

Verification Opinion

VO-4281438

The greenhouse gas statement version 3 dated 18 February 2026, prepared by

Elementis plc
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Add value.
Inspire trust.

for the reporting period **1 January 2025 to 31 December 2025** has been verified in accordance with DIN EN ISO 14064-3:2020 with regard to compliance with DIN EN ISO 14064-1:2019.

Corporate Carbon Footprint according to ISO 14064-1

Total GHG balance (location/market-based)	501,866 / 491,375 t CO₂-equivalents
Category 1	36,428 t CO ₂ -equ.
Biomass (outside of categories)	1,906 t CO ₂ -equ.
Category 2 (location-based)	46,063 t CO ₂ -equ.
Category 2 (market-based)	35,572 t CO ₂ -equ.
Category 3	38,970 t CO ₂ -equ.
Category 4	339,611 t CO ₂ -equ.
Category 5	40,795 t CO ₂ -equ.
Category 6	NA t CO ₂ -equ.

<i>Total energy used *)</i>	<i>270,480,682 kWh</i>
<i>Total water withdrawal *)</i>	<i>1,280,478 m³</i>
<i>Total waste generated *)</i>	<i>18,445 tonnes</i>

Level of assurance: reasonable

Materiality threshold(s): 5% for the total amount of reported greenhouse gas emissions
 5% for the total amount of energy used *)
 5% for the total amount of water withdrawal *)
 5% for the total amount of waste generated *)

**) The data on water withdrawal and waste generation are activity data used in the carbon footprint calculation and have been verified. They are presented separately at the request of Elementis plc.*

This verification opinion is only valid for the specified scope and in combination with the objectives, explanations and criteria for evaluation as documented in the attached verification report.

TÜV SÜD Industrie Service GmbH
 Westendstrasse 199, 80686 Munich, Germany
 Validation and Verification Body for Greenhouse Gases, D-VS-14153-01-00
 Accredited by DAkkS according to DIN EN ISO 17029:2020 with DIN EN ISO 14065:2022
 and DIN EN ISO 14064-3:2020 in accordance with DIN EN ISO 14064-1:2019

Munich, 26 February 2026

Explanations to the verification opinion

Brief description of the verification process

Elementis Holdings Ltd (client)¹ has voluntarily commissioned TÜV SÜD Industrie Service GmbH (verification body) to carry out an independent (third-party) verification of its greenhouse gas reporting and quantification for the specified operating sites for the period 1 January 2025 to 31 December 2025.

This verification was based on the intended scope, objectives, and criteria agreed upon with the commission on 5 December 2025.

The staff deployed by the validation and verification body carried out a document review and remote audits with following sites:

- Taloja, India
- Newberry, CA, USA
- Palmital, Brazil

Additionally, a remote audit was conducted to assess the Scope 3 (Cat. 3-6) emissions and the GHG statement in detail.

Roles and responsibilities

The determination of greenhouse gas (GHG) emissions and reporting is the sole responsibility of our client. Our role and responsibility as an accredited verification body was to independently verify the adequacy of the GHG emissions reported by our client and the underlying systems and processes for their measurement, analysis, and control in accordance with the requirements of DIN EN ISO 14064-3:2020.

Standard for quantification and reporting of the corporate carbon footprint

DIN EN ISO 14064-1:2019 ("Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals ")

System boundaries

In line with the task and the system boundaries defined by the client, this verification covers the business activities of Elementis plc based on operational control. The organizational chart can be found on page 2 of the GHG statement. The following locations are included:

Manufacturing:

- Livingston
- Newberry
- Newberry Hector Mine
- St Louis
- Palmital
- Milwaukee
- Anji
- Songjiang
- New Martinsville
- Huguenot
- Middletown

¹ Although the audit was officially commissioned by Elementis Holdings Ltd, the greenhouse gas statement was prepared for Elementis plc in accordance with its system boundary.

- Taloja
- Ludwigshafen
- Hsinchu

Offices:

- London
- East Windsor
- Koln
- Porto
- Mumbai
- Sao Paolo
- Shanghai

Significant GHG sources are:

Category 1 (ISO) / Scope 1 (GHG Protocol): Direct emissions from

- Stationary combustion
- Mobile combustion
- Industrial processes
- Fugitive combustion

Category 2 (ISO) / Scope 2 (GHG Protocol): Indirect emissions from imported energy from

- Electricity
- Steam

Category 3 (ISO) / Scope 3.4, 3.9, 3.7, 3.6 (GHG Protocol): Indirect transportation emissions

- Upstream Transport and Distribution
- Downstream Transport and Distribution
- Employee commuting
- Business travel

Category 4 (ISO) / Scope 3.1, 3.3, 3.2, 3.5, 3.8 (GHG Protocol): Indirect emissions from products used

- Purchased Goods (direct materials)
- Capital Goods
- Waste disposal
- Use of leased assets
- Other Purchases (Services & Indirect goods)

Category 5 (ISO) / Scope 3.10, 3.12, 3.15 (GHG Protocol): Indirect emissions from sold products

- Use of sold product
- Processing of sold products
- Product end-of-life
- Investments

Biogenic emissions occur due to the use of Biodiesel and Biomass (wood pellets).

Relevant greenhouse gases included in the GHG inventory

The following GHGs are emitted in relevant amounts during the production process controlled by Elementis plc:

- | | |
|--|---|
| <input checked="" type="checkbox"/> Carbon dioxide (CO ₂), | <input type="checkbox"/> Perfluorocarbons, |
| <input checked="" type="checkbox"/> Methane (CH ₄), | <input type="checkbox"/> Sulfur hexafluoride (SF ₆), |
| <input checked="" type="checkbox"/> Nitrous oxide (N ₂ O), | <input type="checkbox"/> Nitrogen trifluoride (NF ₃), |
| <input checked="" type="checkbox"/> Fluorinated hydrocarbons, | <input type="checkbox"/> Other |

For upstream and downstream processes (outside the control of Elementis plc), only carbon dioxide (CO₂) and methane (CH₄; from natural gas provision) are relevant. The greenhouse gas inventory contains any quantified greenhouse gases as CO₂ equivalents with GWP-100.

Intended users of the GHG report and this verification opinion

- Elementis plc itself, to make decisions based on this GHG-related information (e.g., measures to reduce the carbon footprint at the organizational level)
- Provision of this information to third parties, such as external stakeholders of Elementis plc, e.g., customers (for operational and strategic support in their decision-making)

Standard for the verification

DIN EN ISO 14064-3:2019 ("Specification with guidance for the validation and verification of greenhouse gas statements")

Objectives of the verification

The review was conducted in accordance with our impartiality and using a risk-based approach. Rational procedures were used to arrive at reliable and reproducible conclusions. As part of our audit, a sufficient number of suitable proofs had to be collected and explained in the audit by representatives of Elementis plc and persons appointed for this purpose. This ensured that the information presented in the GHG report and quantification was sufficiently traceable.

Criteria

The data was reviewed according to the following criteria:
Relevance, completeness, accuracy, transparency of information, and consistency.
Any alternatives applicable in accordance with the quantification model used were assessed on the basis of the principle of conservatism.

Level of assurance

reasonable

Note:

With a reasonable – but not absolute – level of assurance, we verify that the greenhouse gas statement is substantially correct. This includes reviewing the processes, data, and evidence for their correctness and accuracy with an appropriately sized sample.

Materiality threshold(s)

5% for the total amount of reported greenhouse gas emissions

5% for the total amount of energy used *)

5% for the total amount of water withdrawal *)

5% for the total amount of waste generated *)

*) The data on water withdrawal and waste generation are activity data used in the carbon footprint calculation and have been verified. They are presented separately at the request of Elementis plc.

Note:

The materiality threshold is a benchmark of our assessment of data gaps, misstatements, and non-conformities remaining at the end of our review.

Gaps, omissions, and inaccuracies identified during the review that result in quantities greater than the specified thresholds constitute a "material deviation", i.e., non-compliances, which must be corrected before a verification opinion can be issued.

Verification methodology

- Strategic analysis and risk assessment of GHG statement
- Detailed audit planning and scheduling
- Interviews with responsible personnel at Elementis plc and persons acting on behalf in this matter
- Review of documentation on material input
- Review of data and information systems and the methodology for collecting, aggregating, analyzing, and verifying the information used to determine GHG emissions
- Sampling of data and evidence for consumption of refrigerants, LPG, natural gas, biodiesel, propane, electricity
- Plausibility check by recalculating individual categories of the greenhouse gas balance
- Independent review (quality assurance by an auditor not involved in the audit process)

Particularities / Limitations

Elementis plc aims to implement the following optimization measures to improve the quality in the accounting of the specified metrics:

- Using location-based or preferably market-based emission factors for natural gas would improve the data quality. Currently, a UK emission factor is used for all locations worldwide. However, there is a notable difference between countries in terms of quality and purity of natural gas depending on the natural gas fields, which result in different emission factors.
- There are differences in Gross CV and Net CV emission factors for fuels. The activity data provided by the sites should match the emission factor. A full review is planned.
- Palmital: For the conversion from kg to MWh of LPG use, supplier-specific information should be used to increase data quality.
- Employee commuting (Cat. 3): Actual employee numbers are used, but commuting frequency, modes, and distances are based on general third-party assumptions rather than Elementis-specific data.
It is recommended to conduct an employee survey to gather primary data on commuting frequency, transport modes, and distances.
- Purchased Goods and Services (Cat. 4): The calculation relies on secondary emission factors, which may not fully reflect supplier-specific production processes or regional differences. Elementis is encouraged to request primary PCF data from suppliers.



- End of life treatment (Cat. 5): The end-of-life treatment assessment currently applies UK-specific emission factors for all sold products and packaging. However, this approach does not reflect the actual geographical regions in which the products are sold and used. To ensure accurate and representative EoL accounting, region-specific emission factors should be applied based on the countries or regions where the products reach their end of life.
- For some subcategories, GHG emissions are currently calculated using spend-based emission factors. Wherever feasible, Elementis should transition to activity-based emission factors, as they provide more accurate and reliable results.

A detailed description of further exclusions and assumptions can be found on page 3-6 of the GHG statement.



Conclusions

Upon review of the greenhouse gas statement of Elementis plc (in its final version dated 18 February 2026), we conclude that, in all material respects, the greenhouse gas emissions, removals and storage are presented fairly and factually in accordance with the specifications of the DIN EN ISO 14064-1:2019.

Based on the results of our verification process, we confirm the reported emissions and the achievement of the agreed level of assurance as well as compliance with the agreed materiality thresholds.

The calculation of Purchased Goods and Services (Category 4), which represents the principal contributor to the overall Corporate Carbon Footprint, is based on secondary emission factors that may not fully reflect supplier-specific production processes or regional differences; accordingly, Elementis is encouraged to obtain primary PCF data directly from its suppliers.

Our verification report must only be interpreted in conjunction with the greenhouse gas statement of Elementis plc (in its final version dated 18 February 2026).

This verification opinion and report are issued in accordance with the agreement made with the client and within the framework of our verification and validation program. The results documented here are based on our internal documentation dated 19 February 2026 for this verification with project no. 4281438.