

Innovate.
Sustain.
Grow.

Sustainability
Report 2024



About this report

This report is published to inform key stakeholders about ALS' sustainability approach, actions, performance and key material issues for the 12-month period ending 31 March 2024. The report was approved by the ALS Board of Directors on 24 June 2024. ALS Limited (ABN 92 009 657 489) is the ultimate holding company of ALS. Unless otherwise stated, references to 'ALS', the 'Company', 'we', 'us' and 'our' refer to ALS Limited and its controlled entities.

The information in this report encompasses only sites and facilities wholly owned and operated by ALS, or operated by ALS in a joint venture where ALS is the majority shareholder.

All dollar figures in this report are expressed in AUD currency unless otherwise stated.

Reporting approach

The 2024 ALS Sustainability Report references the Global Reporting Initiative (GRI). GRI guidelines provide a globally accepted framework of principles and indicators for reporting an organisation's economic, environmental and social positions, practices and performance. This report includes indicators from the GRI disclosures that are considered material to the business - ie issues that have the potential to impact our ability to achieve our business strategy or affect our reputation, or are of material concern to our stakeholders. For additional information about our materiality assessment process refer to page 22.

This report aligns with the Sustainability Accounting Standards Board's (SASB) Professional Services Sustainability Accounting Standard (see an outline of how the report maps to SASB disclosure topics on page 125) and, where appropriate throughout the report, a United Nations' Sustainable Development Goal (SDG) icon highlights where a material ALS activity aligns with a specific SDG.

Other company documents

In addition to this report, we provide details about aspects of our sustainability program in various publications, including our Annual Report and Corporate Governance Statement, which outlines our approach to governance and risk management. These documents are available at alsglobal.com/investors. Company policies can be found at alsglobal.com/governance.

Forward-looking statements

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

Report feedback

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





SUSTAINABILITY PHOTO COMPETITION

Being in nature...gives me peace of mind and relaxation from everyday life.

- Torgeir Rødsand

"Being in nature for recreation both in summer and winter gives me peace of mind and relaxation from everyday life. This has contributed to my environmental commitment and to my choice to educate myself to be an environmental geologist. Being able to contribute to the focus on operating in such a way that we do not destroy our environment, and to contribute to cleaning up and healing past abuses of our planet, makes me proud and happy to work for ALS."

Second-place winner: Torgeir Rødsand, Country Manager, Environmental, Norway

PHOTOGRAPHER: Astrid Rødsand

Learn about our Sustainability Photo Competition on page 56

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A message from our CEO

Malcolm Deane

As a global leader in testing, ALS is committed to creating positive social and environmental value for communities while delivering operational and economic value for our clients and stakeholders.

Our purpose is to help make the world a better place through science, assurance and sustainability – a deliberate strategic choice to integrate sustainability into our fundamentals, targets, development and decision-making. I'm pleased to share this year's sustainability report, highlighting the significant progress we've made in FY24.

Despite navigating economic uncertainties, geopolitical tensions, supply chain disruptions and a talent shortage, we achieved strong financial results, maintaining underlying revenue of \$2.586 billion and a slight reduction in our underlying NPAT of 1.3 per cent, to \$316.5 million whilst achieving an industry leading margin of 19.0 per cent. This success is a testament to our team's focus on quality, operational efficiency, innovation, collaboration and responsible business practices. With significant growth potential in our industry, ALS is uniquely positioned to become a trusted partner of choice for advancing sustainable testing practices. We're committed to delivering increasing value for our clients across all industries around the world.

I'm proud of the progress we've made in line with our sustainability strategy pillars – people, planet, community and business practices. In people, we reduced our total recordable injury frequency rate (TRIFR), launched new diversity, equity and inclusion programs, and implemented comprehensive employee well-being initiatives. In planet, we maintained carbon neutrality (for Scope 1 and 2 emissions), reduced plastic waste and expanded our use of solar energy. In community, we continued to support science education programs and ALS Cares workplace giving initiatives to deliver positive social impact. And, in business practices, we delivered strong shareholder returns, strengthened our commitment to ethical business practices by updating our human rights policy and achieved 95 per cent company-wide completion of our Code of Conduct training.

This year, our sustainability strategy was guided by the theme 'Innovate, Sustain, Grow' and, throughout this report, you'll read examples of our commitments and actions that embody this theme.

Innovating for the future

We understand that fostering the right mindset within our organisation is instrumental to driving our innovation performance. Key to this is building a culture of inclusion that empowers individuals from diverse backgrounds and regions to share their unique perspectives, collaborate across borders and take calculated risks to seek new and creative ways to solve challenges. This is evidenced in our global employee reference group communities, which foster highly inclusive work environments that unlock our potential for solving complex problems and developing leading solutions in pursuit of a safer, healthier world. Alongside this, our data-centred processes and services have positioned us to capitalise on technological advancement and artificial intelligence (AI) megatrends. This year, we established new data architecture and brought in new specialists in data science, AI engineering, and automation. These investments not only empower our employees with new skills and contribute to a more sustainable future but enable us to better serve our clients in their sustainability journeys.



Sustaining our commitment

Guided by our vision to be the global leader in the discipline of scientific analysis in pursuit of a better world for all, our teams brought to life numerous practical initiatives to drive environmental protection and enhancement. We increased solar power generation by installing eight new systems at our sites globally, implemented plastic waste reduction initiatives and advanced our emissions reduction program through Energy Attribute Certificates (EACs) to achieve over 95 per cent renewable electricity globally. At the same time, we recognise that sustainability encompasses more than environmental considerations. It means creating positive social impact. Throughout the year, we extended our partnerships with communities, charitable partners, diversity organisations and local suppliers, and reaffirmed our commitment to a diverse, inclusive and safe work environment through dedicated programs and increased collaboration opportunities. Maintaining a workforce of highly trained, passionate and committed individuals is central to a thriving and sustainable business that delivers tangible value to all stakeholders.

Growing with purpose

The demand for data-driven testing services continued to rise as the world seeks sustainable solutions and renewable energy sources and responds to increasing regulation. We remained committed to meeting these evolving needs by providing high-value solutions and end-to-end assurance across all aspects of our clients' business and sustainability journeys. Our purposeful investment in client digital solutions provides a simple-to-integrate API service, offering global data across our major business streams, empowering clients with the insights they need for informed decision making. Additionally, we partnered with the international community to help solve some of the world's global health challenges, joining SMARTgNOSTICS consortium to find innovative solutions in combating antimicrobial resistance.

I am confident that ALS is well-positioned for the future. Our strong financial performance, expanding geographical footprint, diverse team of more than 20,000, and proven growth strategy create a confident platform for our future. I extend my sincere thanks to all our employees, clients, shareholders and stakeholders for their continued support. Guided by our promise of delivering the right solutions and being the right partner, we continue our sustainability journey - an exciting, challenging and rewarding opportunity to accelerate growth, build trust, enable our clients and make a positive impact on the world.

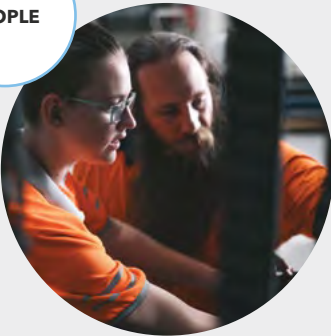
Malcolm Deane
CEO and Managing Director

'I'm proud of the progress we've made in line with our sustainability strategy pillars - people, planet, community and business practices.'

Sustainability at a glance

FY24 progress to date

PEOPLE



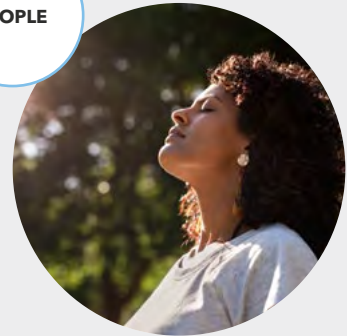
Further **6% reduction** in TRIFR achieved.

PEOPLE



DE&I Programs - **BESIDE employee resource group** formed and 'Pride in Diversity' membership obtained.

PEOPLE



Psychosocial well-being programs implemented across the group during the year.

PLANET



Maintained carbon neutrality for **Scope 1 and 2 emissions**, while commenced implementation of **Net Zero Program** including measurement and validation of our Scope 3 emissions.

PLANET



Celebrated **World Environment Day** in June with a focus on reducing plastic waste across the company.

PLANET



Further **eight solar Energy PV systems** installed = 25 solar PV since 2020.

COMMUNITY



Maintained **science education** programs and **ALS Cares Workplace Giving** programs.

COMMUNITY



See feature story of Water First sponsorship - **\$50k cash donation and testing services in kind.**

PLANET



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

BUSINESS PRACTICES



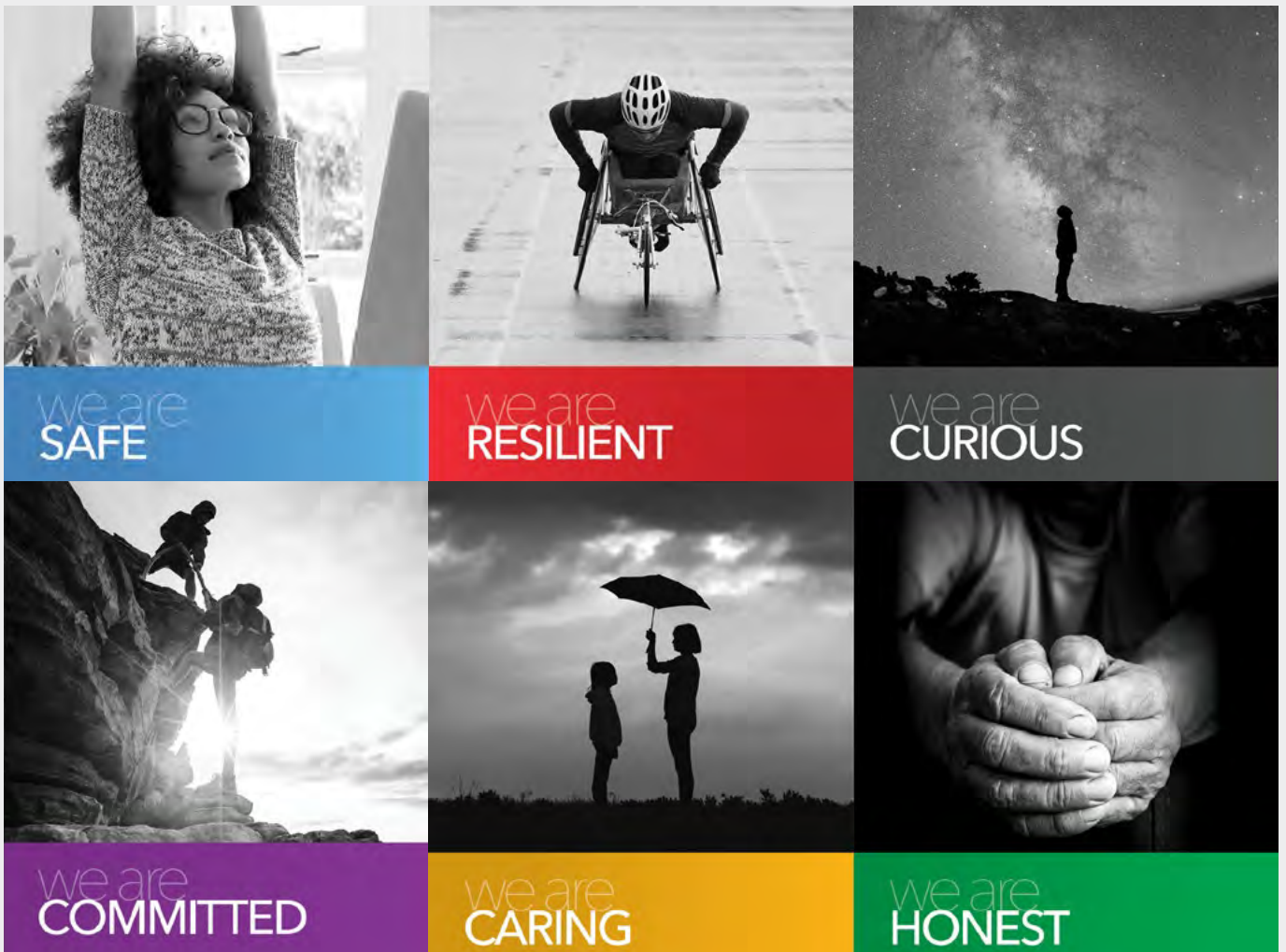
>95% employees completed **Code of Conduct training.**

Who we are

A global leader in testing

ALS provides comprehensive testing solutions to clients in a wide range of industries around the world. Using state-of-the-art technologies and innovative methodologies, our dedicated international teams deliver the highest-quality testing services and personalised solutions supported by local expertise. We help our clients leverage the power of data-driven insights for a safer and healthier world.

Our actions and interactions are guided by our six core values:





**right solutions.
right partner.**

Our vision

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

Our mission

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

Our purpose

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

Our business model

Our operations

ALS is one of the world's largest providers of analytical and testing services. We serve multiple industries globally, with a workforce of more than 20,000 people operating from more than 420 sites in 70+ countries across Africa, Asia, Australia and New Zealand, Europe, the Middle East and the Americas. For more than 45 years, we have provided testing and technical solutions to clients in a wide range of industries around the world, building our global reputation by embracing

cutting-edge technologies and methodologies to deliver innovative, high-quality testing services to our clients.

With global operations headquartered in Houston, Texas, and corporate headquarters in Brisbane, Australia, we are listed on the Australian Securities Exchange (ASX Code: ALQ) and are an ASX100 company with a multibillion-dollar market capitalisation.

Our mission is to use the power of testing to solve complex challenges, and with our passion for science, to serve clients with data-driven insights for a safer and healthier world. Innovation, sustainability and growth with purpose are in the DNA of our company. Our culture of integrity and reliability drives our consistent delivery of highest-quality work and customer service.



Our services

Our operations are organised into four business streams (Food & Pharmaceutical, Minerals, Environmental, Industrial Materials) based on our general executive management structure reporting to the managing director and chief executive officer.

Through our business streams, our operations deliver analytical and testing and inspection services spanning oil and lubricants, environmental and occupational hygiene, food and beverage, mining and commodities, beauty and personal care, and pharmaceutical and healthcare.

Visit our website, alsglobal.com, for more information about our range of services and the industries we serve.

Environmental



Oil and lubricants



Food and beverage



Mining and commodities




Beauty and personal care



Pharmaceutical and healthcare

Our scientific testing and analysis solutions

Driven by our vision to be the global leader in the discipline of scientific analysis in pursuit of a better world for all, we are committed to not only meeting our own sustainability obligations and goals, but assisting our clients in their efforts to improve their own sustainability outcomes through the delivery of innovative testing services and reliable data.

 <p>Environmental</p>	<p>Our environmental testing services help keep our communities clean and safe by:</p>	<ul style="list-style-type: none"> → Testing surface and ground waters → Testing wastewater and trade effluents → Testing air, soil and waste → Providing our clients with data that support them to comply with environmental regulations.
 <p>Oil and lubricants</p>	<p>Our oil and lubricants services help ensure operational efficiency and environmental responsibility by:</p>	<ul style="list-style-type: none"> → Testing fluids to support clients to keep their equipment in safe, working, order, and maximising machine lifespan → Testing lubricants to extend drain intervals and prevent efficiency loss from elevated friction.
 <p>Food and beverage</p>	<p>Our food and beverage services help ensure quality and safety by:</p>	<ul style="list-style-type: none"> → Determining key constituents of food and beverages, including nutrition facts, vitamins, minerals and additives → Testing for allergens in food → Testing for contaminants including microbial, pesticides and other harmful chemicals.
 <p>Mining and commodities</p>	<p>Our mining and commodities services support sustainable outcomes by:</p>	<ul style="list-style-type: none"> → Developing geochemical methods for various minerals supporting energy transition → Being a key provider of testing for energy, battery and critical minerals analysis → Identifying the most efficient way to extract mineral from ore through our Metallurgy services.
 <p>Beauty and personal care</p>	<p>Our beauty and personal care services support safety and efficacy by:</p>	<ul style="list-style-type: none"> → Testing raw material and finished formulations for safety purposes → Conducting clinical trials such as patch testing → Performing shelf-life and period-after-opening studies.
 <p>Pharmaceutical and healthcare</p>	<p>Our pharmaceutical and healthcare services contribute to health and well-being by:</p>	<ul style="list-style-type: none"> → Supporting initial analytical development from clinical trials through to higher-volume quality-control testing post-commercialisation for active ingredients and impurities, and stability testing. → Supporting physical, chemical and analytical testing needs across the entirety of pharmaceutical manufacturing operations.

As we strive to be the global leader in the discipline of scientific analysis, the key to assisting our clients on their sustainability journey will be in the application of innovative testing methods and technologies. The following case study reveals how we addressed a major challenge head-on for national clients in public safety and human health.

CASE STUDY



Innovation helping our clients make the world safer

When Singapore initiated one of the world's first wastewater surveillance programmes for COVID-19 in April 2020, the nation's government turned to ALS to help trace SARS-CoV-2 viral fragments in wastewater in local communities, dormitories, hostels, nursing homes, town centres and army camps across the country. At the time, little was known about how the virus spread, how to handle it, or how to test for it. ALS' laboratory in Singapore had already been providing the region with a wide range of testing and analytical services for the agricultural, industrial, government and environmental sectors, but testing for SARS-CoV-2 in wastewater was uncharted and unknown territory.

"We started from scratch without intensive experience in that type of molecular testing, and we feared the risk of infection from what at that time was an unknown virus," explains Ken Lam, Assistant General Manager at ALS in Singapore.

"But with the full support of ALS management and the hard work of the staff, we managed to overcome the challenges

and began testing in a very short span of time." ALS' team in Singapore were soon processing nearly 1,000 samples daily during the pandemic and offering a remarkable one-day turnaround time.

Singapore's COVID-19 wastewater surveillance coverage has rapidly expanded from 200 sites in 2021 to over 400 sites in 2022 with a weekly testing capacity of about 4,000 samples. ALS has subsequently also been enlisted to assist with the implementation of Hong Kong's COVID-19 wastewater surveillance programme.

Although the pandemic has ended, COVID-19 is still with us, and ALS continues to support the governments of Singapore and Hong Kong with wastewater monitoring for the SARS-CoV-2 virus.

For its innovative support of Singapore's National Environmental Agency (NEA), ALS was honoured with a national COVID-19 Resilience Certificate.

In assessing this achievement, Lam cites the combined efforts of ALS teams in Asia, Australia and Europe, who joined forces to provide the knowledge, methods and resources that enabled the success of the project during unparalleled times. It's fitting that the certificate from Singapore honours resiliency, which, Lam explains, is one of ALS' core values.

'Throughout this journey, we have experienced the meaning of our core value of being resilient,' says Lam. 'And we better understand the importance of another of our company's core values: the spirit of working together as one ALS.'

At Singapore's COVID-19 Resilience Medal Award Ceremony, Jeanette Wong, Managing Director of ALS in Singapore, received the COVID-19 Resilience Certificate on behalf of ALS for implementing Singapore's COVID-19 wastewater surveillance programme.



Our workforce

Our diverse and highly skilled team of more than 20,000 people spans the globe. In March 2024, approximately 16,600 of our employees were directly employed full-time, with approximately 1,400 employed part-time and 2,000 employed casually. Most of our employees are based in Australia, Canada, the United Kingdom, Brazil, the United States, and Germany. Our employees in these countries, together with those in Mexico, the Czech Republic, Peru, Thailand, Spain, Chile, Ireland and Sweden comprise approximately 80 per cent of our workforce.

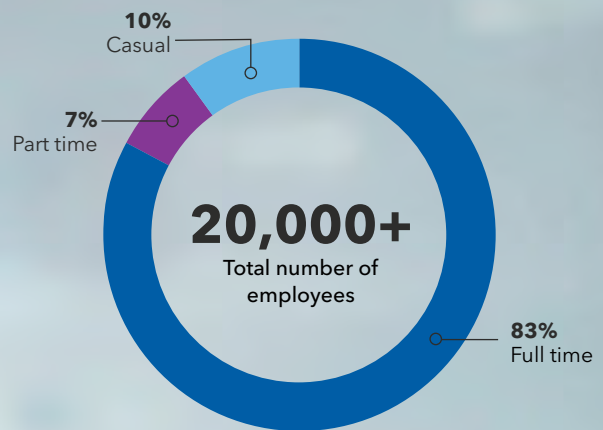
Maintaining scientific integrity through quality assurance

ALS is committed to offering scientific services that contribute to a safer and healthier world. To support this commitment, our Board-endorsed Quality Assurance Policy sets the minimum standard required for all ALS facilities worldwide and the essential components of their respective quality management systems.

Where required by regulation, industry practice or business determination, our worldwide facilities seek certification to relevant quality standards based on the analytical services offered. In most circumstances, our facilities are certified to ISO/ IEC 17025 (General Requirements for the Competence of Testing and Calibration Laboratories) or ISO 9001 (Quality Management Systems). We recognise that some countries or regions may have jurisdictional equivalents of these standards or more prescriptive regulatory obligations.

As a global business, maintaining relevant oversight of our portfolio of services is critical to providing ongoing value to our clients, maintaining relevance in the market, mitigating service risk and deploying strategic initiatives to leverage emerging growth opportunities.

We use the learnings from our quality management programs to inform management decisions, identify service improvement opportunities and enhance our system of governance for quality assurance.



Our ESG ratings

We actively engage with the data and frameworks offered by global ESG ratings to benchmark our approach against industry best practices. We are pleased to report that our sustainability actions continue to be acknowledged by the leading global ESG rating agencies. We continue to maintain or improve our scores with MSCI, Sustainalytics and FTSE.

Rating agency	2021	2022	2023	2024
 FTSE4Good ¹	3.2	2.7	3.7	3.8
 MSCI ²	AA	AA	AA	AA
 SUSTAINALYTICS ^{3,4}	22.6	23.6	20.1	19.5

Most recent ratings

- In December 2023 ALS received an ESG score of 3.8 by FTSE.
- MSCI updated ALS Limited rating in May 2024. The use by ALS Limited of any MSCI esg research llc or its affiliates ("MSCI") data, and the use of MSCI logos, trademarks, service marks or index names herein, do not constitute a sponsorship, endorsement, recommendation, or promotion of ALS Limited by MSCI. MSCI services and data are the property of MSCI or its information providers and are provided 'as-is' and without warranty. MSCI names and logos are trademarks or service marks of MSCI.
- In June 2024, ALS Limited received an ESG Risk Rating of 19.5 and was assessed by Morningstar Sustainalytics to be at medium risk of experiencing material financial impacts from ESG factors. In no event the assessment shall be construed as investment advice or expert opinion as defined by the applicable legislation.
- Sustainalytics assign a company's ESG risk rating score to one of five risk categories, ranging from Negligible Risk (Overall score of 0-9.9 points) to Severe Risk (40 and higher points).



Enabling sustainability through technology and innovation

Our innovation strategy

Innovation is a prime driver for ALS' success. It strengthens ALS' position towards market leadership and creates value for our people, our clients and the planet.

ALS' strategic plan identifies innovation and technology as a vital pillar to deliver sustainable business and enable the company to meet its strategic ambitions, aligned with the industry megatrends that require a dedicated focus: technology development and digitalisation.

ALS' innovation framework was established in FY23 and serves to increase innovation strength, improve innovation culture and collaboration, and increase investment in target areas with the purposes of:

→ Governing our central innovation processes and framework from idea generation to execution and implementation

- Enabling faster delivery of corporate innovation focus areas
- Allocating resources to deliver value
- Delivering increased customer-centricity and digital strategy priorities for data-driven services
- Promoting external collaboration and industry partnerships to source skills and technology
- Leveraging ALS culture that challenges the status quo, embedding playfulness and curiosity



we are
CURIOUS

Innovation culture

We see Innovation serving as a cornerstone of our culture, driving enhanced employee engagement and curiosity within our organisation. By fostering a culture that values and promotes innovation through leadership and a commitment to facing challenges, our people are empowered to explore new ideas, experiment with novel approaches and actively engage in problem-solving.

Through innovation, we are adapting faster to changing landscapes, integrating sustainable practices into our operations and increasing our resilience in an ever-evolving market.

Leveraging best practices and shared expertise across diverse business streams fosters an environment conducive to breakthroughs. This commitment to collaboration and knowledge-sharing helps expedite the implementation of process improvements to foster successful innovations that are already being widely adopted.

We have fostered a culture of curiosity and innovation that enables us to always seek better ways and try new approaches. The actions we take every day contribute to a safer and healthier world.

Digital innovation and technology development

Data is central to all ALS processes, services, and decisions. Digitalisation and data innovation efforts have become a central focus of ALS' digital teams to leverage data trends and advance leading solutions.

Industry practices and our clients' behaviours and requirements with data have changed rapidly. ALS' digital innovation teams work together with industry stakeholders to develop best practices for future needs. Full digital chains, connectivity and integrated systems have rapidly become a necessity for providing clean and compliant data to support our clients' automated systems, risk management and the higher requirements of dataset quality in AI-driven systems.

During FY24, we delivered our digital roadmap, which is set to provide:

- Complete data architecture and standards to support the needs of AI and advanced data analytics on global data.
- Seamless client digital-integration offering on a global level with secure data services, API's, connectivity and simple integration.
- Deployment and development of ALS digital applications for full digitalisation in ALS business units.



AI and emerging technology

The testing, inspection and certification (TIC) industry is undergoing a profound transformation with the integration of artificial intelligence (AI). AI offers a multitude of opportunities in our industry that are revolutionising conventional processes. One prominent avenue lies in AI-driven automation, where algorithms analyse vast datasets, streamlining testing procedures to help ensure efficiency and accuracy. AI-powered systems can interpret and process complex data from diverse sources, enabling compliance with stringent regulations and standards. Moreover, AI facilitates predictive analytics, enabling preemptive identification of potential issues to inform risk management strategies.

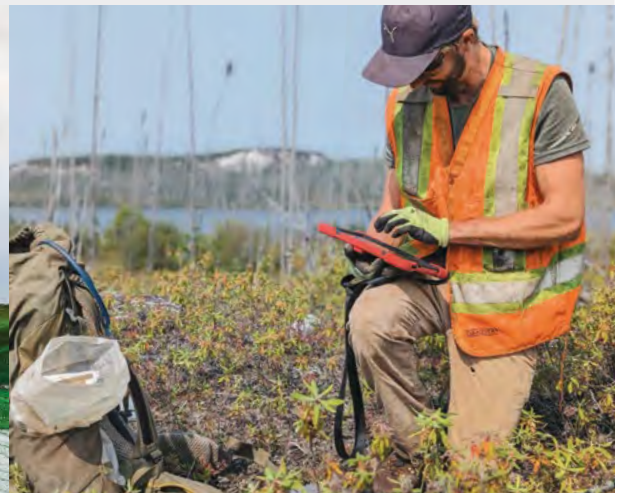
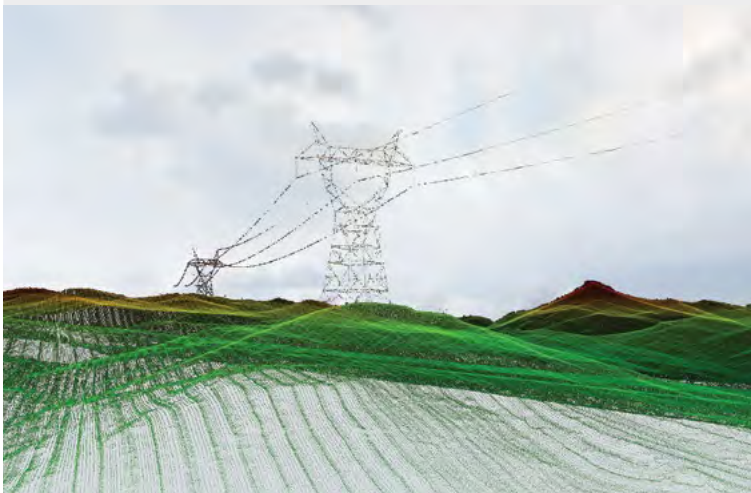
To seize these opportunities, ALS has invested in and established data architecture to enable standardised dataset quality on a global scale to support our data scientists, AI engineers, automation teams and advanced data analytics development.

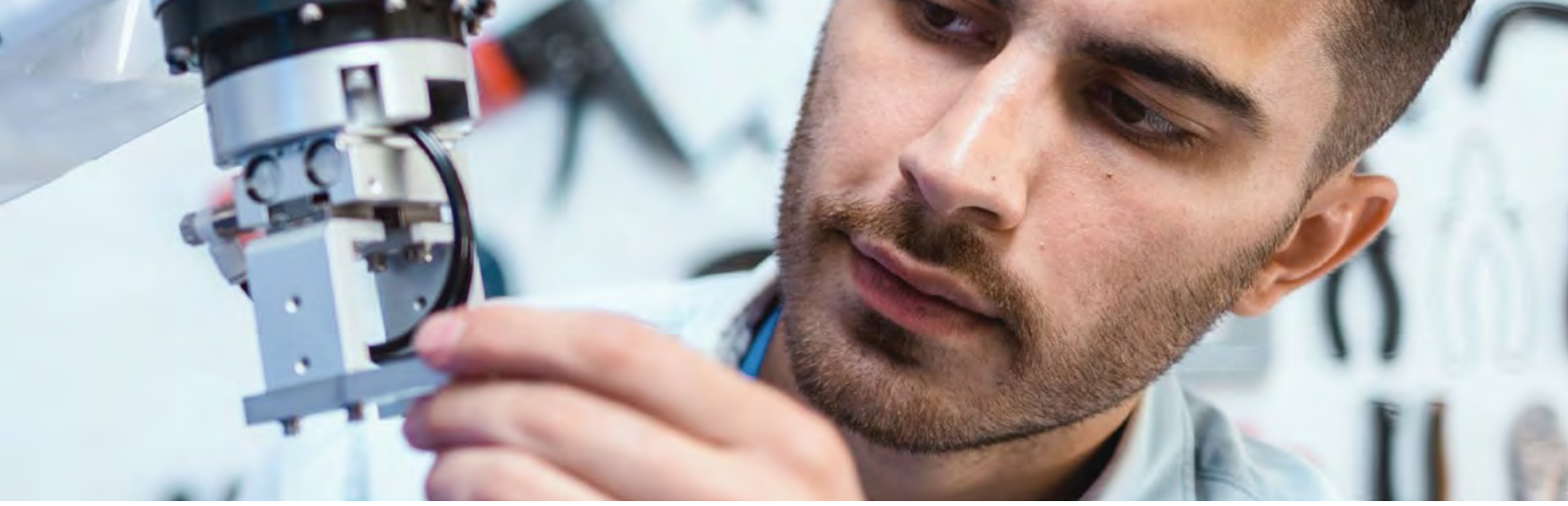
Embracing AI in the TIC landscape not only optimises operational efficiency but bolsters the industry's capacity to meet evolving regulatory demands, while ensuring the highest standards of quality and safety.

ALS' investment in AI has taken a major step forward this past year, with the launch of ALS GoldSpot, our AI-driven mineral exploration services, acting as a catalyst to actions by digital teams and operations.

This investment includes:

- ALS GoldSpot R&D experience resulting in development and commercial release of AI products, computer vision and data science products.
- Successful launches of AI tools, and robotics automation.
- Collaboration and engagement with AI working groups across business operations.
- Development of a framework for AI governance and dataset quality.
- Development of first tools and concepts using large language models with ALS data in secure solutions.





Our achievements

- Established an innovation framework to increase ALS' innovation strength.
- Launched Client Digital Solutions: a simple-to-integrate API service with global data across all major business streams.
- Engaged with leading data management suppliers to support development of fully digital chains standards.
- Accelerated automation and robotics through applied machine learning models and computer vision.
- Established global technology centres and peer groups to share best practices across ALS business streams.
- Established a global digital technology organisation aimed at increasing efficiency and agility, including the application of the latest technology standards, evaluation of emerging technologies, and enhanced quality and development velocity.
- Standardised software development governance processes and practices across all ALS systems.
- Increased engagement in business units for managing change to minimise our environmental footprint and build our resilience to climate related impacts.
- Accelerated development and deployment of our digital applications roadmap to digitalise workflows across our global operations.

Our strategies to benefit from megatrends

Megatrends	Drivers	Key actions
Technology development	<ul style="list-style-type: none"> → Predictive analytics → AI and machine learning → Sensor and remote monitoring → Robotics and automation 	<ul style="list-style-type: none"> → Design data architecture to supply AI and machine learning models with high-quality datasets. → Engage instrument suppliers for design and prototype testing. → Enhance curiosity and collaboration program to cultivate a culture of innovation. → Leverage technology development megatrend for strategic investments in new and existing TIC segments and services. → Pursue joint ventures to develop new technologies and innovations with intended higher success and lower ALS risk.
Digital Transformation	<ul style="list-style-type: none"> → New technologies → Connectivity → Increasing size and complexity of data → Security and privacy 	<ul style="list-style-type: none"> → Implement digital best-practices including the harmonisation of existing digital assets through global standards and governance mechanisms. → Establish leading client digital solutions for secure and simple connectivity and fully digital chains. → Adopt global data workflows → Invest capital in digitalisation, automation and robotics. → Active and forward-looking R&D activities.

Materiality assessment

ALS is committed to transparency and action on climate-related risks and opportunities. As such, we continue to align our reporting with the recommendations of the Global Reporting Initiative (GRI) and the Task Force on Climate-related Financial Disclosures (TCFD).

To continually improve as an organisation, we evaluate and actively manage our performance in the areas most important to our stakeholders, considering their interests as we make business decisions. With environmental and social needs constantly changing, we need to maintain a strong awareness of how those changes can affect our stakeholders and our operations. Specifically, we need to identify where ALS has the greatest impact, update our decision-making accordingly, and determine which factors have the potential to influence our business success.

In FY24, we conducted a review of material sustainability topics that we reported in our FY23 report. All items remain relevant with no new issues to disclose in this report.

This careful approach to identifying material topics helps ensure that the full range of sustainability matters is incorporated into the risks and opportunities considered across the company, enabling us to effectively deliver ALS' strategic plan to maximise value for our shareholders.

In addition, this year, we developed a new materiality assessment process in preparation for the European Union Corporate Sustainability Reporting Directive (CSRD) and the proposed Australian mandatory climate-related disclosures.

Since 2017, our materiality assessment process has been aligned with GRI reporting. European Financial Reporting Advisory Group (EFRAG) and GRI report a high level of interoperability between their respective standards in relation to impact reporting. This has meant that topics that ALS had currently assessed as material provide a strong starting point for identifying our related risks and opportunities, which is also required under the European Sustainability Reporting Standards (ESRS) and International Financial Reporting Standards (IFRS) financial materiality perspectives.

The significant changes we have made to our materiality assessment process in order to comply with coming sustainability reporting requirements now include:

- The CSRD concept of double materiality, which covers both impact and financial materiality. Impact materiality is the material information about ALS' impacts on people or the environment related to a sustainability matter; financial materiality is the material information about risks and opportunities related to a sustainability matter.
- The CSRD requirement to consider impacts caused by, or that contribute to, our business relationships, such as our upstream and downstream value chain, and including those without direct contractual relationships.
- The IFRS Accounting Standards' definition of financial materiality: "Information is material if omitting, misstating or obscuring that information could reasonably be expected to influence decisions that the primary users of general-purpose financial reports make on the basis of those reports, which include financial statements and sustainability-related financial disclosures and which provide information about a specific reporting entity."

We have completed the materiality assessment and identified the material topics for future reporting. During FY25 we will be developing systems to enable the reporting of disclosures and metrics related to these topics.



Tackling antibiotic resistance

Antimicrobial resistance, also known as the silent pandemic, is already one of the most critical public health threats facing humanity. It happens when bacteria evolve to become resistant to antibiotics, making them ineffective.

The World Health Organisation reports over 700,000 deaths annually caused by resistant infections and predicts 10 million deaths by 2050, with the economic impact potentially reaching USD \$100 trillion by the same year.

In response to the growing threat of antibiotic resistance in medicine, agriculture and animal production, ALS has joined SMARTgNOSTICS, a multi-disciplinary consortium of private, corporate and government enterprises whose remit is to develop innovative, miniature and rapid analysis devices that maximise connectivity for decentralised environments. ALS' team of molecular diagnostics experts from our Invitek Diagnostics business will work together with the group to leverage their complementary skills and knowledge to tackle this urgent issue.

Three devices will detect pathogens, antimicrobial resistant genes and antibiotic residues in human and animal, environment and food samples. AI will integrate and process acquired data, recognising patterns and predicting associations between bacterial strains, antimicrobial resistant genes and antibiotic therapy.

Device 1

Based on microfluidic 'lab-on-a-chip' technology, the first device uses DNA and bacteriophage proteins as biorecognition molecules coupled to graphene chips. Biosensors will be developed and functionally optimised for the diverse types of infection scenarios, providing outcomes that will enhance antibiotic prescribing decisions, contributing to better informed choices for human and animal health.

Device 2

Using photoionization detection as an alternative to the reference method for volatile organic compounds (VOC), our prototype 'artificial nose' focuses on air monitoring and bacteria identification. Continuous surveillance coupled with VOC spectrum analytics using machine learning algorithms will assist in bacteria detection and help to predict infectious outbreaks and prompt mitigation measures, thereby

improving health outcomes in clean rooms, hospitals, long-term care facilities or even animal farms.

Device 3

Compact, field-deployable detection systems that can operate continuously under harsh conditions will use surface-enhanced raman scattering (SERS) detection systems with microfluidic sampling for monitoring and identification of antibiotics and their metabolites in environmental or food matrices. This will help us to better understand the impact on the development of new multi-resistant bacterial strains, correlating with their emergence and contributing to action plans for detoxification and elimination of these residues.

These 'lab-on-a-chip' point-of-care solutions, coupled with AI and data processing will provide reliable data, predictable analysis of antibiotic resistance, microorganisms, and prevention of their propagation in human and animal health, environment, and food.

Partnering to aid in the detection of antimicrobial resistance is one of the many ways that ALS is harnessing the power of science to deliver on our purpose of helping make the world a better place.





Our scorecard

		2024 TARGET	RESULTS	2025 TARGET
PEOPLE	Health and safety	No fatalities	0	No fatalities
		Maintain industry leading LTIFR ¹	0.50	Maintain industry leading LTIFR ¹
		TRIFR <0.96 ¹	0.94	and TRIFR ¹
		PPI Scorecard of 90 points or greater	124	PPI Scorecard of 90 points or greater
Diversity, equity and inclusion	50% total new female professional hires	49%	Maintain >90% completion of Unconscious Bias training	
	50% female participation in iLEAD	65%	+10% increase in ERG participation	
	40% female participation in Executive Development program	22% ²	50% female participation in iLEAD	
			40% female participation in Executive Development program	
	Training and development	100% of compulsory training sessions completed ⁵	Achieved	100% of compulsory training sessions completed ⁵
PLANET	Climate change	Corporate target: Maintain carbon neutrality in FY24 while commencing implementation of net zero plan	Achieved	Corporate target: Maintain carbon neutrality ³ in FY25 while commencing implementation of net zero plan
		Operational environmental performance	No unresolved complaints of negative air, noise or land impact from surrounding neighbours	No unresolved complaints
		Nil environmental prosecutions	No environmental prosecutions	Nil environmental prosecutions
		No reported spill or reportable uncontrolled releases ⁴	No reported spills or uncontrolled releases	No reported spill or reportable uncontrolled releases ⁴
COMMUNITY	Economic contributions	Total economic contribution > AUD 2.4b	AUD 2.586b	Total economic contribution > AUD 2.6b
	Local contributions	Continue business stream community engagement and science education programs	Engagement plans continued	Continue business stream community engagement and science education programs
BUSINESS PRACTICES	Regulatory compliance	No material Code of Conduct violation	No material violation	No material Code of Conduct violation
	Enterprise risk management	No material cybersecurity breach of the ALS IT network that results in significant disruption to key laboratory information systems or finance systems	No material breach	No material cybersecurity breach of the ALS IT network that results in significant disruption to key laboratory information systems or finance systems
	Human rights	Human rights assessments on key suppliers completed by hub lab purchasing departments	Completed	Human rights assessments on selected ALS facilities

1. Per million hours worked.

2. See page 54 for more information.

3. Scope 1 and Scope 2 emissions.

4. Spill or uncontrolled release that causes material environmental harm.

5. Compliance training topic included on Manager PPI scorecards.

Supporting sustainable development goals






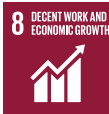



In setting our sustainability strategy, ALS abides by the United Nations Global Compact (UNGC). We embrace a robust set of values in the areas of human rights, labour standards, the environment and anti-corruption.

In seeking to resolve the most pressing issues facing society, including extreme poverty, hunger and climate change, the UN has outlined 17 sustainable development goals (SDGs) aimed at healing and safeguarding our world.

As a global company, we clearly recognise evidence of these many challenges. We work toward the achievement of SDGs in 4 main ways: through our direct business activities (the services we offer clients, how we deliver them and how our clients leverage them), the use by host governments of the taxes we pay in nations where we operate, the direct employment opportunities we create and the voluntary social contributions we make. ALS' firm conviction, which is built into our Mission and Vision, is that our company must lead the way in shaping the role of the scientific community in helping build a better world for all.

As part of the development of our strategic plan, we assessed relevant SDGs and associated targets for each material topic. The results of this assessment inform our sustainability approach, strategic priorities and reporting. Where SDGs are identified in public reporting, we aim to provide sufficient details to ensure clarity on how we deliver on each SDG outcome. The following specific SDGs were identified as having strong alignment with one or more of our sustainability programs.

Nine UNGC SDGs supported by ALS' actions

 <p>3 GOOD HEALTH AND WELL-BEING Ensure healthy lives and promote well-being for all at every age.</p> <ul style="list-style-type: none"> → ALS vehicle and driver safety standard and programs → Provision of stack testing services → Provision of pharmaceutical testing. 	 <p>4 QUALITY EDUCATION Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.</p> <ul style="list-style-type: none"> → Local support of primary schools and children → Local support of universities, field days and career days. 	 <p>5 GENDER EQUALITY Achieve gender equality and empower all women and girls.</p> <ul style="list-style-type: none"> → Reach, Inspire, Share and Elevate (R.I.S.E) Gender Equity Employee Resource Groups → Workplace flexibility programs → EDP and iLead gender targets → Gender equity reporting.
 <p>6 CLEAN WATER AND SANITATION Ensure availability and sustainable management of water and sanitation for all.</p> <ul style="list-style-type: none"> → Provision of ALS sampling and testing services → Support of Water First Canada. → Professional contributions to standards and industry bodies. 	 <p>7 AFFORDABLE AND CLEAN ENERGY Ensure access to affordable, reliable, sustainable and modern energy for all.</p> <ul style="list-style-type: none"> → Installation of solar electricity systems → Procurement of renewable electricity → Internal energy intensity targets and programs. 	 <p>8 DECENT WORK AND ECONOMIC GROWTH Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.</p> <ul style="list-style-type: none"> → Innovation programs to increase value-add services → Modern slavery program.
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.</p> <ul style="list-style-type: none"> → Energy efficiency programs → Innovation, ongoing method development and standards (research and development). 	 <p>10 REDUCED INEQUALITIES Reduce inequality within and among countries.</p> <ul style="list-style-type: none"> → Anti-discrimination programs and training. 	 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION Ensure sustainable consumption and production patterns.</p> <ul style="list-style-type: none"> → Recycling and waste reduction targets.

Reporting material topics

			Refer to page	3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	5 GENDER EQUALITY	6 CLEAN WATER AND SANITATION	7 AFFORDABLE AND CLEAN ENERGY	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	10 REDUCED INEQUALITIES	12 RESPONSIBLE CONSUMPTION AND PRODUCTION
PEOPLE	Health and safety	38	✓									
	Diversity, equity and inclusion	50			✓						✓	
	Training and development	54			✓							
PLANET	Climate change	62						✓		✓		
	Waste reduction	74	✓									✓
	Operational environmental performance	77	✓									
COMMUNITY	Economic contributions	85										
	Local contributions	88					✓					
	Development contributions	92		✓								
BUSINESS PRACTICES	Conduct and culture	100										
	Regulatory compliance	102										
	Enterprise risk management	106										
	Innovation and technology	18							✓	✓		
	Human rights	110							✓			

Awarding achievements in sustainability

ALS Achievement Awards celebrate efforts that help make us an industry leader in sustainability performance

This year marks our third annual ALS Achievement Awards, which identify and honor our businesses that show exceptional commitment to living our core value of 'We are Safe', and recognise the efforts of small teams or individuals for sustainability-related activities, initiatives or projects completed during the year.

For 2024*, a record 89 nominations were submitted from 18 countries across all our business streams.

*Assessed in the FY24 period.

Community Service Award winners, ALS Food & Pharmaceutical Portugal.

Safety Performance Award

The best safety performance at a regional business stream level is awarded for the highest PPI scorecard achieved at year end.

Congratulations go to the ALS Coal business as the winner for 2024. The team, led by General Manager Adrian Reifenstein, with support from HSE Lead Lee Ambrose, achieved a score of 150 points for their Group level PPI scorecard.

This is the second time in three years that the ALS Coal business has received the safety performance award, affirming the business' exceptional commitment across all five PPI categories of risk management, training, program compliance, incident frequency rates and leadership and culture. The ALS Coal team are the deserving winners of the Safety Performance Award for 2024.

Environment Award

The Environment Award is granted to a site, department or business stream for the best initiative or project that creates a positive outcome to the environment. This year, the environment award received the most nominations, with a diverse range of projects from increasing efficiency of the use of laboratory consumables and energy to tree planting, water conservation, waste reduction and recycling.

We are pleased to recognise the ALS Environmental business in Perth as the recipients of our Environment Award for 2024 for their disciplined drive towards zero plastics to landfill. The initiative, led by Tracy Presland, ALS WA Environment Business Manager, enabled the Perth business to divert over 90 per cent of the laboratory's plastic from landfill. The Perth management team and staff started their recycling journey with high-volume laboratory plastic products such as polypropylene, and then worked with a local waste recycler to identify additional opportunities for recycling other plastics. Disciplined plastic waste segregation is now an established part of the Perth laboratory culture.

Environment Award winners Dwayne Bennett, Richard Chong, Anthony Calero and Louis Wagner.



Safety Leadership Award

This award is granted for the best individual safety initiative and is judged based on the implementation of an innovative idea, use of a best-practice technology, or a program that has contributed to excellence in fostering a culture of safety. The recipient of the individual category this year goes to the team of Dwane Bennett, Richard Chong, Anthony Calero and Louis Wagner from ALS' Environmental business in Canada for designing and implementing a semi-automated process to eliminate the repetitive strain injury (RSI) risks and hazards of a particular task for ALS Canada staff.

Historically, the labour-intensive method required manual mixing of 100–200g of soil, which takes up to 10 minutes of strenuous hand-mixing with a spatula. The Canadian team collectively worked through an iterative process developing, refining and improving the methodology, including custom 3D printing, culminating in a national standard procedure reducing the potential for injuries during the process. The new procedures are more efficient, increasing productivity through automation to replace repetitive manual labour, and have reduced consumable plastic use by 140kg per year.

Community Service Award

This award is granted to a site, department or local region for demonstrating a positive contribution to a community through volunteerism, fundraising or educational support. ALS' Life Sciences business in Portugal is the winner of this year's award for their program, 'ALS Connects: Empowering Education and Community'. The multifaceted effort is a testament to their community spirit.

The Portugal team's engagement with local educational facilities includes study visits by students from local schools to the ALS microbiology and chemistry laboratories. The 'ALS teaches you' initiative team also provides real-world food microbiology training to students, including theoretical and practical laboratory experience, as well as resume writing tips. At a more senior level, education support is extended to professional internships. During FY24, 15 internships were offered in laboratory departments from HR to the more scientific disciplines of chemistry, biology and microbiology. The Portugal team has an impressive record of success through this internship program, with 90 per cent of interns joining ALS.

The Portugal team's community inclusion program led to partnerships with two support organisations in 2020. This year, the Life Sciences business in Portugal assisted an organisation that supports needy families by providing food safety training, consultancy and auditing services. Through this partnership, ALS' team also trained a group of 40 people in food safety, providing them the skills to look for new job opportunities in the catering and hotel sectors.

This year, the team also provided donations to various institutions that support people with physical, psychological, motor and mental disabilities.

During FY24, Portugal's social responsibility program also included awarding six sport scholarships to disadvantaged youth between the ages of 4 and 18. Support included payment of sports fees, athlete registration, medical examinations and purchase of sports equipment.

The Portugal team's award submission summed up their community commitment:

"Our desire is to continue to collaborate with various institutions, clubs and social organisations in order to increase the positive impact that these partnerships bring to the lives of people with any kind of social, economic, physical or mental need."

Nominations close on 29 February 2024

2024 SUSTAINABILITY AWARDS

Nominate an outstanding individual, team, or business initiative that is driving positive change for our people, planet, and community.

Safety Performance AWARD Awarded for best PS Scorecard performance for the year.	Safety Leadership AWARD Awarded to an individual for going "above and beyond" to improve and promote safety.
Environment AWARD Awarded for the best initiative or project that creates a positive outcome to the environment.	Community Service AWARD Awarded for demonstrating a positive contribution to a community through volunteerism, fund-raising, educational support, etc.

Award winners announced 21 March 2024
 For a nomination form or further information speak with your local Business Growth (BG) Lead.

We take...steps that will allow us to be proud of where we live once we reach the summit.

- Krzysztof Brzózka

"It is difficult to express my adventures in just one photo, having toured by bicycle through 28 countries and covering over 22,000km. When I was a kid, my dream was to see the world, but I never thought I would do it by pedaling to the rhythm of nature; sleeping in the Sahara Desert under a sky full of stars, watching bioluminescent plankton during a midnight swim in the sea, charging my electronics with a solar panel, and meeting so many wonderful people.

Can you imagine how many friends you would make by hiking for 12 hours with a bicycle wheel on your back? I did it for the first time in Greece as a tribute to my steel 'camel'; my goal was to reach the house of Zeus: Mytikas, the highest peak of Mt. Olympus. This photo of me on that journey is a perfect symbol of the journey that, as citizens of Earth, we all share towards the well-being of humanity and our planet. With a dose of courage, we take small, responsible, sometimes unconventional steps that will allow us to be proud of where we live once we reach the summit."

First-place winner: Krzysztof Brzózka,
Sampling Technician,
Food & Pharmaceutical, Poland

PHOTOGRAPHER: Krzysztof Brzózka

Learn about our Sustainability
Photo Competition on page 56







People

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Diversity, equity and inclusion	50
Training and development	54
Sustainability photo competition	56



ALS has established its reputation in leading technical innovation, quality delivery, deep industry knowledge, and being a trusted technical service partner to companies across diverse markets and geographies. Our employees are a diverse community of dedicated professionals united by a passion to make a difference in the world. They are our differentiator, and their talents directly contribute to our success.

Our approach

ALS prioritises the health, safety and well-being of our people, and we are dedicated to unlocking their potential. Attracting, retaining and developing talented individuals with the skills needed for the future not only sustains our continued success but provides opportunities for our people to grow.

To deliver this, our People team is focused on five global priorities:

1. Building a strong talent succession pipeline.
2. Developing leaders at all levels.
3. Improving our recruitment and onboarding.
4. Strengthening our diversity, equity and inclusion efforts.
5. Elevating employee engagement and recognition.

Our focus on employee engagement builds on insights from our 2022 global employee engagement survey. While acknowledging commendable local efforts, we identified opportunities to refine how we recognise our people and excellence globally. This includes actively supporting leaders to better understand their role in identifying and celebrating employee achievements, and fostering an environment where people feel they're making a meaningful impact within the organisation.

Our 2024 employee engagement survey will further align our focus areas with the evolving needs and aspirations of our people.



Health and safety

ALS' core value, 'safe', underpins our commitment to creating a safe, inclusive and respectful workplace.

We strive for ongoing improvements to our health and safety management systems and processes, enabling us to identify and control workplace hazards, injury, illness and psychosocial risks.

These efforts are supported by our ISO-certified health, safety and environment (HSE) management system and our leading safety performance, positioning us in the top quartile of all ASX companies.

ALS' HSE Foundation Standard outlines 17 consistent goals focused on:

Health - elevating and improving the physical and psychosocial health of ALS' workforce.

Safety - ensuring our safe working conditions are not compromised, including implementing controls for our Life Saving Rules.

Environment - promoting the efficient use of resources, reducing waste, preventing pollution, reducing our greenhouse gas emissions and minimising our impact on the environment.

Asset protection - protecting physical assets at our site locations through fire and emergency loss controls.

The HSE Foundation Standard also requires ALS leaders to demonstrate visible and proactive leadership and commitment to HSE by:

- Promoting HSE initiatives through workforce engagement.
- Developing, implementing and monitoring HSE plans, objectives and targets.
- Integrating the corporate HSE management system and requirements into their business processes.
- Allocating resources for effective development, implementation and continual improvement.
- Encouraging active participation from all levels of the organisation in improving HSE performance.
- Developing, leading and promoting a positive HSE culture.
- Leading incident investigations for serious incidents, identifying root causes and following up to review corrective actions.
- Participating in risk assessment reviews.
- Reviewing compliance with foundation standards.
- Aligning reward and recognition to reinforce behaviours.

Regular reviews of systems and processes support our continuous improvement journey. In FY23, we reviewed our core values and recognised that while our safety management systems and processes included physical risk controls, there was an opportunity to enhance awareness and focus on mental health and well-being. This led to expanding messaging around our core value, 'safe', launching it to the business during our July global town hall and embedding it via our monthly site safety meetings.

we are
SAFE

HSE program overview

Strong HSE culture with industry-leading safety performance

(Performance in the top quartile of our peers).

Core values

The foundation of ALS' success. Essential to be incorporated into our daily operations, including the core value of 'safe'.

Safe

Resilient

Curious

Committed

Caring

Honest

Corporate policies

- Code of Conduct
- Health & Safety Policy
- Environment Policy
- Risk Management Policy
- Compliance Policy

Our governance program includes key corporate policies that promote a safe and positive work environment, alongside over 40 other policies.

Corporate programs

- HSE Foundation Standards (17 goals)
- HSE Strategic Plan (Business Plan for FY24)
- Life Saving Rules
- Psychosocial Safety Programs
- Loss Controls, Global Audit Tool
- ISOS Travel Safety
- Risk Management Framework

Our corporate tools and programs assist the business in managing their compliance and risk obligations, and focus on significant HSE risks.

Reporting responsibilities

- Incident reporting
- Monthly Compliance Exception Report (MCER)
- Half-year Code of Conduct sign-off
- Full-year statutory sign-off
- Safety Leadership App

Training and awareness

- HSE induction (within 14 days of commencement)
 - Code of Conduct (every 12 months)
 - Tool box talks (monthly)
 - Safety alerts (as required)
- Mandatory training via ALStar to reinforce expected behaviors and ensure priority given to safety, with ongoing training and awareness via town halls, tool box talks, and safety alerts.

Metrics and targets

- PPI Scorecard
 - ESG Scorecard (HSE yearly targets, eg IVMS/driver safety training)
- PPI Scorecard measures safety performance based on injury frequency rates (LTIFR, TRIFR), risk management (critical controls), leadership and culture (Leadership App), program compliance (close out of incidents), and training (completion of induction and mandatory training topics).

Local management procedures and practices

- Monthly site inspections
 - Take 5
 - JSEAs
 - SOPs
 - QWIs
- Local HSE procedures and practices taking into account regional legislative requirements.

Life Saving Rules

ALS' commitment to safety drives our critical risk management programs, emphasising the prevention of fatalities and serious incidents, by ensuring effective controls are in place.

Central to this effort are our Life Saving Rules, a set of non-negotiable critical controls and procedures for 14 risk areas. These Rules set out the minimum standard for safety and are designed to address life-threatening risks, identified as the most relevant in each business stream.

While the controls outlined in the Life Saving Rules can be exceeded, they must be observed as the minimum compliance standard. The Rules serve as a final layer of control, supplementing our Safety Management System, training system and procedures. They are designed to be easy to understand and applied to activities most likely to result in a significant injury or fatality.

Our leaders support employee training and continually reinforce compliance by integrating discussions on hazard perception and risk control into daily conversations. These discussions, which include open and honest reflections on effective and less effective applications of the Rules, are tracked and recorded as safety leadership conversations, and form part of our managers' performance scorecards.

In November 2023, we completed a Life Saving Rules awareness campaign, with a particular emphasis on the requirement to Stop Unsafe Work. Our CEO and Chief Sustainability Officer supported these discussions, incorporating the Life Saving Rules campaign in global town halls and senior leader meetings.

LIFE SAVING RULES

right solutions right partner.

- STOP UNSAFE WORK**
Stop and always intervene to correct an unsafe act or condition.
- SAFE DRIVING**
Drive safe, roadworthy vehicles, according to the conditions, observe speed limit and wear seat belts.
- FITNESS FOR WORK**
Always attend work fit and free from the effects of fatigue, drugs and alcohol.
- MACHINERY SAFETY**
Always ensure that safety protection devices provided with plant / equipment (safety valves, guards, interlocks or barricades) are operational prior to commencing work.
- CONFINED SPACE ENTRY**
Always obtain authorisation prior to entering a confined space.
- WORKING NEAR WATER**
When sampling or working near or on water, wear a floatation device where there is a danger of falling or entering the water.
- TRAFFIC & PEDESTRIAN MANAGEMENT**
Staff and drivers must be aware of the need for the segregation of pedestrians from vehicle movement.
- WORKING AT HEIGHTS**
Protect yourself against a fall greater than 1.2 metres.
- REMOTE WORK**
Always notify someone of remote trips & plan, use GPS locators, first aid training complete, follow call in processes, be aware of local wildlife & weather conditions, be aware of emergency services response times.
- ENERGY ISOLATION (LOCK OUT TAG OUT)**
Only qualified persons are to work on electrical equipment or installations. Always isolate or lock out energised equipment before commencing work on it.
- LETHAL CHEMICALS / SUBSTANCES**
All staff need to be aware of chemicals / substances that can kill and strictly adhere to all applicable control measures, including safe handling, storage and wearing appropriate PPE.
- SAFE WORK PERMITS & SITE RULES**
Always obey site rules and work with a valid work permit where required.
- OVERHEAD LIFTING OPERATIONS**
Plan all lifts (e.g. cranes, hoists, etc.) before commencing, and do not work under suspended loads.
- TRAVEL TO HIGH RISK COUNTRIES**
Ensure a travel risk assessment has been completed before travelling to high risk regions.

we are **SAFE**

We are safe

—a spotlight on psychosocial safety

ALS has had a long-term focus on health and safety, and we are proud of the strong safety culture we have built in our business. We recognise the need to broaden our focus to better include well-being. Mental health is a component of the overall well-being of an individual.

Creating a mentally healthy workplace

Creating a mentally healthy workplace is a holistic combination of inter-relating factors which contribute to a safe and happy work environment.

A mentally healthy workplace is one that:

- Eliminates and minimises psychological health and safety risks through the identification and assessment of psychosocial hazards.
- Builds the knowledge, skills, and capabilities of workers to be resilient and thrive at work.
- Supports the recovery of workers returning after a physical or psychological injury.
- Provides a respectful environment, free of stigma and discrimination.



we are
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Creating a respectful workplace

To create a respectful workplace, we must:

- Manage risk of any forms of discrimination. A discrimination-free workplace can significantly contribute to the health and well-being of employees. Our Code of Conduct and Bullying Harassment and Discrimination Policy provide clear guidance on the expected behaviour of all employees who work for the company.
- Embrace diversity, equity, inclusion (DE&I) and belonging. Our vision for DE&I is to promote and nurture a diverse workforce comprised of individuals who are committed to fostering a fair and inclusive environment, empowering everyone to reach their full potential, and creating a sense of belonging.

Working together

ALS is committed to creating mentally healthy, inclusive, respectful, and safe workplaces where our people thrive and achieve their best. An important part of this is working together to proactively minimise psychosocial hazards and create healthy work environments and cultures.

Ongoing focus

Our senior management team will be more actively collaborating with our support services teams across human resources, health and safety, and others, to review our psychosocial hazards and existing programs to create a safer, happier and healthier workplace. In line with this focus of continuous improvement, we're encouraging all employees to contribute their suggestions for improvement.



Everyday conversations —R U OK?

R U OK? is a day of action that reminds us to ask 'are you ok?' and initiate a meaningful conversation whenever we notice that someone we care about may be struggling.

The 2023 theme was 'I'm here to hear', which encourages taking the time for an R U OK? conversation, and genuinely listening to ensure those around us feel supported and connected.

Our People team in Australia led the event, coordinating morning teas and facilitating discussions in a safe and supportive way to create an atmosphere where people were comfortable to share directly or with their peers.

The theme also reinforced that R U OK? is not just a single event, but an ongoing commitment to connecting with teammates, friends and loved ones to ensure they feel heard and supported.

Positive performance indicator program

ALS' positive performance indicator (PPI) program promotes and rewards teams that demonstrate a commitment to training, leadership, safety programs and injury prevention. The program measures performance across five categories:

1

Risk Management (business specific)

The Risk Management category is targeted at risks specific to individual business streams. While there are common hazards across businesses, each business stream has a unique variety of hazards with specific controls to manage. In this category, the effectiveness of the critical controls in each business are assessed.

2

Injury Frequency Rates

While we recognise the limitations of relying solely on injury frequency rates as indicators of safety performance, we include them in our overall score due to their significance for some of our external stakeholders.

3

Program Compliance

Our hazard identification program enables ALS to pinpoint opportunities for acute and systemic improvement. This category fosters transparency and promotes the timely implementation of improvement actions.

4

Training

The Training category focuses on induction training for new employees and an annual training topic for managers. Effective onboarding is critical to providing new employees with an understanding of our culture, the unique hazards of our workplaces and our commitment to safety.

5

Leadership and Culture

Visible leadership and commitment to safety is an essential component of our safety management system. The category assesses the consistency of safety leadership throughout the reporting period.

Our HSE teams support scorecard implementation including initial face-to-face training, development and ongoing support for reporting, and quality stewardship of the new metrics for each business stream.

CASE STUDY

ALS in Chile receives safety and health award from Work Safety Institute

ALS has been recognised for its operational excellence in safety and health by Chile's Work Safety Institute (IST).

Our inspection services in Chile provide clients with innovation and efficiency services across diverse industries, including the mining, energy, agricultural, maritime and port sectors. The award reflects the team's excellent safety and health performance and commitment to rigorous controls and health protocols.

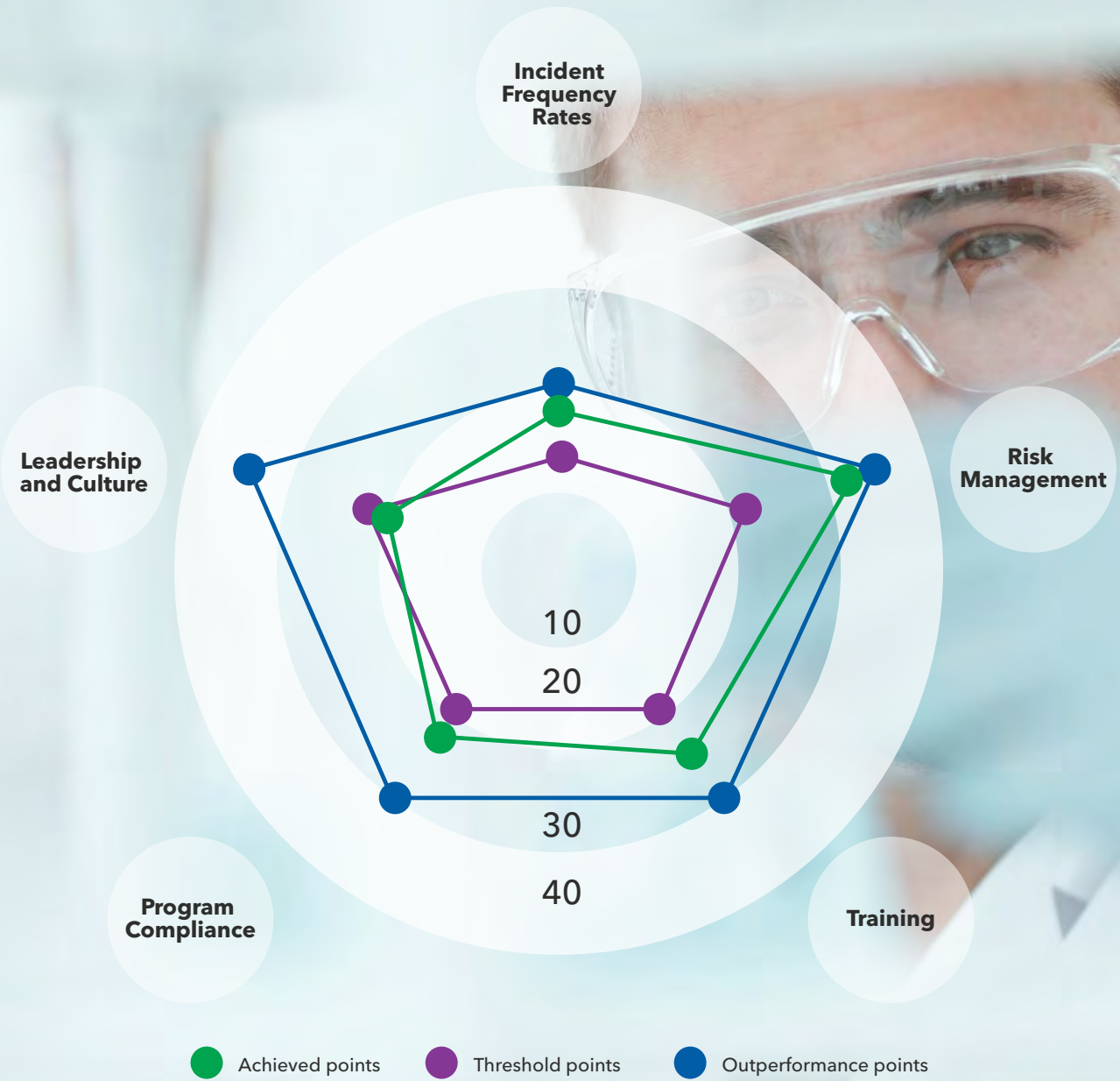
By implementing effective measures to eliminate, control and reduce risk of work accidents and occupational diseases, the team in Chile achieved a record-low accident rate with zero days lost in the periods evaluated, leading to a current national risk factor contribution of zero per cent.

'This award reflects the excellent performance maintained by ALS' inspection team in Chile.' - Humberto Arroyo, General Manager, Inspection & Certification for ALS in Chile.



FY24 PPI result

Total score 124



Reducing injuries

In FY24, we had a mixed safety performance. Although we achieved another record-low Total Recordable Frequency rate of 0.94 and achieved our goal of maintaining top quartile injury frequency rates, our Lost Time Injury Frequency Rate increased to 0.50.

We identified two major contributing factors for our lost time injuries: non-routine tasks involving unfamiliar environments with unknown risks and off-site locations where we have less control over mitigation. To address this, we will be increasing our focus on Job Safety Hazard Assessment programs in FY25 to ensure we identify risks in non-routine situations or in off-site locations and put appropriate controls in place.

Employees are actively encouraged to identify and report any opportunities for reducing risk. This is a pivotal step towards promoting a safety-first culture aimed at minimising the risk of injury to our employees.

Hazard reporting frequency rate trends demonstrate a strong culture of reporting hazards, near misses and injuries, regardless of severity, including those sustained by contractors working under our operational oversight.

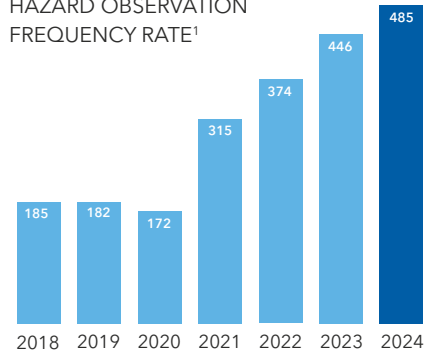
Pleasingly, we have continued to see a reduction in the frequency rate of near misses and first aid injuries.

We remain committed to ongoing improvement in our safety performance by identifying hazards and reducing risk, both systemically and on a task-by-task basis.

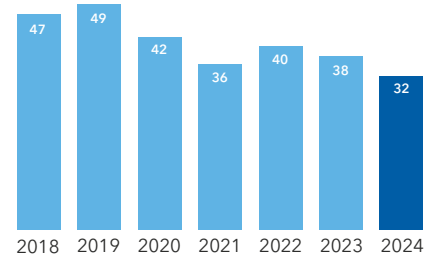


Group safety metrics

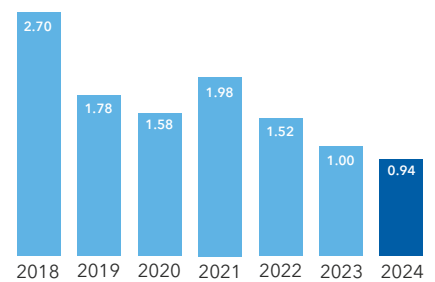
HAZARD OBSERVATION FREQUENCY RATE¹



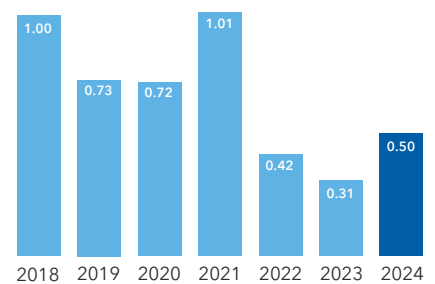
FIRST AID FREQUENCY RATE¹



TOTAL RECORDABLE INJURY FREQUENCY RATE¹



LOST TIME INJURY FREQUENCY RATE



1. Per million hours

CASE STUDY



Enhancing vehicle and driver safety

ALS' environmental services include sample pick up, delivery and field sampling, and make up a critical portion of our overall service offering.

The Environmental business operates a fleet of more than 750 vehicles that travel approximately 22 million kilometres every year. The fleet represents around 45 per cent of ALS' global fleet with a high risk of injury resulting from vehicle related incidents. Accordingly, Safe Driving is one of the Life Saving Rules for this team.

Our Safe Driving policy requires that all vehicles be fitted with an in-vehicle monitoring system (IVMS), which captures and records vehicle information, including location, speed, and seat belt use. Regular evaluation of IVMS reports enables us to observe driving trends and provide coaching and mentoring where necessary to improve driving behaviour.

The team's emphasis on driving to speed limits not only promotes safer driving but reduces fuel consumption, thereby reducing greenhouse emission gases (GHGs). IVMS is also an important tool in assessing and reducing idling time in regions where this is possible, further reducing our carbon footprint.

In FY24, the Environmental business prioritised defensive driving training. On average, there are around 40 vehicle accidents per year across our company globally, with 69 per cent of those caused by a third party. Our defensive driving training aims to minimise accidents by providing our drivers with the skills and knowledge to avoid accidents, respond to wildlife and drive safely in adverse weather. This year over 900 Environmental team members completed the training.

The long-term objective is to enhance driver behaviour and defensive driving skills, ultimately reducing the frequency of vehicle accidents and ensuring the safety of our drivers.



Inset: Barranquilla, Columbia Defensive Driver Training
Main: Czech Republic Defensive Driver Training

Operationalising risk management

Andreza Doran—HSE Lead Manager Oil & Lubricants

As the HSE Manager for ALS' Oil & Lubricants business, I'm responsible for overseeing the implementation of our HSE programs, including compliance with regulatory standards and ALS' corporate requirements.

I have a background in chemistry and have spent the past 18 years dedicated to the field of safety, an area I'm passionate about. I draw on my prior experience in manufacturing sites, major hazard facilities, and other types of laboratories to identify and manage risks effectively within laboratories.

Our oil and lubricants laboratories play a pivotal role in processing oil samples sourced from a wide range of industries, including road trucks, agriculture tractors and equipment, deep sea oil rigs, mining heavy equipment, private aircrafts, ships and submarines. ALS is a trusted partner for our clients, helping keep the engines of the industry moving.

While our oil and lubricants laboratories share similarities with other ALS laboratory testing sites, there are hazards and processes that are unique to this business.

ALS HSE Foundation Standards serve as the cornerstone of our risk management framework. By amalgamating the corporate risk register with site-specific hazards, we ensure a comprehensive understanding of risks at each location. It is imperative to make critical information, such as site hazards and risks, easily accessible to all workers and contractors present onsite.

Using this framework, I collaborate with each of our sites to establish a structured process for identifying, understanding, and mitigating risks. By following a hierarchy of controls and engaging relevant stakeholders, including managers, supervisors, and laboratory personnel, we foster stronger ownership and accountability for overseeing hazards and risks.

This proactive approach to risk monitoring and control measures is underpinned by regular open communication and consultation with staff across all organisational levels. The insights from our risk registers inform continuous safety improvement projects implemented across our laboratories, which cover:

- **Reducing hazardous manual tasks**
 - implementing job rotation and automating repetitive operations.
- **Minimising the risk of burns**
 - eliminating flames and introducing equipment that removes heat and ignition sources, crucial for laboratories using flammable substances and conducting high temperature tests.
- **Enhancing fire safety measures**
 - conducting reviews of fire protection systems and ongoing evaluations of flammable storage areas, leading to improvements of chemical storage areas in several laboratories.
- **Developing fire safety training**
 - tailoring training programs for our oil and lubricants laboratories, highlighting the value of the training not only for the laboratory but in preventing and responding to fires at home.

Our broader risk management approach has resulted in increased participation from our sites and teams, evidenced through hazard observations, mitigation measures and corrective actions. Subsequently, fewer injuries have been reported across the business, aligning with our safety objectives and core value of 'safe'.



CASE STUDY

Eliminating open flames in microbiology

When assessing the many hazards present in a microbiology laboratory, open flames rank among the highest risks to personal injury, equipment and facility safety. Despite the numerous control measures available to reduce the level of risk to an acceptable level, complete elimination is challenging to achieve.

The desire to eliminate open flames from our laboratory environment has been a long-term objective of the global Food business, aligning with our commitment to an incident-free operation.

However, until recently, eliminating or substituting open flames has faced practicable hurdles, including limited suitable alternatives and defined procedures due to ageing standards.

In 2016, our Food business in the UK initiated efforts to remove open flames from operations with the validation of glass-bead sterilisers. This device provided a safer alternative to traditional open flames involving alcohol for sterilising food preparation utensils or filter membranes.

Several other alternative technologies and practices have since been trialled and validated to identify suitable substitutes for open flames in many other microbiological applications. The details of these substitutes are detailed below.

Laboratory work	Alternative
Sterilisation of metal utensils	Glass bead steriliser Bulk autoclave of reusable utensils
Sterilisation of metal inoculating loops and spreaders	Infrared loop steriliser units Bulk autoclave of reusable metal loops and spreaders Use disposal spreaders and inoculating loops (not recommended due to objective to reduce single-use plastic)
Sterilisation of filtration cups	Sterilisation of reusable filtration cups in a boiling water bath Bulk autoclave of reusable filtration cups Sterilisation of single-piece filtration rigs by electric heat gun
Heat fixing slides	Slide dryers for gram stains
Sterilisation of water taps prior to sample collection (field work)	Using alcohol wipes for sterilising

With accessible alternative technologies available in most countries, and the exchange of validation work and safe working procedures across our laboratories globally, we set a global objective to become a flame-free operation by FY24.

The objective was integrated into our ESG scorecard, underscoring its strategic importance, and received full support from senior leadership. Implementing the changes has presented some challenges. The new ways of working require a departure from traditional microbiological techniques that have been practiced for decades.

However, the willingness of our teams to prioritise our safety value and embrace improvements has delivered success with all laboratories flame-free by end of FY24, except for one isolated procedure that lacked viable alternatives. We continue to explore safer options for this laboratory.

Recruitment and onboarding

Recruitment and onboarding are foundational practices for ALS, critical in attracting top talent and providing them with a positive experience throughout the process. Onboarding directly impacts employee retention, with organisations who focus on an effective onboarding process seeing better retention rates in the first 12-24 months of the employee lifecycle.

This year, we leveraged our top recruiting and onboarding areas of the business to develop a whole-of-company approach. This included developing consistent processes and practices, refreshing our employee messaging and branding to attract key talent, and implementing better metrics to measure the effectiveness of our recruitment and onboarding efforts.



SUSTAINABILITY PHOTO COMPETITION

I hope that my passion inspires my children, friends and family to be more active and help reduce the impact of pollution on our planet.

- Caroline Lean, Talent Acquisition and Shared Services Lead, Australia

"I have been passionate about sport my whole life and particularly triathlon: multisport endurance racing consisting of swimming, cycling, and running over various distances. I started competing in triathlon events over 20 years ago, and it has enabled me to connect with and join communities of triathletes and runners all over the world. I have been fortunate to have raced in many countries across our beautiful planet, and to do this I have relied on clean and safe environments, including swimming pools, oceans, rivers and fresh air to breathe. I hope that my passion inspires my children, friends and family to be more active and help reduce the impact of pollution on our planet."

Finalist: Caroline Lean, Talent Acquisition and Shared Services Lead, Australia

PHOTOGRAPHER: David Ainslie from DSA Images

Learn about our Sustainability Photo Competition on page 56



Diversity, equity and inclusion (DE&I)

Fostering a sense of belonging for everyone

ALS recognises the importance of employee inclusion networks and embracing the lived experiences of our people.

We are committed to fostering an inclusive environment where the diverse experiences, backgrounds and perspectives of our employees are valued and respected. Our intent is to reflect the diverse communities where we operate, empowering employees to thrive and realise their full potential.

Last May, we welcomed our first global Diversity, Equity and Inclusion (DE&I) Manager, who is responsible for advancing our DE&I strategy. This involves resetting our DE&I framework, roadmap and programs to enhance inclusion across the organisation, increase diversity in leadership, and implement actions that promote equity in support of corporate social responsibility.

DE&I strategic focus areas

Our DE&I Strategy defines five key areas to accelerate our progress:

Inclusive leadership - embedding behaviours and language that reflect our core values and support a 'one ALS' culture.

Gender - achieving greater gender equality for all and increasing the representation of women in leadership.

Disability - enhancing awareness and support for colleagues living with disability (both physical and hidden).

LGBTQ+ - providing a welcoming, safe and supportive environment for our LGBTQ+ colleagues.

Regional priorities - recognising the unique characteristics of each region, tailoring initiatives to suit where possible. These include First Nations culture and heritage.

DE&I Policy

ALS upholds a DE&I Policy, which underscores our commitment to equal employment opportunity principles and transparency in recruitment and promotion decisions (including fair recruitment and promotion processes). The policy emphasises respecting others, valuing differences and promoting flexible work arrangements.

Global stay interviews

As part of our focus on DE&I, we conducted stay interviews globally to gain insights into the perspectives and experiences of our female managers. Over 120 female managers across 16 countries participated, providing invaluable feedback that will inform our women's programs and initiatives under the DE&I framework.



We recognise the importance of employee inclusion networks and embracing the lived experiences of our people.

Global DE&I framework

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

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, empowering 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 hidden).

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



RISE TALKS
Breaking barriers in Science

Women and girls have an enormous role to play in creating a more sustainable world, which is why Gender Equality is a UN Sustainable Development Goal.

In chemistry, women are agents of change in developing more sustainable chemistries and products through green chemistry. However, **women chemists face barriers** that need to be systematically addressed in order to strengthen and **amplify their voices**.

Some of the challenges that women face when forging careers in the sciences are **overcoming bias, navigating pregnancy and the demands of family**.

For example, women working in the laboratory who are pregnant or breastfeeding may be exposed to hazards and workplace stressors that affect fetal and newborn development. Women seeking to make informed choices may find a lack of research on how hazards like chemicals, radiation, nanomaterials, endocrine disruptors, as well as stressors like excessive noise and heat, affect the fetus at different stages of development. The risks and unknowns may contribute to the higher numbers of women who leave full-time employment in the sciences after the birth of their first child compared to men and women with no children.

Women throughout history have faced a plethora of obstacles while pursuing scientific discoveries. However, the women highlighted in this article have broken every barrier set in their way and act as trailblazers for future generations of women in science.

Please spend some time to discuss some of your own obstacles you have successfully overcome and share this with your colleague to inspire others.

Click here and see the video
Gender equality should be given

Global DE&I Council

Our Global DE&I Council brings together senior leaders from diverse backgrounds, locations and teams to shape and guide action on ALS' global DE&I strategy, DE&I KPIs and advocates for inclusive principles.



RISE—our gender equality employee resource groups

Since 2020, ALS has championed gender equality through our RISE employee resource group (RISE ERG) in Australia and Europe. RISE, which stands for Reach, Inspire, Share, and Elevate, embodies our goals to reach our potential, inspire each other, share strategies and elevate voices.

A key initiative for the Europe RISE ERG was hosting a panel discussion with CEO Malcolm Deane and other ALS leaders to discuss role models, leading by example, good mental health and gender equality.

In Australia, we ran the RISE 'equality in action' campaign. The campaign was an opportunity to share the proactive actions ALS teams and individuals were taking to create a more inclusive and equal workplace. Teams were encouraged to share their actions and hear from others over morning and afternoon tea, generating discussion and learning from our collective actions.

This year, we also launched our Global RISE ERG to collaborate on our efforts and drive significant initiatives across ALS globally. The Global RISE ERG aims to advance gender equality for all, celebrate diversity days of significance and actively advocate for greater inclusivity.

BESIDE - our global LGBTQ+ employee resource group

During Pride Month, we launched our global LGBTQ+ ERG, BESIDE (Belonging, Equality, Support, Inclusivity, Diversity and Empowering). BESIDE aims to provide a welcoming, safe and supportive environment for our LGBTQ+ colleagues, and foster an empowered and inclusive community, advocating for LGBTQ+ equality and promoting active allyship.

Partnering with community

To deepen our understanding, ALS became a member of Pride in Diversity. This offers ALS enhanced resources and expertise in LGBTQ+ inclusion and advances our LGBTQ+ inclusion efforts.





Enhancing diversity education

Our diversity training initiatives encompass a broad range of topics aimed at fostering inclusion and understanding.

Through our membership with Pride in Diversity, we offer training modules on transgender and gender diverse awareness, LGBTQ+ awareness and LGBTQ+ HR and recruitment. Additionally, we have integrated their 'Foundations of LGBTQ+ Inclusion' online module into our internal learning management system.

Another key training program is our 'Disability Fundamentals' module, which was added to our learning management system to drive disability inclusion awareness across ALS. The module covers essential topics on disability awareness, accommodations and accessible meetings.

These modules complement our 'Unconscious Bias' online training, which looks at the different types of unconscious biases, their impact on workplace decisions, and tips to overcome them. Looking ahead, we will be introducing an 'Inclusive Leadership' module to further empower our leaders with essential leadership skills for fostering diversity and inclusion. Employees can also access a range of DE&I focused training through LinkedIn Learning.

Gender statistics

Our recent Global Gender Census Report was conducted on 1 October 2023, provides insights on workforce participation and professional recruitment trends:

- Female representation within ALS has increased to 48%, up from 45% in 2022.
- Women now occupy 47% of senior management roles, marking an increase from 44% in 2022.
- Female participation has increased for professionals, from 50% in 2022 to 53% in 2023.
- Female new hires into senior management roles was 50% in 2023, an increase from 41% in 2022.
- Females made up 65% of the 2023 iLEAD cohort, a significant increase from 41% in 2022.



Supporting mental health awareness

In our commitment to fostering a supportive workplace culture, we have placed a strong emphasis on promoting positive mental health to break down barriers and create a more inclusive workplace. This involved recognising events such as R U OK? Day in Australia through local activities, as well as observing World Mental Health Day globally. Throughout the year, we consistently promoted the services and support of our Employee Assistance Program (EAP) providers, ensuring our people have access to critical resources.

Recognising days of significance

We recognise and celebrate a range of diversity days of significance throughout the year aligned with our commitment to inclusivity and respect for all. These events included, but are not limited to, Black History Month, Diwali, International Day of Persons with Disability, International Day of Women and Girls in Science, International Women's Day, Harmony Week, Juneteenth, National Day of Truth and Reconciliation, National Hispanic Heritage Month, NAIDOC Week, Pride Month, R U Ok? Day and World Mental Health Day.

More information about our DE&I focus can be found on ALS' website. Over the coming year, we will continue to deliver on our DE&I roadmap.



Training and development

Enhancing our leadership and talent initiatives

ALS is committed to providing opportunities for team members to grow and develop their careers.

This year, our Organisational Development & Talent team welcomed a new Leadership Development Program Manager and Talent Management Specialist. This growth has spurred efforts to create a new leadership development framework, revamp our existing talent and succession processes, and create new leadership programs. Our intent is to build a strong pipeline of high-performing and inclusive leaders through targeted assessment and development opportunities.

Executive Development Program (EDP)

In November 2023, more than 20 leaders from across our global operations came together for our inaugural Executive Development Program (EDP) in Houston. While female participation in this course reached 22 per cent, it fell short of our target of 40 per cent, demonstrating an opportunity for growth by empowering and encouraging more women to leadership roles.

Over three and a half days, participants actively engaged in sessions focused on leadership development, strategic planning and culture. The program enabled leaders to connect, exchange knowledge, and learn from each other's experiences, providing invaluable insights and innovations they can share within their own teams.

The EDP participants have all consistently demonstrated genuine dedication to delivery, collaboration and inclusion, aligning with our mission to help our clients leverage the power of testing and data-driven insights for a safer and healthier world.

Female participation rate in this program was 22 per cent; however, it fell short of our 40 per cent target because of a smaller pool of ready-now nominees against the selection criteria. Management is committed to growing our pipeline of female leaders with structured development plans and actions in place.

Frontline Leadership Program

This year we piloted our Frontline Leadership Program in the United States, Canada and Brazil, with approximately 60 participants from various business streams. The eight-hour program consisted of four modules, covering leader mindset, effective communication, inclusive team engagement and high-performing teams. Notably, the pilot achieved a gender-balanced cohort, with 56 per cent female participation. Encouraged by the success, we have now rolled out the program globally.



Leading Self Program

Self-paced leadership courses were made available to everyone at ALS via our internal learning management system, ALStar, and through LinkedIn Learning. ALStar courses covered topics such as multigenerational leadership, managing performance, staff development and mentoring.

Talent and succession planning

In FY24, we implemented new processes for talent reviews and succession planning, ensuring robust succession plans for executive, senior leader positions and critical roles. Through this process, we identified high-potential and emerging future leaders.

Individual development plans

We have updated our Individual Development Plans process to support the professional growth and retention of our employees. Our new process, tools, training and submission portal help team members achieve their career goals. We follow a 70:20:10 approach, with 70 per cent of learning on the job, 20 per cent from others, and 10 per cent through formal training.

Continued focus

We are dedicated to providing our people opportunities and experiences that enable them to grow and develop their careers at ALS. In the coming year, we'll focus on enhancing our leadership programs and talent planning processes, launching a new High Potential (HiPo) program, a new mid-level manager program and a new mentoring program, and updating our existing iLEAD program.

Sharing our passion: ALS sustainability photo competition

We believe passion plays an essential role in achieving our sustainability goals for people, planet and community and can be a powerful force for positive change.

This year, ALS held a sustainability photo competition to increase employee engagement through an opportunity to be part of celebrating how ALS is achieving sustainability. The theme encouraged employees to connect their personal passions to ALS' sustainability goals.

Competition entries were evaluated based on how their image and its description best met our sustainability pillars of people, planet and community. Criteria that helped us choose our winners included:

- Visual and social impact
- The story the image tells
- Creativity.



Sustainability Report Photo Competition

Share your passion

And be featured in our 2024 Sustainability Report!

Do you have a passion for people, planet or community? Whether it's a hobby you're involved in, a project you've championed, or any creative approach - your passion can make a positive impact.

For a chance to feature in our 2024 Sustainability Report and win some great prizes, send us a:

- **A high-quality photo** showing us your passion in action
- **Short paragraph** sharing how your passion supports people, planet and community

All winning entries will showcase in the 2024 Sustainability Report.

Entries close **Friday 29 December 2023**
Check out ALSnet for how to enter



Sustainability photo competition winners and finalists

With over 50 entries, it was no easy task for our judges to select the winners of our sustainability photo competition – but not nearly as difficult as climbing to the top of Mount Olympus with a bicycle wheel on your back, the inspiring achievement of Krzysztof Brzózka, a sampling technician

for our Food & Pharmaceutical business in Poland, whose stunning first-place image perfectly captures the value of agility our company embraces. Being agile enables us to develop innovations toward reaching the sustainability summit – protecting our one precious planet.

Krzysztof's image and story and those of our other winners, Torgeir Rødsand and Werner Potgieter, as well as our finalists, are featured throughout this report.



1st Place

Krzysztof Brzózka
Sampling Technician,
Food & Pharmaceutical, Poland
PHOTOGRAPHER: Krzysztof Brzózka

2nd Place

Torgeir Rødsand
Country Manager,
Environmental, Norway
PHOTOGRAPHER: Astrid Rødsand



3rd Place

Werner Potgieter
Shift Supervisor,
Inspection, South Africa
PHOTOGRAPHER: Werner Potgieter



Finalist

Madiyar Temirtas
Head of Analytical
Department,
Geochemistry,
Kazakhstan
PHOTOGRAPHER:
Didar Temirtas



Finalist

Megan Wringe
Project Manager,
Environmental, Wales
PHOTOGRAPHER:
Megan Wringe



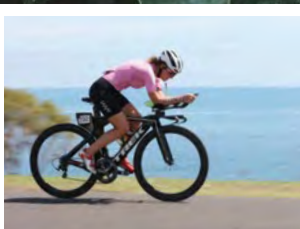
Finalist

Bianca da Cruz Polidório
Business Assistant,
Beauty and Personal
Care, Food &
Pharmaceutical,
Brazil
PHOTOGRAPHER:
Bianca da Cruz
Polidório



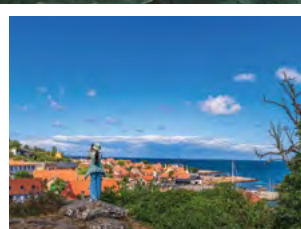
Finalist

Caroline Lean
Talent Acquisition and
Shared Services Lead, Australia
PHOTOGRAPHER:
David Ainslie from DSA Images



Finalist

Tej Basnet
Lab Assistant,
Environmental, Denmark
PHOTOGRAPHER: Tej Basnet



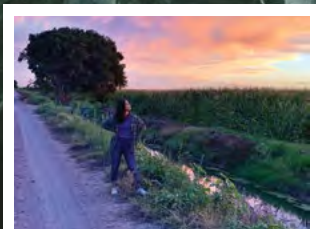
Finalist

Nick Dale
Senior Graphic Designer,
ALS Corporate, Australia
Photographer: Daisy Dale



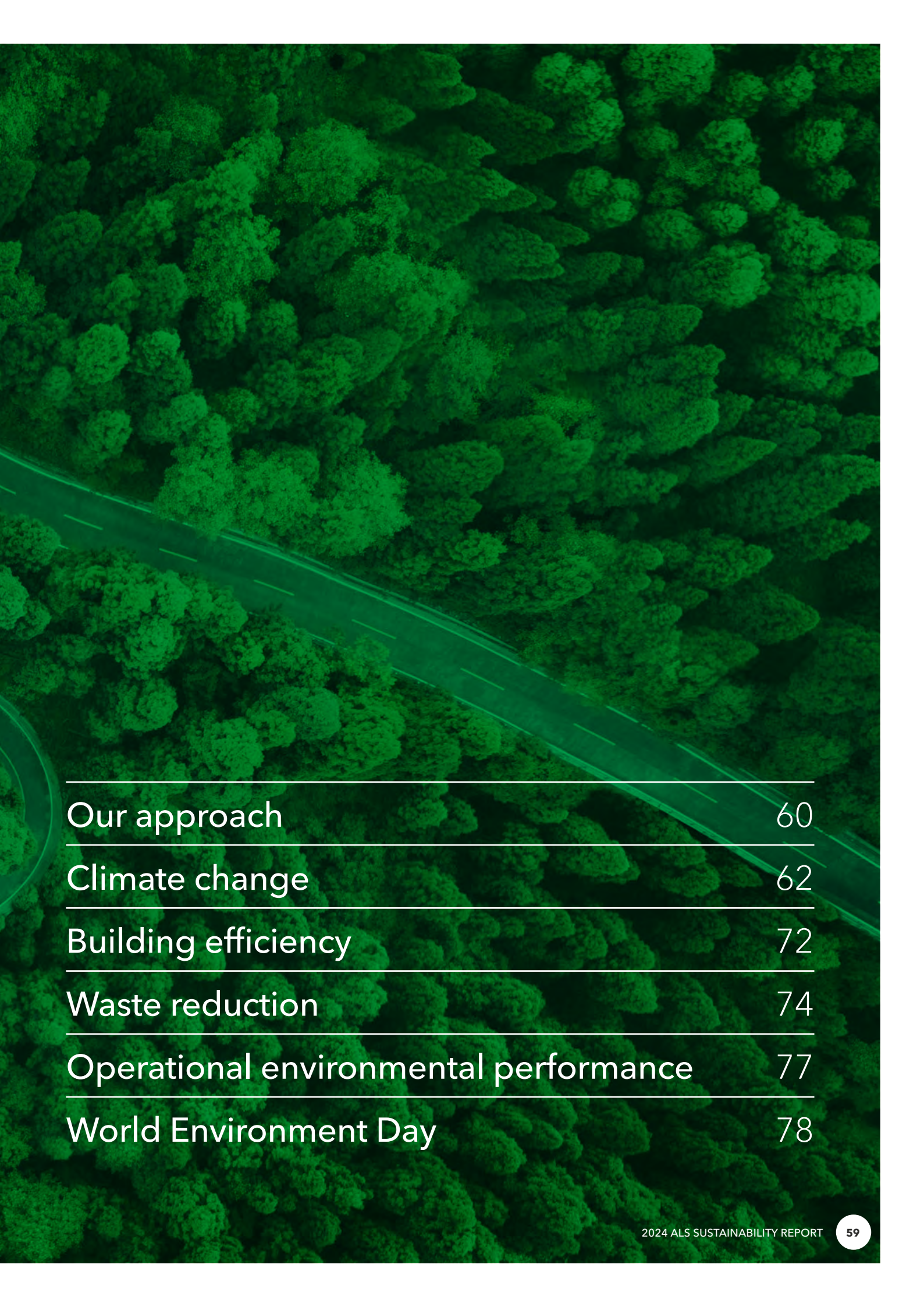
Finalist

Fernanda Sarabia
Quality Supervisor,
Geochemistry, México
PHOTOGRAPHER: Martha Gálvez



Planet

An aerial photograph of a winding asphalt road through a dense, lush green forest. The road curves through the trees, and a circular inset in the lower right provides a closer view of the road's surface and the surrounding foliage. The overall color palette is dominated by various shades of green.



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Our approach

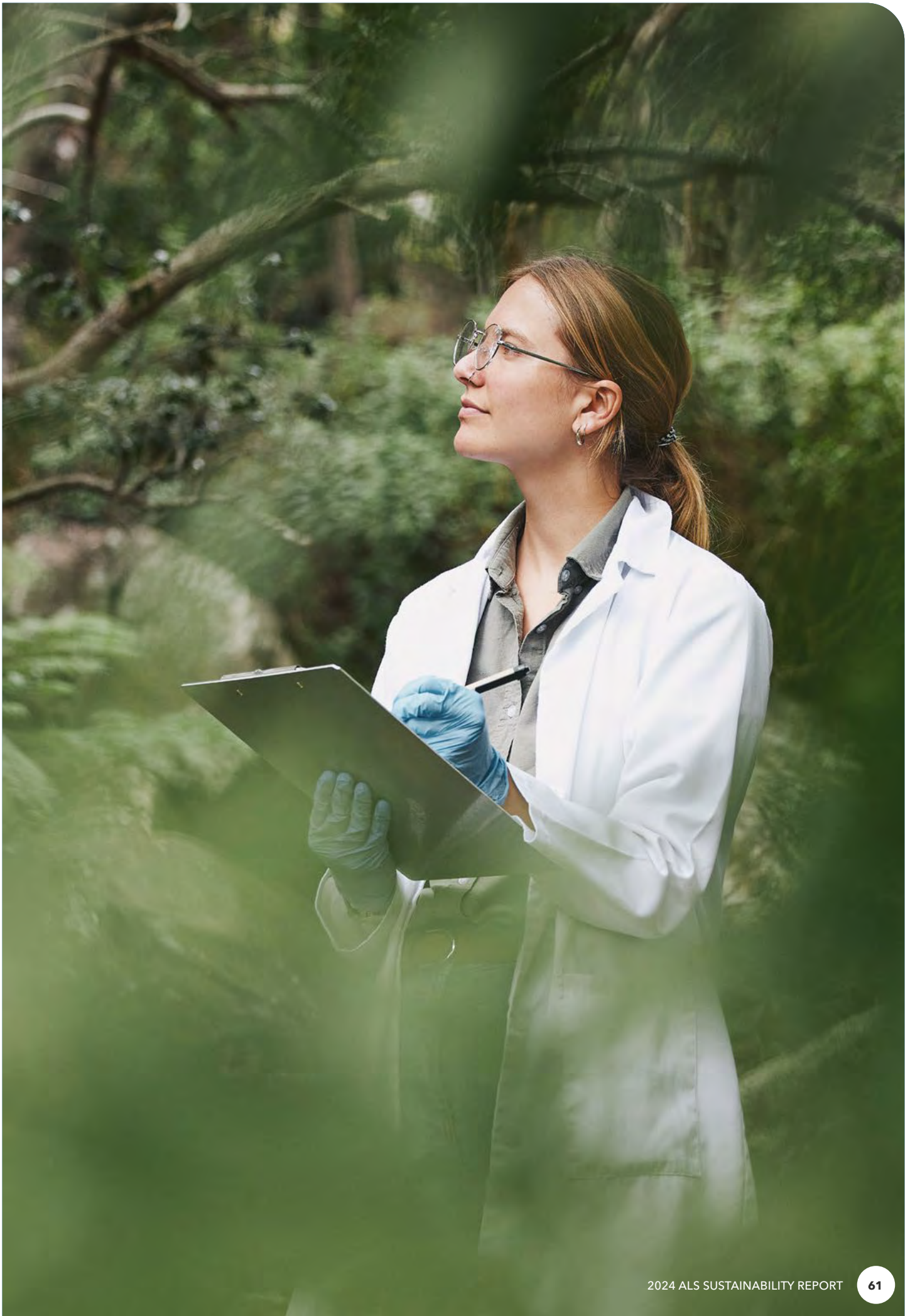
Advancing sustainability with a global perspective

ALS is committed to operating our businesses with environmentally sustainable outcomes. The complexity and interconnectedness of the world environment requires us to continually review our operations and seek opportunities to conserve resources, reduce waste, minimise our impact on the communities where we operate, and work to achieve our net zero emission goals.

ALS takes a decisive and pragmatic approach to mitigating our carbon footprint; recognising that generating positive momentum for change requires action across all levels of our business.

This approach ensures that small scale-initiatives receive as much support as corporate-led projects. Our businesses are empowered at the facility and local level to drive tangible decarbonisation programs, reducing demand, improving operational efficiency and using the power of science to deliver innovative solutions to complex carbon reduction challenges.





Climate change

The World Meteorological Organisation (WMO) declared 2023 the warmest year on record, with an average annual temperature of 1.45°C above that of the pre-industrial era. The announcement formed a stark backdrop to the COP28 UN Climate Change Conference held in Dubai in November–December 2023, which called for fast-tracking an orderly, equitable and just energy transition and supercharging the greening of our global financial systems to enhance climate investment and the protection of people, lives and livelihoods from climate change-driven impacts.

Climate change is an enterprise-wide risk for ALS, and we manage our exposure to the physical and transitional impacts in accordance with our Risk Management Plan.

Our strategy for managing climate change, and our associated disclosures, are aligned with international standards and frameworks including:

- Global Reporting Initiative (GRI)
- International Sustainability Standards Board (ISSB)
- Taskforce for Climate Related Financial Disclosures (TCFD)
- Greenhouse Gas Protocol

ALS acknowledges the important achievements that the Taskforce for Climate Related Financial Disclosures (TCFD) has made in fostering the development of enhanced climate-related financial disclosures. Having fulfilled their remit, the TCFD has disbanded, with ongoing oversight for climate-related financial disclosures transferred under the stewardship of the International Sustainability Standards Board (ISSB). ALS' climate-related financial disclosures will be updated to reflect this change accordingly. More information about our climate-related financial disclosures can be found in our Annual Report on page 35.

Towards net zero

We are committed to achieving net zero carbon emissions by 2050 across Scope 1, Scope 2 and Scope 3, and are committed to reducing our Scope 1 and 2 emissions by 78 per cent by 2030.

This year we maintained carbon neutrality for Scope 1 and Scope 2 emissions by installing additional solar PV systems, increasing our purchase of renewable electricity from 90 per cent to 95 per cent, and by offsetting our Scope 1 and residual Scope 2 emissions with carbon credits.

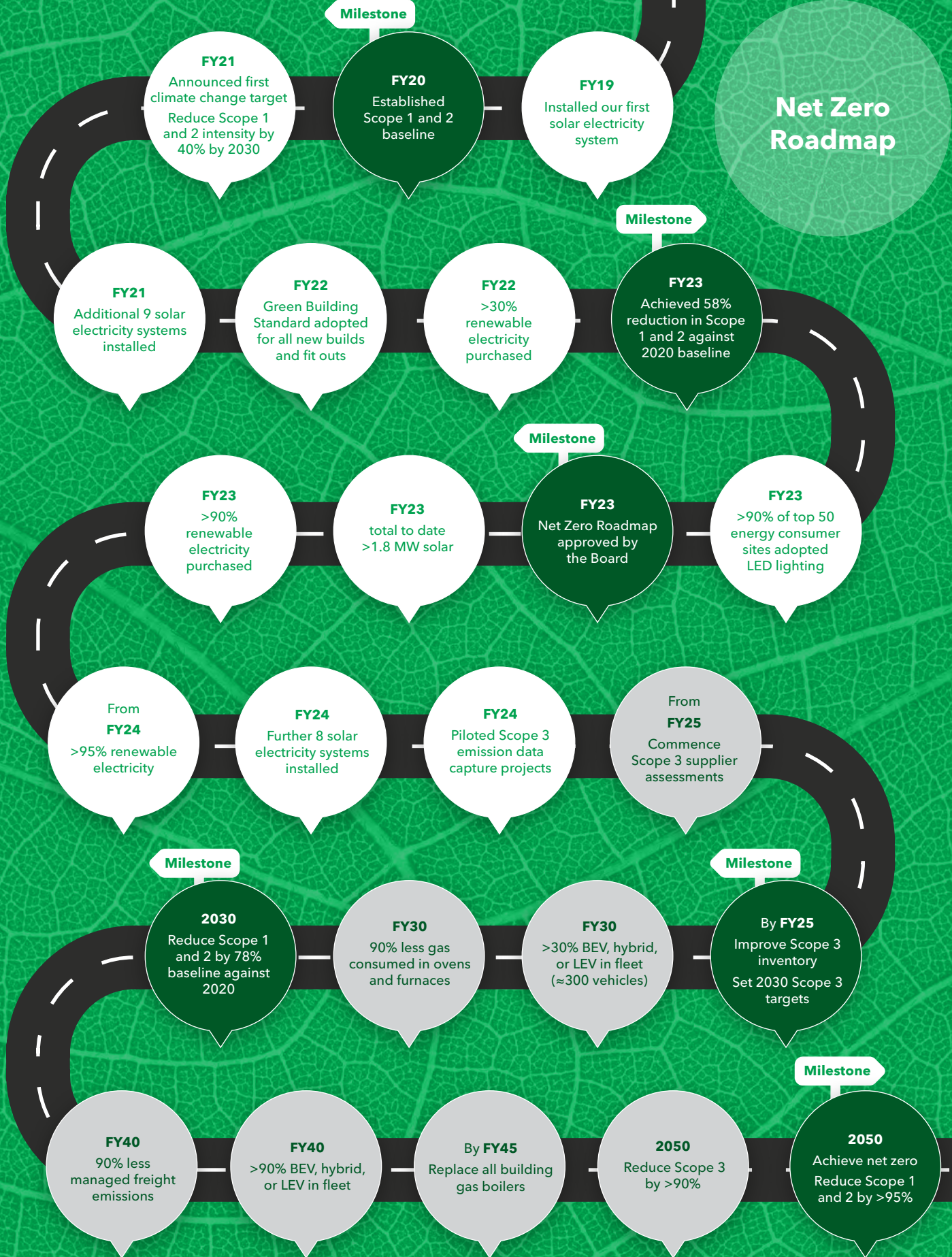
Our Green Building Standard has continued to guide the inclusion of energy-efficiency measures into our new buildings and major refurbishment projects.

As we seek to reduce our gas consumption, we have installed several large electrical ovens with differing designs in locations where we currently use gas. We will compare their energy efficiency, suitability and versatility of the designs and incorporate the findings into our plans to achieve our medium-term gas reduction goals.

There has been a slight increase in the number of electric and hybrid vehicles in our fleet. Although the level of choices and availability of BEV and PHEV cars has continued to increase across most regions in which we operate, there is a small increase in availability of suitable light commercial vehicles still only available (which make up a significant proportion of our fleet). We will continue to investigate opportunities to reduce emissions related to our vehicle fleet.

This year, in FY25, as we refine our Scope 3 estimates, we aim to engage our top suppliers and service providers, including transportation-related providers, on efforts to reduce emissions through our value chain.

Net Zero Roadmap



Carbon neutrality and greenhouse gas emissions

ALS first established climate targets for decarbonisation in 2021 with a CO₂e emissions intensity reduction goal of 40 per cent across Scope 1 and 2 by 2030. Last year, we achieved carbon neutrality on Scope 1 and 2 through investment in energy attribute certificates for renewable energy and the purchase of high-quality offsets for residual emissions across our Scope 1 and 2 inventory.

Across FY24, we maintained our carbon neutrality through ongoing investment in renewable energy and the purchase of high-quality carbon offsets.

The rapidly changing landscape of international regulations, consolidation of disclosure standards and increasing urgency for decarbonisation means that we must continue to seek innovative solutions to complex problems.

In late FY24, ALS began implementing a suite of technological solutions that will be foundational in measuring ALS' performance in climate and sustainability.

These solutions will make it faster and easier to map our carbon footprint, improve the quantification of impact from initiatives we pursue and empower our front-line businesses with climate intelligence as they continue to advance essential decarbonisation projects.

Scope 1 emissions

The primary sources of our Scope 1 emissions are transport fuels across our global fleet of vehicles, facility heating, and furnaces and ovens. Our climate transition plans for Scope 1 emissions include a fleet optimisation and electrification strategy targeting 30 per cent electric, hybrid or low-emission vehicles (LEVs) in fleet by 2030 and >90 per cent electric vehicle (EV) or LEVs by 2040, as well as a facility gas and boiler transition strategy that targets reduction of oven and furnace gas consumption by 90 per cent by 2030, with gas boilers phased out by 2045.

Fleet

In February 2023, ALS divested its Asset Care business, resulting in the removal of approximately 315 vehicle assets and associated fuel consumption, mileage and emissions from our Scope 1 inventory. In addition to the removal of Asset Care fleet emissions there has been a further five per cent reduction in total fuel consumption, which is reflected in the decrease in our Scope 1 fleet emissions profile.

Our total electric and hybrid fleet currently represents five per cent of our fleet assets. Due to the challenges with availability of suitable EVs, we do not anticipate significant change to our proportion of EVs globally prior to FY27. In the interim, we will purchase suitable EVs where they are available; and where they are not, we will continue to look at adding LEVs as we renew our fleet.

Our businesses have been investigating options for alternative fuels as interim solutions to minimize our Scope 1 emissions profile. An example is the installation of a 10,000 litre biodiesel tank and fuel management system in the United Kingdom. This tank is capable of servicing our fleet of HVO100 compatible vehicles with low-emission biodiesel fuel. This project followed the transition of our Danish diesel fleet to biodiesel in FY23 and FY24.



New electric cargo van at ALS in the Czech Republic.

Gas consumption

Consumption of gas across ALS facilities occurs primarily for heating ovens and furnaces. Our Minerals business is actively trialling replacement alternatives to determine the best operational fit, aligned with our corporate objectives, and with the aim of completely phasing out gas consumption by FY45. These initiatives include lower carbon intensity alternatives, conversion of existing gas fired ovens and furnaces to electric, and investment in more energy-efficient equipment.

In FY24, we have continued our downward trend on Scope 1 emissions across the business as represented below. Fleet CO₂e emissions declined by 14 per cent while CO₂e emissions associated with gas consumption also decreased by 14 per cent. A milder winter in some regions would likely have contributed to some of this decrease.

Scope 1 Emissions	Fleet	Gas	t CO ₂ e
Minerals	775	17,723	18,498
Environmental	5,607	4,342	9,949
Food & Pharmaceutical	2,922	928	3,850
Industrial Materials	953	589	1,542
TOTAL	10,257	23,582	33,839

NOTE: Greater than 81 per cent of the total gas consumed is measured with the remaining 19 per cent estimated based on similar ALS operations. The information in this table covers all sites and operations that have greater than six employees, and that are wholly owned or joint ventures with greater than 50 per cent shareholding ownership by ALS.

1. The data represents >95 per cent of our fleet.
2. Distance traveled data stated in this table is comprised of 77 per cent actual readings with the remainder estimated from historical use or business division averages.
3. Fuel consumption data stated in this table is comprised of 59 per cent actual measurements with the remainder estimated from annual mileage and published fuel consumption figures.
4. Vehicle CO₂e emissions are calculated using the Australian National Greenhouse Accounts 2023 (fuel combustion emissions factors – fuels used for transport energy purposes).

Scope 2 emissions

Our Scope 2 emissions sources include grid electricity used to power our facilities as well as district heating for some of our northern hemisphere facilities that are not captured within Scope 1. In FY24, we generated 2,296MWh of electricity from onsite renewables infrastructure.

Scope 2 emissions	t CO ₂ e*
Minerals	172
Environmental	1,015
Food & Pharmaceutical	722
Industrial Materials	29
TOTAL	1,938

Note: Greater than 79 per cent of the total electricity consumed is measured with the remaining 21 per cent estimated based on similar ALS operations.

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

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

Scope 2 emissions

Renewable electricity

This year we continued to advance our emissions reduction program through the purchase and retirement of Energy Attribute Certificates (EACs). Each electronically issued EAC is proof that 1MWh of renewable energy has been produced.

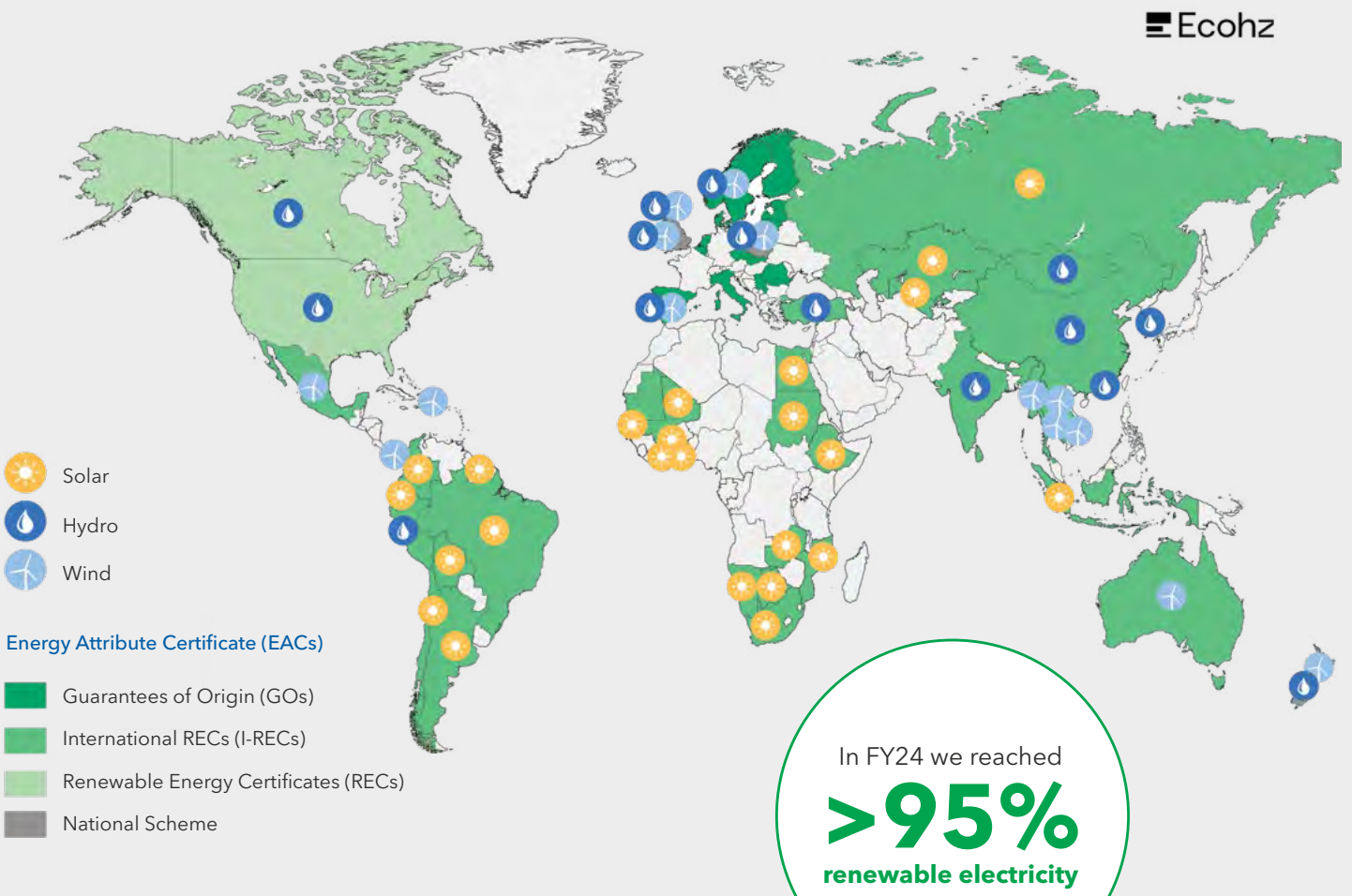
ALS engaged energy broker Ecohz to reach >95 per cent renewable electricity globally in FY24 through the purchase and retirement of EACs.

Based on geographic location, there are several kinds of EACs such as Guarantees of Origin (GO), renewable energy certificates (RECs) and international renewable energy certificates (I-RECs).

During FY24, a small number of European countries (<five per cent of the ALS global total) also entered into green power agreements to secure 100 per cent of their electricity consumption from electricity produced by renewable sources.

We surpassed our target of achieving >95 per cent renewable electricity in FY24 and are pleased to report our operations in over 30 countries posted EAC purchases equivalent to 100 per cent of their annual electricity consumption. ALS will maintain the FY25 Group target for renewable electricity at 95 per cent.

ALS RENEWABLE ELECTRICITY SOURCES IN FY24





SUSTAINABILITY PHOTO COMPETITION

Recognising the different needs of people and projects in different countries has helped me communicate more effectively.

- Megan Wringe

"My passion is working around the globe on environmental and conservation projects. After a project has ended, I enjoy exploring the country that I am working in. This has made me more globally aware, which helps me in my role as a project manager since we have projects around the world, including Canada, Africa and Europe. Recognising the different needs of people and projects in different countries, and gaining insights into different cultures, has enabled me to communicate more effectively with my global colleagues, which supports our philosophy of 'one ALS.'"

Finalist: Megan Wringe, Project Manager, Environmental, Wales

PHOTOGRAPHER: Megan Wringe

Learn about our Sustainability Photo Competition on page 56

Scope 2 emissions

Renewable energy: solar PV rooftop installations

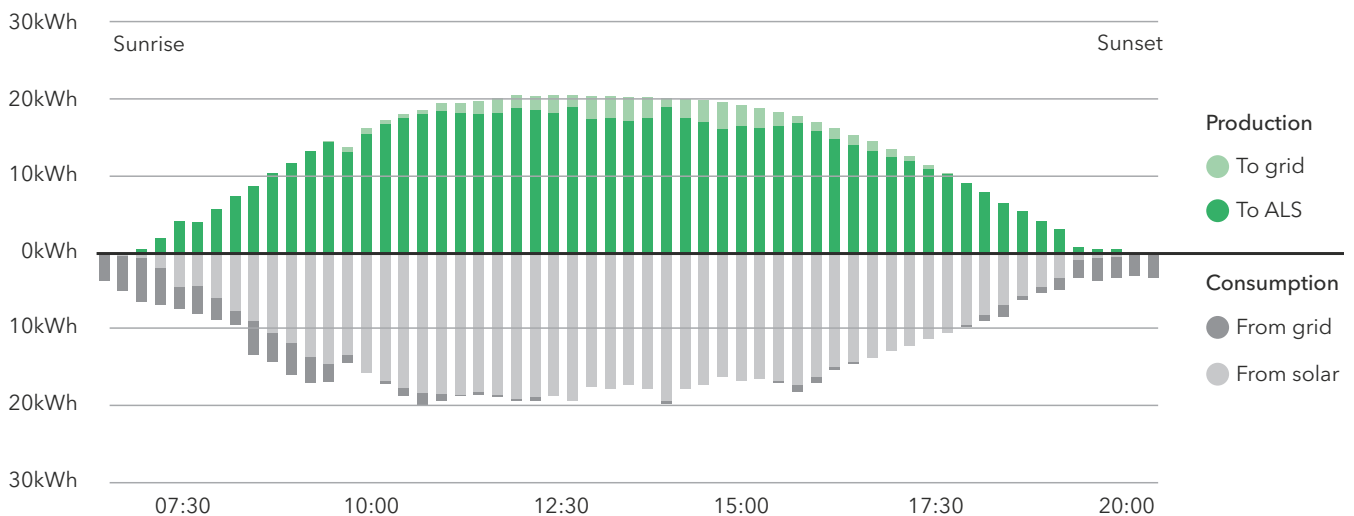
Solar photovoltaics (PV) are an important program in ALS' strategy to reduce our 2030 Scope 1 and 2 emissions. Between FY22 and FY24, our solar PV capacity has increased substantially from a single 99kWp system in Brisbane, to 25 ALS-owned systems installed across locations in Australia, England, Ireland, Singapore, Thailand, Malaysia, Sweden, Romania and Denmark. As the efficiency of PV generating systems improves, and their cost continues to decrease, they are expected to play an ongoing role in our net-zero strategy.

As highlighted in the ALS Facilities Fit-Out and Refurbishment Minimum Sustainability Standard, one of the key components of sustainable building practices is the incorporation of renewable energy sources, particularly solar power, into building design and construction.

A good example of this is illustrated in a solar power generation plot for the 99kWp rooftop-mounted Solar PV system recently installed at the ALS site in Canberra. During a typical sunny spring day with minimal cloud cover, the Canberra solar PV system generated ~719kWh renewable power, of which 665kWh (92.5 per cent) was consumed by site operations. The remaining 53.7kWh (7.5 per cent) solar power generated was fed back into the electricity grid whenever peak renewable power generation exceeded the maximum power demand for the facility (during which time the facility operates close to 100 per cent on self-generated renewable power).

Our current installed rooftop solar PV capacity
2,720kWp

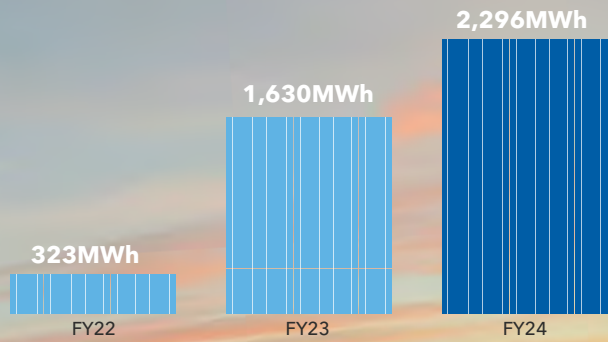
ALS SOLAR POWER GENERATION AT OUR CANBERRA SITE



ALS SITE LOCATIONS WITH SOLAR PV

Country	Total number of PV systems	Total combined capacity (kWp)
Australia	15	1,569.7
Thailand	1	189.5
Malaysia	1	184.8
Denmark	1	182.0
UK	4	301.2
Singapore	1	167.4
Romania	1	81.2
Sweden	1	46.8

ALS SOLAR POWER GENERATION MILESTONES



ALS INSTALLED SOLAR PV CAPACITY

219kWp	Brisbane, Australia	65kWp	Perth, Australia
99.9kWp	Brisbane, Australia	99.9kWp	Perth, Australia
99.9kWp	Brisbane, Australia	99.9kWp	Perth, Australia
99.9kWp	Canberra, Australia	185kWp	Odense, Denmark
99.0kWp*	Kalgoorlie, Australia	100kWp	Clonmel, Ireland
99.9kWp*	Kalgoorlie, Australia	184.8kWp	Shah Alam, Malaysia
99.9kWp	Melbourne, Australia	81.2kWp	Pitesti, Romania
87.8kWp	Orange, Australia	167.4kWp	Singapore
99.9kWp	Perth, Australia	46.8kWp	Landskrona, Sweden
99.9kWp	Perth, Australia	189kWp	Rayong, Thailand
99.9kWp	Perth, Australia	121.1kWp	Ely, UK
99.9kWp*	Perth, Australia	80kWp	Shrewsbury, UK

*Installed Solar PV capacity awaiting grid connection 299.7kWp



Solar installation, Canberra, Australia

Scope 3 emissions

This year, we further examined our Scope 3 emissions to better understand, assess and prioritise the fifteen GHG Protocol Scope 3 emission categories as most material to ALS. Disclosure of greenhouse gas (GHG) emissions from significant Scope 3 categories is also included in the requirements of the ESRS developed by the EFRAG and adopted in the European Union (EU) in July 2023.

In FY24, we identified 7 categories and 41 subcategories within the GHG Protocol upstream Scope 3 emission categories tabulated below.

Thirteen hotspot Scope 3 emission subcategories common to all business streams (including Minerals, Environmental, Food & Pharmaceutical, Industrial Materials) account for >66 per cent of our global Scope 3 emissions total of 280,000t CO₂e.

Scope 3 estimations were calculated from ALS FY24 expenditure using the UK Department for Environment Food & Rural Affairs (DEFRA) spend based Scope 3 Supply Chain CO₂e factors, with the exception of Employee commuting and Fuel and energy related activities which were calculated using The Quantis Scope 3 Evaluator.

As we refine our Scope 3 estimates, we aim to engage our top suppliers and service providers, including transportation-related providers, on efforts to reduce emissions throughout our value chain.

We recognise that with our diverse global footprint, the many different regional and national waste standards, and differing availability of waste treatment options, there is the potential to generate unnecessary waste across our value chain.

	Scope 3 emission subcategories identified by ALS	Total number of ALS top-20 Scope 3 emission subcategory hotspots	Top 20 subcategory hotspots: Total Scope 3 emissions (t CO ₂ e)
Category 1 Purchased goods and services	24	7	117,544
Category 2 Capital goods	9	1	16,837
Category 3 Fuel and energy-related activities not included in Scope 1 or 2	1	1	10,361
Category 4 Upstream transport	3	1	11,467
Category 5 Waste generated in operations	1	1	11,133
Category 6 Business travel	2	1	9,845
Category 7 Employee commuting	1	1	19,792
Total	41	13	196,979



SUSTAINABILITY PHOTO COMPETITION

Volunteering...was a life-changing experience that taught me how small efforts can create a significant impact.

- Bianca da Cruz Polidório

"Volunteering for the 'Escolinha Itacoatiara' initiative in Itacoatiara, Amazonas, Brazil, was a life-changing experience that taught me how small efforts can create a significant impact. I taught English to children and showed them how language opens new worlds. The project also focused on sustainable living, wildlife preservation, and the importance of caring for our environment. With the help of the local community, we developed sustainable projects such as building a library stocked with books donated from my hometown. We also restored the school and brought more color and life to it. My passion for education supports the future. Our future is in the hands of young people, and hopefully many of them will have the chance to live for change like I do."

Finalist: Bianca da Cruz Polidório, Business Assistant, Beauty and Personal Care, Food & Pharmaceutical, Brazil

PHOTOGRAPHER: Bianca da Cruz Polidório

Learn about our Sustainability Photo Competition on page 56

Building efficiency

Integrating energy efficiencies into how we build

The ALS Building Standard provides our businesses with a central reference to assist making informed decisions on environmentally sustainable development practices for building maintenance, management and refurbishment projects.

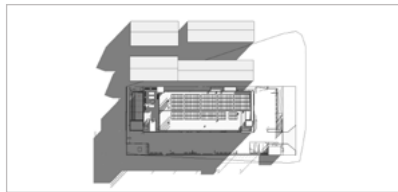
Laboratories have a direct and indirect impact on the environment. During their construction, occupancy, renovation, repurposing and demolition, buildings use energy, water and raw materials, and generate waste and emit potentially harmful emissions. Globally, there is a range of green building standards, certifications and rating systems to mitigate the impact of buildings on the natural environment through sustainable design. High-efficiency technologies provide heating and cooling, lighting, and other services, enabling us to use much less energy than in the past. ALS' Building Standard assists our global team to integrate good laboratory design, local statutory requirements, and local considerations including climate, energy intensity and cost, and water availability into their final design.

Not only does this standard help facilities save operational energy and reduce their footprint, it also helps them reduce the embodied emissions from the remainder of a building's life cycle. The ALS Building Standard is an important enabler of our emissions reduction targets.

Building efficiency at ALS Geochemistry in Malaga

The newly built ALS Geochemistry facility in Malaga, Western Australia showcases the ALS Facilities Fit-Out and Refurbishment Minimum Sustainability Standard through the adoption of environmentally, socially and economically sustainable practices in design, construction and operation of buildings. Key building efficiency initiatives include:

Passive energy measures



Sun-path modelling has been considered in design stages, with window placement and awning design incorporated to allow for winter sun ingress and reduction of summer sun heat transfer to windows.



Laboratory spaces have been designed to be closed to external environments with internal access only, reducing contamination and heat transfer.



Cost-efficient, lightly coloured concrete slabs were used for heat reduction on building envelope. Portrait orientation of the window allows access to the lab level for larger machines and maintenance.



The eastern-facing glass wall is made of low emissivity (low-e) glass.

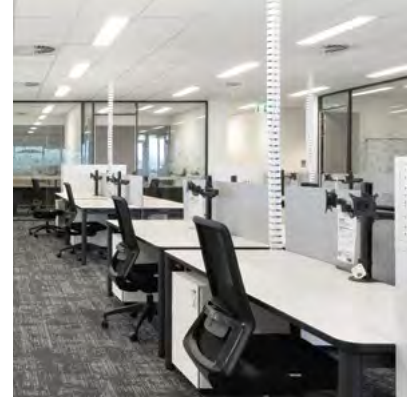


Heating, ventilation and air conditioning

A thermally resistant slab was used for a parking roof to reduce heat transfer into the first-floor lab and reception offices.

A roof deck for air conditioning systems has been planned, opening them to the environment to reduce heat transfer and overall energy cost.

The second-floor laboratory plant room has been designed to reduce energy consumption and help ensure make-up air is clean.



Energy use

Electrical distribution boards were installed to facilitate zone management of facility energy use, and LED lamps were connected with activity sensors in all areas apart from the main lab.



Renewable energy

99.9kWp rooftop solar voltaic (PV) system provides renewable energy to help lower Scope 2 emissions.



Employee amenities

Dedicated rooftop space was provided for staff amenities.



Waste management and water conservation

RO reject water is collected, then mixed with mains water to flush toilets and instrument waste lines.



Fume cupboards

Variable-speed extraction fans fitted to solutions room fume cupboards to improve energy efficiency.



Routine maintenance

Clear access to internal and external plant for maintenance and replacement if necessary.

Disabled access

Lifts in both the front and rear of the building provide access to all floors, and wide doorways with sliding doors provide ease of access.



Waste reduction

Based on our philosophy of 'one ALS', we consolidate our approach to operational excellence in programs such as procurement and waste management. Waste across ALS is generated from the scientific processes and activities we conduct, which are reliant on high-quality materials to ensure quality of service.

The primary categories of waste across our business include:

- Consumables (such as plastics, glassware and gloves)
- Wastewater
- Hazardous and chemical wastes
- Packaging (polystyrene, cardboard and packaging plastics)
- e-waste

Waste is managed in accordance with the ALS HSE Foundation Standard and ALS Environmental Policy. These governing documents prescribe a hierarchy for waste management. Prioritization is given to mitigation processes, followed by repurposing processes that contribute to life-cycle circularity, and finally conservation of embodied energy through conversion, before ultimate disposal of remnant waste outputs.

Many of the instruments, materials and resources we use are of premium quality; however, the nature of their use means a closed-loop life cycle is not always achievable.

Mitigation efforts target upstream waste reduction across our value chain; whereas repurposing efforts target those waste outputs produced within our operations that would otherwise be passed downstream. Conversion efforts target reduction of downstream waste by recovering embodied energy from waste products prior to ultimate disposal.

Geochemistry

Given the need to use disposable weighing spatulas to eliminate cross-contamination risk for super-trace detection level methods, our Geochemistry operations are in the process of converting from plastics to paper and wood products over the coming months. Across the globe, this commitment saves ~500,000 single-use plastics per year. For example, our Stafford site in Australia switched to wooden stir sticks; Loughrea switched to wooden spoons; Vancouver and Lima are switching to paper straws in the coming months; and Perth, Australia is currently trialling options.

Environmental

In line with ALS' Net Zero Roadmap, our Environmental business is committed to reducing the use of plastic with the goal of making positive impacts on sustainability, cost, emissions, customers and safety, and even extending the life of their sites.

A simple solution to significantly cut plastic in environmental laboratories globally

ALS' Environmental business in Canada has commenced an innovative trial to wash and reuse polypropylene centrifuge tubes that could remove up to 90 per cent of the approximately 3.5t per annum of plastic used by our environmental operations in Canada. This has the potential to save our Canadian business up to CAD \$60,000 if the centrifuge reuse cycle is repeated 10 times. If successful, the project will be rolled out globally across our environmental laboratories in FY25.

Our environmental laboratories in Australia have set up initial sustainability working parties, with plastic waste as one of their first targets. To gain wider staff support, we wanted to provide our colleagues with an idea of how much plastic waste these labs generated. For example, working with procurement, we calculated just over 16t of plastic is purchased each year in the Brisbane Environmental business. The realization of this volume galvanized efforts to find a recycler willing to take our plastic waste. After numerous setbacks, we found a recycler who manufactured new plastic products from recycled plastic waste.

Now, plastic waste recycling is tracked by our Environmental business in Australia against the volume purchased. Currently over 55 per cent of plastic is being successfully recycled across all Australian environmental laboratories.

The local sustainability working party engaged with employees and provided them dedicated bins for recycling. An awareness program followed to provide feedback to the staff on how much plastic they are diverting from landfill.

The program has been successful with over 10t of plastic recycled in 2023. Staff engagement has been positive, with workers offering suggestions and challenging the business about other plastic waste. The program was expanded across other environmental sites in Australia, again with great success.

Ramping up
plastic recycling
in Perth, Australia



Aiming for zero plastics to landfill

The Environmental management team and staff in Perth, Australia are determined to achieve zero plastic waste going to landfill. The ambitious goal gained momentum as staff and a local waste recycler joined forces to pursue recycling opportunities for plastics used in the laboratory.

ALS Environmental in Perth began the partnership with the local waste company by focusing on plastics that are readily recyclable, like polypropylene and polyethylene plastics. Once these plastic waste streams were established, and staff saw the volume of plastics being collected, questions were asked: why not soft plastics and other plastics?

Working with the local waste recycler, opportunities were identified for nearly all plastic varieties generated at the laboratory. For the laboratory staff, this

meant segregating plastics into different waste streams. While this often meant more bins in the laboratory and changes in habit, staff got behind the initiative, and began making conscientious use of the dedicated bins, which were then transferred to larger bins for collection by the recycler. At the initiation of the program, managers would walk through the laboratory checking the bins, but recycling soon became habitual with excellent compliance on plastic waste stream segregation.

Today, over 90 per cent of the Perth laboratory's plastic is being diverted from landfill. Though the team is still working toward zero, the effort so far is a testament to management commitment, staff engagement and the value of working in partnership with waste recycling companies.

'I don't want to see
any plastic in the
general waste stream.'

- Tracy Presland, ALS Western Australia
Environment Manager



Oil and lubricants

ALS' Oil & Lubricants business is committed to minimising their environmental footprint. To support this, the team is focused on opportunities to reduce, reuse and recycle plastic waste. An example of this is the sample kit materials review project that was launched globally after a successful pilot in North and South America in FY22. The project team reduced the weight of polypropylene in sample bottles by 1.1g per bottle, resulting in a calculated reduction in polypropylene use of 2,860kg in FY24.

This year, the North America team also introduced a new procedure which eliminated the use of chlorinated solvent. As well as improved environmental outcome, this also reduced the risk of chemical exposure to our employees. Another benefit of the project was reducing the weight of plastic consumables used in the test, equivalent to over 350kg per year across our North America operations.

Our Brisbane and Sydney Australian laboratories implemented a new process which enabled over 2,000 plastic canisters per week to be reused. The weight range of each canister varies from between 30.1g of polypropylene and 219.6g (PVC). The outcomes of this project are a significant reduction of plastic consumption and minimisation of plastic waste.

In November 2019, the Perth laboratory implemented two automated dilution systems. Each sample tested through the new system saves 1-2 plastic pipette tips. Since implementation of the systems, the lab has saved approximately 40,000 tips a month, resulting in the reduction of approximately 450kg of plastic per year. The project has also resulted in significantly lowered risk of repetitive strain injuries to our employees.



Operational environmental performance

Our corporate policy requires ALS sites to establish a process to identify and monitor relevant legislation that impacts its operations. Facilities are required to, at a minimum, meet relevant laws, standards and industry guidelines on environmental protection.

ALS has installed purpose-built engineering systems at facilities identified as generating low-level emissions such as air emissions from fume cupboards, dust emissions from mineral sample preparation, and liquid trade waste discharged to local sewage treatment plants. We have also developed several industry best-practice strategies in pollution control, such as specially designed and patented dust control capture devices.

Programs for maintenance and testing of the operational efficiency of pollution control equipment are in place to ensure atmospheric emissions are maintained as low as possible.

Managers are required to sign off on their operation's compliance regularly, including monthly exception reporting for any environmental events, and an annual sign-off to ensure environmental risks are closely monitored. There were no material incidents of environmental harm reported during the FY24 reporting period, and no ALS entity prosecuted for a breach of an environmental regulation.

CASE STUDY

Aluminium - another recycling opportunity

"I saw a lot of aluminum foil trays in general bins on my bin inspection, and asked, 'why can't we find a recycler?'"

Renata Miller, HSE Officer,
Brisbane Environment

In 2023, the Environmental business in Brisbane established a sustainability committee comprising representatives from different sections of the laboratory. One of the tasks the committee members took on is the waste audit, which simply means walking through their laboratory section and checking to see what is being thrown out and taking pictures of the content of the bins. The bin content is reviewed by the committee to check on waste-stream segregation compliance and to identify opportunities for recycling. While the focus has been understandably on plastic, alloy trays were spotted going into general waste in large numbers. Alloy trays are used in the laboratory to hold soil samples for drying and weighing. The committee sought and found an aluminum recycler that was willing to accept alloy trays. Sections in the laboratory that use alloy trays (Soils and Microbiology) were supplied with dedicated bins. Bins are emptied into larger bulky bins outside and sent to the aluminum recycler.

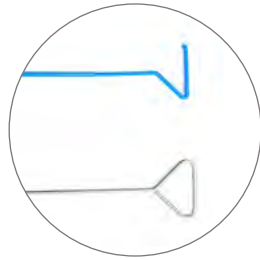


World Environment Day

Each year on 5 June, ALS joins millions of people and organisations around the world to celebrate World Environment Day, a United Nations program that aims to inspire efforts to protect the environment. This year, the theme was #BeatPlasticPollution. ALS supported the day across our sites by developing a dedicated internal sharing hub and developed a video featuring our successes in reducing plastic waste during FY24. In the video, CEO Malcolm Deane encouraged employees to participate in activities and share their tips to #BeatPlasticPollution.

The successes featured in the video included:

Our Geochemistry Team in Townsville, North Queensland, Australia, spent an afternoon at Black Weir on the Ross River, helping remove plastic and other waste, doing their part to keep the area cleaner and safer.



Our food testing labs in the UK diverted 2.2t of plastic from landfill by replacing 1.8 million single-use plastic spreaders with metal spreaders.



ALS' team in Mongolia participated in a tree-planting trip, in support of Mongolia's 'billion trees' nationwide movement.



Our Environmental operations in Lulea, Sweden replaced sample containers with paper noodle-boxes.



ALS' Environmental lab in Stafford, Australia reduced plastic waste by ~1,500kg by procuring tubes without lids for the 80-90 per cent of centrifuge tests that do not require lids.

5 June. World Environment Day 2023

Celebrate with us!

Between now and 5 June 2023, join in and be part of the celebrations to #BeatPlasticPollution

- 1 Take a photo of what you are doing to be part of the solution to plastic pollution
- 2 Join the conversation on ALS's All Company Yammer by sharing your photo with the tags #BeatPlasticPollution #WorldEnvironmentDay

Do a beach, river or waterway clean-up. Be a sustainable shopper. Become a zero-waste living champion. Travel sustainably. Choose plastic-free personal care products.

This World Environment Day is a reminder for each of us to encourage awareness around finding solutions to plastic pollution and to take action. Remembering that every action, no matter how small, counts. Visit the ALS World Environment Day SharePoint site for more information.

BEAT PLASTIC POLLUTION | WORLD ENVIRONMENT DAY | ALS

At ALS' site in Artek-Als Izmir, Turkiye the team participated in a sea and coastal cleanup event at Urla Sand Sea Beach, organised by the Izmir government's environmental directorate.



Our Inspection team in Knowsley, UK removed single-use plastic containers from the staff canteen by replacing them with recyclable cardboard alternatives.

ALS in Thailand donated 700 trees for planting in Bangkok and joined in activities to upcycle plastic and scrap. The team also had a walk-and-run campaign on 24 June 2024 at the Bangkok and Rayong sites to promote plastic pollution awareness.



Our Life Sciences operations in Danderyd, Sweden removed the need for 3,500 plastic containers per year by changing the location of Ntot (total nitrogen) analysis and reduced the use of plastic tubes and pipette tips.



ALS employees in Cluj-Napoca, Romania donated plastic bottle caps to an organisation that collects and recycles them and uses the funding to provide support for children living with illnesses. The team collected about 3-5kg/month, with employees collecting them from their homes as well as the workplace.

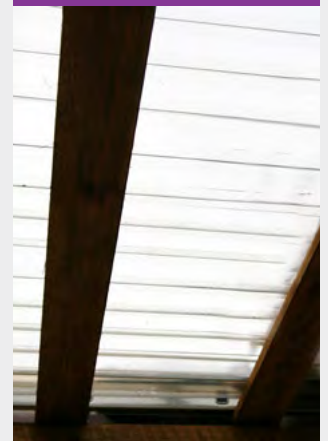
ALS' Metallurgy team in Kamloops, BC, Canada devoted 30 minutes of the day to collect waste in their neighborhood. The team 'adopted' their site's street as part of a citywide initiative where residents take on the responsibility of keeping their street tidy.



Our Norway team devoted 30 minutes of their workday to pick up garbage along the beach outside the Oslo laboratory. Although plastic pollution along the Oslo coast has been continuously reduced over the last 20 years, the ALS team is committed to helping it improve further.



ALS' Pharmaceutical team in Mexico collected as much plastic waste as possible in support of the recycling campaign, De Litro a Techo (From Litter to Roof). Campaign participants collect, wash and compact composite aseptic containers, which are collected and recycled by the CADENA Foundation, a Mexican non-profit charity, which uses the containers to generate plastic sheets that can be used as roofing for families who have suffered from a disaster or who do not have adequate roofing. CADENA, in collaboration with the environmental advocacy organisation PROMESA, installs the roofs in the homes of the families. The campaign is ongoing.





A team of employees at ALS' Environmental site in the Dominican Republic supported the cleanup of a beach impacted by plastic waste, demonstrating their commitment to the environment and their community.

Environmental operations across Europe eliminated ~400kg of plastic from landfill by replacing plastic sample containers with paper ones for drying metals, as well as replacing bottled water in meeting rooms with tap water filtration devices.



At our Environmental labs in Wakefield, UK, plastics were diverted from landfill by using reusable glass alternatives for plastic pots used for soil analysis and single-use plastic petri dishes. Additionally, plastic weighing boats were replaced with acrylic containers.



ALS in Adana, Turkiye participated in coastal cleanup activities at Harbiş Beach.



Our team in Hermosillo, Mexico participated in a recycling campaign, encouraging reduction of waste generated on site, as well as in employees' homes. The initiative supports Ave Ba'du, a foundation for children with cancer and lupus.



Our preparation laboratory team in Zacatecas, Mexico spent time cleaning areas around their site, removing plastic waste to prevent it from reaching the drainage system, and setting an example of a good environmental practice for surrounding businesses.

Our Environmental team in Hawarden, UK made several key changes. They diverted 15t of plastic from landfill by switching to a different type of cooler boxes and replaced plastic soil sample containers with recyclable cardboard containers. They also reduced plastic going to landfill by reusing bubble wrap from instrument deliveries and worked with a supplier of BOD cuvettes to repurpose used testing kits, recycling the plastic into items such as broom bristles.



The ALS Inspection team in Chile participated in a beach cleanup activity in the city of Viña del Mar.



Environmental operations in Waterloo, Canada recycled ~285m³ of plastics by improving internal waste handling practices, and plan to roll out the initiative in other labs, which is expected to double the amount of recyclables diverted from landfill to over 500m³.



SUSTAINABILITY PHOTO COMPETITION

Finalist: Nick Dale,
Senior Graphic Designer,
Corporate, Australia

PHOTOGRAPHER: Daisy Dale

Learn about our Sustainability Photo
Competition on page 56

Leaving my kids a cleaner, healthier and more sustainable environment is important to me.

- Nick Dale

"I started swimming as a child and swam for a club. I no longer swim competitively, but both of my children do, mainly in the pool but also in open-water competition. In fact, my daughter, who took this picture, was the inspiration for me to get back in the water. Open water swimming means swimming in large bodies of water, rather than in a pool. I like being in the ocean; if I lived closer to the beach, I would probably swim there every day.

There's good alignment between open water swimming and ALS's mission, values and actions. If you're swimming in the sea, you need to have clean, safe beaches where you can be comfortable getting in the water. It is good to be part of a company that is helping ensure the cleanliness and health of the water. Leaving my kids a cleaner, healthier and more sustainable environment is important to me.

I really like this image, as it captures the sense of accomplishment and happiness I was feeling. I helped set up the shot, but my 12-year old daughter took the photo. I bought the long camera lens to take pictures of her and my son doing sport, so it's nice that here she has turned the lens on me. The best thing about the picture is that we were able to go down to the beach and take it together."







Community

Our approach	84
Economic contributions	85
Local contributions	88
Development contributions	92

Our approach

As a global business, we recognise our interconnectedness with diverse communities, and understand that our business and sustainability successes are linked to theirs. Our social performance programs are strategically designed to make a meaningful and lasting positive impact on the communities we serve.

In FY24, we focused our community efforts in three areas:

- **Economic contributions**—empowering local economies
- **Local contributions**—building stronger communities
- **Development contributions**—investing in future talent

Our goal is to meet the specific needs of our communities through meaningful and targeted financial support, corporate and regional initiatives and proactive skill development that deliver tangible and sustainable economic, social and environmental benefits.

We believe in fostering long-term partnerships with community groups and organisations. By doing so, we can work collaboratively to achieve shared goals and create positive change.



Economic contributions

Paying our fair share of taxes

ALS is committed to paying its fair share of corporate taxes by adhering to taxation laws in the jurisdictions where we operate (across 70+ countries), contributing to the development and well-being of those communities.

Our Tax Risk Management Policy undergoes annual Board review and approval, 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.

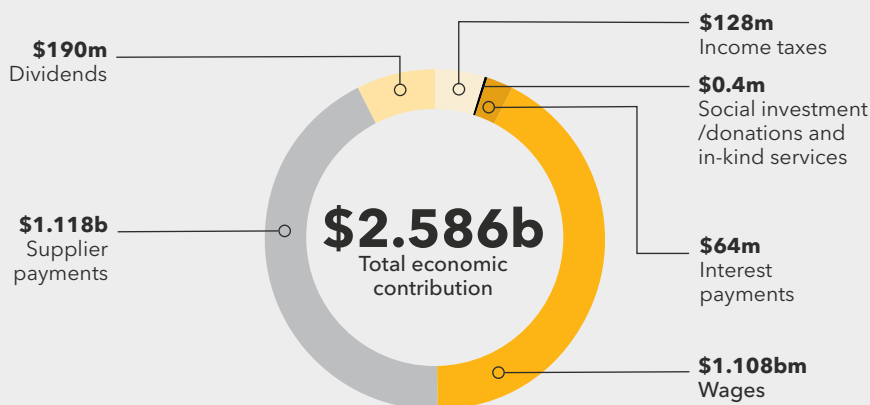
The Board-appointed Audit & Risk Committee oversees the effectiveness of our risk management systems, with the Chief Financial Officer (CFO) responsible for the day-to-day management of tax risk. At the six-monthly reporting process, the

CFO provides an attestation to the Board outlining the accuracy of tax balances, disclosures, and the effectiveness of the underlying internal systems and controls.

To maintain tax transparency, we document ALS' tax position and any conclusions reached, ensuring adequate disclosures are made in tax return lodgements for revenue authorities' understanding.

We are committed to ethical business practice and do not engage in tax-driven transactions lacking commercial substance or aimed solely to derive 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 FY24, ALS paid \$128 million in corporate taxes, reflecting our commitment to responsible tax practices and contributing to the societies we operate in.



Building a global workforce

ALS has over 20,000 employees around the globe, with over 80 per cent (16,000) as full time, nearly 90 per cent of those being permanent positions.

In FY24, ALS paid more than \$1.108 billion in wages to our employees around the world, contributing to local economies.

We welcomed new employees around the world through strategic acquisitions and expansions of operations around the globe including including Brazil, Chile, France, Germany, Italy and Romania.

SUSTAINABILITY PHOTO COMPETITION

I hope this photograph inspires and motivates my colleagues and others to help save the environment.

- Tej Basnet

"This photograph was taken in Gudholm, Bornholm, Denmark. It is a place for everyone. Here you can see a small girl enjoying the experience of standing on a rock on a coastal hillside, taking a picture of the sea, with two pigeons as her companions also freely enjoying the view from a nearby tree. I hope this photograph inspires and motivates my colleagues and others to help save the environment."

Finalist: Tej Basnet, Lab Assistant, Environmental, Denmark

PHOTOGRAPHER: Tej Basnet

Learn about our Sustainability Photo Competition on page 56



ALS continues to operate in at least seven LDCs (Least Developed Countries, as defined by the UN Department of Economic and Social Affairs): Burkina Faso, Cambodia, Ethiopia, Lao People's Democratic Republic, Mali, Senegal, and Zambia.

ALS values its collaboration with employees worldwide, recognising their vital support in supporting the economies of these nations.



Local contributions

Empowering communities through charitable giving

ALS prioritises support for charitable organisations through our charitable giving framework. Our approach is underpinned by our Charitable Giving Policy, which outlines support for organisations aligned with our core values and supports giving that meets the specific needs of our communities through:

- Education - supporting inclusive and quality education to enhance skills development and lifelong learning opportunities, including advancing STEM education and enhancing skills development in reading, writing and other fundamentals that improve livelihood opportunities and prepare individuals for future work.
- Environment - supporting environmental awareness and resilience through addressing specific concerns relating to biodiversity conservation, ecosystem restoration and climate change mitigation and adaptation.
- Community enrichment - supporting social and economic health aimed at alleviating poverty, addressing food scarcity, improving clean water and sanitation, enhancing nutrition, responding to immediate impacts arising from a natural disaster, and promoting healthy lives and well-being.
- Inclusion and diversity - promoting diversity, equality and the full participation of women in the workforce and society and supporting individuals living with disability.

We offer targeted financial support and in-kind contributions that deliver tangible and sustainable economic, social and environmental benefits for our communities. We also actively participate in events, programs, projects and initiatives that align with our values.

Our approach prohibits financial support or in-kind donations for individuals or political or religious organisations. ALS' Charitable Giving Policy is accessible at alsglobal.com/en/corporate-governance.

In FY24, we made direct contributions to charitable organisations within our communities.

We also supported our employees to participate in fundraising and volunteering activities, establishing ALS' Workplace Volunteering Guidelines to encourage employees to take one workday a year to work with a local charitable organisation. This initiative underscores our unwavering commitment to empowering employees to contribute their time to meaningful charitable endeavours.



Diversity, equality and reducing inequality

Promoting diversity, equality and the full participation of women in workforce and society, and supporting individuals living with disability.

Building community through ALS Cares

Our workplace giving program, ALS Cares, was established in 2019 in collaboration with our employees and aims to make a meaningful and lasting positive impact on the communities we operate in. ALS Cares reflects our core values, and our sustainability objective to contribute to local communities where we operate and live. Through ALS Cares, employees can donate regularly to one of the program's charitable partners as part of their salary, with ALS matching employee contributions dollar-for-dollar.

In FY24, we reinforced our commitment to our Australian long-term charitable partner, Youngcare, supporting their ongoing work in enabling young people living with a disability, and aligning with our objectives to foster inclusivity and empowerment in our communities.

Charitable partner selection

ALS conducts thorough due diligence to ensure potential charitable partners align with our core values, demonstrate sound financial management, actively engage with donors, offer volunteering opportunities, and show lasting and demonstrative impact for the individuals and communities they serve. ALS does not support political candidates, parties or organisations, or religious organisations or individuals.

In FY24, the generosity of ALS employees, matched by ALS, resulted in total donations of \$113 thousand. We also focused on promoting ALS Cares by integrating information about the program into employee onboarding processes. We are committed to reviewing the effectiveness of ALS Cares and enhancing the program in FY25.



Second Harvest

In FY24, ALS extended its support of Second Harvest by welcoming them as a charitable partner within the ALS Cares workplace giving program, offering employees in Canada an opportunity to contribute to this meaningful cause.

Second Harvest is Canada's largest food rescue charity, dedicated to redistributing perishable food from donors to other not-for-profit service groups, thereby reducing food waste and mitigating greenhouse gas (GHG) emissions that contribute to climate change.

The addition of Second Harvest into the ALS Cares program was formally launched in October 2023. Champions from across our Canada businesses actively promoted and launched the Second Harvest initiative, establishing a central online hub to communicate information with employees via regular updates, support materials and a forum for sharing creative fundraising initiatives of their own.



WORKPLACE GIVING PROGRAM



Supporting stronger communities through employee-led initiatives

In addition to ALS' workplace giving programs, our employees globally actively contribute to their local communities, raising funds to support causes close to their hearts. Their efforts exemplify our core value of Caring. Some highlights include:

ALS in Thailand partnered with WHA Utilities and Power Public Company Limited for the 2023 Educational Equipment Donation Project to support local schools near the ALS Rayong branch.

The Barranquilla, Colombia team delivered 60 grocery baskets to low-income families. They also accompanied children to their preschool graduations and collected toys to give as holiday presents.



Since 2009, employees from Oil & Lubricants in Brazil have organised an annual food collection campaign for the Creche Comunitária Sementes do Amanhã daycare. This year, they collected a record 4.5 tons of food, which was distributed to 109 families along with gifts for children.

The Environmental team in Peru assisted over 60 families affected by a mudslide and flash flood in Ferreñafe by providing non-perishable food, cleaning supplies, bedding, drinking water and calomine lotion.



The Geochemistry team in Canning Vale contributed to the Salvation Army Christmas Appeal by donating three boxes of non-perishable food items and gift vouchers for individuals and families in need.

The Life Sciences team in Scoresby took part in Australia's Biggest Morning Tea, raising \$1,070 for the Cancer Council, which was matched by ALS, resulting in a \$2,140 donation.

The Environmental team in Coventry, England participated in the Severn Trent Mountain Challenge Charity Trek to support projects bringing clean water and sanitation to communities in Bangladesh. They raised nearly £1,700 and organised other fundraising events, including a holiday bake sale and McMillian Coffee Mornings, raising a total of £757.



The Environmental team in Santiago created a program for a local high school to promote waste segregation and recycling, including training, awareness, collection and waste management procedures, and removal and monthly metrics.



Our Life Sciences business sites across Brazil came together to support Natal Solidario, a Christmas holiday campaign that supports children in need. The Environmental laboratory in Bahia, for example, provided toys and food to the Instituição Fraternal a Redentora, a low-income school in the municipality of Lauro de Freitas.

Our Geochemistry team in Townsville participated in a Fun Run to raise more than \$1,100 for Ronald McDonald Children's Charity and help improve the health and well-being of children.

Our Life Sciences team in Argentina joined the Spartans program, which offers after-prison support services to people who served time in prison, giving them a second chance by creating economic opportunities. This year two members of the Foundation had the opportunity to work in the laboratory washing area.

Quito Environmental supports a centre that provides assistance to children who belong to low-income families. Two employees visited the Centre and shared a pleasant moment with the children when the donation of candy bags were handed out.


The Environmental team in Lima and their relatives participated in the Barranco Municipality Cleaning of Beaches campaign, under the moto "We take care of our sea".



Development contributions

Advancing careers through STEM education

At ALS, we are committed to nurturing the next generation of talent by providing first-hand experiences and insights into the work carried out at our facilities. From laboratory tours, to career fairs, to visiting presentations and internship placements, we aim to inspire and educate students of all levels and ages about the world of science. Throughout FY24, ALS proudly provided more than 1,000 days of work experience and nearly 6,000 hours of instruction to students, reaching hundreds of aspiring scientists globally. Highlights of our efforts include:



Geochemistry
Perth, Australia

ALS Chemist, Agnieszka Fisher, spoke at a career fair hosted by the Royal Australian Chemical Institute and University of Western Australia, generating considerable interest in laboratory tours as well as employment opportunities with ALS.

Food & Pharmaceutical
India

Our Food and Pharmaceutical laboratories in India provided 17 internships across five higher-learning institutes, including Mangalore University, RIPER Ananthapura, Garden City University, Muthayammal College of Art and Science and Sri Padmavathi Mahila Visvavidhyalam.

Life Sciences
Bangkok, Thailand

ALS in Bangkok hosted six students from Kasetsart University, University of Phayao, and Mae Fah Luang University to complete their work experience program over four months, focusing on environmental compliance and field services.

Environmental
Hawarden, Wales

As part of the Girls into STEM program, ALS' environmental laboratory in Hawarden offered laboratory tours and discussions on environmental chemistry and health and safety, hosting female students from three local high schools across five tours throughout the year.

Geochemistry
Malaga, Spain


In October, students from Curtin University were invited to a laboratory tour at our Geochemistry Laboratory in Malaga. They had the opportunity to see the geochemistry, spectroscopy and fire assay sections, witnessing a pour-out of the furnace in action. Students discussed industry employment opportunities with the ALS team and received insights about educational pathways to employment. One enthusiastic student was so impressed that he submitted his resume for early consideration.

Environmental
Cluj, Romania

ALS visited Technical University of Cluj-Napoca (UTCN)'s annual career fair, which connects students with alumni working in the Environmental Engineering field. ALS set up a stand to share insights into the work being conducted at our laboratories and details about our internships, a requirement of the UTCN Engineering Degree. In FY24, we had four internship candidates.

Environmental
Queensland, Australia

ALS proudly sponsored and participated in the University of Queensland Chemistry Club's careers and canapes event. The event provided a forum for students to hear valuable career path information via presentations, question and answer sessions and informal networking.



Food
Shrewsbury, UK

Students from the University of Chester participated in a 150-hour work-based learning program at the Shrewsbury Food laboratory, acquiring skills from ALS' main and pathogen laboratories. The Shrewsbury Laboratory also hosted a student from Newport Girls High School for work experience.

“Thank you so much for the work experience! It was incredible spending a week learning at ALS. I definitely enjoyed it and learned lots of things about microbiology, work and myself. It helped me think about what I want to do in the future, so once again, I give my thanks to you and everyone else in the team.”

Student work experience participant–Shrewsbury, UK.



Geochemistry

Perth, Australia

ALS joined Woodvale Senior High School's STEM fair for Year 7 to Year 12 students. Students observed sample types and preparation, and participated in a PPE dressing challenge to promote safety. The winner put on their appropriate gear in just 41 seconds!

Food & Pharmaceutical

New Zealand

Our food and pharmaceutical laboratories in New Zealand participated in the Tauranga STEM Festival (STEMfest), a multi-award-winning community event that brings together organisations that are creating and developing innovations in science, technology, engineering and math, inspiring the next generation to pursue a career in science.

Food Valencia, Italy

Students from local educational institutions completed their work experience at our Food Laboratory in Valencia. A total of 11 students from six institutions participated, completing between 380 to 400 hours. Ten students also learned skills in the main and pathogen laboratories, and one participated in administration. The institutions include the Ausias March Institute, the Sanchis Guarner Institute the Marcelino Olaechea Centre Inter III Center San Antonio de Padua Centre.

Environmental

Burnaby, Canada

ALS' Burnaby team partnered with British Columbia Institute of Technology (BCIT) and their Chemical & Environmental Technology diploma program to offer a two-week work experience for up to eight students each year.



Environmental

Czech Republic

Three students from Upper Secondary School of Chemistry Pardubice, joined our Pardubice laboratory's work-based learning program, which requires them to complete a minimum of 144 hours in sample prep laboratory for POPs determination. The team also presented at the Faculty of Charles University in Prague career day.

Food

Rimavska Sobota, Slovakia

ALS' Food business in Rimavska Sobota hosted a student from the Faculty of Chemical and Food Technology STU for three weeks to complete his mandatory operational practice in laboratory skills.

Food Poznan, Poland

A student from the Poznan University of Life Sciences completed her five-month internship with ALS in July 2023, accepting a permanent role with ALS at the completion of her program.



Life Sciences

Singapore

In May 2023, 19 students and teachers from Dunman High School leading science research projects, visited ALS' Singapore laboratory.

ALS showcased our diverse laboratory testing services in food, pharmaceutical, microbiology, biological fluids, environmental and oil and lubricants. We highlighted COVID wastewater testing and its role in helping contain infection cases, exposing students to real-world applications of science beyond the classroom.

Life Sciences

Thailand

Two students from Ubon Ratchathani University completed their four-month work experience in our environmental laboratory.

CASE STUDY

Water First: leading community education

INNOVATE
SUSTAIN
GROW

ALS fulfilled its FY24 commitment by providing cash donations and pro-bono testing services to Water First, a charitable organisation in Creemore, Ontario, Canada. Water First focuses on delivering training and education in water science to First Nations and Indigenous communities across Canada, addressing the challenges communities face in accessing quality drinking water, including a lack of trained community members in water science fields.

The partnership with Water First aligns with ALS's goals of supporting STEM education and ensuring access to clean drinking water. In FY23, ALS pledged \$100,000 CAD to support Water First's School Education Programs, which offer hands-on instruction and exploration of water sciences across all grades to educate children about the importance of water and inspire interest in STEM education and careers.

Water First emphasises the involvement and consultation with Indigenous leaders to customise program delivery with the needs of the community and ensure teachings are culturally relevant, such as language, Indigenous history, and First Nations traditions relating to water. Water plays a vital role in these communities, including a source of food, materials and transportation.

Testing services in support of the drinking water internship program

Due to a delayed start in the new internship program, ALS did not use the full \$100,000 CAD pledged for testing services in FY24, resulting in the remaining pledge being carried into FY25.

In FY24, ALS in Canada allocated \$24,800 CAD in testing services to support two ongoing projects with the Brunswick House First Nation and the Cree Nation of Waswanipi. Laboratories in Waterloo, Burlington, and Ottawa contributed to these projects.

As part of the Water First Environmental internship program which commenced in FY23, the Brunswick House First Nation conducted a long-term study on climate change impacts and industrial contaminants in drinking water. In FY24, ALS' testing support facilitated follow-up testing and monitoring in these two areas.

Water First education programs

ALS also supported school education programs through cash donation, including immersive STEM workshops for K-12 students, covering custom curricular and local water science concepts that are delivered in the classroom and on land using water tools and Water First resources. Water First provided hands-on programming during the FY24 period, including a high school credit program with the Sheshegwaning First Nation and the Beausoleil First Nation. This four-week program incorporated practical activities, including fossil hunting, stream assessments and elements, water treatment facility tours, microplastics and plastic pollution discussions, and classroom sample analysis. Additionally, the program covered cultural education, including lessons on traditional foods and medicines.

The Beausoleil First Nation also engaged with Water First to provide a four-week geography high school credit program. This was the third year Water First provided the credit program, which includes a beach water monitoring project where students take water samples to monitor *E. coli* levels. The high school credit programs are accredited by regional school districts and allow students to engage in science learning through meaningful, practical and culturally-sensitive learning.

Water First also provides water science resource packs to schools through their Schools Water Program. In FY24, they engaged 35 First Nations communities across Canada, engaging 1,721 students and achieving 33 high school credits.



It is important to never lose your capacity for wonder.

- Fernanda Sarabia

"My passion is traveling and discovering incredible places and people. Traveling can help you maintain the conviction of the importance of taking care of what you love. I want to share this passion as a legacy to future generations, so that they are encouraged to adventure, take the time to breathe peacefully in nature, slow down and be enriched by the culture of each community, and admire with every blink the amazing things that the planet offers us. It is important to never lose your capacity for wonder."

Finalist: Fernanda Sarabia, Quality Supervisor, ALS Geochemistry, México

PHOTOGRAPHER: Martha Gálvez

Learn about our Sustainability Photo Competition on page 56





Business practices



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Our approach

Maximising return for shareholders

We are committed to creating sustained economic performance for our partners and shareholders by executing our strategic plan and practicing effective fiscal management, while meeting our corporate social responsibilities.

In FY24, ALS continued a prudent approach to capital management, balancing investment in organic growth, accretive acquisition opportunities and dividend payments to shareholders. We achieved strong underlying shareholder returns again in this period, proving the strength of the business model and management team. We have made significant progress towards our FY27 financial objectives

with continued growth, cementing ALS as a market leader in the testing industry.

FY24 – key financial indicators

- Statutory revenues* of \$2.586 billion
- Net profit after tax (NPAT)* \$316.5 million
- Earnings per share* totalled 65.4 cents
- Strong Group liquidity of >\$530 million.

A full copy of the audited financial statements can be found on our website.

Each reporting period, the Managing Director and Chief Financial Officer state in writing to the Board that the Company's financial reports present a true and fair view

of the Company's financial condition and operational results and are in accordance with relevant accounting standards.

These statements are based on a formal sign-off framework established across the Company and reviewed by the Audit & Risk Committee during the six-monthly financial reporting process.

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

Underlying revenue*

\$2.586b

↑ 6.8%

Underlying EPS*

65.4c

↓ 1.4%

Underlying EBIT*

\$491.8m

↑ 0.2%

Underlying EBIT margin*

19.0%

↓ 1.3%

Underlying NPAT*

\$316.5m

↓ 1.3%

Dividends per share

39.2c

↓ 1.3%

* From continuing operations.

Ensuring data integrity and traceability

At ALS, our mission is to help our clients leverage the power of testing and data-driven insights for a safer and healthier world. Our clients expect our services, reports and data to adhere to the highest standards of integrity and accuracy.

ALS quality management policy

Data integrity is at the core of the services we provide. As a global leader in testing and scientific analysis, we constantly strive to ensure that our clients can rely on obtaining accurate data from us. Our commitment to ethical conduct, quality and data integrity is embodied in our Code of Conduct.

Our quality management policy further guides this commitment to accuracy and helps ensure the highest level of impartiality and confidentiality for all our activities.

We require our employees to perform their duties with the highest standard of integrity and independent judgement. They must provide services professionally and impartially in accordance with approved standards, methods and policies, and pay close attention to sampling, quality and process control, and method precision.

Our Code of Conduct requires our employees to ensure the completeness and traceability of all data and information reported and to not misrepresent data or comply with any request for data to be improperly changed.

Our purpose is to help make the world a better place through science, assurance and sustainability. The high stakes embedded in this purpose underline the importance of integrity and assurance in guiding how we serve our clients with meaningful data.

Service governance and quality assurance

At ALS, we have built our global reputation by embracing the latest technologies and innovative methodologies to deliver high-quality testing services to clients.

We recognise that the decisions our clients make based on the scientific analysis and expertise we provide have the power to help shape a sustainable world for future generations. ALS, its subsidiaries, and its partnerships across the globe, share an unwavering commitment to excellence in scientific integrity, quality and ethics, and we demonstrate this ongoing commitment across our quality management and assurance credentials program. Where required by regulation, best practices or business determination, all ALS businesses and joint partnerships that are engaged in analytical testing, inspection or certification

services are required to seek quality management systems accreditation at either the individual entity or within the consolidated entity accreditation. In many instances, our entities are certified to ISO/IEC 17025 (General Requirements for the Competence of Testing and Calibration Laboratories) or ISO 9001 (Quality Management Systems). We recognise that some countries or regions may have jurisdictional equivalents of these standards or more prescriptive regulatory obligations that must be met. The scope of certification will vary based on the services and scientific disciplines offered at each facility.

A summary of our quality assurance accreditation can be found below.

Region	Entities	ALS Locations	Total Quality Accreditations ¹
Australia and New Zealand	23	80	91
Asia, Russia and Middle East	27	42	51
Europe	59	80	90
North America	13	85	76
South America	41	57	49
Africa	18	25	8
TOTAL	181	405	365

1. Total Quality Accreditations include ISO 9001 Management Systems Accreditations, Sector Specific QA Accreditations and National or Regional Equivalent Accreditations.

Responsible and ethical business conduct

We recognise that what we achieve is as important as how we achieve it. As we pursue our vision to be the global leader in the discipline of scientific analysis in pursuit of a better world for all, we are committed to conducting our business and activities responsibly and ethically.



CASE STUDY

Honoured for integrity in Brazil for third year

ALS' Oil & Lubricants laboratory in Contagem, Brazil won the Integrity Seal Award from the Contagem Comptroller General for the third year. This award acknowledges the companies in the municipality with the strongest ethical culture. Receiving this recognition provides a clear example of how integrity is a non-negotiable for ALS sites globally.



There can be no science built on falsity. Thus, we promote and encourage consistent ethical behaviour to create a strong culture anchored in honesty, transparency and accountability.

Our Code of Conduct informs the behaviours we expect of our employees and business partners to deliver on our strategy and meet the expectations of our clients and other stakeholders. Our code defines how we conduct our business and assists our employees in understanding what they should expect of themselves and from each other. We aim for our code to be a resource that employees can revisit whenever they have a question or concern. It provides clear guidance and practical examples of the application of the principles and standards that help ensure our business is conducted with integrity.

Our online Code of Conduct training course supplements our code, strengthens our culture and is regularly reviewed and updated. The required course is part of our employee onboarding process, so that employees understand the values that drive our organisation and the standards of behaviour expected of them. Employees are also required to take the course annually to affirm their commitment to abide by our code. The course highlights the policies that support our commitment to responsible and ethical conduct, enabling our employees to be fully informed and avoid making consequential adverse decisions.

Our interactive online Code of Conduct portal enables easy navigation of our code and provides access to a broad range of answers on commonly asked questions on each of the topics covered in our code.

It also links to external and internal resources should our employees wish to learn more about or discuss any topic or circumstance in more detail.

Enabling and promoting a culture of responsible and ethical day-to-day decision-making, where employees are empowered to ask questions and seek guidance when faced with complex or sensitive situations, rests with our executive leadership.

Our executive leaders, as well as managers and supervisors, are responsible for consistently and regularly reinforcing responsible and ethical business conduct through practical and demonstrated leadership. Our employees are required to share the company's commitment to ethical conduct and to speak up if they witness misconduct. By sharing what we learn from our failures and successes, investigations into allegations of misconduct, and the disciplinary actions imposed for unethical actions, we consistently uphold our commitment to conducting our business and activities responsibly.

We also continually assess our conduct to deepen our understanding of our culture. During FY24, with the assistance of an independent third-party, we asked our employees to provide us with open and honest feedback about how they see the company's culture and what is and is not working. Insights gained from this employee engagement survey will assist us in taking actions to help build and maintain the culture we desire.



Code of Conduct



Given the diversity of our workforce, our Code of Conduct is available in 18 languages

- Chinese
- Czech
- Danish
- English
- French
- Indonesian
- Italian
- Korean
- Lao
- Malay
- Mongolian
- Polish
- Portuguese
- Russian
- Spanish
- Swedish
- Thai
- Turkish

Policies that support our commitment to responsible and ethical conduct

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

Regulatory compliance

Meeting our regulatory obligations

Our compliance program aims to ensure that we identify, understand and meet our regulatory obligations and regularly assess our compliance performance. The compliance risk portal located on our company's intranet supports our commitment to meeting our regulatory obligations.

The portal provides access to policies and programs supporting compliance in the areas of health and safety, environmental protection, anti-bribery and anti-corruption, trade and economic sanctions, human rights, diversity equity and inclusion, corporate and financial management (including taxation), privacy and data protection, whistleblower protections and compliance with the Australian Securities Exchange listing rules. Each of our business streams is required to adopt and adhere to these policies and programs.

An integral aspect of our compliance program is providing targeted online and in-person training to help our employees identify compliance risks, help reinforce our regulatory compliance and gain a strong understanding of their regulatory obligations and any changes to these obligations that may arise.

To frequently reinforce awareness of regulatory compliance and early notification of non-compliances, our monthly compliance exception reporting process requires the senior manager or supervisor for each of our sites to report monthly on matters related to compliance risks to the Chief Sustainability Officer for HSE-related matters and to the General Counsel & Company Secretary for all other matters. Site managers or supervisors submit their reports online via our Compliance Portal to enable monitoring and traceability. Each year they also confirm their awareness and understanding of specific compliance obligations by completing an annual compliance sign-off declaration.

To reinforce a culture of compliance, regulatory compliance risk metrics are incorporated into positive performance indicator (PPI) scorecards for each business stream and short-term incentive plan scorecards for individuals.

Business resilience workshops

Our business resilience workshops are designed to promote an ethical culture by encouraging asking questions and raising issues. Facilitated discussions address situations that may challenge adherence to our core values and the expected standards of behaviour expressed in our Code of Conduct.

The workshops provide opportunities for participants to come together to talk about how they can continue to uphold the company's core values and enhance the ethical and compliance culture of the company. The workshops build awareness of compliance risks through discussions on topics including bribery, facilitation payments, gifts and entertainment, company confidentiality, working with business partners, third-party due diligence, proper books and records, related parties, anti-competitive behaviours, data integrity and reporting behaviour or actions not aligned with our Code. Participants are alerted to circumstances that could increase their exposure to unethical opportunities and how to prevent or avoid them.

The workshops are delivered to a selection of management teams each year to encourage candid dialogue and provide a forum that helps reinforce our culture of openness and transparency. Participants are empowered to seek guidance and support when faced with any situation that could adversely affect our reputation as a global leader in the discipline of scientific analysis.





Anti-bribery and anti-corruption

Our reputation is built on us living our core values. One of these core values is that we are honest. It means that we must always act with integrity and in compliance with the law in conducting our business. This includes never engaging in bribery or corruption with anyone in any way, anywhere in the world.

Our commitment to anti-corruption compliance is embodied in our Code of Conduct and Anti-Bribery and Anti-Corruption Policy (ABAC Policy), both of which make it clear that bribes, corruption, kickbacks, secret commissions or facilitation payments of any kind are strictly prohibited, even at the risk of losing business opportunities.

Our ABAC Policy sets out the requirements and controls that support our prohibition of bribery and corruption in the conduct of business. It aims to ensure that our employees have the knowledge they need to be diligent in their efforts to prevent, detect and respond to bribery and corruption risks.

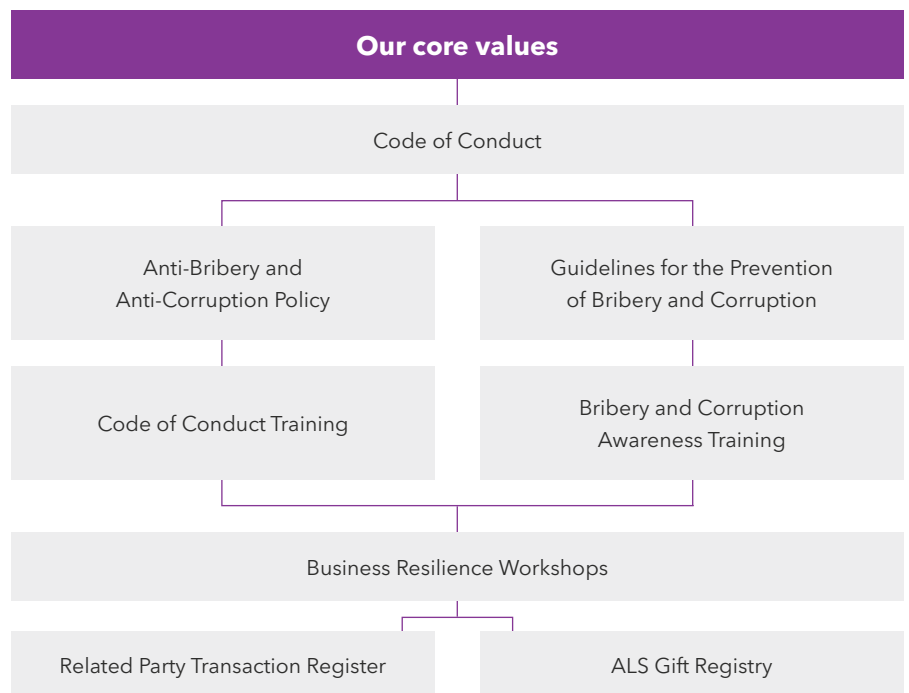
We take a risk-based approach to training our employees on bribery and corruption exposure. Our Code of Conduct training educates employees on our stance on bribery and corruption and highlights the significant risks that bribery and corruption present to our reputation and continued operation. Our Code of Conduct training is supplemented by our in-depth online Bribery and Corruption Awareness training. This in-depth training provides those in high-risk roles with an increased understanding and awareness of the key risk factors and potentially compromising situations to which they should remain alert.

During FY24, each of our site managers across all business streams was required to undertake this in-depth training course under the PPI scorecard.

Detailed guidance on preventing, detecting and responding to bribery and corruption risks is set out in our Guidelines for the Prevention of Bribery and Corruption. These guidelines provide direction, for example, on avoiding risks when offering or receiving gifts or entertainment. Key questions are provided that employees should always ask themselves in any situation where there may be a risk of perceived improper influence on business outcomes.

When engaging with third parties, our Business Partner Due Diligence Process seeks to ensure that we only form business relationships with third parties who share our commitment to conducting business with integrity and in compliance with the law. Thus, we expect our suppliers to conduct their business in a way that is consistent with the principles outlined in our Code of Conduct and in compliance with the requirements of our Supplier Code of Conduct, including never participating in any form of bribery or corruption.

INTEGRITY IS IN OUR COMPANY'S DNA



Whistleblower Program

Our Whistleblower Program seeks to foster an honest, transparent and accountable culture where our core values and Code of Conduct are upheld. We recognise that our employees are often our best source of information regarding actual or suspected misconduct or wrongdoing and are uniquely placed to discover and report this. We encourage our employees to speak up with confidence and to feel that they can freely report suspected or actual behaviour that violates our Code of Conduct or is not in compliance with the law.

We are committed to ensuring the confidentiality of those who report potential misconduct and to create an environment where our employees feel safe to do so, without fear of retaliation. Our Code of Conduct, Whistleblower Policy and corresponding training courses confirm and reinforce this commitment and include information on how we support and protect those who submit reports.

We recognise, however, that it is not always easy for people to speak up and to make a report directly to someone within the company. Our confidential helplines - the ALS Business Integrity Helpline and the ALS Your Voice Helpline - seek to address this and support reporting where there may be a feeling of uneasiness to do so. These helplines are provided by an independent third party and are an integral part of our Whistleblower Program. These helplines enable reports to be made 24 hours a day, seven days a week, 365 days a year, no matter where the person making the report is located.

Each helpline features an anonymous reporting mechanism to alleviate any fear of retaliation that might be associated with making a report.

Our Code of Conduct, Whistleblower Policy and helplines poster – required to be displayed on the employee noticeboard at each of our sites globally – provides information about how the helplines can be contacted. More information and practical guidance on speaking up and reporting violations of our code is available to employees through our Code of Conduct.

Information on how the helplines work, which helpline to report to and answers to FAQs is also published and publicly available on the ALS Business Integrity Helpline and ALS Your Voice Helpline websites.

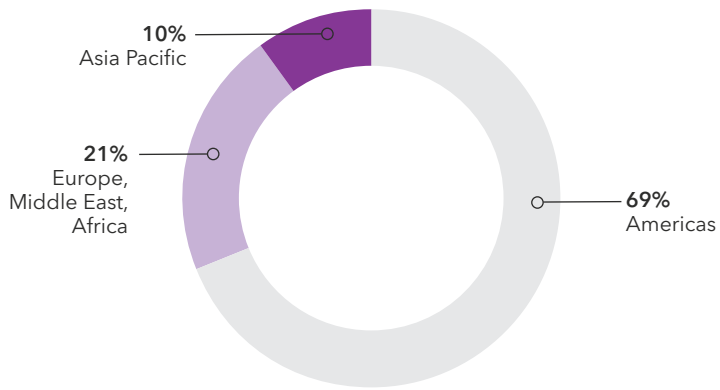
Each year we evaluate our Whistleblower Program against benchmarking information to determine actions that might improve its effectiveness. Learnings from our Whistleblower Program provide insights into potential deficiencies in our control environment and inform the allocation of resources to treatment plans for mitigating compliance risks.

Reports made under our Whistleblower Program are reviewed and assessed by the General Counsel & Company Secretary.

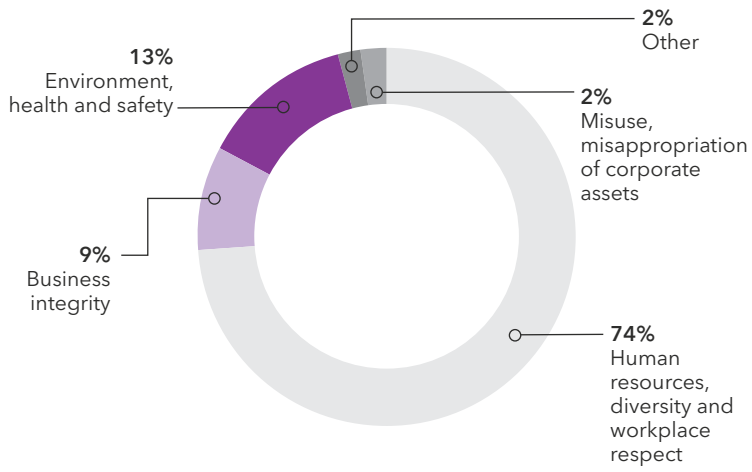
All reports are investigated where there is enough information for an investigation to be undertaken. The Audit and Risk Committee of the Board oversees our Whistleblower Program. Annually, the Committee receives a de-identified report prepared without names summarising reports of a material nature received during the preceding reporting period, which is made available to the Committee for review. The summary includes each redacted specific report and details about how each was managed, as well as the outcome of the investigation of the allegations raised. Where allegations are substantiated, appropriate action to remedy the situation and prevent a reoccurrence is undertaken.

During FY24, 51 reports were received under our Whistleblower Program to the ALS Business Integrity Helpline or ALS Your Voice Helpline. Of these 51 reports, 9 reports were considered to be complicated in nature, requiring a more extensive and broader investigative approach. These reports contained 98 allegations of suspected misconduct, which was a 50.8 per cent increase in allegations made compared to FY23. All allegations were reviewed by relevant management. 97 allegations were, or are, the subject of an investigation. As of 31 March 2024, 43 allegations arising from 24 reports remain under investigation. The investigation into 54 allegations has concluded, with 27 of these allegations being substantiated or partially substantiated. During the year, 11 reports gave rise to remedial actions (noting that remedial actions can arise where allegations are not substantiated), with the remedial actions arising from 10 of those reports having been completed. During the year, 13 reports gave rise to disciplinary action.

SUBMISSIONS BY REGION



ALLEGATIONS BY CATEGORY



Enterprise risk management

Effectively managing external, financial and operational risks

Risk management is fundamental to informing our strategic direction, protecting our reputation and ensuring our sustainability. Continual focus on identifying and managing both financial and non-financial risks enables us to monitor and assess their potential impact. It assists us in prioritising our efforts in developing and implementing strategies to minimise adverse effects and maximise the effectiveness of our operations.

Our Audit & Risk Committee assists the Board in upholding its responsibility to exercise diligence and skill in managing risk and overseeing our internal control systems. ALS' Executive Leadership is responsible for the design of our Risk Management Framework, with all employees globally supporting the implementation of the framework across the organisation.

Our Risk Management Policy details the roles and responsibilities for the management of risk by our Board, Board committees, CEO and executive management, general counsel & company secretary, business stream general managers, managers and supervisors, and our employees.

The Executive Risk Management Committee is responsible for ensuring all enterprise-wide material business risks are identified and evaluated in the context of the company's strategic plan, and ensuring that risk treatments are adequate.

Site managers and supervisors are accountable for implementing risk management controls to adequately manage operational risks for our local businesses. Our business stream managers are responsible for ensuring that these risk management controls are appropriate, effective and aligned with our Risk Management Policy, and that each site manager or supervisor understands their accountability.

Our employees are responsible for understanding our policies and procedures for managing risks, performing their duties with care, diligence and in accordance with approved policies, procedures and processes, and reporting potential or actual risk incidents to management as soon as they are identified.

Our approach to risk management is aligned to the International Standard ISO 31000:2018 – Risk Management – Guidelines and facilitates a consistent and comprehensive approach to our risk identification, assessment, response and communication. Financial and non-financial risks are identified across the organisation through strategic workshops, operational activities, assessments against standards, incident and event logging, and assurance and audit activities.

At least once a year, we conduct a materiality assessment to validate identified strategic, financial or operational enterprise-wide business risks, including emerging risks that may have a potential material impact.

Existing risk management strategies are reviewed to determine if they are effective and sufficient, with these strategies being revised, as required, to address changes in our external or internal operating environment. A controls assurance matrix details the control processes that are utilised to measure and monitor each risk. All enterprise-wide material business risks are reported to the Audit and Risk Committee, and the Board, each March, with deep dives undertaken on selected material business risks.



SUSTAINABILITY PHOTO COMPETITION

I've witnessed the power of this sport to unite people from diverse backgrounds, transcending cultural and social boundaries.

- Madiyar Temirtas

"My passion lies in the dynamic world of football, where the beautiful game becomes a conduit for fostering sustainability across various pillars - people, planet, and community. Through my involvement in football, I've witnessed the power of this sport to unite people from diverse backgrounds, transcending cultural and social boundaries. Football, beyond being a game, can be a platform for fostering inclusivity and community engagement."

Finalist: Madiyar Temirtas, Head of Analytical Department, Geochemistry, Kazakhstan

PHOTOGRAPHER: Didar Temirtas

Learn about our Sustainability Photo Competition on page 56

Our risk management priorities and efforts throughout FY24

- Reviewing our business continuity plans with an emphasis on cost reduction, strengthening liquidity, cash generation and repatriation, and acquisitions in complementary geographies.
- Reviewing our enterprise-wide information classification and management to enhance existing practices, mature our processes and improve information security.
- Continuing our business system consolidation and development of core business information and finance systems.
- Continuing to enhance our health and safety work practices and protocols as to employee well-being and mental health.
- Helping ensure our employees' safety on the road through a review of the safety specifications of our vehicles and planned implementation of in-vehicle monitoring systems for our fleet globally.
- Continuing implementation of policies and programs to reduce energy usage and carbon emissions, encourage renewable energies, and influence employee behaviours to address the impacts of increasing energy, fuel and carbon costs.
- Ensuring value creation from ALS' innovation framework through structured governance, innovation focus steering, agile decisions and performance tracking.
- Continuing implementation of ALS' digital and operational system roadmaps to support strategic automation and client digital integration leadership.
- Delivering trusted results through ongoing investment in custom-built laboratory information management systems and continued assurance reviews as to the robustness of quality programs implemented across our businesses including:
 - Monitoring of corrective action and client complaint registers to ensure items are being addressed in a timely manner, and trends are being identified and reported to general management
 - Conducting vertical audits to compare test data with final reports or certificates issued to clients
 - Ensuring all employees are receiving the ongoing training in place for them to maintain the required skills and competencies relevant to their roles and responsibilities
 - Ensuring the education of our employees, so they can perform their duties with the highest standards of integrity and independent judgement
- Continuing to assess the strength of our cybersecurity controls to counteract the ever-increasing number and changing nature of cybersecurity threats including:
 - Undertaking external audits and vulnerability assessments of the company's systems, applications and practices affecting company and client data
 - Reviewing and updating our enterprise-wide cybersecurity threat and risk assessment
 - Reviewing our incident response readiness plan
 - Undertaking phishing simulation testing
 - Expanding our cybersecurity training curriculum
- Revising our procurement and supply chain management approach and governance framework
- Continuing to review our business continuity plans to ensure redundancy plans for critical suppliers
- Implementing development programs, monitoring, and benchmarking employee remuneration, career progression and succession planning to retain and attract talent
- Rolling out a refreshed employee engagement survey to obtain open and honest feedback to identify specific areas of focus that can support ALS in being a great place to work and grow a successful career, and be recognised as an employer of choice
- Revising our DE&I, 5-year roadmap, including establishing a global DE&I Council and new ERG groups.

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

- Page 62 for information on how we manage our climate change risk.
- Page 54 for information on talent development and retention.
- Page 38 for information on health and safety.
- Page 77 for information on environmental management.
- Page 102 for information on regulatory compliance.
- Page 18 for information on innovation.

More information about our Risk Management Framework can also be found in our 2024 Annual Report and 2024 Corporate Governance Statement located at alsglobal.com.

CASE STUDY

Taking action for Cybersecurity Awareness Month

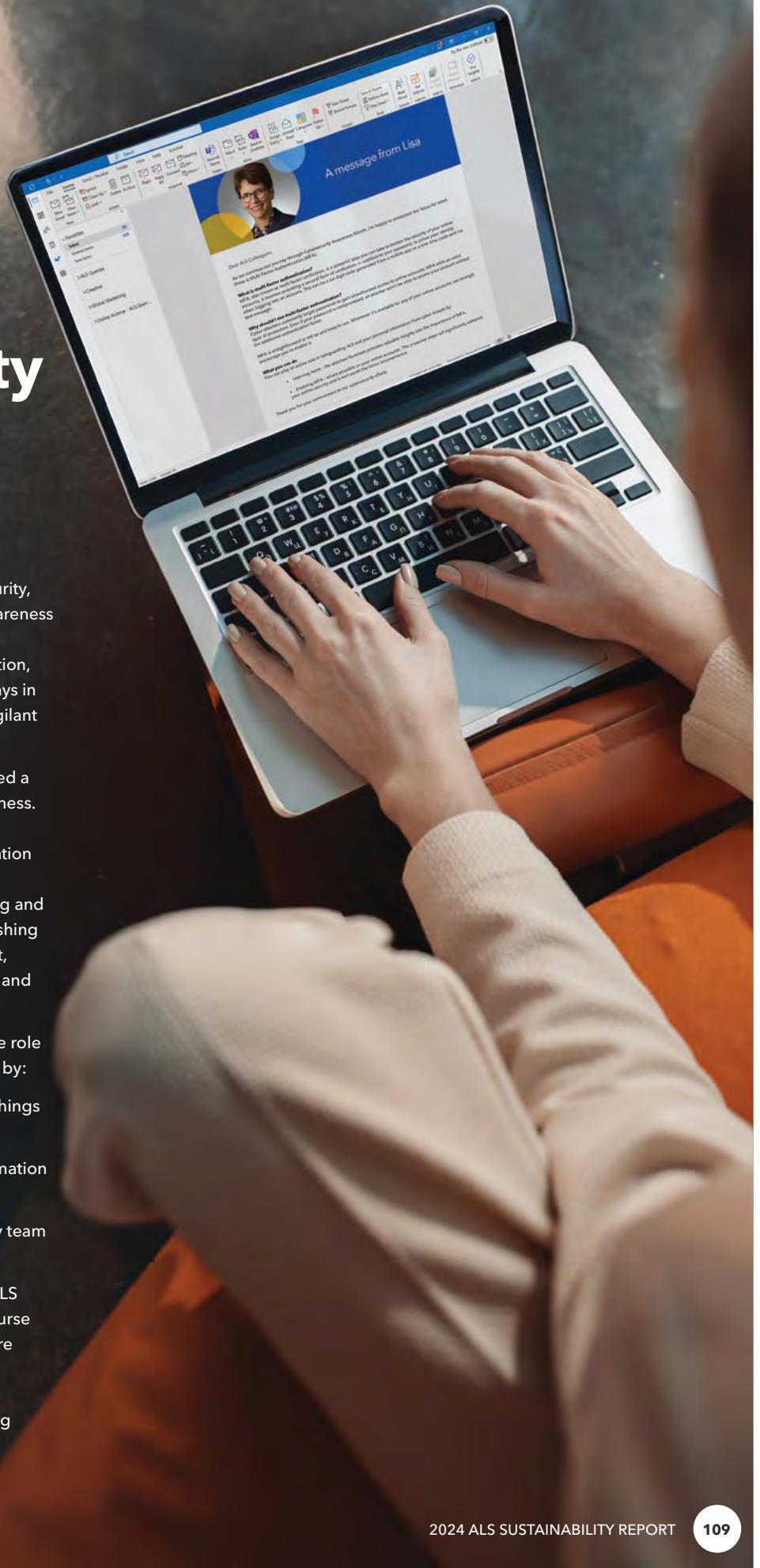
To help strengthen our diligence on cybersecurity, ALS participates annually in Cybersecurity Awareness Month. The global initiative held in October promotes cybersecurity awareness and education, reminds us of the critical role cybersecurity plays in our interconnected world and helps us stay vigilant in the face of evolving cyber threats.

ALS' actions on Cybersecurity this year included a month-long effort to elevate employee awareness. Each week throughout October, Lisa McClain, ALS' Chief Information Officer, shared information in a companywide email campaign about key cybersecurity themes, including understanding and mitigating the different 'ishing' (phishing, smishing and vishing) schemes, password management, the importance of multi-factor authentication, and mobile device security.

Employees were encouraged to take an active role in strengthening ALS' cybersecurity defences by:

- Learning - about the signs and clues of *ishings outlined in provided factsheets
- Verifying - any requests for sensitive information or urgent actions
- Reporting - promptly to ALS' cybersecurity team any suspected malicious activity.

Following Cybersecurity Awareness Month, ALS launched a new Cybersecurity Awareness Course in December. The course is designed to ensure that everyone across the company is armed with the latest cybersecurity knowledge and countermeasures to take against ever-evolving and emerging threats.



Human rights

ALS is committed to ethical and responsible business conduct, including respecting and upholding the human rights of all individuals throughout our operations and supply chain. We seek to foster an organisational culture that demonstrates respect for human rights.

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

- Opposing any form of modern slavery, forced or compulsory labour, human trafficking and child labour, and committing to taking action to reduce the risk of this occurring in our operations and supply chains.

- Committing to looking after our employees' health, safety and security and having no tolerance for any discrimination or harassment occurring in our workplaces.
- Subscribing to local labour standards, including hours, conditions, wages and overtime pay practices that are in compliance with the law.
- Promoting freedom of association and the right to collective bargaining.
- Engaging with business partners that are committed to protecting human rights and that demonstrate sound ethical performance.
- Identifying and understanding the risks of any adverse impacts our actions or activities may have on protecting human rights.
- Encouraging our employees and those working in our supply chain to raise concerns about poor or unacceptable human rights practices.
- Providing an independent, confidential external reporting hotline to ensure matters can be reported on a confidential and anonymous basis.

As part of our onboarding process, employees receive training on their shared responsibility to ensure that we are not knowingly complicit in human rights abuses, including those committed by others doing work for us. Our site managers are responsible for confirming their sites comply with regulatory requirements, including safe working conditions, employment conditions, equal opportunity, and freedom of association, by completing an annual sign-off declaration. Details of our progress in protecting human rights in FY24 are listed on page 111.

Our FY25 focus

In FY25, our focus is to continue refining our human rights management approach in consideration of our geographical spread and diverse operations and supply chains. In particular, we will review enhancements to our due-diligence practices by engaging with our highest-risk suppliers, to gain a deeper understanding of their modern slavery risk management processes. Additionally, we plan on expanding our social compliance audits across all our operations.

To achieve this, we will continue to research and assess best practices to adopt to assist us in maturing our approach in addressing human rights risks in our operations and supply chains. We will also maintain regular and open communication with our suppliers to ensure they adhere with the principles outlined in our Supplier Code of Conduct.

For more information on our efforts to address modern slavery risks in our operations and supply chain, please refer to our Modern Slavery Statement available on our website.



In FY24, our operational and supplier human rights assessment did not identify any incidents of modern slavery practices.

Progress in protecting human rights

During FY24, we continued to mature our human rights protection framework through these efforts:

Governance

- Maturing our global procurement function and processes to streamline procurement and supplier engagement.
- Reviewing and updating our Code of Conduct, Supplier Code of Conduct, Human Rights Policy, Modern Slavery Statement, and Whistleblower Policy.
- Maintaining a confidential external whistleblowing hotline, allowing for anonymous reports.
- Launching an audit program by independent accredited third parties to assess our operations in countries identified as having potential modern slavery and adverse human rights impacts.

Benchmarking and public reporting

- Reviewing and benchmarking our human rights framework annually, assessing its effectiveness for continuous improvement.
- Submitting an annual statement detailing the actions taken to assess and address modern slavery risks during the financial year, including the focus for the next financial year, in accordance with the United Kingdom's Modern Slavery Act 2015 and the Australian Modern Slavery Act 2018 (Cth).

Communities

- Continuing our commitment to developing local workforces and using local suppliers where possible, empowering the local communities where we operate.

Risk-based approach

- Conducting ongoing risk assessments of our operations and supply chains to understand human rights risks.
- Communicating clear expectations to suppliers regarding identifying and addressing modern slavery risks during onboarding and our Supplier Code of Conduct.
- Engaging with higher-risk suppliers regarding modern slavery-related risks.

Culture and conduct

- Sponsoring ALS' RISE gender equity employee reference group.
- Establishing a global LGBTQ+ network.
- Assessing gender pay equity, employee benefits and allowances considering local legal requirements and cost of living pressures.
- Promoting open dialogue on remuneration, performance and career development opportunities.
- Engaging in collective bargaining negotiations in good faith.
- Obtaining employee acknowledgment in understanding and following the standards of behaviour outlined in our Code of Conduct.

Supplier engagement

- Enhancing our supplier onboarding process, including supplier prequalification requirements and supplier due diligence.
- Ensuring supplier contracts contain clauses addressing modern slavery and human rights, with provisions for social compliance audits, with opportunity to discuss any reluctance to these clauses.
- Providing suppliers with a fact sheet on modern slavery risks to assist our suppliers in increasing their knowledge and awareness of modern slavery practices.
- Engaging with higher-risk suppliers to:
 - Assess their social compliance audit process, directly or indirectly, across their operations and facilities.
 - Understand if audits include assessing and addressing modern slavery risks.
 - Request transparency regarding their social compliance audit methodologies and outcomes.
 - Facilitate independent third-party audits for suppliers not conducting social compliance audits, where there is willingness and agreement.

Awareness and capability

- Training employees on Code of Conduct and Modern Slavery Awareness to identify and report human rights risks in our operations and supply chains.

Governance

Maintaining robust and sound governance practices is fundamental to the delivery of our strategy and long-term sustainability, and to protect and enhance the interests of our shareholders and other stakeholders.

We comply with the 4th Edition of the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations, and are committed to regularly evaluating and updating our governance framework to reflect existing and emerging corporate governance practices, and market and regulatory expectations.

Our governance framework reinforces our commitment to lawful, ethical and responsible business conduct, supports transparency and provides a clear framework for decision making and accountability in all aspects of our business.

Central to our governance framework is our Code of Conduct, which is supported by policies, training programs, and operational procedures and processes to ensure a consistent approach globally to ethical and sound decision making. Our PPI scorecard reinforces responsibility and accountability for our sustainability, and in linking certain sustainability metrics with remuneration.

Our Board

Our skilled, experienced and diverse Board of eight non-executive directors and our CEO and Managing Director provides strong leadership and commitment to ensuring that we conduct our business ethically and to the highest standards of corporate governance.

Prior to appointment, each non-executive director is subject to background and probity checks to verify their educational and employment history to determine if they have skills and experience complementary to the efficient operation and functioning of the Board. Non-executive directors are not appointed for specific terms and are subject to rotational requirements outlined in the company's constitution for re-election. A criterion for continued office is effective contribution, which is reviewed annually in an evaluation of the Board's performance. Board performance reviews take the form of either a self-assessment or are carried out by an external consultant. During FY24, an external review was complete of the roles and responsibilities of the Board and Committees, including a skills and expertise analysis of the Board and of their own individual performances. Actions arising from these reviews are prioritised and considered at each Board meeting.

The Board provides an appropriate induction program for new directors, which includes on-site visits for operations. Non-Executive directors have the opportunity for professional development through programs operated by the Australian Institute of Company Directors and via bespoke updates with external subject experts.

All current non-executive directors, except the managing director, are considered independent of management influence. An assessment of non-executive director independence is undertaken on an annual basis. The Board distinguishes between the concept of independence and the issues of conflict of interest or material personal interests which may arise. The Board's policies and procedures help ensure full disclosure, recording and appropriate management of conflicts of interest. No material professional, business or substantial shareholder relationship by any non-executive director with the Company existed during FY24.

Four standing sub-committees assist the Board in the effective discharge of their responsibilities and duties. The Sustainability & Innovation Committee, the Audit and Risk Committee, and the People Committee comprise three independent non-executive directors with an independent chair who is not also the chairman of the Board. The Nominations Committee is comprised of all non-executive directors.

The Board and its sub-committees operate under formal charters. Detailed information on the role, purpose, specific responsibilities and operation of the Board and each sub-committee can be found in their charters at alsglobal.com. The Board and sub-committee charters are reviewed annually.



Board Committees

Sustainability and Innovation Committee

Chair: Siddhartha Kadia

Role of the Committee is to provide:

- Oversight, on behalf of the Board, of the strategies, standards, processes and practices intended to effectively manage health, safety, environmental, community, governance and social performance risks
- Oversight of compliance with relevant laws, regulations, standards and best-practice guidelines within the Committee's responsibilities
- Advice to assist management in achieving sustainability targets and performance improvements
- Oversight of the ALS innovation framework to ensure innovation concepts and ideas are regularly shared across all business streams.

Audit and Risk Committee

Chair: Leslie Desjardins

Purpose of the Committee is to identify and recommend for approval the implementation of policies, practices and processes, to receive reports from management, and to monitor performance, so that ALS discharges its responsibilities to exercise due care, diligence and skill in relation to the:

- Reporting of financial information
- Application accounting policies
- Financial management
- Internal control systems
- Risk management systems
- Business policies and practices
- Protection of assets
- Tax Reporting/Systems
- Reviewing the company's disclosure requirements specific to the impact of climate change on the company's financial statements including oversight of TCFD reporting.
- Compliance with relevant laws, regulations, standards and best practice guidelines.

People Committee

Chair: Nigel Garrard

Role of the Committee includes assisting the Board in the fulfillment of its responsibility to ensure the Company's people and remuneration practices support the achievement of its purpose and strategy, encourage the desired culture and behaviours, and are aligned with its risk appetite. The Committee's responsibility for review and making recommendations to the Board include:

- The principles and practices that underpin the Company's overall approach to remuneration
- The remuneration of, development programs for, and succession planning and processes for Senior Executive Managers
- Talent and leadership development programs for other senior leaders
- Policies and practices that foster a culture of high performance, inclusion, collaboration and ethical conduct
- Policies and practices that promote the attraction, development and retention of a diverse and capable workforce and position the company as an employer of choice
- People risks associated with the Committee's area of responsibility under its Charter.

Nominations Committee

Chair: Bruce Phillips

The Committee's primary function is to assist the Board in fulfilling its responsibilities to shareholders through making recommendations for the optimal composition of the Board and Committees as well as reviewing the performance and remuneration of the CEO and overseeing Board and CEO succession planning. This includes responsibility for reviewing and making recommendations to the Board regarding:

- Composition of the Board
- The processes in place to review the performance and remuneration of the Board, its Committees and non-executive directors
- CEO performance, remuneration and succession planning
- Appointment, election and re-election of non-Executive directors
- Director independence assessments
- Direction induction programs.

Policies and standards

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

Management team

Malcolm Deane

CEO and Managing Director

Stuart Hutton

Chief Financial Officer

Mark Zorbas

Chief Human Resources Officer

Lisa McClain

Chief Information Officer

Michael Pearson

Company Secretary and Group General Counsel

Tim Kilmister

Executive General Manager, Global Environmental

Andreas Jonsson

Executive General Manager, Global Food, Pharmaceutical and Diagnostics

Heike Truol

Chief Strategy Officer

Bruce McDonald

Executive Vice President, Minerals

Grace Coiley

Executive General Manager, Commodity Inspection

Rickard Olofsson

Chief Technology and Innovation Officer

A protected environment yields a sustainable food supply, now and forever.

- Werner Potgieter

This image shows fishermen searching for a spot to guarantee success for safe consumption. One of them said he traveled 60 km in search of an E. coli-free catch. That is because beaches in his area are often closed to the public, the fish population has declined, the quality of water has changed and waters are warming. This is a worsening global trend. We need awareness and involvement in the solution at multiple levels of society. A protected environment yields a sustainable food supply, now and forever. A regulated environment is not enough. Those found guilty of breaking the chain of environmental well-being must be held accountable to improve life for everyone.

Third-place winner: Werner Potgieter, Shift Supervisor, Inspection, South Africa

PHOTOGRAPHER: Werner Potgieter

Learn about our Sustainability Photo Competition on page 56





Appendix



Key data

Statistics

People	GRI disclosure	2023/24	2022/23	2021/22	2020/21	2019/20
No. of staff employed ¹	102-07	20,360 ⁵	18,514	18,148	16,272	15,638
Total no. of employees (f) ²	405-01	9,954	8,220	7,804	7,160	7,037
Total no. of employees (m) ²	405-01	10,406	10,186	10,344	9,112	8,601
Employee turnover – voluntary ³	401-01	15.2%	17.3%	21.0%	11.3%	12.1%
Employee turnover – involuntary ³	401-01	9.9%	12.9%	16.7%	25.1%	24.3%
TRIFR ⁴	403-09	0.94	1.00	1.52	1.98	1.58
LTIFR ⁴	403-09	0.50	0.31	0.42	1.01	0.72
Work-related fatalities	403-09	0	0	0	0	0
Severe Injury Rate ⁴ (LTI >7 days)		0.33	0.14	0.21	0.30	0.30
Occupational Disease Rate ⁵		0	0	0	0	-
Average hours of compliance training per employee	404-01	4.1	3.6	1.9	2.2	2.9

N/C Data not collected.

1. As at 31 March 2024.

2. Calculated from 1 October 2022 for WGEA reporting percentages.

3. ????

4. Per million hours worked.

5. Per million hours. Illness as defined by Safe Work Australia.

6. 5. ALS acquired the remaining 51% of Nuvisan effective 31 March 2024. This number includes Nuvisan employees.

Community	GRI disclosure	2023/24	2022/23	2021/22	2020/21	2019/20
% of senior management at significant locations hired from the community	202-02	98%	98%	98%	98%	98%
a. Total number of incidents of discrimination during the reporting period		5	4	1	4	4
b. Status of the incidents and actions taken with reference to:						
i. Incident reviewed by the organisation	406-01	5	4	1	4	3
ii. Remediation plans being implemented		1	0	0	0	0
iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes		1	1	0	2	0
iv. Incident no longer subject to action		4	1	0	2	0

Planet	GRI disclosure	2023/24	2022/23	2021/22	2020/21	2019/20
Electricity intensity ratio for the organisation (MWh/MAUD Revenue)	302-03	56.0	56.3	65.5	61.0	65.5
Gas intensity ratio for the organisation (Gj/MAUD Revenue)	302-03	167	214	246	246	234
Total number and total volume of recorded significant spills		0	0	0	0	0
Scope 1 - Fleet Emissions^{1,6}						
CO ₂ (tonnes)	305-01	10,184	11,844	12,171	13,448	10,048
CH ₄ (t CO ₂ e)	305-01	4	2	36	48	36
N ₂ O (t CO ₂ e)	305-01	69	75	113	146	109
Total t CO ₂ e	305-01	10,257	11,922	12,320	13,642	10,193
Scope 1 - Gas Consumption Emissions²						
CO ₂ (tonnes)	305-01	23,191	26,826	27,491	22,157	21,588
CH ₄ (t CO ₂ e)	305-01	339	329	365	302	290
N ₂ O (t CO ₂ e)	305-01	53	37.2	41	34	32
Total t CO ₂ e	305-01	23,582	27,193	27,898	22,493	21,991
Scope 2 - Electricity Emissions (market based)^{4,7}						
Energy Indirect (Scope 2) t CO ₂ e		1,938	2,913	48,930	-	-
Scope 2 - Electricity Emissions (location based)^{3,7}						
Energy Indirect (Scope 2) t CO ₂ e	305-02	51,592	54,528	56,914	53,705	55,915
Scope 3 - Estimated Emissions (t CO₂e)^{5,9}						
Business travel	305-03	9,845	13,000	-	-	-
Employee commuting	305-03	19,792	20,000	-	-	-
Purchased goods and services	305-03	117,544	298,000	-	-	-
Fuel and energy related activities (Not included in Scope 1 or Scope 2)	305-03	10,361	11,000	-	-	-
Capital goods	305-03	16,387	61,000	-	-	-
Waste generated in operations	305-03	11,133	21,000	-	-	-
Upstream transport	305-03	11,467	36,000	-	-	-
Voluntary Carbon Offset (t CO₂e)⁸						
Credits purchased		50,000	50,000	-	-	-

- Fleet emissions data is calculated using the Transport Fuel Emissions method and emissions factors as listed in the Australian National Greenhouse Accounts Factors published yearly by the Department of Industry, Science, Energy and Resources.
- Gas consumption emissions data accounts for purchased gas that is used for in building heating or in our ovens and furnaces. Data for our 2020 and 2021 consumption represents approximately 70 per cent of gases consumed with the remaining 30 per cent estimated based on similar ALS operations.
- Electricity emissions data (location based), are calculated using published emission factors which calculate the total CO₂e per unit of electricity consumed and does not separately calculate CO₂, CH₄ or N₂O attributed to our electricity consumption.
- Market based is a method to quantify scope 2 GHG emissions based on GHG emissions emitted by the generators from which the reporter contractually purchases electricity bundled with instruments, or unbundled instruments on their own.
- FY23 Scope 3 estimations were calculated from ALS FY23 expenditure using The Quantis Scope 3 Evaluator.
- Emissions related to refrigerant gases not included.
- Emissions related to district heating are not included prior to FY24.
- Carbon offsets sourced from internationally recognised VERRA and CER registries.
- FY24 Scope 3 estimations were calculated from ALS FY24 expenditure using the UK Department for Environment Food & Rural Affairs (DEFRA) spend based Scope 3 Supply Chain CO₂e factors, with the exception of Employee commuting and Fuel and energy related activities which were calculated using The Quantis Scope 3 Evaluator.

Business practices	GRI disclosure	2023/24	2022/23	2021/22	2020/21	2019/20
No. of locations	102-07	420	445	432	424	428
Percentage of operations assessed for risks related to corruption	205-01	100	100	100	100	100
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%	7/100%	7/100%	9/100%
Total number and nature of confirmed incidents of corruption	205-03	1	0	0	0	1
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	205-03	1 ⁵	0	0	0	1 ¹
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	0	0	0
Number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organisation has been identified as a participant	206-01	0	0	0	0	1 ²
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	1 ⁴	0	1 ³

1. Certificates of Analysis issued from four (4) ALS laboratories within the Coal Superintending Unit in Australia were manually amended without justification. An external independent investigation found no evidence of bribery or third party payments involving ALS staff, however, the practice was a breach of the Company's Code of Conduct and the company's ethical standards.
2. ALS Life Sciences Europe reached an out of court settlement with a third party (on a no admissions basis) in relation to alleged anti-competitive behaviour.
3. ALS China was fined CNY \$20,000 (approx. \$4,400) when the company failed to update its environmental licence to reflect a change in the legal entity operating in China. The operating company engaged an environmental consultant and reapplied for an environmental assessment under the correct legal entity name.
4. Life Sciences Lima were fined USD \$15,000 for not correctly monitoring site emissions in 2017/18.
5. An employee was dismissed for misconduct following an investigation that substantiated unauthorised payments being made to bank accounts in the name of the employee.

Sustainability pillar

2023/24 2022/23 2021/22 2020/21 2019/20

People

Staff employed	20,360	18,514	18,148	16,272	15,638
Training sessions completed	41,556	41,134	42,526	44,276	36,215
Compulsory compliance training sessions completed (%)	100	99	99	100	100

Safety

PPI scorecard	124	138	129	91.0	93.71
Fatalities	0	0	0	0	0
LTIFR ¹	0.50	0.31	0.42	1.01	0.72
TRIFR ¹	0.94	1.00	1.52	1.98	1.58
Hours worked	36,031,909	35,984,338	33,567,299	26,800,226	27,921,499

Planet

Government fines or penalties imposed for environmental-related incidents	0	0	1 ⁵	0	1 ²
Uncontrolled releases	0	0	0	0	0
Electricity consumed (kWh)	144,840,663	136,286,086	133,183,770	118,432,789	118,095,496

Community

Spend with local suppliers (\$m)	1,118	1,141	945	751	752
Dividend return to shareholders paid (\$m)	190	177	146.6	70.4	111

Business practices

Taxes paid (\$m)	128	90	106	74	96
Wages (\$m) ⁶	1,108	984	958	841	909
Revenue (\$m) ⁶	2,586.0	2421.2	2,108.5	1,761.4	1,853.9
Underlying EBITDA ^{3,6} (\$m)	665.7	648	547.2	425.1	431.5
Underlying EBIT ^{3,6} (\$m)	491.8	490.7	409.4	301.4	305.8
Underlying NPAT ^{4,6} (\$m)	316.5	320.6	264.2	185.9	188.8
Underlying earnings per share ⁶ (cents)	65.4	66.3	54.7	38.5	39.1
Statutory NPAT ⁴ (\$m)	12.9 ⁷	291.2	190.5	169.6	127.8
Dividends per share (cents)	39.2	39.7	32.8	23.1	17.6
Gearing ratio (net debt/net debt + total equity) (%)	49.5	42.6	44.4	36.2	41.9

1. Per million hours worked.

2. ALS China was fined CNY \$20,000 (approx. \$4,400) when the company failed to update its environmental licence to reflect a change in the legal entity operating in China. The operating company engaged an environmental consultant and reapplied for an environmental assessment under the correct legal entity name.

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

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

5. 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. N/C Data not collected.

6. For continuing operations.

7. Statutory NPAT decreased by \$278.3 million to \$12.9 million, primarily due to impairment and restructuring provisions of Nuvisan (\$248.8 million) and other increased one-off items (\$20.5 million).

GRI reporting table

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

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

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

SASB disclosure topics

	Accounting metric	Category	Units	Code	Section
Data security	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	SV-PS-230a.1	Managing risk
	Description of policies and practices relating to collection, usage, and retention of customer information	Discussion and Analysis	n/a	SV-PS-230a.2	ALS Privacy Statement Corporate Governance Statement Code of Conduct
	(1) Number of data breaches, (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	Code of Conduct
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Quantitative	Reporting currency	SV-PS-510a.2	Not applicable (Nil)

Industry and professional associations

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

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

Glossary

\$	Australian Dollar
ALS	Australian Laboratory Services
ASX	Australian Stock Exchange
b	billion
CMP	Crisis Management Plan
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide greenhouse gas equivalent
EAP	Employee Assistance Program
EBITDA	Earnings Before Interest, Tax, Depreciation, Amortisation
EDP	Executive development program
EPA	Environmental Protection Authority
EFRAG	European Financial Reporting Advisory Group
ERP	Emergency Response Plans
EV	Electric Vehicle
FY	Financial Year
GHG	Greenhouse Gas
GRI	Global Reporting Initiative hour
h	Hour
HR	Human Resources
HSE	Health, Safety and Environment
HSEMS	Health, Safety and Environment Management System
HVAC	Heating, Ventilation, and Cooling

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

Assurance statement



Building a better working world

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 Limited Assurance Report to the Management and Directors of ALS Limited

Our Conclusion

Ernst & Young ('EY', 'we') were engaged by ALS Limited (ALS) to undertake a limited assurance engagement as defined by Australian Auditing Standards, hereafter referred to as a 'review', over selected non-financial performance disclosures defined below for the year ended 31 March 2024. Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe the selected non-financial performance disclosures have not been prepared, in all material respects, in accordance with the Criteria defined below.

What our review covered

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

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

Selected non-financial performance disclosures	Report page
7. Number of unresolved complaints of negative air, noise, or land impact from surrounding neighbours, being zero	Page 27
8. Number of Environmental prosecutions, being zero	
9. Number of reported spill or reportable, uncontrolled releases, being zero	

Selected non-financial performance disclosures	Report page
1. Total Recordable Injury Frequency Rate (TRIFR), being 0.94 2. Lost Time Injury Frequency Rate (LTIFR), being 0.50	Page 27, 118, 121
3. Scope 1 – Fleet Emissions being 10,257 tonnes of carbon dioxide equivalent (tCO ₂ -e) 4. Scope 1 – Gas Consumption Emissions (building heating, ovens and furnaces), being 23,582 tCO ₂ -e 5. Scope 2 Emissions (electricity consumed) using: i) A location-based approach, being 51,592 tCO ₂ -e; and ii) A market-based approach, reflecting the use of renewable electricity and Energy Attribution Certificates, being 1,938 tCO ₂ -e	Page 65, 119
6. Completion of Code of Conduct training for managers and employees, within the required period being >95%	Page 9, 102

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

Criteria applied by ALS Limited

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

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

Key responsibilities

ALS's responsibility

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



EY's responsibility and independence

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

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

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

Our approach to conducting the review

We conducted this review in accordance with the Australian Auditing and Assurance Standards Board's *Australian Standard on Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ASAE3000') and the terms of reference for this engagement as agreed with ALS on 17 April 2024 in the engagement letter. That standard requires that we plan and perform our engagement to express a conclusion on whether anything has come to our attention that causes us to believe that the selected non-financial performance disclosures is not prepared, in all material respects, in accordance with the Criteria, and to issue a report.

Summary of review procedures performed

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

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

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

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

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

Inherent limitations

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

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

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

Other matters

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



Use of our Assurance Report

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

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

The signature logo for Ernst & Young, written in a cursive, handwritten style.

Ernst & Young
Brisbane, Australia
25 June 2024



Report feedback

We welcome any feedback you may have. Please contact sustainability@alsglobal.com if you require further information or have specific comments to make.

