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Verification Statement

VS-4092263

Add value.
Inspire trust.

The declaration about greenhouse gas emissions, water withdrawal and waste generation for the year 2024 (file name: “Environmental data 2024_v9”), dated 25th Feb 2025, prepared by

Elementis plc

for the reporting period **01.01.2024 to 31.12.2024**

was verified in accordance with DIN EN ISO 14064-3:2020-05 regarding compliance with the requirements of DIN EN ISO 14064-1:2019-06.
We hereby confirm:

Corporate Carbon Footprint 2024:

Reported metric:		**Total Elementis:**
GHG emissions	Category 1:	48,889 t CO^2-equ.
	Biomass (outside of scopes):	3,069 t CO_2-equ.
	Category 2, location-based:	48,897 t CO_2-equ.
	Category 2, market based:	28,020 t CO_2-equ.
	Category 3:	141,601 t CO_2-equ.
	Category 4:	387,897 t CO_2-equ.
	Category 5:	69,735 t CO_2-equ.
Water withdrawn:		1,568,215 m^3
Waste generated:		19,204 t

Agreed level of assurance: reasonable

Materiality thresholds:
- 5% for GHG emissions
- 5% for water withdrawal
- 5% for waste generation

This Verification Statement is only valid for the mentioned scope of application and in combination with the objectives, explanations and criteria for evaluation specified in the attached verification report.

TÜV SÜD Industrie Service GmbH
Validation and Verification Body
accredited by DAkkS according to DIN EN ISO 17029 with DIN EN ISO 14065
Westendstrasse 199, 80686 Munich, Germany

Munich, 05 March 2025

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Explanation to the Verification Statement

Brief description of the Verification process

Elementis plc (client) has voluntarily commissioned TÜV SÜD Industrie Service GmbH (verification body) to perform an independent (third party) verification of the declaration on greenhouse gas (GHG) emissions, water withdrawal and waste generation. The consulting company Accenture was instructed by Elementis to conduct the calculations of the GHG emissions in Category 3, 4 and 5 (Scope 3 acc. to GHG-Protocol).
This verification was based on the intended scope of application, the objectives and criteria as agreed upon with the commissioning on November 28, 2025.

On-site document review and inspection

The staff deployed by the verification body carried out a document review at the client's premises and on-site audit of responsible and collaborating staff at the following sites:

- Anji (China): January 15, 2025
- Livingston (UK): January 28, 2025

Additionally, virtual audits with staff of production sites were conducted for the following sites:

- Ludiwgshafen (Germany): January 22, 2025
- St. Louis (USA): February 3, 2025
- Audit with Accenture of Category 3,4 and 5-Report: February 19, 2025

Roles and responsibilities

The determination and reporting of GHG emissions, water withdrawal and waste generation are the sole responsibility of our client.
Our role and responsibility as an accredited verification body was to independently verify the adequacy of the metrics reported by our client, as well as their underlying systems and processes for data collection, analysis and control, in accordance with the requirements of DIN EN ISO 14064-3:2020-05.

Standard for the calculation and reporting of the Corporate Carbon Footprint (CCF)

DIN EN ISO 14064-1:2019-06 (“Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals”)

System boundaries

The declaration on GHG emissions, water withdrawal and waste generation was conducted for the calendar year 2024 for the business sectors “Performance Specialties” and “Personal Care” as well as one non-manufacturing sites and offices, with Elementis plc being the parent company. The reporting covers the following locations:

Performance Specialties and Minerals

- Livingston (UK)
- Newberry (CA, USA) incl. Mine
- St.Louis (MO, USA)
- Palmital (Brazil)
- Milwaukee (WI, USA)

- Anji (China)
- Songjiang (China)
- New Martinsville (WV, USA)
- Huguenot (NY, USA)
- Middletown (NY, USA)
- Taloja (India)
- Ludwigshafen (Germany)
- Sotkamo (Finland)
- Vuonos (Finland)
- Amsterdam (The Netherlands)
- Katwijk (The Netherlands)
- Hsinchu (Taiwan)

Non-Manufacturing Sites

- Eaglescliffe (UK)

Offices

- London (UK)
- East Windsor (NJ, USA)
- Shanghai (China)
- Cologne (Germany)
- Porto (Portugal)
- Mumbai (India)
- Sao Paolo (Brazil)

Greenhouse gases

Elementis plc accounts for all emissions according to the ISO 14064-1. The greenhouse gas inventory contains the specified greenhouse gases as CO_2 equivalents.
Category 1 and Category 2 emissions were calculated by Elementis directly using the information provided by the sites and the software tool Velocity. For Category 1 and Category 2 mostly directly measured data (e.g. meters) were used.
All emissions in the Category 3, 4 and 5 (Scope 3 acc. to GHG-Protocol) were calculated by Accenture. In Category 3, 4 and 5 a mix of consumption based approach (factors from DEFRA, ecoinvent, CIBSE and IEA) and a spend-based approach with factors from EEIO was used.

Water withdrawal and waste generation

The quantities of water withdrawn were either provided by the respective supplier or recorded from meter readings done by local staff. The water is withdrawn either from municipal supply (towns water), boreholes/rivers/lakes (process water) or as hot water from external suppliers.
Regarding the waste generation, Elementis plc distinguished between hazardous and non-hazardous waste. Further categorization was not done. The quantities of waste generated were provided by the respective waste disposal companies.

Relevant emissions in the inventory

The following GHG emissions are relevant within the system boundaries:

☒ Carbon dioxide (CO_2),	☐ Perfluorocarbons,
☒ Methane (CH_4),	☐ Sulphur hexafluoride (SF_6),
☒ Nitrous oxide (N_2O),	☐ Nitrogen trifluoride (NF_3)
☒ Hydrofluorocarbons,	☐ other

The greenhouse gas inventory contains the specified greenhouse gases with information as CO_2 equivalents. No further GHG were identified.

Particularities in reporting / Specific measures

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. Currently, the DEFRA 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 results 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.
- The actual diesel consumption in Anji could be obtained with delivery notes confirmed by both parties. Compared to the invoice, these delivery notes could reveal more precise consumption and corresponding GHG emissions.
- Refrigerants are used at the site in Ludwigshafen. The site must account for any refrigerant losses during 2024. No updated information for 2024 could be provided by the service provider.
- Waste is only distinguished between “hazardous” and “non-hazardous” and “Office Waste” waste. However, there are significant differences within such general categories, which make a further sub-categorization necessary (e.g. in production wastes/paper/cardboard /pallets/plastics/organics, etc.) in order to better interpretate and work with the reported numbers.
- The inorganic wastewater treatment in Ludwigshafen is estimated, not measured. To improve data quality, the amount of inorganic wastewater treated by the service provider could be measured instead of estimated.

It is also recommended that Elementis prepares a consolidated greenhouse gas report in accordance with ISO 14064-1, Section 9 on all scopes for future projects and submits it for verification. This enables a summarised picture of Elementis' GHG emissions and a simpler, consistent drawing of system boundaries.

Intended users of this Verification Statement

- Basis for annual sustainability reporting
- Internal management for creating strategies on reducing GHG emissions, water withdrawal and waste generation

Standard for the Verification

DIN EN ISO 14064-3:2020-05 (“Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements”), applied analogously for the statement on water withdrawal and waste generation

Objectives of the Verification

The assessment was performed with due regard to our impartiality in a risk-based approach. Rational procedures were applied to reach reliable and reproducible conclusions. Within the scope of our audit, a sufficient amount of suitable evidence needed to be collected and explained in the audit by representatives of Elementis plc and persons appointed for this purpose. This was to enable sufficient traceability of the information presented with the declaration on GHG emissions, water withdrawal and waste generation.

Criteria

The data review was conducted according to the following criteria:
Relevance, completeness, accuracy, transparency of information and consistency.
The assessment of alternatives according to the quantification model used was carried out according to the principle of conservatism.

Agreed level of assurance reasonable

Comment:
At a reasonable - but not absolute - level of assurance, we check that the declaration on GHG emissions, water withdrawal and waste generation is substantially correct. This includes a review of the processes, data and evidence on their correctness and accuracy with an appropriately adequate sample size.

Materiality threshold

Level of materiality:
- 5% for GHG emissions
- 5% for water withdrawal
- 5% for waste generation

Comment:
The materiality threshold is a benchmark for our assessment of data gaps, misstatements and non-conformities remaining at the end of our review.
Gaps, omissions, inaccuracies identified during the verification that result in quantities greater than the established thresholds constitute a "material deviation", i.e. non-conformity, that must be addressed before a verification statement can be issued.

Methods of Verification

- Document review and reconciliation with documentation requirements
- Interviews of personnel of Elementis plc or subsidiaries within the scope of audit
- Random sample checks of supporting evidence and database values
- Site-inspections in Anji (China) and Livingston (UK)
- Review of data and information systems and methodologies for collection, aggregation, analysis and verification of information used to determine GHG emissions, water withdrawal and waste generation
- Plausibility checks
- Strategic analysis and risk assessment based on the submitted declaration
- Independent review through an auditor that was not participating in the audits (four-eyes principle)

Conclusions

With our review of the declaration on greenhouse gas emissions, water withdrawal and waste generation of Elementis plc (file name: “Environmental data 2024_v9”), dated 25th February 2025, we conclude that, in all material respects, the reported metrics are presented fairly and factually in accordance with the specifications and standards used as a basis here.

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

Our verification statement is only to be interpreted in conjunction with the declaration on greenhouse gas emissions, water withdrawal and waste generation of Elementis plc.

This statement is issued in accordance with the agreement reached with the client and within the framework of our validation and verification programme. The results recorded here are based on our internal documentation dated 25th February 2025 for this verification with project no. 4092263.