

California SB-261

# Climate-Related Financial Risk Report

April 2026



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# Introduction

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## *About Our Company*

Balchem Corporation (“Balchem”) is a global leader in specialty ingredients, delivering innovative solutions that advance health and nutrition for people, animals, and plants. Headquartered in Montvale, New Jersey, Balchem operates through three business segments: Human Nutrition & Health, Animal Nutrition & Health, and Specialty Products. Our portfolio includes customized food and beverage ingredient systems, essential nutrients, chelated minerals, and performance gases, serving customers in more than 100 countries.

With approximately 1,400 employees and 22 manufacturing facilities worldwide, Balchem combines science and technology to address critical challenges in nutrition, food security, and sustainability. Guided by our mission—Making the World a Healthier Place—we integrate innovation and responsible practices into our operations to create long-term value for stakeholders and contribute to a more sustainable future.

## *About This Report*

To comply with California Senate Bill 261 (“SB-261”), the Climate-Related Financial Risk Act, Balchem has prepared this climate-related risk and opportunity assessment for Fiscal Year 2025 (“FY25”), covering January 1 to December 31. Balchem is committed to transparency and accountability in addressing climate-related risks and opportunities that may impact our business, stakeholders, and long-term strategy.

This report is prepared to align with leading disclosure frameworks and responds to evolving stakeholder and regulatory expectations for clear reporting on environmental performance and resilience. It covers Balchem’s global operations across all business segments and evaluates climate-related risks and opportunities within the context of our supply chain, manufacturing footprint, and product portfolio.

This report is aligned with the Task Force on Climate-related Financial Disclosures (“TCFD”) framework, as referenced in California SB-261. The report includes the following TCFD recommended disclosures:

- Governance – recommended disclosures (a) and (b)
- Strategy – recommended disclosures (a) to (c)
- Risk managements – recommended disclosures (a) to (c)
- Metrics and targets – recommended disclosures (a) to (c)

No recommended disclosures are excluded. We intend to provide an updated report on our climate-related financial risks biennially as required by California SB-261.

# Governance



## a) Describe the Board's oversight of climate-related risks and opportunities

Balchem's sustainability framework, which focuses on the topics most relevant to our business and stakeholders, has been fully integrated into our governance structure and everyday operations. The Board of Directors provides overarching governance of our strategic direction and risk management, including sustainability and climate-related issues. Acting directly or through its committees, the Board monitors enterprise risk management, financial integrity, and long-term planning. The Board maintains two committees specifically relevant to oversight of climate-related risks and opportunities:

- ▶ **Corporate Governance & Nominating Committee:** Responsible for overseeing corporate social responsibility matters and evaluating our sustainability strategy, initiatives, and policies.
- ▶ **Audit Committee:** Monitors the sustainability reporting process, reviews the annual sustainability report, and oversees Balchem's enterprise risk management (ERM) framework, which includes climate-related impacts.

## b) Describe management's role in assessing and managing climate-related risks and opportunities

Management is accountable for implementing sustainability initiatives and managing climate-related risks and opportunities through Balchem's Enterprise Risk Management (ERM) program. Risk owners from across the firm identify, assess, and mitigate emerging risks, including those linked to climate change. Balchem's Corporate Social Responsibility Team includes the Chairman, President and Chief Executive Officer, the Sustainability Steering Committee, and the Global Head of Sustainability. Together, this team drives progress toward our 2030 goals, such as reducing greenhouse gas emissions and water usage, while embedding ESG considerations into operational decisions. We use tools like a consolidated risk register and CDP disclosures to track performance and maintain transparency. Regular updates on climate-related progress are provided to senior leadership and the Board, ensuring alignment between strategic objectives and environmental commitments.

# Strategy

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***a) Describe the climate-related risks and opportunities the organization has identified over the short-, medium-, and long-term***

Balchem identified climate-related risks and opportunities across short-, medium-, and long-term time horizons, which were defined considering the useful life of assets, investment planning cycles, and anticipated regulatory and market developments. The following table summarizes these definitions and the rationale for each timeframe.

Timeframe	Rationale
<b>Short:</b> 2030 (5-year)	<p>Aligns with Balchem’s 5-year strategic planning cycle, providing a practical lens for assessing near-term risks and opportunities within operations. It also aligns with Balchem’s 2030 sustainability goals and the following global frameworks, as recommended by the TCFD framework:</p> <ul style="list-style-type: none"> <li>▶ <b>UN Sustainable Development Goals (SDGs):</b> Achieve the 17 SDGs by 2030. Balchem has aligned our sustainability goals and priorities with the UN SDGs, as shown in the latest 2025 Sustainability Report.</li> <li>▶ <b>Paris Agreement:</b> Countries submit NDCs with 2030 targets.</li> <li>▶ <b>EU Green Deal:</b> Decrease EU emissions 55% by 2030.</li> </ul>
<b>Medium:</b> 2040 (15-year)	<p>Aligns with the estimated useful lives of our assets—specifically, the estimated useful life of equipment (2-28 years) as stated in the 10-K.</p>
<b>Long:</b> 2050 (25-year)	<p>Aligns with Balchem’s financial planning practices—specifically, the estimated useful life of buildings (15-25 years) as stated in the 10-K. It also aligns with the following global frameworks, as recommended by the TCFD framework:</p> <ul style="list-style-type: none"> <li>▶ <b>Paris Agreement:</b> Countries submit strategies to achieving net-zero by 2050.</li> <li>▶ <b>EU Green Deal:</b> Reach net-zero EU emissions by 2050.</li> </ul>

In the specialty chemicals and nutrition ingredients industry, climate-related considerations include exposure to supply chain disruptions, resource scarcity, and evolving environmental regulations. Companies in this sector face risks such as volatility in raw material availability, increased energy and transportation costs, and operational challenges from extreme weather events. At the same time, shifting consumer preferences toward sustainable and health-focused products, along with regulatory incentives for low-carbon solutions, create significant opportunities for innovation and market differentiation. Companies in this space evaluate these dynamics within their strategic planning processes to ensure resilience, compliance, and long-term growth.

Balchem’s top identified risks and opportunities include:

	Type	Description	Time Horizon
<b>Energy efficiency initiatives</b>	Transition Opportunity	Implementing energy efficiency initiatives, such as advanced energy management systems, electrification, product reformulation, and water conservation, offers Balchem the opportunity to reduce operational costs, continue achieving our sustainability goals through lower emissions, and strengthen alignment with evolving sustainability standards and customer expectations.	<b>Short-term</b> While Balchem has already met its 2030 emission reduction goals, implementation of energy efficiency initiatives will enable us to continue reducing emissions and avoid escalating operational costs from energy-reliant operations.
<b>Flooding</b>	Physical Risk	Extreme flooding events can result in facility and inventory damage, production downtime, costly repairs, and supply chain disruptions, while also increasing insurance exposure and operational risk across manufacturing sites.	<b>Medium-term</b> The medium term marks a critical juncture for Balchem to implement mitigation strategies prior to the expected long-term increase in the severity and frequency of flooding and extreme wind events.
<b>Wind</b>	Physical Risk	Extreme wind events can cause structural damage to facilities, disrupt operations through roof failures and equipment loss, increase repair costs, and lead to prolonged business interruptions across any impacted manufacturing and logistics networks.	

***b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning***

Climate-related risks and opportunities may have financial implications for Balchem’s business strategy, operations, and financial planning. Physical risks can affect operational continuity and asset performance, while transition risks may influence product demand and cost structures. In alignment with the TCFD framework, these impacts span key financial dimensions such as asset valuation, access to financing, and/or changes in revenue and expenditures. The tables below summarize the potential likelihood, impact, and financial implications for each of Balchem’s top risks and opportunities as aligned with our enterprise risk management (ERM) framework. See the Risk Management disclosure a) for more details on the methodology and process.

Name	Likelihood Rating <sup>1</sup>	Impact Rating	Potential Financial Implications
<b>Energy efficiency initiatives</b>	Extremely Likely	Moderate	<ul style="list-style-type: none"> <li>Infrastructure upgrades (e.g., solar panels) may increase asset value and enhance resilience by avoiding potential grid disruptions</li> <li>Greener operations align with Balchem’s 2030 emission reduction and water conservation goals, potentially enhancing brand reputation, ESG ratings, and investor confidence</li> <li>Higher costs to implement scalable, low-carbon manufacturing technologies into specialized chemical and product processes can be offset by energy cost savings from efficiency gains</li> </ul>
<b>Flooding</b>	Possible	High	<ul style="list-style-type: none"> <li>Equipment and asset devaluation could occur due to property damage</li> <li>Business interruptions can force shutdowns, resulting in lost production hours and sales</li> </ul>
<b>Wind</b>	Likely	Moderate	<ul style="list-style-type: none"> <li>Costs for maintenance and repair on property and building damage, insurance premiums and claims</li> </ul>

<sup>1</sup> Balchem defines likelihood as the following:

**Extremely likely** = Occurs frequently

**Very Likely** = Likely to occur once per year

**Likely** = Likely to occur once every 5 years

**Possible** = Likely a one-time event

**Unlikely** = May have never occurred, likely a one-time event

**Very unlikely** = Theoretical event, has never occurred

***c) Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2 °C or lower scenario***

Aligned with the TCFD framework and California SB-261 requirements, Balchem conducted a qualitative scenario analysis to evaluate the resilience of our strategy under a range of plausible climate futures. To supplement internal insights, Balchem incorporated climate risk data from our insurance provider, which covers our 22 global properties and provides annual assessments of exposure to climate hazards such as flooding, wind, temperature, drought, and sea-level rise.

Balchem selected two widely recognized scenarios to represent distinct pathways for global climate and economic development. These scenarios are based on reputable sources used by regulators, investors, and sustainability frameworks, ensuring comparability across peers and sectors. Each scenario highlights risks and opportunities most material to its trajectory:

- ▶ **Net Zero by 2050** emphasizes transition risks and opportunities as global decarbonization accelerates and physical risks decline.
- ▶ **Fossil-Fueled Development** explores heightened physical risks in a business-as-usual context with minimal transition pressures.

The following table summarizes the scenarios and their key characteristics:

	Net Zero by 2050	Fossil-Fueled Development
<b>End-of-the-Century Warming</b>	1.5°C	4.4°C
<b>Description</b>	Assumes rapid global decarbonization with strict climate policies, high carbon pricing, and widespread adoption of renewables and low-carbon technologies. Transition risks rise for energy-intensive sectors, while opportunities expand in green technologies and resilient infrastructure.	Assumes sustained economic growth supported by continued reliance on fossil fuels, resulting in significantly higher emissions. While development and innovation drive economic progress, physical climate impacts intensify, including rising temperatures, shifting precipitation patterns, and accelerating sea-level rise.
<b>Source(s)</b>	<b>International Energy Agency (IEA):</b> Net Zero Emissions by 2050 <b>Network for Greening the Financial Systems (NGFS):</b> Net Zero 2050	<b>International Panel on Climate Change (IPCC) Sixth Assessment Report: SSP5-8.5</b>
<b>Risk Types Considered</b>	Transition	Physical

These scenarios provide a structured lens for evaluating how different climate pathways could influence our business environment. Applying the scenarios to the top risks and opportunities informs strategic priorities while highlighting areas where climate-related dynamics may create competitive advantage. The following table summarizes how these scenarios translate into potential impacts on Balchem’s top risks and opportunities.

Name	Scenario	Scenario Analysis
<b>Energy efficiency initiatives</b>	Net Zero by 2050	Balchem’s early achievement of our 2030 Scope 1 and 2 emissions reduction goals demonstrates a strong commitment to sustainability and positions us to accelerate energy efficiency initiatives in the near term. With most facilities under direct ownership, Balchem can implement retrofits without the constraints of leased structures. Balchem’s focus on health-oriented products aligns well with the environmental and social benefits of reducing fossil fuel dependency. Continued investment in energy efficiency and water conservation will enhance resilience, lower emissions, and reinforce Balchem’s leadership in sustainable manufacturing.
<b>Flooding &amp; Wind<sup>1</sup></b>	Fossil-Fueled Development	Balchem has implemented targeted infrastructure upgrades and collaborates closely with our insurance provider, which incorporates resilience measures into coverage terms and premium structures. This approach strengthens our ability to withstand the varying frequency of flooding and extreme wind events. Complementing these efforts and integrating renewable energy can further reduce our reliance on fossil-fuel energy sources, enhance operational resilience, and potentially improve risk profiles recognized by insurers. Additional environmental resilience investments help mitigate the potential long-term financial impacts and safeguard our various operations.

<sup>1</sup> These were evaluated together due to the similarity in controls and potential financial and operational impact.

# Risk Management

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## *a) Describe the organization's processes for identifying and assessing climate-related risks*

Balchem identifies and assesses climate-related risks through a structured, multi-step process that mirrors our enterprise risk management (ERM) framework:

- ▶ **Review Regulatory Guidance:** The process begins with a review of the latest regulatory guidance and disclosure standards, including California Air Resources Board (CARB) requirements and the TCFD framework, to ensure compliance and alignment with industry best practices.
- ▶ **Interview Internal Stakeholders:** To capture internal perspectives on operational vulnerabilities and strategic opportunities, Balchem conducts structured interviews with key stakeholders across business units such as facilities, environmental health, safety & security (EHS&S), procurement, quality, and legal.
- ▶ **Compile a List of Potential Risks & Opportunities:** Inputs from the stakeholder interviews and industry research (including review of the Sustainability Accounting Standards Board (SASB) Standards material issues for the Chemicals industry) informs a list of physical and transition risks and opportunities that may be relevant to us. Physical risks were selected based on the weather metrics modeled by Balchem's insurance provider.
- ▶ **Conduct Climate Risk & Opportunity Assessment:** Aligned with Balchem's ERM framework, each risk and opportunity is qualitatively assessed based on a score of impact and likelihood which correlate to an inherent and residual overall score. An inherent score assesses how the risk or opportunity would unfold under typical operating conditions, while a residual score adjusts the inherent score based on current mitigation efforts or actions to reduce risks or capture opportunities. Physical risk scores were supplemented based on data from our insurance provider. The risks and opportunities with the highest residual scores were identified as the top climate-related risks and opportunities as disclosed in this report.
- ▶ **Complete Scenario Analysis:** Next, the organization develops forward-looking climate scenarios to evaluate potential impacts under varying physical and transition risk conditions (see Strategy disclosure c). The top risks and opportunities identified from the climate risk & opportunity assessment are evaluated under the selected scenarios to determine the most critical time horizon and the resilience of our strategy.

## *b) Describe the organization's processes for managing climate-related risks*

Balchem manages climate-related risks through processes embedded within our broader operational and sustainability practices. For physical risks, we review annual climate risk reports provided by our insurance provider to inform and evolve our mitigation strategies. These reports, originally developed for insurance underwriting, offer valuable insights that we use to align our property risk management with insurer criteria. This collaboration enables Balchem to prioritize investments that strengthen resilience against severe weather-related events while ensuring

that improvements are recognized and valued by our insurance provider.

Transition risks, including regulatory changes and evolving customer expectations, are monitored through our sustainability governance structures and integrated into business planning. Mitigation actions may include energy efficiency projects, supplier engagement, and tracking of global climate-related regulations. These processes enable us to address climate-related risks proactively while supporting resilience and long-term growth.

Balchem has proactively managed our top risks and opportunities, with prior accomplishments including:

- ▶ Expanded purchase of renewable energy credits (RECs) to support wind farms, offsetting over 40,000 megawatt-hours of electricity and marking a 5% year-over-year increase in renewable energy resilience
- ▶ Completed a project to recirculate water for cooling multiple processes at the Marano Ticino facility
- ▶ Utilized solar panels at the Montvale corporate office and Belgium manufacturing facilities
- ▶ Upgraded two facilities with elevated foundations, new racking systems, and pumps for flood prevention
- ▶ Upgraded facilities near the Gulf Coast with laminated windows to prevent storm-related breakage
- ▶ Five facilities upgraded with HVAC, steam boilers, heat exchanges, or other operational equipment to reduce natural gas and electricity usage

The table below summarizes the specific management plan for each of Balchem’s top risks and opportunities.

Name	Risk & Opportunity Management Plan
<b>Energy efficiency initiatives</b>	<ul style="list-style-type: none"> <li>• Dedicate internal budget and conduct cost-benefit analyses of potential energy efficiency, water conservation, and automation projects at facilities (i.e., HVAC upgrades, solar panels, water recirculation, energy management systems, LED lighting, electrification, heat recovery systems)</li> <li>• Explore optimization of on-site renewable energy at owned facilities</li> <li>• Pursue renewable energy credits (RECs) after all feasible upgrades are implemented to support global renewable energy adoption and reduce residual emissions</li> </ul>
<b>Flooding</b>	<ul style="list-style-type: none"> <li>• Implement infrastructure upgrades at both existing and future sites (i.e., elevated buildings, reinforced roofing, new racking systems, pumps)</li> <li>• Ensure all sites in moderate or high flood zones have flood emergency response plans</li> </ul>
<b>Wind</b>	<ul style="list-style-type: none"> <li>• Implementation of infrastructure upgrades (reinforced roofing systems, laminated windows) for both current and future exposed sites</li> <li>• Ensure all sites with expected wind speeds &gt;100 MPH have wind emergency response plans</li> </ul>
<b>All Physical Risks (Including Flooding &amp; Wind)</b>	<ul style="list-style-type: none"> <li>• Maintenance of backup generators, flexible manufacturing schedules, and rerouting capabilities across facilities</li> <li>• Engage in real-time risk assessments during climate events; operations resume only when environmental conditions meet strict quality standards, ensuring safety and product integrity</li> <li>• Maintenance of crisis management plans for facilities, which includes catastrophic weather scenarios</li> </ul>

***c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management***

Climate-related risks are integrated into Balchem's enterprise-wide risk management processes using the same principles applied to other strategic, operational, and compliance risks. We maintain a consolidated risk register overseen by senior leadership and the Audit Committee, where environmental and climate-related risks are evaluated alongside financial and operational exposures. Risk identification occurs at the functional level, with business unit risk owners responsible for assessing potential impacts within their areas of control. These assessments draw on multiple sources, including our insurance provider's climate resilience reports, regulatory trend monitoring, and sustainability performance data.

Once identified, climate-related risks are prioritized based on likelihood and potential financial or operational impact, and mitigation strategies are incorporated into capital planning, facility upgrades, and process improvements. For example, insights from our insurance provider inform property resilience investments, while sustainability governance structures guide actions to reduce energy intensity and emissions. Climate considerations are embedded in decision-making processes such as investment approvals, supply chain management, and business continuity planning, ensuring they are not treated as standalone issues but as integral components of Balchem's overall risk management framework.

# Metrics & Targets

## *a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process*

Balchem relies a set of metrics to monitor climate-related risks and opportunities in line with our strategy and risk management process. These metrics are used internally to inform risk assessments, prioritize mitigation actions, and identify opportunities for efficiency improvements and resilience planning.

Metric	Related Top Risk/Opportunity(s)	Description
<b>Water Withdrawals / Intensity</b>		Water withdrawals (cubic meters), including intensity figures calculated per metric ton of products produced
<b>Energy Consumption / Intensity</b>		Energy consumption of electricity and natural gas (gigajoules), including intensity figures calculated per metric ton of products produced
<b>Renewable Energy</b>		Renewable energy use (gigajoules), including percentage from self-generated renewable energy
<b>Greenhouse Gas (GHG) Emissions / Intensity</b>		Scope 1, 2, and 3 GHG emissions (metric tons), including emissions intensity (Scope 1 & 2 only) calculated per million dollars of revenue
<b>Facility Upgrades</b>		Capital investment (\$) made in facilities to upgrade equipment or building design
<b>Insurance Claims</b>		Insurance claims (\$) related to flooding and wind
<b>Emergency Preparedness</b>		Percentage of facilities with emergency response plans

- = Energy efficiency initiatives
- = Flooding
- = Wind

## *b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks*

Balchem measures and reports greenhouse gas emissions in alignment with the GHG Protocol Corporate Accounting and Reporting Standard, covering Scope 1, 2, and 3 emissions. The methodology includes activity-based data

collection from all owned and operated facilities, applying standardized emission factors from the U.S. EPA and IEA for fuel combustion and purchased energy. Our 2025 emissions numbers have received limited assurance.

Related risks include increasing climate disclosure mandates (e.g., California SB-253) and potential carbon pricing that could elevate compliance costs and operational complexity, as well as customer and investor expectations for low-carbon operations, specifically in Europe, may influence competitiveness. We also face the risk of energy price volatility and fossil fuel dependency, while physical climate impacts (e.g., heat stress) may increase energy demand and emissions.

Description	Units	2020	2021	2022	2023	2024	2025
Scope 1	MT CO <sub>2</sub> e	49,285	51,876	49,577	46,981	48,714	50,131*
Scope 2 (location-based)	MT CO <sub>2</sub> e	27,518	25,405	25,633	23,719	22,941	22,814*
Scope 2 (market-based)	MT CO <sub>2</sub> e	27,518	25,405	6,661	5,571	3,343	3,057*
Scope 3 <sup>1</sup>	MT CO <sub>2</sub> e	N/A	N/A	449,149	448,610	470,777	442,557*
GHG Emission Intensity <sup>2</sup>	MT CO <sub>2</sub> e / \$M of revenue	109	97	60	57	55	51

<sup>1</sup> Includes Category 1 (purchased goods & services), Category 3 (fuel- and energy-related activities), Category 6 (business travel), and Category 7 (employee commuting)

<sup>2</sup> Estimated energy intensity includes only Scope 1 and 2 market-based emissions

\* Emission number has received limited assurance

### ***c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets***

Balchem has established clear, measurable goals to manage climate-related risks and opportunities, aligned with our sustainability framework and global commitments. These goals focus on reducing environmental impacts, supporting responsible resource use, and advancing health and nutrition solutions worldwide.

- ▶ **Greenhouse Gas Emissions:** Balchem set a goal to reduce Scope 1 and Scope 2 greenhouse gas (GHG) emissions by 25% by 2030 from a 2020 baseline. Balchem has already surpassed this goal, achieving a 31% absolute reduction in 2025, six years ahead of schedule. This progress reflects investments in energy efficiency, process optimization, and renewable energy sourcing.
- ▶ **Water Conservation:** Balchem is committed to reducing water withdrawal by 25% by 2030 compared to 2020 levels. As of 2025, Balchem has achieved a 16% reduction, demonstrating steady progress toward our medium-term goal through improved water management practices and operational efficiencies.

# Appendix

## ***Caution Concerning Forward-Looking Statements***

This report contains forward-looking statements, within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933, and Section 21E of the Securities Exchange Act of 1934, as amended, which reflect our expectation or belief concerning future events that involve risks and uncertainties. These forward-looking statements generally are identified by the words “believe,” “project,” “expect,” “anticipate,” “likely,” “estimate,” “forecast,” “outlook,” “intend,” “strategy,” “future,” “opportunity,” “plan,” “may,” “should,” “will,” “would,” “will be,” “will continue,” “will likely result,” or the negative thereof or variations thereon or similar expressions generally intended to identify forward-looking statements. Actions and performance, including the achievements of our targets, goals, or commitments, could differ materially from what is contemplated by the forward-looking statements contained in this report. Factors that might cause differences from the forward-looking statements include those referred to or identified in Balchem’s Annual Report on Form 10-K for the year ended December 31, 2025, and other factors that may be identified in our other filings with the Securities and Exchange Commission. Reference should be made to such factors, and all forward-looking statements are qualified in their entirety by the above cautionary statements. We undertake no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise.

