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Vesuvius Plc Statement of verification

Vesuvius Plc engaged Carbon Footprint Ltd to verify their carbon footprint reporting and supporting evidence for the six-year period January 1 2019 - December 31 2024 inclusive.

Methodology

The verification was led by Alex Pell, Senior Environmental Consultant Carbon Footprint Ltd. Carbon Footprint Ltd, in accordance with the 'ISO 14064 Part 3 (2019): *Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements*'. The work was undertaken to provide a limited level of assurance with respect to the GHG statements made. Carbon Footprint Ltd believes that the review of the assessment and associated evidence, coupled with this subsequent report, provides a reasonable and fair basis for our conclusion.

Data was within the scope of the verification and results:

CO2e emissions Scope 1, 2 and 3 (market based): * ** *** **** *****

| Metric Tonnes CO2e | 2024 | | 2023 | | 2022 | | 2021 | | 2020 | | 2019 | |
|--|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|
| | tCO2e | % | tCO2e | % | tCO2e | % | tCO2e | % | tCO2e | % | tCO2e | % |
| Scope 1: natural gas, coal, LPG, company car travel, process emissions, fugitive emissions | 215,591 | 10.8% | 169,914 | 8.6% | 284,703 | 14.1% | 316,387 | 13.0% | 277,936 | 13.5% | 329,008 | 15.1% |
| Scope 2: purchased electricity market based | 25,804 | 1.3% | 38,149 | 1.9% | 57,401 | 2.8% | 88,474 | 3.6% | 98,375 | 4.8% | 108,919 | 5.0% |
| Scope 3: business travel, electricity transmission & distribution; waste, supply chain (purchased goods and services and capital goods) | 1,762,165 | 88.0% | 1,777,008 | 89.5% | 1,682,175 | 83.1% | 2,030,014 | 83.4% | 1,675,681 | 81.7% | 1,739,044 | 79.9% |
| Total CO2e emissions | 2,003,560 | 100.0% | 1,985,072 | 100.0% | 2,024,279 | 100.0% | 2,434,875 | 100.0% | 2,051,993 | 100.0% | 2,176,972 | 100.0% |

CO2e emissions Scope 1, 2 and 3 (location based): * ** *** **** *****

| Metric Tonnes CO2e | 2024 | | 2023 | | 2022 | | 2021 | | 2020 | | 2019 | |
|--|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|
| | tCO2e | % | tCO2e | % | tCO2e | % | tCO2e | % | tCO2e | % | tCO2e | % |
| Scope 1: natural gas, coal, LPG, company car travel, process emissions, fugitive emissions | 215,591 | 10.4% | 169,914 | 8.3% | 284,703 | 13.8% | 316,387 | 12.9% | 277,936 | 13.5% | 329,008 | 15.1% |
| Scope 2: purchased electricity location based | 89,762 | 4.3% | 90,435 | 4.4% | 99,611 | 4.8% | 107,976 | 4.4% | 99,500 | 4.8% | 109,978 | 5.0% |
| Scope 3: business travel, electricity transmission & distribution; waste, supply chain (purchased goods and services and capital goods) | 1,762,165 | 85.2% | 1,777,008 | 87.2% | 1,682,175 | 81.4% | 2,030,014 | 82.8% | 1,675,681 | 81.6% | 1,739,044 | 79.8% |
| Total CO2e emissions | 2,067,518 | 100.0% | 2,037,357 | 100.0% | 2,066,489 | 100.0% | 2,454,377 | 100.0% | 2,053,117 | 100.0% | 2,178,031 | 100.0% |

CO2e Emissions intensity (market based and location based): * ** *** ****

| Metric tonnes of CO2e per metric tonne of product packed for shipment | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|-------|-------|-------|-------|-------|-------|
| | MT/MT | MT/MT | MT/MT | MT/MT | MT/MT | MT/MT |
| CO2e Emissions intensity (market based) | 0.270 | 0.245 | 0.369 | 0.384 | 0.421 | 0.453 |
| CO2e Emissions intensity (location based) | 0.341 | 0.306 | 0.414 | 0.402 | 0.422 | 0.454 |

Energy consumption Scope 1 and 2: * ** *** *****

| Energy consumption kWh | 2024 | | 2023 | | 2022 | | 2021 | | 2020 | | 2019 | |
|------------------------------------|-------------|--------|-------------|--------|---------------|--------|---------------|--------|---------------|--------|---------------|--------|
| | kWh | % | kWh | % | kWh | % | kWh | % | kWh | % | kWh | % |
| Scope 1: Energy consumption | 764,551,587 | 79.4% | 699,010,686 | 78.0% | 878,056,738 | 80.9% | 981,308,868 | 81.8% | 861,348,841 | 80.8% | 994,156,768 | 82.1% |
| Scope 2: Energy consumption | 198,496,502 | 20.6% | 196,611,670 | 22.0% | 207,506,974 | 19.1% | 218,624,486 | 18.2% | 204,892,724 | 19.2% | 216,588,367 | 17.9% |
| Total Energy consumption | 963,048,088 | 100.0% | 895,622,356 | 100.0% | 1,085,563,712 | 100.0% | 1,199,933,354 | 100.0% | 1,066,241,565 | 100.0% | 1,210,745,135 | 100.0% |

Energy intensity Scope 1 and 2: * ** *** *****

| kWh of energy per metric tonne of product packed for shipment | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 |
|---|--------|--------|--------|--------|--------|--------|
| | kWh/MT | kWh/MT | kWh/MT | kWh/MT | kWh/MT | kWh/MT |
| Scope 1 and 2: Energy intensity | 1,076 | 1,054 | 1,170 | 1,137 | 1,193 | 1,252 |

*The business of Universal Refractories Inc (Vesuvius Penn Corporation) which was acquired in 2021, is included in 2022 and onwards. BMC (Yingkou YingWei Magnesium Co.,Ltd), which was acquired late 2022 is included in 2024 and onwards.

**Operational Control Boundary.

*** Conversion factors for GHG emissions and energy used the 2024 UK Government GHG Conversion Factors for Company Reporting.

Conversion factors for GHG emissions for electricity globally used the IEA Emission Factors 2024.

**** Results for previous years updated after past data corrections implemented on 1/10/2024

***** Calculation of Scope3 GHG emissions used the Carbon Footprint Limited Sustrax system for years 2019-2024.

The above verified data and verified methodology have been used in the equivalent re-baselined calculations incorporating Vesuvius Penn Corporation pre-acquisition to enable accurate presentation of performance internally and externally.

Assurance opinion

Based on the results of our verification process, Carbon Footprint Ltd provides limited assurance of the GHG emissions statement, **and found no evidence that the GHG emissions statement:**

- is not materially correct and is not a fair representation of the GHG emissions data and information;
- has not been prepared in accordance with ISO 14064 Part 3 (2019)s

Based on the results of our verification process, Carbon Footprint Ltd provides reasonable assurance that the GHG emissions statement:

- is materially correct and is a fair representation of the GHG emissions data and information; and
- is prepared in accordance with ISO 14064 Part 3 (2019)

It is our opinion that Vesuvius Plc has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

Alex Pell
Senior Environmental Consultant
Carbon Footprint Ltd

A handwritten signature in black ink, appearing to read 'APell', with a stylized flourish at the end.