



LRQA Independent Assurance Statement

Relating to Allnex's Green House Gases (GHG) inventory and social and health and safety KPI's for the calendar year 2022

This Assurance Statement has been prepared for Allnex in accordance with our contract but is intended for the readers of the KPI information.

Terms of engagement

LRQA was commissioned by Allnex to provide independent assurance on its Green House Gas (GHG) inventory (covering direct emissions and indirect emissions from purchased energy), and social and health and safety KPI's (employee recordable injury rate, contractor recordable rate, total global headcount female, total global headcount male and percentage of women in executive positions), for the calendar year 2022, against the assurance criteria below to a limited level of assurance and a materiality of 5% using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas data.

Our assurance engagement covered Allnex's operations and activities in 33 manufacturing facilities listed in Annex A. The main activity of the organization is the production of specialty chemicals, and the GHG emissions have been consolidated using an operational control approach.

Our assurance engagement excluded the data and information of Allnex's suppliers, contractors and any third-party mentioned in the KPI information.

LRQA's responsibility is only to Allnex. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Allnex's responsibility is for collecting, aggregating, analysing, and presenting all the data and KPI information reported and for maintaining effective internal controls over the systems from which the information is derived. Ultimately, the information has been approved by, and remains the responsibility of Allnex.

LRQA's Opinion

Based on LRQA's approach, except for the effect of the matters described in the Basis for Qualified Opinion, nothing has come to our attention that would cause us to believe that Allnex has not, in all material respects disclosed accurate and reliable performance data and information as no errors or omissions were detected.

The opinion expressed is formed based on a limited level of assurance and at the materiality of 5%.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Basis for Qualified Opinion

Some GHG direct emissions from the oxidation of hydrocarbon air streams from the process have not been determined and included in the GHG inventory for the year 2022.



LRQA's Approach

Our verification has been conducted in accordance with ISO 14064–3:2019, '*Specification with guidance for verification and validation of greenhouse gas statements*' to provide limited assurance that GHG have been prepared considering clause 5 of ISO 14064–1:2018, '*Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*' and good management practices in the industry to account social and health and safety KPIs. LRQA's verification procedure is based on current best practice, is in accordance with ISAE 3000 and ISAE 3410 and uses the following principles of -inclusivity, materiality, responsiveness, and reliability of performance data.

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- remotely reviewed processes related to the control of GHG emissions, social, health and safety data and records.
- remotely interviewed relevant staff of the organization responsible for managing GHG emissions, social and health and safety data and records.
- remotely reviewed summarized source data and a limited sample of activity data.

Observations

Further observations made during the assurance engagement, are:

- All direct emissions of incineration of off-gas containing hydrocarbons should be included in the GHG inventory.
- The organization should establish and maintain a robust GHG information management process and provide routine and consistent checks to ensure accuracy and completeness of the GHG inventory and identify and address errors and omissions.

LRQA's standards, competence and independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Jorge Landaluze
LRQA Lead Verifier
On behalf of LRQA Deutschland GmbH
LRQA reference: KLN00001283



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Dated: 26 April 2023



Table 1. Summary of Allnex's KPI's, Calendar Year 2022

Scope of GHG emissions	
Direct GHG emissions (Category 1)	162125 T CO2e
Indirect GHG emissions from imported energy (Category 2, Location-based)	99271 T CO2e
Indirect GHG emissions from imported energy (Category 2, Market-based)	70511 T CO2e
Employee Recordable Injury Rate <small>(Number of recordable incidents) x 200,000 / (Total number of hours worked)</small>	0,52
Contractor Recordable Rate <small>(Number of recordable incidents) x 200,000 / (Total number of hours worked)</small>	0,77
Recordable rate (Employee & Contractor) <small>(Number of recordable incidents) x 200,000 / (Total number of hours worked)</small>	0,59
% total global headcount female	24%
% total global headcount male	76%
Percentage of women in executive positions	25%
Location based and Market based are terminologies from Annex E of ISO 14064-1:2018.	

This Assurance Statement is subject to the provisions of this legal section:

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Annex A

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