond being essential to our operations, our people have inestimable worth independent of our business. As outlined in our Human Rights Policy (please see our website: https://www.american-vanguard.com/esg), we believe that it is a fundamental responsibility of our company to recognize, respect and nurture the freedom and dignity of all persons.

Our management style is to solicit ideas from employees, involve them in implementation and give them recognition for ideas that succeed. For example, personnel from virtually any department (be it sales, technology, operations, or otherwise) can submit ideas to our Innovation Review

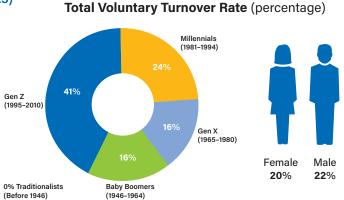
Committee (IRC) for consideration and potential funding. The IRC continues to be a source of new product ideas that has enabled us to launch several new formulations and other solutions on an annual basis. Similarly, our Beekeeper platform is a company-only social media channel on which employees anywhere in the world can share their accomplishments, commendations of others, and local developments.

The Company is actively broadening its diversity, equity, and inclusion program, for example establishing Employee Resource Groups like the AMVAC Women Network to serve as a support group for professional development. Three of nine members (33%) of our board of directors are female and two of nine (22%) are from underrepresented groups (LGBTQ and Latinx). Based upon the Company's most current EEO-1 (Equal Employment Opportunity) Report, representation of African Americans in our domestic workforce exceeds the prevalence of that group in the national population, while representation of Hispanic personnel is slightly below the national average. Our average employee age is 43 and our gender diversity is 27% female and 73% male.

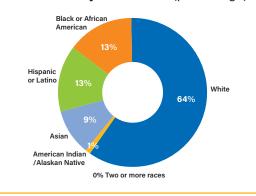
Total Employees (count)

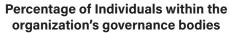


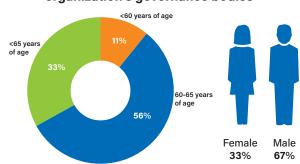
Governance and Workplace (US data only as of 12/31/23)



U.S. Ethnicity Breakdown (percentage)







AMVAC LATAM: Empowering Employees to Champion Community and Environmental Initiatives

AMVAC employees throughout the Latin American Region (LATAM) have been supporting their local communities for many years. As part of the region's Sustainability in Business program, employees lead and participate in environmental and socially important projects and programs.

Costa Rica office employees promote awareness of ocean health, clean air initiatives, and participate in environmental fairs to educate students from surrounding communities. Employees have led the way to reduce energy consumption in offices and warehouses by 35%. They also conduct recycling efforts within the offices and also run a program

to collect and recycle agricultural containers from customers and growers.

Employees at our Panamá, Guatemala, and Costa Rica locations also participate in national campaigns to collect empty product containers to ensure proper recycling, where possible, and disposal.

Throughout the region, employees promote healthy teams and workplaces by hosting health fairs, First Aid/CPR training, celebrating birthdays and holidays together, enjoying bike rides, hikes and walks, and friendly competitions including running, football, and table tennis.



Costa Rica

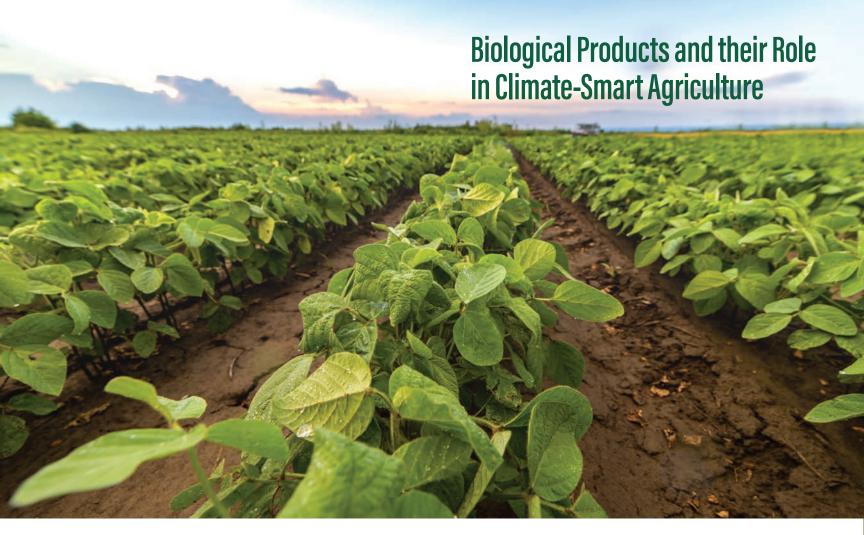






Panamá





Microbes are involved in nearly every stage of crop growth and development and provide a variety of unique benefits. Our GreenSolutions biological technology allows us to focus on these beneficial microbes and ultimately use them to help promote healthier growth and higher yields. We view biologicals not as standalone products in all cases, but as part of a crop management program that combines biologicals and nutritionals with traditional, conventional chemistry and precision application. This new ecosystem allows growers to

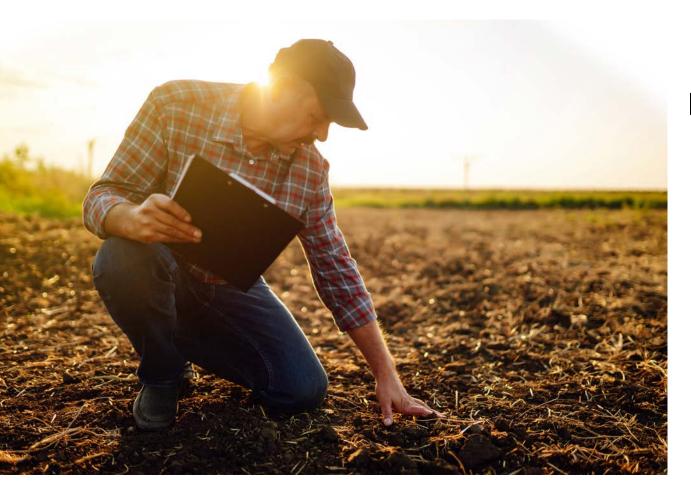


continue their sustainability programs for nitrogen fertilizer reduction and have less dependence on chemical-based crop inputs. And as technical rigor for biological products have been increasing, so has the understanding of the importance of the unique benefits of biologicals.

Our investments in our GreenSolutions suite of biorational and specialty nutrition products are specifically developed to expand and improve crop management programs. Our biologicals offer a unique and impactful mix of benefits including nitrogen fertilizer reduction, increased nutrient uptake, improved soil health, and safer applications. Such benefits can help crops during times of stress during the growing season due to drought, high temperature, or increased pest pressure.

Our global product development, technology, manufacturing, and sales teams work closely with our customers, trusted third-party partners, and other internal and external stakeholders to develop biological products that are sustainable for the farming ecosystem while imparting safety and environmental benefits.



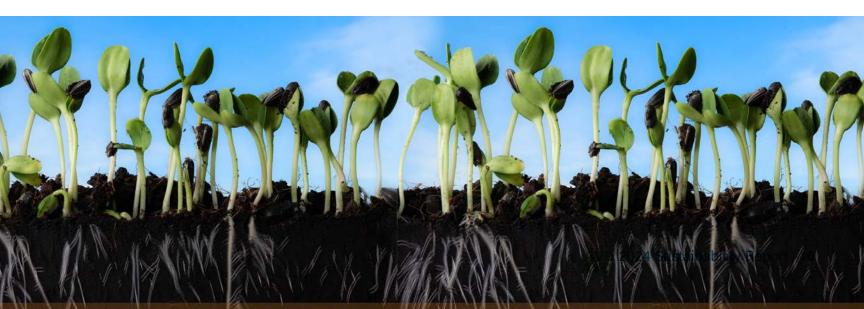




AMVAC
biologicals
increase
nutrient uptake,
encourage
healthier root
development,
improve plant
metabolism to
stimulate plant
growth and vigor

Our BioWake® biological seed lubricant ensures precise and efficient seed placement during planting of corn, soybeans, and cotton. BioWake is soy-based and results in a cleaner and safer application compared to traditional talc or graphite-based seed lubricants. BioWake also contains naturally occurring live microbes with benefits such as increased nutrient uptake, better root development, and abiotic stress tolerance. These benefits are enjoyed by the seed from day one and throughout the growing season, ultimately resulting in healthier crops and increased yields.

Our BSure® products are highly bioavailable nutrients derived from shrimp byproducts via a microbial fermentation process. BSure products increase photosynthesis and plant metabolism, stimulate plant growth, and improve plant vigor. During stressful growing conditions, these attributes are especially critical to a plant's success, crop quality, and yield and, importantly, can reduce on-farm food loss.



Environmental Stewardship

American Vanguard is committed to be a part of the global solution to reduce the overall impact on the environment through our focused improvement efforts that minimize energy consumption, greenhouse gas emissions, waste generation, and water consumption at our manufacturing and laboratory facilities. Future updates will include targets and goals to track our progress in this improvement effort.

Scope of This Report

The scope of this 2024 report covers January 1, 2023 to December 31, 2023. To determine the boundary of the report, an annual survey of site managers at each American Vanguard location is completed to verify the nature and extent of each sites' operations. As such, the scope of this report consists of our six manufacturing sites, two U.S. Research and Development laboratories, research farm in Costa Rica, and tolling operation in India - all of which American Vanguard operationally controls - as well as two leased warehouses in Alabama where American Vanguard is the sole occupant. Process emissions at our manufacturing sites are calculated per local regulatory agency reporting requirements and criteria and are provided in the 2024 Performance Table. Our manufacturing processes do not directly produce greenhouse gas (GHG) emissions, other than those emissions related to energy consumption and included in our Scope 1 and Scope 2 reporting. Excluded from the 2023 report are our office space impacts as these are estimated to have minimal impact on our overall footprint. Changes to the 2024 report include additional disclosures of Social and Governance metrics and future reporting will incorporate the results of an in-process effort to conduct a thorough Materiality Assessment to drive our efforts in the areas deemed most important to both external and internal stakeholders.

External Data Assurance

The scope of this assurance includes Energy and Energy Intensity, as well as Scope 1 and Scope 2 Emissions and Intensity.



American Vanguard's GHG emissions are calculated according to the Greenhouse Gas Protocol. Following Scope 1 guidance for Direct Emissions, we use emission factors such as the Intergovernmental Panel on Climate Change (IPCC) 2006 Guidelines for National Greenhouse Gas Inventories and the U.S. Environmental Protection Agency (EPA) Fugitive Emissions Guidance, For Scope 2 emissions (Indirect Emissions), we follow accepted factors such as the EPA's 2023 eGrid Subregion emission factors and steam factors, and report locationbased emissions data in this report, which follow methodologies provided in the Scope 2 guidance of the GHG Protocol. Our reporting is structured to follow the guidance provided by the Global Reporting Initiative (GRI) standards and Sustainability Accounting Standards Board® (SASB) guidance for the Chemical Industry. We also use the global warming potentials provided in the IPCC's Fifth Assessment Report, where available.

American Vanguard retained Environmental Resources Management (ERM CVS) to provide limited assurance for the 2023 environmental data presented in this report, ERM CVS assessed whether the 2023 information and data for specified indicators are fairly presented in accordance with the reporting criteria. ERM CVS conducted one site visit, as well as a thorough review of supporting data systems. Additional documentation to support corporate claims and operational data was provided to ERM CVS as needed. For more information on the assurance standards used, the level of assurance obtained, and the assurance process, please see the ERM CVS Assurance Statement at the end of this report, which details the scope, activities and conclusions of their engagement.

This assessment provides a solid foundation for us to establish and measure progress on future aggressive goals for our organization. Local Sustainability Teams will drive projects to meet these goals and will be overseen by our Corporate Sustainability Steering Team which reports to the ESG Liaison to the Board of Directors.

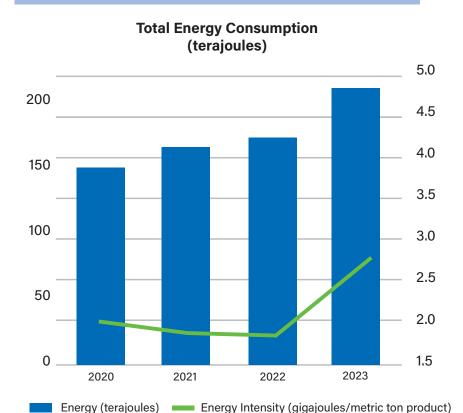
American Vanguard is committed to being a part of the **global solution**

to reduce the overall impact on the environment.

Energy

The energy we consume for our production, formulating, and laboratories is comprised of: electricity; purchased steam and cooling water; and natural gas and other fuels (such as diesel, gasoline, and propane). Planned production campaigns of intermediates, which are relatively higher energy users, coupled with planned lower production volumes to allow utilization of existing inventory are reflected in the higher energy consumption and higher energy intensity in 2023. Energy Intensity is calculated using ton of finished product ready for sale, as managed in American Vanguard's inventory management software.

2023 Verified by ERM CVS Limited Assurance

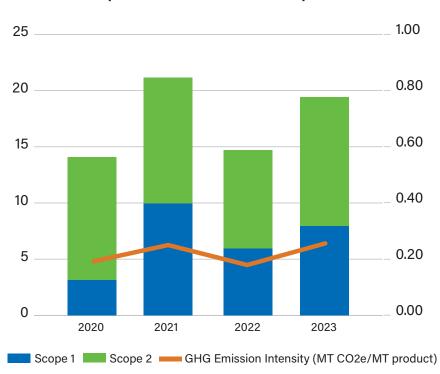


Greenhouse Gas Emissions

Our greenhouse gas emission inventory includes both Scope 1 (from direct combustion and refrigerants) as well as Scope 2 (from indirect sources such as electricity and purchased cooling water and steam). Paralleling the Energy and Energy Intensity trend in 2023, GHG Emissions and Intensity were higher in 2023 versus 2022. GHG Emission Intensity is calculated using ton of finished product ready for sale as managed in American Vanguard's inventory management software.

2023 Verified by ERM CVS Limited Assurance

GHG Emissions (thousand metric tons CO2e)



Water

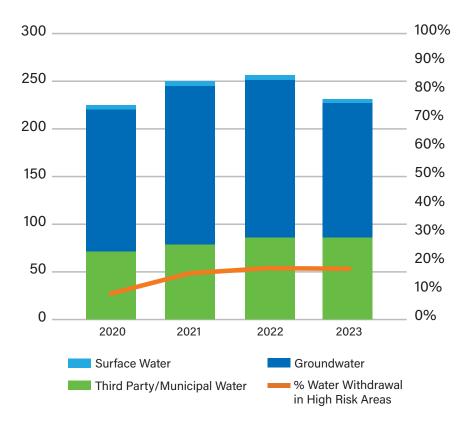
While some of these data are currently estimated, efforts are underway to install meters where possible to provide the usage detail for identifying and prioritizing specific opportunities for future reductions in overall water withdrawal and consumption.

Additionally, we conducted a thorough water risk assessment of all manufacturing and laboratory sites in 2022 using the Aqueduct Water Risk Atlas tool. Two areas were identified as high risk, and we have prioritized these locations as focus areas for American Vanguard. For example, being well aware of the water stress in their region, one of these two sites (located in Los Angeles, CA) had already begun an initiative to reduce water use in 2021. The team implemented the stormwater capture plan to maximize the amount of rainwater that can be captured and used within the facility. The plan included modifications to install additional filtration systems and equipment to efficiently capture the rainwater and be able to transfer the water to the processing area for use in production. The rainwater would replace the amount of municipal water that was used in production. The facility layout is designed to be able to capture an estimated 57,800 gallons per rain event. In 2022, a total of 37,830 gallons of rainwater was captured and used in our process. In 2023, a total of 144,217 gallons of rainwater was captured and used in our process. We were able to capture more rainwater in 2023 as the rain season brought about significant rainfall in addition to increased efficiency within the stormwater capture plan.

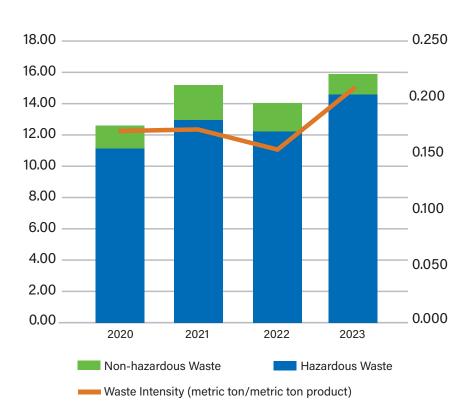
Waste

This graph depicts a summary of our total waste accounting classified as Hazardous and Nonhazardous along with the resulting Waste Intensity. We are capturing these data across all our manufacturing and laboratory operations, research farm, tolling operations and warehouses, and as shown here, have experienced an increase in total waste generated as well as waste intensity in 2023 as compared to 2022.

Water Withdrawal by Source (thousand cubic meters)



Total Waste (thousand metric tons)



American Vanguard 2024 Performance Table

* 2023 Verified by ERM CVS Limited Assurance

Environmental	2020	2021	2022	2023	GRI Indicator	SASB Reference
GHG emissions - Scope 1 and 2	2020	2021	2022	2023		
Total Scope 1 (thousand metric tons CO2e), **	2.9	10.3	5.6	7.7	305-1	RT-CH-110a.1
Total Scope 2 (thousand metric tons CO2e) ★	11.2	10.6	9	11.4	305-2	
Total Emissions - Scope 1 + Scope 2 (thousand metric tons CO2e) *	14.1	20.9	14.6	19.2		
GHG Intensity (Total metric ton CO2e/ metric ton product) *	0.19	0.24	0.16	0.25	305-4	
Other Emissions (metric tons)	2020	2021	2022	2023		
Volitile Organic Compounds VOCs (metric tons) ₂	0.5	0.4	0.5	0.4	305-7	RT-CH-120a.1
NOx (metric tons)	7.1	8.9	11.2	10.8	305-7	RT-CH-120a.1
SOx (metric tons)	2.9	3.9	2.7	0.7	305-7	RT-CH-120a.1
TRI Releases (metric tons)	2.5	4.1	6.9	6.3	305-7	RT-CH-120a.1
Other Regulated Emissions - CO (metric tons) ₂	3.3	2.4	2.7	3	305-7	RT-CH-120a.1
Other Regulated Emissions - PM (metric tons) ₂	3.4	5.8	10.5	7.7	305-7	RT-CH-120a.1
TOTAL - ALL OTHER EMISSIONS (metric tons)	19.6	25.5	34.5	28.9	305-7	RT-CH-120a.1
Total Energy Consumption	2020	2021	2022	2023		
Total energy (terajoules) *	149.2	162.8	166.1	202.8	302-1	RT-CH-130a.1
Energy Intensity (gigajoules/metric ton product) *	2	1.9	1.8	2.6	302-3	
Water Withdrawal	2020	2021	2022	2023		
Total Water Withdrawal (thousand cubic meters)	228.9	251.4	258.3	236.7	303-3	RT-CH-140a.1
Third Party Water Withdrawal (thousand cubic meters)	71.4	80.5	87.9	87.1	303-3	
Groundwater Withdrawal (thousand cubic meters)	150	163.8	163.3	142.1	303-3	
Surface Water Withdrawal (thousand cubic meters)	7.5	7.2	7.2	7.5	303-3	
Total Water Withdrawal in Regions with High or Extremely High Water Stress (thousand cubic meters)	20.5	39.4	43.9	38.1	303-1	
Total Water Discharge (thousand cubic meters)	58.1	57.8	59.7	81	303-4	
Total Water Consumption (thousand cubic meters)	170.8	193.7	198.6	155.7	303-5	RT-CH-140a.1
Total Water Consumption in Regions with High or Extremely High Water Stress (thousand cubic meters)	14.3	29.4	25.9	18.5	303-1	RT-CH-140a.1
Total Water Consumption Intensity (cubic meters/metric ton product)	2.3	2.2	2.2	2		
Waste	2020	2021	2022	2023		
Hazardous Waste Total (thousand metric tons)	10.92	12.75	12.4	14.62	306-3	RT-CH-150a.1
Hazardous Waste Directed to Disposal (thousand metric tons)	10.92	12.75	12.4	14.62		
Hazardous Waste Diverted from Disposal (thousand metric tons)	0	0.001	0.002	0		
Total of Non-Hazardous Waste (thousand metric tons)	1.77	2.04	1.62	1.42	306-3	
Non-Hazardous Waste Directed to Disposal (thousand metric tons)	1.65	1.92	1.5	1.31	306-3	
Non-Hazardous Waste Diverted from Disposal (thousand metric tons)	0.12	0.12	0.12	.12		
Total Waste Intensity (metric tons/metric ton product)	0.17	0.17	0.15	.21	306-4	
Risk Management & Compliance	2020	2021	2022	2023		
Environmental Training Hours (count)	424	927	616	1254		
Notices of Violation (NOVs) and Notices to Comply (NTCs) (count) ₃	1	3	0	1		
Total Quantity of Fines and Penalties (kUS\$) ₄	0	88	0	3	307-1	
Number of Reportable Spills as defined by CERCLA (count)	1	0	0	0		
Safety	2020	2021	2022	2023		
Total Number of Fatalities₅	0	0	0	0		
Total Recordable Rate (incidents*200,000 hours / hours worked) ₅	1.72	1.09	1.84	0.52	403-9	RT-CH-320a.1
Total Lost Time/Restricted Rate (incidents*200,000 hours / hours worked) ₅	1.08	0.73	0.92	0.17		

₁2021 Scope 1 emissions adjusted to include refrigerant losses due to failure

 $_{\mathrm{2}}\mathrm{All}$ emissions are calculated per local regulatory agency reporting criteria

 $_{\mbox{\scriptsize 3}}$ Issued by environmental agencies

₄Fines and Penalties assessed by environmental agencies. 2021 updated to include \$88k fine assessed

 $_{\mbox{\scriptsize 5}}$ Included in incidents are any directly supervised contractors however hours worked by contractors are not included

Stakeholder Engagement

Many internal groups and individuals engage with external stakeholders across our global organization. From one-on-one interactions and technical training and stewardship sessions, to community outreach, service projects and many other avenues, we gain valuable information and feedback from these interactions. Such feedback is critical for continuous improvement of our operations, products, and services while also informing how we can expand and improve our communication efforts.

Interaction and communication varies depending on the stakeholder, as no one point of contact nor type of engagement could benefit the wide variety of stakeholders. In the coming year, we will conduct a thorough materiality assessment to ensure we properly address the most important issues valued by our stakeholders. We will report on the results of the materiality assessment in our future sustainability reports.



All of us benefit by understanding the issues valued by our stakeholders.

Stakeholder	Engagement	Key Issues				
Employees	 Company intranet and interactive smartphone app Cross-functional team meetings Wellness program Training and education Regular performance reviews 	 Compensation Benefits Company strategy Employee satisfaction and well-being Employee development 				
Customers/End-Users	 Product training Product research and development Trade shows User groups Task force 	Product qualityProduct useDistributionWaste minimizationSecurity				
Analysts/Institutional Investors	 Quarterly updates Presentation at conferences Website	Financial stability Risk management				
Communities	Community action committeesVolunteerismTraining and education	Safe operationEnvironmental complianceWaste minimizationResource conservation				
Suppliers, Contractors and other Third Parties	Supplier audits and reviewsSigned declarations	Timely and ensured supplyProduct qualitySecurityFair labor practices				
Government Agencies	Policy discussionsInspectionsProduct registrationsData submissions	Product approval Compliance				

Assurance Statement



Independent Limited Assurance Report

ERM Certification & Verification Services Incorporated ("ERM CVS") was engaged by AMVAC Chemical Corporation ("AMVAC") to provide limited assurance in relation to the selected information set out below and presented in the 2024 AMERICAN VANGUARD SUSTAINABILITY REPORT (the "Report").

ENGAGEMENT SUMMARY

Scope of our assurance engagement

Whether the 2023 data for the following selected disclosures, as indicated on page 14 are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

GHG Emissions

- Total Scope 1 emissions (thousand metric tons CO₂e)
- Total Scope 2 emissions (thousand metric tons CO2e) (location-based)
- Total Emissions Scope 1 + Scope 2 (location-based) (thousand metric tons CO2e)
- GHG Intensity (total metric ton CO₂e/metric ton product)*

Total Energy Consumption

- Total Energy (terajoules)
- Energy Intensity (gigajoules/metric ton product) *

*Note: For all intensity metrics that relate to production, ERM CVS has placed reliance on financial reporting production figures.

[Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.]

Reporting period

1 January 2023 - 31 December 2023

Reporting criteria

- WRI/WBCSD GHG Protocol
- GRI and SASB reporting frameworks (as applicable)
- AMVAC's Basis of Reporting as indicated on p.11 and p.14 of the Report

Page 1

Assurance Statement

Assurance standard and level of assurance

We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'

The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Respective responsibilities

AMVAC is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Report.

ERM CVS' responsibility is to provide a conclusion to AMVAC on the agreed scope based on our engagement terms with AMVAC, the assurance activities performed and exercising our professional judgement.

OUR CONCLUSION

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

OUR ASSURANCE ACTIVITIES

Considering the level of assurance and our assessment of the risk of material misstatement of the Report a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Report;
- Interviewing management representatives responsible for managing the selected issues;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- Obtaining an understanding of the procedures performed by the internal audit department;
- Reviewing of a sample of qualitative and quantitative evidence supporting the reported information at a corporate level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting a site visit to AMVAC's production sites in Hannibal, MO, USA to review source data and local reporting systems and controls;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.



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Assurance Statement

THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to AMVAC in any respect.

December 10, 2024 Malvern, PA

ERM Certification & Verification Services Incorporated www.ermcvs.com | post@ermcvs.com





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About this Report

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