2025 environmental data – methodologies and supplementary data

Reporting approach

Standards

Scope 3 emissions are calcuated in line with
- GHG Protocol Corporate Value Chain (Scope 3) Accounting (2011)
- GHG Protocol Technical Guidance for Calculating Scope 3 Emissions (version 1.0)
- WBCSD Guidance for Accounting and Reporting Corporate GHG Emissions in the Chemical Sector Value Chain (2013).
- IPCC assessment report AR6
- ISO14064-1

We follow the best practice reporting principles of relevance, completeness, consistency, transparency, accuracy.

GHG included

The carbon footprint is measured in the standard unit of carbon dioxide equivalent (CO_2e). This comprises (as applicable to the activity carried out) the seven greenhouse gas emissions as outlined by the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3).

Boundaries

The Scope 3 inventory is aligned with our financial reporting year of 1 Jan 2025 – 31 Dec 2025. We use an equity share approach, in line with ISO14064-1, to include our joint venture Alembic under category 15. For all other categories, the equity share boundary is the same as our operational control boundary.

Emissions covered by these methodologies

Scope 3 category	Applicable ?	In scope ?	2025 emission (t CO_2e)	Scope 3 share (%)
Total Upstream emissions			*391,461*	*90.0*
3.1 Purchased goods and services	Yes	Yes	321,384	73.9
3.2 Capital goods	Yes	Yes	11,597	2.7
3.3 Fuel and energy-related activities	Yes	Yes	15,614	3.6
3.4 Upstream transportation and distribution	Yes	Yes	32,823	7.5
3.5 Waste generated in operations	Yes	Yes	6,259	1.4
3.6 Business travel	Yes	Yes	2,464	0.6
3.7 Employee commuting	Yes	Yes	950	0.2
3.8 Upstream leased assets	Yes	Yes	371	0.1
Total Downstream emissions			*43,528*	*10.0*
3.9 Downstream transportation and distribution	Yes	Yes	2,734	0.6
3.10 Processing of sold products	Yes	Yes	1,647	0.4
3.11 Use of sold products	No	No	0	0
3.12 End of life treatment of sold products	Yes	Yes	39,051	9.0
3.13 Downstream leased assets	No	No	0	0
3.14 Franchises	No	No	0	0
3.15 Investments	Yes	Yes	96	0
Total Scope 3			**434,989**	

Reporting methodologies by category

Overall, we take a hybrid approach to our Scope 3 inventory. We priortise process-based methods which use physical data. When not practical to use physical data, we use spend data matched to the CEDA by Watershed environmentally extended input-output (EEIO) emission factor database. Where necessary, we make reasonable assumptions for additional data processing steps that our methodology may require.

Purchased goods and services

Boundary: Cradle to gate emissions generated throughout our supply chains. Includes direct raw materials and packaging purchased mass, and indirect spend.
Exclusions: None
Method: Raw materials and packaging purchased tonnes multiplied by a suitable Ecoinvent emission factor. Water supplies are multipled by UK Government emission factors globally. Other purchased goods and services use spend data, mapped onto EEIO database activities and multiplied by the emission factor matching the country in which Elementis made the expense.
Assumptions: Location is set as the location of purchase when choosing emission factors.

Capital goods

Boundary: All capital expenditure for new plant and equipment, maintenance, property and IT
Exclusions: None
Method: CAPEX data is mapped onto EEIO sectors and multiplied by the location-specific EEIO emission factor.
Assumptions: Location is set as the location of purchase when choosing emission factors.

Fuel and energy-related activities

Boundary: All energy consumption in our operations – aligns with the data used to calculate our Scope 1 and 2 emissions.
Exclusions: None
Method: All fuel consumption is multiplied by the UK Government WTT factor for the fuel type. For purchased electricity, we use combined T&D, fuel cycle and life-cycle T&D factors from the IEA, except for the UK where we use equivalent UK Government factors. Purchased steam uses UK government factors globally.
Assumptions: None

Upstream transportation and distribution

Boundary: All inbound raw material transportation. Intersite transportation of finished or in-process materials. Outbound transportation of products that is paid for by Elementis. Transport modes road, rail, sea and air.
Exclusions: Inbound transportation of goods not for resale (eg capital equipment, office supplies)
Method: Elementis paid transport was defined based on incoterms of the shipment. The mass of each shipment was multiplied by the estimated distance. GLEC factors for the chemicals industry transportation were then applied for the principal mode of shipment. The sea and rail factors include an uplift for transportation by truck at each end of the journey. Air factors do not include this uplift.
Assumptions: For outbound, intersite and selected raw materials with high mass and well defined origins, distances were calculated using sea-distances.org for sea routes; and google.com/maps for rail and road transport. The Haversine formula was used for air distances.

For the remaining inbound raw material mass, distances and mode of transport were estimated. The % of mass shipped regionally and globally was assumed to be the same as our outgoing shipment profile. Distances for regional and global shipments were estimated and multiplied by the tonnes of raw material and the relevant GLEC factor.

Waste generated in operations

Boundary: All waste generated in our operations and sent for third party treatment.
Exclusions: None
Method: Mass of waste generated and the disposal method is multiplied by a suitable UK Government waste treatment emission factor. Wastewater volume discharged for off-site treatment is multiplied by the UK Government water treatment emission factor.
Assumptions: Fate of waste is assumed if not provided by our waste contractor.

Business travel

Boundary: Employee business travel in all modes.
Exclusions: Excludes hotels as is optional in GHG Protocol
Method: Our travel booking software automatically calculates journey well-to-wheel emissions. For travel that is not captured in the booking software, we use the booking software report to calculate a CO_2e/$ factor for each travel mode and apply it to the spend ledger $.
Assumptions: None

Employee commuting

Boundary: Employee commuting to an Elementis location.
Exclusions: Excludes homeworking as is optional in GHG Protocol
Method: Number of employees at a location multiplied by commuting days per year (allowing for annual leave and holidays), multiplied by distance travelled by mode and UK Government emission factor (including WTT).
Assumptions: All employees at production sites commute 5 days a week, while corporate office employees work 1 day a week in the office. Distance per mode is assumed based on numbeo.com commuting trends per country.

Upstream leased assets

Boundary: Building leases where we do not have operational control.
Exclusions: None
Method: Building type is used to apply CIBSE energy use benchmarks for annual electricity and gas consumption (kWh/m^2) . This is then multiplied by the country-specific IEA factor (electricity) and UK government emission factors (gas).
Assumptions: Typical CIBSE benchmarks are suitable to use.

Downstream transportation and distribution

Boundary: Outbound transportation of products that is not paid for by Elementis. Transport modes road, rail, sea and air.
Exclusions: None
Method: Transport Elementis did not pay for was based on incoterms of the shipment. The mass of each shipment was multiplied by the estimated distance. GLEC factors for the chemicals industry transportation were then applied for the principal mode of shipment. The sea and rail factors

include an uplift for transportation by truck at each end of the journey. Air factors do not include this uplift.

Assumptions: For outbound, intersite and selected raw materials with high mass and well defined origins, distances were calculated using sea-distances.org for sea routes; and google.com/maps for rail and road transport. The Haversine formula was used for air distances.

Processing of sold products

Boundary: Emissions from customers processing Elementis' sold products
Exclusions: None
Method: Our sold products were grouped into different applications. We selected an appropriate emission factor for manufacturing one kg of the customer product from Ecoinvent, and multiplied the mass % that Elementis product takes in the customer product, multiplied by the total mass of that product we sold.
Assumptions: We estimated a mass % of Elementis product contained in the customer finished product. We estimated the typical customer processing method to help us select a suitable emission factor.

Use of sold products

Assessed as not applicable because all products have at least one of the following characteristics: do not consume energy during use; do not emit GHG during use; any GHG emissions stimulated are indirect (so out of scope).

End of life treatment of sold products

Boundary: End of life treatment of Elementis products and packaging - the other components of the full final product made by our customers are out of our scope.
Exclusions: None
Method: UK Government waste treatment factors were applied globally to mass of our product and packaging sold for the assumed end-of-life disposal route.
Assumptions: End-of-life disposal is assumed based on the typical customer application we sold the product for use in. The packaging material used was taken into account when choosing the packaging disposal route. Some of our products end up in applications where they directly enter the environment, so there is no disposal route to consider.

Downstream leased assets

Assessed as not applicable because we do not lease out any assets.

Franchises

Assessed as not applicable because we do not operate a franchise business model.

Investments

Boundary: Energy use at our joint venture, Alembic
Exclusions: None
Method: Building type is used to apply CIBSE energy use benchmarks for annual electricity and gas consumption (kWh/m^2) . This is then multiplied b the country-specific IEA factor (electricity) and UK government emission factors (gas).
Assumptions: Typical CIBSE benchmarks are suitable to use.