

# SUSTAINABILITY REPORT 2025



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# CEO Statement

Dear valued stakeholders,

I am pleased to present Artemyn's inaugural standalone Environmental, Social and Governance (ESG) report. This voluntary report represents a milestone in our commitment to better enhance the understanding, measurement, and communication of sustainability across our strategy, operations, and performance.

On behalf of the Supervisory Board and the Executive Management, I extend my gratitude to our employees, customers, suppliers, and partners for their continued support and collaboration. Their engagement is vital as we continue to construct a resilient business that operates responsibly.

At Artemyn, sustainability is intrinsically linked to our 3 core business pillars: **People, Nature and Innovation**. As a producer of mineral solutions to diverse markets, our activities are inherently connected to natural resources and industrial value chains. For us it's fundamental to manage the possible impacts, ensuring safe and reliable operations, and maintaining the trust of all stakeholders of our business. It is not a peripheral agenda, but an integral part of the culture we are building as we strive for long-term business continuity and value creation.

To effectively address challenges, Artemyn is focusing on strengthening its internal capabilities and adopting a more structured approach. This encompasses improving data collection and monitoring systems, integrating sustainability considerations into operational planning, and developing clearer frameworks for assessing climate-related risks and opportunities. While progress is gradual, these efforts are intended to support more informed decision-making and improve our business's resilience over the long term.

During the reporting year, I am pleased to share that we have delivered a solid financial performance while continuing to strengthen the foundation of Artemyn's sustainability strategy. We generated €313.1 million in revenue, while continuing to invest in sustainability-related initiatives, operational improvements, and delivering economic value to our stakeholders.

From an ESG perspective, progress was made in diversifying our energy mix and reducing reliance on more carbon-intensive fuels, reflecting our commitment to a gradual transition towards a lower-carbon energy mix. At the same time, we continued to invest in our people through workforce engagement and development initiatives while maintaining a strong safety culture across all operations. We also strengthened our good governance practice through alignment with ESRS and enhancements to our internal system to improve accountability.

Committed to transparency and continuous improvement, recognizing that further efforts are necessary to refine our data, processes, and targets, I wish you a great reading.

Paris, April 2026

**Nilesh Shah**  
Chief Executive Officer



# 2025

## Highlights



**430,000**  
MWh

total energy consumption across operations

**12.8%**  
Renewable Energy

of total energy consumption sourced from renewables

**5%**  
Reduction Target

scope 1 & 2 emissions intensity reduction by 2034



**1,088+**  
Employees

employed globally across operations

**8.1**  
Training Hours

per employee on average

**Zero**  
Fatalities

across all operations



**€313.1 million**  
Revenue

economic value generated and continued investment in operational improvements

**€33.6 million**  
EBITDA

**Zero**  
Cases

of Material Non-Compliance

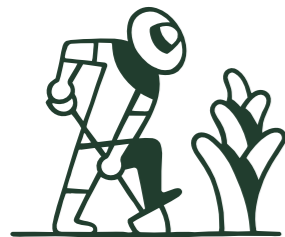
# We are Artemyn

## Mission:



## Strength through People :

- Safety, expertise and development of our employees
- Collaboration in our way of working to act fast and as a team
- Close cooperation with customers supporting innovative solutions: we believe we need to build a strong trusting relationship with our partners



## Strength through Nature :

- Our products come from nature and it is our duty to respect it
- We are committed to sustainability and to deploying a long-term vision
- Paper & Board Market is our main playground: this is where we want to grow along with the challenges of our customers. But we are also increasingly serving other applications such as Ceramics, Fiberglass, Boiler Efficiency, and more

## Values:



### Empowering Communities, Driving Progress

At Artemyn, our commitment to people begins with our employees and extends to the communities where we operate. We prioritize creating a safe, inclusive, and empowering work environment where innovation thrives, and where team member has the opportunity to grow. Beyond our walls, we actively engage with local communities.



### Sustainability at the Core of Innovation

Sustainability is deeply embedded in Artemyn's operations. We are dedicated to reducing our environmental impact. Our innovative processes are designed to conserve resources, minimize waste, and lower carbon emissions, ensuring that we meet today's needs without compromising the ability of future generations to thrive.



### Leading with Purpose and Progress






Artemyn's innovation is guided by purpose: to create solutions that redefine industry standards while addressing the challenges of a rapidly changing world. We embrace cutting-edge technologies, invest in partnerships with academia and tech leaders, and empower our teams to take calculated risks, fostering a culture of experimentation and creating lasting value.

# Location



**48 sites in total, separated in:**

- 22 industrial facilities
- 07 terminals
- 10 offices
- 05 warehouses
- 02 mines
- 02 labs
- 01 port

-  Mines
-  Terminal
-  Industrial Facility
-  Laboratory
-  Office

# General Information

This inaugural Sustainability Report presents a comprehensive overview of Artemyn’s governance approach and performance across its material sustainability topics, supported by detailed sustainability metrics and indicators. This foundation section delineates the material impacts, risks, and opportunities identified through Artemyn’s double materiality assessment and outlines the principles and reporting practices that constitute the basis for the preparation of the company’s sustainability disclosures.

This voluntary statement marks Artemyn’s first alignment with the European Sustainability Reporting Standards (ESRS). This represents a significant milestone, reached through a collective decision by the Flacks Group, Artemyn Sole Owner, and Artemyn’s Executive Management Team, in our commitment to better enhance the understanding, measurement, and communication of sustainability across our strategy, operations, and performance.



## 01. Strategy, Business Model, and Value Chain

ESRS 2 SBM-1

As a leading minerals transformation company, Artemyn specializes in high-quality industrial minerals, including Kaolin, Ground Calcium Carbonate (GCC), Precipitated Calcium Carbonate (PCC), Magnesium Hydroxide, and Talc.

Our primary markets include Paper & Board, Packaging, Ceramics, Fiberglass, and Paints & Coatings. Strategically, we are expanding into high-growth sectors such as Paints and Coatings, Agriculture, Plastics and Rubber, and Water Treatment, with a significant focus on developing markets across the globe. The “Strength through Nature” strategy focuses on leveraging our expertise in mineral processing to drive sustainable value for stakeholders.

This strategy is directly linked to our Financial Reports through capital allocation toward R&D for innovative products (e.g., EcoBright™, Barrikote™ and CarbiLoop™) and infrastructure investments in our core assets, such as the world’s largest kaolin reserve Artemyn Rio Capim Caulim mine, in Brazil.

Financial performance, including revenue and CapEx, reflects our shift toward higher-margin, performance-mineral solutions that address global sustainability challenges.

## 02. Material Impacts, Risks, and Opportunities

ESRS 2 SBM-3

Our revenue is primarily derived from the sale of mineral-based solutions that enhance customer performance. Key products include Capim™ kaolins for global paper and board markets, as well as Carbital™ calcium carbonate products that support a range of industrial and performance applications.

Recent innovation focuses on our core circular solutions: EcoBright™, which reduces chemical intensity in pulp bleaching; CarbiLoop™, our recycled mineral solution; and Barrikote™ systems, providing recyclable barrier coatings for sustainable packaging—all of which are driving sales growth in circular economy-focused sectors.

We recognize potential financial effects from transition risks (e.g., carbon pricing on energy-intensive mineral processing) and physical risks to

our mining site in Brazil. Sustainability Programs have been developed in 2026 under the “Nature” pillar which focuses on resource efficiency and emissions reduction.

The transition to sustainable packaging and low-carbon construction represents a significant opportunity. Anticipated financial effects include expanded market share for our bio-based barrier coatings and mineral fillers that reduce the carbon footprint of final products.

Since this is our inaugural report, we will progressively integrate these material issues into our short-, medium-, and long-term financial planning, ensuring that our financial position remains resilient against environmental regulatory shifts.

# Basis for Preparation

ESRS 2 – BP 1

Artemyn has prepared these sustainability statements on a consolidated basis, covering all subsidiaries over which the Group exercises operational control. The reporting boundaries have been tailored to the materiality of each topical standard to ensure a faithful representation of impacts:

- **Climate Change (Scope 1, 2, and 3):** The reporting boundary generally encompasses manufacturing sites and Joint Ventures (JVs) under Artemyn’s operational control, representing the Group’s material energy consumption and GHG emissions. However, in accordance with ESRS 2 BP–2, we note the following specific boundary applications for the current period:

Scope 1 and 2: Reporting includes all JVs currently managed by Artemyn.

Scope 3 (Value Chain): Scope 3 emissions disclosed is based on the 2024 data collection cycle. For this period, certain JVs—specifically Yueyang, Bhigwan and Niigata—were excluded due to ongoing legal negotiations regarding their organizational perimeter, which limited data accessibility. Calculation for the 2025 reporting period is currently in progress and is scheduled for disclosure in the 2026 reporting cycle. This phased approach allows for the finalization of the Group’s organizational boundary and ensures the inclusion of high-quality data from all relevant entities once their legal status is confirmed

Artemyn intends to harmonize these boundaries in future disclosures once the legal status and management control of these entities are finalized.

- **Environmental Metrics (Pollution, Water, and Waste):** To capture significant localized impacts, the scope is extended to include Terminals and Ports in addition to manufacturing and JV sites under Artemyn’s management control.
- **Social and Governance Disclosures (Own Workforce):** To ensure comprehensive reporting on labor rights and working conditions, the boundary encompasses the entire organizational footprint, including all corporate and administrative offices.

All entities are consolidated as per the requirements of Directive 2013/34/EU, and no exemptions for subsidiary undertakings have been invoked under Articles 19a(9) or 29a(8).

The Sustainability Report addresses key impacts, risks, and opportunities throughout Artemyn’s value chain. This includes sourcing of raw materials, chemicals, energy, and equipment, collaboration with contractors and logistics partners, as well as the Group’s own operations and downstream activities, such as product transport, determined through the Double Materiality Assessment.

## 01.

### Coverage of the Value Chain

This Sustainability Report in accordance with the European Sustainability Reporting Standards (ESRS) covers

**Upstream:** Our global network of 28 suppliers, with a primary focus on the top 40% addressable spend for our processing plants, logistics partners, and chemical suppliers for our mineral treatments.

**Own Operations:** 38 of Artemyn’s sites, processing facilities, mine, terminals, ports, R&D laboratories, and corporate offices including our core operations in **Brazil, Europe and in Asia Pacific.**

**Downstream:** The distribution of our mineral solutions within the Paper & Board, Packaging, Ceramics, **Fiberglass, Paints & Coatings, Agriculture, Plastics and Rubber, and Water Treatment** industries.

Impacts, risks, and opportunities related to value chain activities are identified through Artemyn’s Double Materiality Assessment (DMA) and are disclosed in this Sustainability Report where the topics are assessed as material.

We will in 2026 integrate our **Value Chain Due Diligence** into our reporting by mapping material impacts, risks, and opportunities across these segments. Where primary data from value chain partners are partially available but not organized, we will utilize high-quality secondary data and industry benchmarks to organize and ensure a comprehensive view of our environmental and social footprint.

## 02.

### Reporting Period

This Sustainability Report covers the period from 1<sup>st</sup> January to 31<sup>st</sup> December 2025, unless otherwise stated.

The Executive Management is responsible for the preparation of the Sustainability Report. Artemyn’s sustainability governance framework oversees the reporting process through a structured governance system consisting of:

- The Supervisory Board validates Artemyn’s sustainability ambitions and oversees strategic direction.
- The Sustainability Executive Committee, chaired by the Chief Executive Officer (CEO), establishes sustainability ambitions and monitors the implementation of the sustainability roadmap.
- The Sustainability Improvement Committee, chaired by the Sustainability Lead, coordinates operational implementation across the organization.

The Sustainability Report is reviewed by the Sustainability Executive Committee and approved in accordance with Artemyn’s internal governance procedures.

### 03.

#### Use of Frameworks and Standards

Artemyn’s sustainability program and reporting follow leading international frameworks and standards, including:

- European Sustainability Reporting Standards (ESRS)
- EU Taxonomy
- The United Nations Global Compact (UNGC) Ten Principles
- The Organisation for Economic Co-operation and Development (OECD)
- International Labour Organization (ILO) Core Labour Standards

As 2025 marks Artemyn’s first reporting year aligned with the Corporate Sustainability Reporting Directive (CSRD), Artemyn continues to strengthen its Sustainability Reporting framework, internal controls, and data management systems. The Group is progressively enhancing its reporting processes to improve the completeness, consistency, and reliability of sustainability data.

#### Alignment with the United Nations Sustainable Development Goals (SDGs)

Artemyn is committed to contributing to the United Nations Sustainable Development Goals (SDGs) as part of our sustainability journey. We actively support 9 of the 17 SDGs most relevant to our business and impact areas.

As an Active Participant of the UN Global Compact (UNGC) since September 2024, we align our strategy with the Ten Principles and integrate SDGs into our ESG framework and operations.

#### Our SDG Framework

Our contributions are structured around three strategic pillars:

<b>People</b>	<b>Nature</b>	<b>Innovation</b>
<p style="text-align: center; margin-bottom: 5px;"><b>SDGs we support</b></p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <p style="font-size: 8px; margin: 0;">SDG 3 – Good Health and Well-being</p> </div> <div style="text-align: center;"> <p style="font-size: 8px; margin: 0;">SDG 5 – Gender Equality</p> </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> <p style="font-size: 8px; margin: 0;">SDG 8 – Decent Work and Economic Growth</p> </div> </div>	<p style="text-align: center; margin-bottom: 5px;"><b>SDGs we support</b></p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <p style="font-size: 8px; margin: 0;">SDG 6 – Clean Water and Sanitation</p> </div> <div style="text-align: center;"> <p style="font-size: 8px; margin: 0;">SDG 12 – Responsible Consumption and Production</p> </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> <p style="font-size: 8px; margin: 0;">SDG 13 – Climate Action</p> </div> <div style="text-align: center;"> <p style="font-size: 8px; margin: 0;">SDG 14 – Life Below Water</p> </div> </div>	<p style="text-align: center; margin-bottom: 5px;"><b>SDGs we support</b></p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <p style="font-size: 8px; margin: 0;">SDG 9 – Industry, Innovation and Infrastructure</p> </div> <div style="text-align: center;"> <p style="font-size: 8px; margin: 0;">SDG 17 – Partnerships for the Goals</p> </div> </div>
<p style="margin-bottom: 5px;"><b>Focus areas:</b></p> <ul style="list-style-type: none"> <li>Health &amp; Safety</li> <li>Diversity, Equity &amp; Inclusion</li> <li>Business Conduct</li> </ul>	<p style="margin-bottom: 5px;"><b>Focus areas:</b></p> <ul style="list-style-type: none"> <li>Environmental Stewardship</li> <li>Circular Economy</li> <li>Emissions Reduction</li> <li>Water Management</li> </ul>	<p style="margin-bottom: 5px;"><b>Focus areas:</b></p> <ul style="list-style-type: none"> <li>Sustainable Solutions</li> <li>Product Innovation</li> <li>Strategic Partnerships</li> </ul>

### 04.

#### Excellence in Environmental Management

Our commitment to environmental stewardship is anchored in rigorous, internationally recognized frameworks. We are proud to report that 50% of our global operations are ISO 14001:2015 certified.

This achievement is more than a milestone; it serves as the operational backbone of our Environmental Management System (EMS). By maintaining this global standard, we ensure a unified approach to identifying environmental risks, reducing resource consumption, and driving continuous improvement across every geography in which we operate.

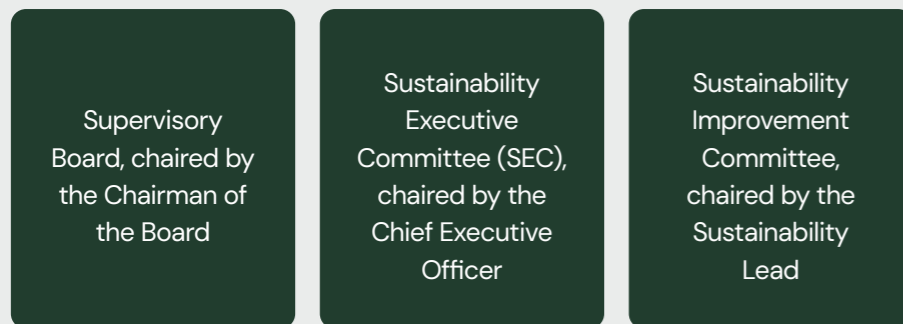
For our stakeholders, this certification provides third-party validation of the data and transition plans disclosed within the ESRS E1 (Climate Change) and ESRS E2 (Pollution) sections of this report. As we align with the European Corporate Sustainability Reporting Directive (CSRD), our ISO 14001 maturity remains a critical tool in ensuring the reliability and transparency of our global environmental performance.

# The Role of The Administrative, Management and Supervisory Bodies

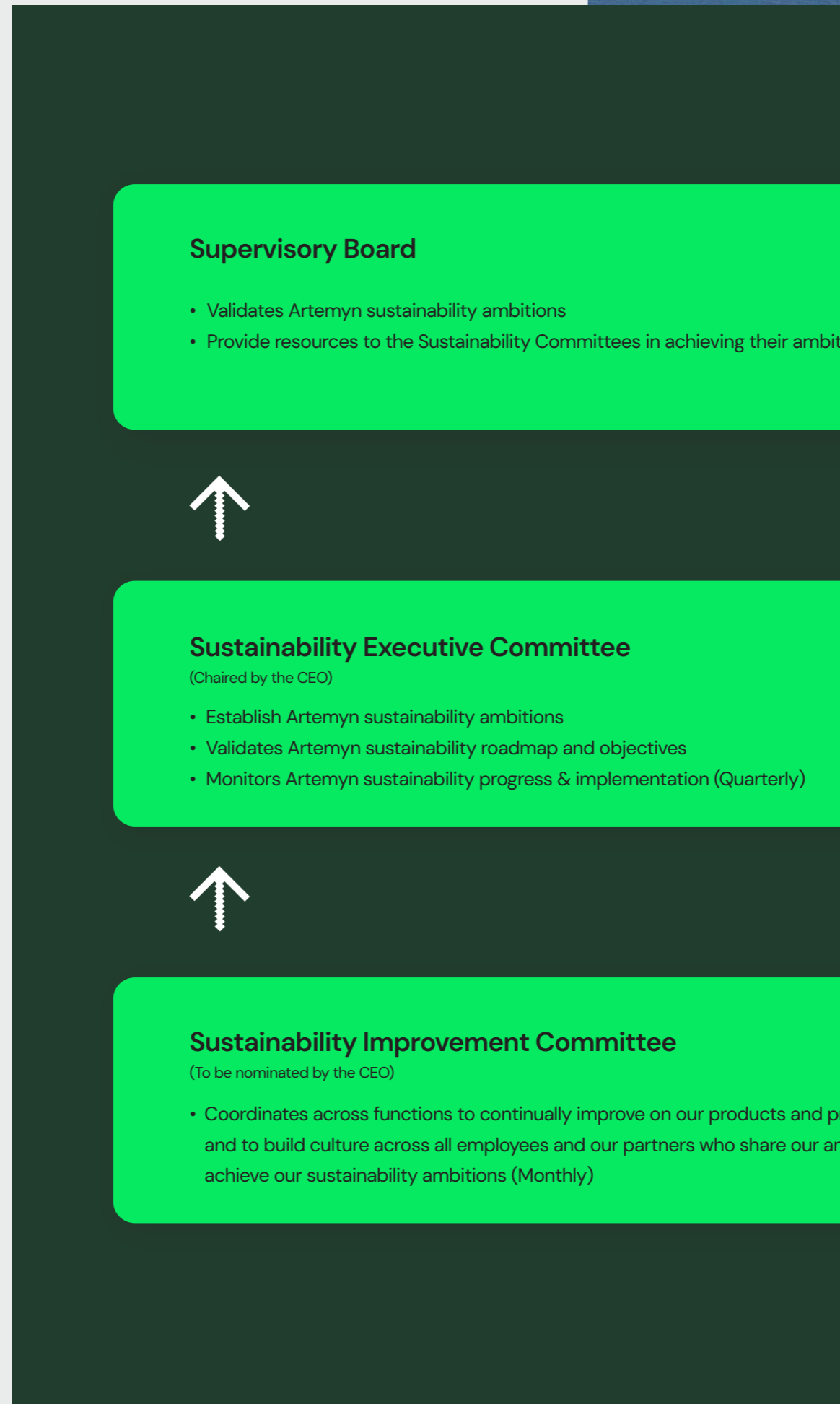
ESRS S2 – GOV-1

Sustainability at Artemyn is overseen by the Supervisory Board and integrated across the organization through a structured, multi-tiered governance framework. This approach establishes clear accountability, facilitates effective decision-making, and supports operational execution for all sustainability-related matters.

The sustainability governance model at Artemyn is structured around the following organizational bodies:



Collectively, these bodies establish Artemyn’s Sustainability vision and objectives, guide the development and implementation of a comprehensive sustainability roadmap, and monitor performance and progress on a quarterly basis.



## Supervisory Board

- Validates Artemyn sustainability ambitions
- Provide resources to the Sustainability Committees in achieving their ambitions



## Sustainability Executive Committee

(Chaired by the CEO)

- Establish Artemyn sustainability ambitions
- Validates Artemyn sustainability roadmap and objectives
- Monitors Artemyn sustainability progress & implementation (Quarterly)



## Sustainability Improvement Committee

(To be nominated by the CEO)

- Coordinates across functions to continually improve on our products and processes and to build culture across all employees and our partners who share our ambition to achieve our sustainability ambitions (Monthly)



## Supervisory Board

The Supervisory Board is responsible for the company's long-term success, requiring the integration of sustainability into corporate governance. Their role is advisory and oversight, not day-to-day management.

Core responsibilities include strategic oversight to embed sustainability into the business purpose, and ensuring the integrity and transparency of mandatory Sustainability Reporting as required. The Supervisory Board manages these duties through the Sustainability Executive Committee and the Sustainability Improvement Committee.

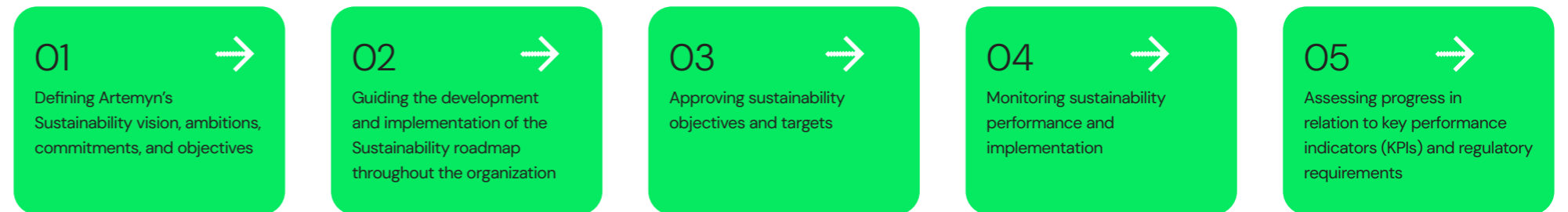
To effectively execute these roles, the board ensures adequate sustainability literacy is established within its Executive Management Committee, investing in ongoing education, and engaging external expert advisors for complex topics.

Get to know more about our Leadership on: [www.artemyn.com](http://www.artemyn.com)

## Sustainability Executive Committee

The Sustainability Executive Committee, chaired by the Chief Executive Officer, serves as Artemyn's central body for oversight of environmental, social, and governance (ESG) impacts, risks, and opportunities (IROs), as well as long-term

value creation, is formalized within the Board's mandate and aligned with the European Sustainability Reporting Standards (ESRS). The committee convenes quarterly and is responsible for the following functions:



Building on the foundation laid in 2025, the Committee has transitioned from establishing reporting frameworks to enforcing accountability. While our inaugural year focused on mapping our baseline through a rigorous Double Materiality Assessment, we expect our 2026 near-term targets to become more robust and deeply embedded. These targets are integrated into our operational KPIs and, for

the first time, are linked to management incentive programs. This ensures that the strategic oversight provided by the Committee translates into measurable, audited performance across all global sites as we move toward our 2030 roadmap to ensure consistent progress across our global footprint.

Strategic Pillar	Near-Term Target	Base & Target Year
People	Zero Life Changing Injury and Fatality	Ongoing Commitment
	Increase % Women in Leadership by 30%	Base Year 2025 Target Year 2030
	Assess 50% of Top 40% addressable spend Suppliers	Base Year 2024 Target Year 2030
Nature	Reduce 2% on Water Withdrawn and Industrial Waste per DMT Produce	Base Year 2025 Target Year 2030
	Reduce Scope 1 & 2 Emission Intensity by 5% per DMT Produce	Base Year 2024 Target Year 2034
	Reduce Scope 3 GHG emissions data margin of error to +/- 50,000 tCO <sub>2</sub> eq	Base Year 2024 Target Year 2034
Innovation	100% New Products to have a complete LCA	After 2025
	Partner with 10 Stakeholders to develop Circular Economy Solutions	Target Year 2030

## Sustainability Improvement Committee

The Sustainability Improvement Committee, chaired by the Sustainability Lead, is responsible for implementing strategic objectives throughout Artemyn's operations.

The committee's responsibilities include the following:



Coordinating sustainability initiatives across organizational functions



Promoting ongoing improvement of products and operational processes

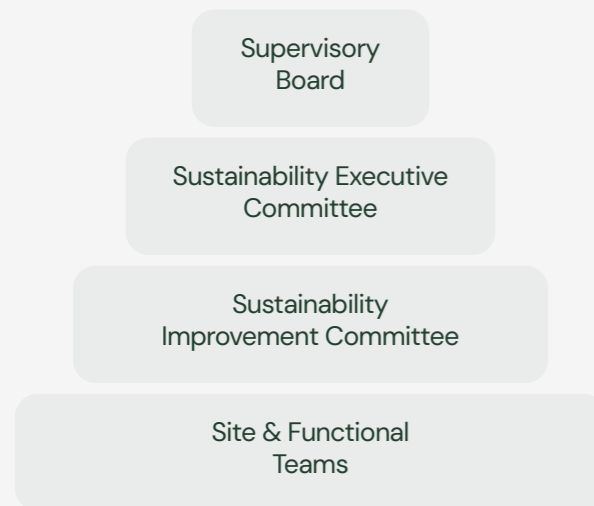


Integrating sustainability principles into site management and industrial operations



Fostering a culture of sustainability among all employees and business partners

## Reporting Lines and Escalation



Formal reporting structures enable effective oversight and ensure the prompt escalation of sustainability-related issues.

- ⊗ Site and functional management teams submit reports to the Sustainability Improvement Committee.
- ⊗ The Sustainability Improvement Committee submits reports to the Sustainability Executive Committee.
- ⊗ The Sustainability Executive Committee submits reports to the Supervisory Board.

Material ESG risks, incidents, or regulatory breaches are escalated immediately to Executive Management and the Chair of the Supervisory Board.

## Oversight of Targets and Performance

Sustainability targets are established through a formalized governance framework:



### Proposal

The Sustainability Improvement Committee proposes operational targets and key performance indicators (KPIs).

### Executive Review

The Sustainability Executive Committee reviews, approves, and endorses strategic objectives and long-term ambitions.

### Final Approval

The Supervisory Board grants final approval of sustainability targets.

Performance relative to established targets is monitored quarterly by the Sustainability Improvement Committee and reported to the Sustainability Executive Committee and Supervisory Board. Corrective actions are implemented when performance deviates from approved targets or exceeds risk tolerance.

## Board Composition, Diversity and Independence

The Artemyn Supervisory Board is composed of a balanced mix of executive and non-executive members, ensuring a broad and inclusive representation of stakeholder perspectives. The Board members bring diverse experience across sectors and geographies, supporting informed decision-making on sustainability matters.

## Oversight of Impacts, Risks and Opportunities

The Sustainability Executive Committee (SEC) meets to evaluate the Group’s significant environmental, social, and governance impacts, risks, and opportunities (IROs). The SEC also assesses sustainability performance, including the progress of business units and subsidiaries in meeting established targets.

This Group’s ESG IRO evaluation includes the following components:

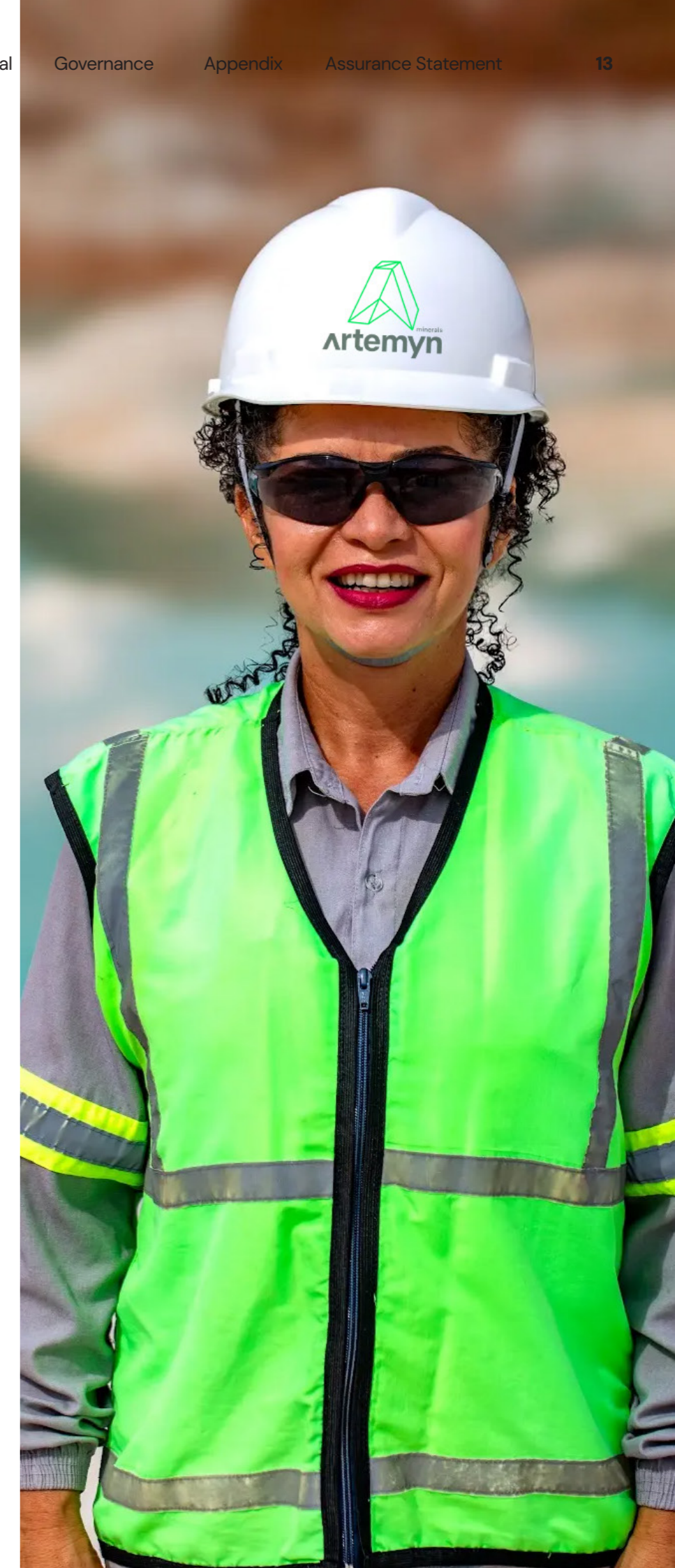
 <p>Results of internal audits and risk assessments</p>	 <p>Assessment of the effectiveness of mitigation and management measures</p>
 <p>Progress in achieving sustainability key performance indicators (KPIs) and implementing transition plans</p>	 <p>Monitoring of regulatory developments and the current status of compliance</p>
 <p>Identification and evaluation of emerging risks and opportunities</p>	

The SEC evaluates corrective actions and authorizes remediation plans when performance does not meet established targets or exceeds risk tolerance.

## Ensuring Skills and Sustainability Expertise at Management Level

The SEC ensures it maintains the necessary sustainability expertise by participating in annual Sustainability training and engaging in ongoing learning on emerging environmental and social matters. It regularly receives briefings from internal specialists and external advisors and draws on independent expertise when needed. To support this, the Sustainability Improvement Committee provides quarterly sustainability updates to the Executive Committee, ensuring that strategic Sustainability priorities are integrated into core business decisions.

Furthermore, our CEO remains at the forefront of global best practices through active participation in high-level forums, such as the 2025 UNGC Leaders Summit. To embed this expertise across the organization, we provide comprehensive e-learning sessions to all management and employees via the UNGC Academy and our internal Ethics Training, ensuring a shared understanding of our sustainability goals and ethical standards at every level.



## Integration of Sustainability in Remuneration

ESRS 2 — GOV-3

Artemyn is committed to aligning executive compensation with our long-term sustainability performance. While the 2025 period focused on the rigorous definition of our

strategic roadmap, we have formally established our near-term Sustainability objectives in 2026.

# Forward Looking

Artemyn will integrate Sustainability targets into its management incentive program, reinforcing accountability and aligning leadership performance with its long-term sustainability commitments.

The sustainability component of variable remuneration is linked to performance against these newly defined objectives, which include health and safety performance, environmental management, regulatory compliance, and climate-related indicators aligned with Artemyn's transition pathway.

This component constitutes a specified portion of management's variable remuneration, designed to incentivize the achievement of the Group's sustainability commitments. Moving forward, the Sustainability Improvement Committee will conduct quarterly review of these objectives, with performance evaluated using KPIs subject to internal controls and verification. This evolution in our remuneration policy formally integrates sustainability into management decision-making and fosters a culture of responsible leadership.

## Statement On Due Diligence

GOV-4

Artemyn will progressively and continuously identify, prevent, mitigate, and account for actual and potential adverse environmental, social, and governance impacts arising from its own operations and its value chain using internationally recognized standards, including the UN Guiding Principles on Business and Human Rights, the OECD Due Diligence Guidelines for Responsible Business Conduct, and applicable regulatory requirements.

The SEC will oversee due diligence processes. When risks or adverse impacts are identified, Artemyn implements preventive and corrective measures using operational controls, management systems, contractual obligations, and improvement plans. The effectiveness of these measures is evaluated through internal reporting, key performance indicators, audits, and management reviews. Progress is reported to senior management and disclosed in this Sustainability Report.

Due diligence is embedded across the organization and overseen by the Board and executive management. It is informed by stakeholder engagement, the double materiality assessment, site-level risk assessments, supplier reviews, and regulatory compliance processes. Where risks or adverse impacts are identified, Artemyn implements preventive and corrective actions through operational controls, management systems, contractual requirements, and improvement plans.

The effectiveness of due diligence actions is monitored through internal reporting, key performance indicators, audits, and management reviews, with progress reported to senior management and disclosed through this Sustainability Report.

## Risk Management Process

ESRS 2 – GOV-5

As we begin our independent journey, we know how important it is to build strong foundations. We are working to establish a robust, flexible sustainability risk management framework to help Artemyn grow and improve our reporting over time.

Artemyn is committed to fully integrating sustainability-related impacts, risks, and opportunities into its enterprise-wide risk management (ERM) framework. During 2025, we utilized our Double Materiality Assessment (DMA) as the primary mechanism to identify and prioritize our most significant environmental, social, and governance (ESG) matters. This assessment—covering both our impact on society and the environment for our business—has provided the essential baseline for our strategic focus.

Building on these insights, we are transitioning to a formal, granular sustainability risk assessment process in the coming years. This upcoming phase will move beyond the preliminary identification of key issues—such as environmental stewardship, regulatory compliance, and community relations—to a quantitative evaluation of financial magnitude and likelihood. By systematically enhancing our governance and internal controls, we ensure that our risk management remains proactive, fostering a culture of long-term accountability and resilience across our global operations.

### Sustainability Risk Governance and Oversight

The Sustainability Executive Committee is responsible for overseeing sustainability-related risks and opportunities. The Supervisory Board retains ultimate accountability for sustainability risk governance and ensures that material environmental, social, and governance risks are integrated into Artemyn’s enterprise risk management framework.

The Sustainability Improvement Committee identifies, mitigates sustainability-related risks, and implements risk mitigation measures across the organization’s operations.

Material sustainability risks are reviewed at least quarterly. Risks that surpass approved tolerance thresholds are escalated to the Sustainability Executive Committee.

### Sustainability Reporting Risk Management

Our internal control system supports the accurate and reliable collection of sustainability-related data. As we progress, our internal control system will encompass continuous monitoring controls designed to oversee the collection process for ESG-related data, ensuring alignment with ESRS E1, E5, and S4 standards.

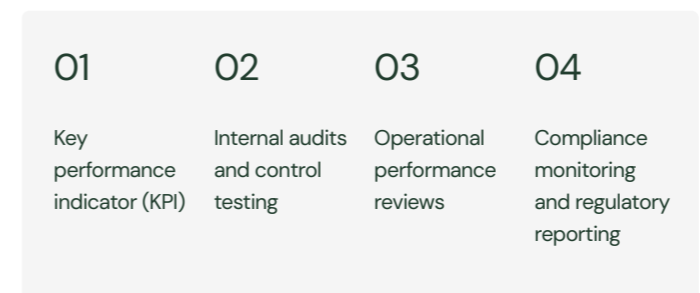
The sustainability reporting control framework includes:

- Defined process owners and data owners
- Documented reporting procedures and methodologies
- Data validation and reconciliation controls
- Management sign-off and review controls
- Internal audit and assurance readiness reviews

Artemyn’s internal control system will work in conjunction with its risk management system to create a cohesive control and monitoring structure. The involvement of the management team will ensure that Sustainability Reporting aligns with our business objectives, regulatory compliance, and best practices in accounting.

### Risk Monitoring, Reporting and Escalation

Sustainability-related risks are continuously monitored using the following mechanisms:



Sustainability Executive Committee reviews risk status and mitigation progress on a quarterly basis and reports the findings to the Supervisory Board.

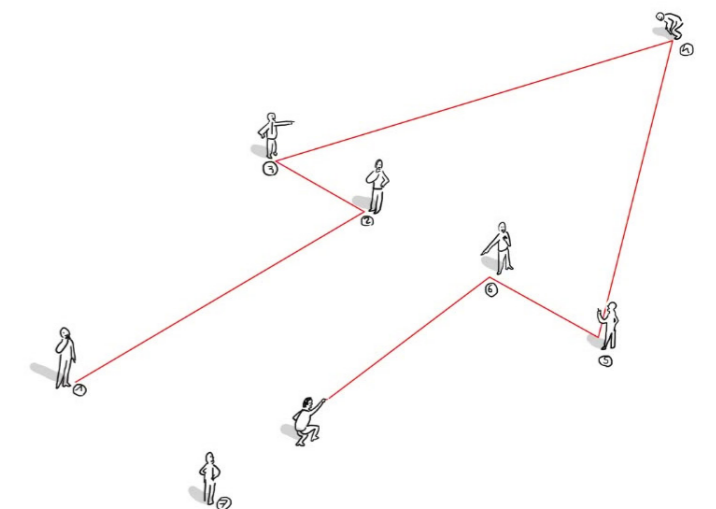
Material incidents, control failures, or regulatory breaches are escalated without delay to the Supervisory Board.

## Ongoing Development

Acknowledging the inherent limitations in all internal control systems, we will continually strive for improvement. We recognize that no control system can guarantee the complete identification and mitigation of all risks; hence, we will focus on identifying the most significant risks and implementing appropriate and effective controls.

As a first-time Environmental, Social and Governance (ESG) reporter, Artemyn is currently developing a roadmap to systematically strengthen its sustainability risk governance, internal control maturity, digital risk monitoring capabilities, and assurance readiness.

For further insights into our governance and risk management process, please refer to the relevant sections of this report.



# Interests and Views of Stakeholders

ESRS S2 – SBM 2

Stakeholder engagement is central to Artemyn’s sustainability governance, due diligence, and strategic decisions. Continuous engagement across the value chain provides insights that guide the Group’s strategy, risk management, and Double Materiality Assessment.

Stakeholder perspectives are integrated throughout the sustainability governance framework and support the identification and assessment of material impacts, risks, and opportunities (IROs). Engagement outcomes shape Artemyn’s sustainability roadmap, policies, risk management, and operations.

## Stakeholder Engagement

Engaging with stakeholders is central to our strategy. Ongoing dialogue provides insights into key topics and shapes the initiatives that drive our sustainability roadmap and commitments.

stakeholders across our value chain as customers, employees, suppliers, government and regulatory authorities, and communities around our operations.

Our engagement covers all areas of the organization, from daily operations and regulatory matters to sales and commercial meetings. We identify and prioritize

The table below summarizes our engagement with each key stakeholder group, including the purpose and main outcomes of these interactions.



## Artemyn's Stakeholder Engagement

ESRS 2 – SBM-2

How we engage	Why we engage	Examples of outcomes from engagement	How we engage	Why we engage	Examples of outcomes from engagement
<b>Employees</b>			<b>Government, Regulators and Policymakers</b>		
Regular town hall meetings, employee surveys, feedback session, employee engagement initiatives	To understand their concerns, gain insights and foster a culture of collaboration	Enhanced workplace policies and improved employee satisfaction scores	Participation in yearly meetings with local Government representatives to understand new industry consultations supporting compliance	To ensure compliance with the local laws of different countries, Artemyn operates	Enhanced Artemyn's reputation with authorities and better operational resilience with regulatory changes
<b>Customers</b>			<b>Media</b>		
Customer feedback constantly motivated by meetings with Artemyn Sales team, yearly satisfaction surveys	To gather feedback for continuous improvement of products and tailor offerings to meet their needs	New product development based on customer insights and increased customer loyalty	Press releases, media briefings, interviews	To manage public perception, circulate information and address issues promptly	Enhanced brand image and increased visibility with positive media coverage
<b>Suppliers</b>			<b>Industry Associations</b>		
Supplier performance reviews, regular meetings	To ensure strong partnerships, assess performance, and address challenges collaboratively	Improved supply chain efficiency and cost reduction through collaborative practices	Membership participation, joint initiatives, workshops and discussions	To align with industry standards, collaborate on common industry-related issues and advocacy for the sector	Development of internal best practices and strengthening Artemyn's industry leadership and advocacy efforts
<b>Analysts, Banks, Insurance</b>			<b>Communities</b>		
Annual investor briefings, regular financial reporting, one-on-one meetings	To provide transparency, share strategic vision and build trust in financial stability	Increased confidence and improved credit ratings	Artemyn engages neighboring communities through participatory programs focused on communication, income generation, and empowerment. These initiatives support sustainable development, reduce conflicts, and include dialogue platforms, mine visits, and local livelihood support (e.g., agroforestry, poultry, meliponiculture)	To maintain the highest standards of business ethics and compliance, fair operating practices, and to achieve Corporate Social Responsibility (CSR), through positive interactions, relationships, and communication with communities	Qualification extension, Training for Industry, Education, digital inclusion and income generation programs for communities and others

## Understanding Stakeholder Interests and Views

Artemyn identifies and integrates the interests and views of its key stakeholders through established, ongoing engagement channels across its value chain. In accordance

with ESRS 2 SBM-2, these perspectives are used to inform the Group’s strategic direction and operational priorities. Our engagement approach includes:

Key interests and views	Related ESRS topics	How Artemyn considers these views
<b>Employees</b>		
Safe and healthy working conditions, fair and inclusive workplace practices, career development opportunities, transparent communication and grievance channels	ESRS S1 – Own Workforce	Integrated into health and safety programs, workforce policies, training initiatives and employee engagement programs
<b>Customers</b>		
Reliable product and service quality, clear communication, transparency on environmental performance, responsible sourcing, and sustainable production practices	ESRS E1 – Climate Change ESRS G1 – Business Conduct	Considered in product stewardship, operational improvements and sustainability strategy development
<b>Suppliers</b>		
Responsible sourcing practices, ethical business conduct, fair commercial relationships, clear sustainability expectations in procurement	ESRS S2 – Workers in the Value Chain ESRS G1 – Business Conduct	Addressed through supplier engagement, procurement processes and value chain due diligence
<b>Analysts, Banks and Insurance</b>		
Strong governance, regulatory compliance, climate-related risk management, long-term business resilience and transparency in Sustainability Reporting	ESRS E1 – Climate Change ESRS G1 – Business Conduct	Reflected in governance structures, risk management processes and Sustainability Reporting

These insights are systematically reviewed by management to ensure that Artemyn’s business model remains responsive to the needs and expectations of our key interest groups

Key interests and views	Related ESRS topics	How Artemyn considers these views
<b>Government, Regulators and Policymakers</b>		
Compliance with environmental and social regulations, responsible operations and transparent reporting	ESRS E1 – Climate Change ESRS G1 – Business Conduct	Addressed through regulatory monitoring, compliance programs and internal controls
<b>Media</b>		
Transparency of company activities, responsible communication and public accountability regarding sustainability issues	ESRS G1 – Business Conduct	Addressed through corporate communications, public disclosures and media engagement
<b>Industry Associations</b>		
Alignment with industry standards, collaboration on sector sustainability initiatives and policy development	ESRS E1 – Climate Change ESRS G1 – Business Conduct	Reflected in participation in industry initiatives, knowledge sharing and development of internal best practices

### Oversight by Governance Bodies

Stakeholder-related sustainability matters are reported internally through Artemyn’s Legal framework, where these issues are reviewed as required. Where stakeholder concerns relate to material sustainability impacts, risks or opportunities, these matters may be escalated through Artemyn’s governance framework and discussed at the Executive Management level.

Material stakeholder-related sustainability matters may also be reported to the Supervisory Board through the Executive Management, and the Supervisory Board reviews such matters as required as part of its oversight of sustainability-related impacts, risks and opportunities

# Disclosures in Relation to Specific Circumstances

ESRS 2 – BP 2

This Sustainability Report applies the following time horizons for Sustainability Reporting purposes:



As this is the initial Sustainability Report, certain sustainability metrics are derived from estimates and indirect data sources. Metrics with higher uncertainty include, where applicable, Scope 1 & 2, and Scope 3 greenhouse gas emissions, selected upstream supplier ESG data, contractor workforce indicators, and logistics-related emissions.

These metrics are estimated using a combination of activity data, supplier information, industry benchmarks, emission factors, and recognized calculation methodologies. Primary sources of uncertainty include data availability across the value chain, supplier reporting maturity, methodological assumptions, and reliance on proxy datasets.

When sustainability metrics incorporate upstream or downstream value chain data from indirect sources, Artemyn discloses the basis for preparation, estimation methodologies, and resulting accuracy levels in the table below. Artemyn has established improvement plans to increase data coverage and accuracy, supplier engagement, and digital data collection in future reporting periods.

As outlined in the Basis for Preparation, Artemyn reports in accordance with the European Sustainability Reporting Standards (ESRS). In instances where ESRS methodologies are still under development, the Group references established international frameworks, such as the Global Reporting Initiative (GRI). These frameworks guide data calculation, risk assessment, and performance measurement.



# Double Materiality Assessment

## Identification Process

IRO – 1

During the reporting year, we undertook our first Double Materiality Assessment (DMA), evaluating both the scale of our outward impact on society and the environment (Impact Materiality) and the inward effects of sustainability matters on our financial performance and enterprise value (Financial Materiality) in alignment with the ESRS Standards. A comprehensive evaluation of potential impacts, risks,

and opportunities across its activities, value chain, and product lifecycle were also undertaken during the DMA. This process followed the ESRS 1 and ESRS 2 guidance.

For climate-related matters (ESRS E1), a dedicated assessment was conducted to identify and evaluate potential climate-related impacts, physical risks, transition risks and opportunities.

The horizons of time on the double materiality assessment



This practice evaluates exposure and potential financial and operational implications.

Artemyn screened its key assets, operational sites, and business activities for exposure and sensitivity to climate-related hazards and to transition-related developments, including regulatory changes, carbon pricing, energy market shifts, and evolving customer expectations.

Climate scenario analysis, including consideration of high-emissions and lower-emissions transition pathways, informed the identification and assessment

of material climate-related risks and opportunities. The results of this assessment support Artemyn's climate transition planning and the prioritization of emissions reduction initiatives.

The outputs of the climate-related assessment are integrated into Artemyn's strategic planning processes, and the development of its climate transition plan, including emissions reduction pathways and energy transition milestones.



# Determination of Material Topics

IRO – 2

The rigorous Double Materiality Assessment (DMA) identifies,

## 01 Environmental Materiality

A high concentration of material topics within the environmental pillar, reflecting the nature of our mineral extraction and processing operations. Climate Change Mitigation, Energy, and Water Management (withdrawals, consumption, and discharges) are classified as material for both impact and finance, carrying High negative impact levels and High financial risk.

Regarding Biodiversity, Artemyn currently maintains a robust and mature management program dedicated to ecosystem preservation and species protection at our core extraction mine. Given the strength of these existing controls, we have determined that additional near-term goals are not required at this stage.

Consequently, while we continue to monitor biodiversity performance as a material responsibility, it is not included as a new driver in our 2026 Roadmap; we will revisit this status in future reporting cycles as operational needs evolve.

In contrast, the Circular Economy remains a key pillar of our 2026 roadmap, as we actively develop new mineral solutions to address the medium-term financial risks and opportunities associated with sustainable resource inflows and outflows.

## 02 Social and Human Rights Materiality

Materiality within our Own Workforce is driven by core labor standards and operational safety. While the assessment confirms the materiality of a broad range of social topics, we strategically prioritize Health and Safety and Diversity, Equity, and Inclusion (DE&I) as the primary drivers of our 2026 social roadmap. Health and Safety remains a dual-material priority due to its critical impact on our workforce and its direct correlation to operational and financial resilience.

Regarding Child Labor and Forced Labor, we recognize these as topics of high potential impact; however, due to the stringent regulatory environments in which we and our value chain operate, combined with our existing compliance and oversight programs, we consider these risks to be robustly managed.

Our near-term strategic focus and new resource allocation are directed toward enhancing our DE&I framework and advancing our Health and Safety performance. This approach ensures we address our most dynamic social opportunities while maintaining a zero-tolerance foundation for fundamental human rights through our established global standards.

## 03 Governance and Societal Materiality

Our governance framework identifies Corruption and Bribery and the Protection of Whistle-blowers as dual-material topics, characterized by high negative impact potential and medium financial risk, necessitating robust internal controls. On a positive note, our contribution to Societal Infrastructure is recognized as a material positive impact, reflecting our role in providing essential minerals for modern society.

Artemyn’s material profile is defined by the management of significant environmental footprints and the safeguarding of fundamental human rights and ethical conduct. These identified material topics form the mandatory core of our 2026 Sustainability Roadmap and serve as the primary drivers for our strategic resource allocation and risk mitigation efforts.”

Following a comprehensive review of Artemyn’s global activities, geographic footprint, and value-chain exposure, the following topical standards were not material at this time.

- ESRS S4 – Consumers and End Users (not material)

Consequently, these topics are not included in our current 2026 strategic roadmap or mandatory disclosure scope.

However, we recognize that sustainability is a dynamic landscape. We remain committed to periodically re-evaluating these topics as part of our ongoing double-materiality process, particularly in response to significant operational changes, shifts in our value chain, or emerging regulatory requirements. This ensures our reporting remains relevant and responsive to the evolving needs of our stakeholders.

These topics will continue to be monitored and will be reassessed as part of Artemyn’s Double Materiality Assessment continuous improvement process.

## List of Material Topics

ESRS Topical Standard	Materiality Status	Impact Severity	Financial Severity	Mitigation / Strategic Response
ESRS E1 – Climate Change	Material	High	High	Environmental Information – Climate Change & Energy
ESRS E2 – Pollution	Material	High	Medium	Environmental Information – Water and Soil
ESRS E3 – Water and Marine Resources	Material	High	High	Environmental Information – Water Stewardship
ESRS E4 – Biodiversity and Ecosystems	Material	Medium	Medium	Environmental Information – Biodiversity and Ecosystem
ESRS E5 – Resource Use and Circular Economy	Material	High	Medium	Environmental Information – Resource Efficiency and Circularity
ESRS S1 – Own Workforce	Material	High	High	Social Information – Artemyn’s Own Workforce
ESRS S2 – Workers in the Value Chain	Material	Medium	Low	Social Information – Workers in Our Value Chain
ESRS S3 – Affected Communities	Material	Medium	Low	Social Information – Affected Communities
ESRS S4 – Consumers and End Users	Not Material	None	None	Social Information – Consumers and End Users
ESRS G1 – Business Conduct	Material	High	Medium	Governance Information – Business Conduct

This conclusion is based on the current scale, nature, and geographic footprint of Artemyn’s operations as determined by the DMA. It will be re-evaluated in future reporting cycles as business activities develop and data availability increases.

All other topical standards identified as material are addressed within this Sustainability Report, consistent with the outcomes of the Double Materiality Assessment.

For each material topic, Artemyn determined the scope and level of disclosure by applying the ESRS minimum disclosure requirements (MDR), conducting qualitative mapping of identified impacts, risks and opportunities to the relevant disclosure requirements, and assessing data availability and reliability.

Management judgement was applied where necessary to prioritize information that is relevant, decision-useful and proportionate to the scale and nature of Artemyn’s activities. Where data limitations exist, these are disclosed transparently, and data quality is expected to improve over time.

## Scope of Assessment and Value Chain Coverage

The Double Materiality Assessment covered all business activities and geographies where Artemyn has operational control, including mining, processing, laboratories, terminals, warehouses, and offices.

The assessment prioritized activities and value chain stages associated with elevated risks of adverse impacts, including the following:



The assessment considered impacts arising from Artemyn's internal operations and those associated with business relationships. Severity and likelihood were evaluated separately for each applicable value chain stage.





The table below summarizes the material ESG topics identified through our assessment and outlines the principal impacts, risks, and opportunities (IROs) associated with each, alongside the relevant stages of Artemyn's value chain. These topics form the basis of the sustainability disclosures presented in the environmental, social, and governance sections of this Sustainability Report.

Consistent with the transitional provisions of the CSRD, our disclosure regarding the specific financial effects and the depth of interaction between these IROs and our business strategy (ESRS 2 SBM-3) is currently in development. Throughout 2025 and 2026, we are refining our methodologies to quantify the anticipated financial impacts on our cash flow and financial position.

We remain committed to progressively enhancing the granularity of these strategic links in future reporting cycles as our internal data management and climate-risk modelling mature.

### Materiality Topics Impacts, Risks, and Opportunities

ESRS Topic	Subtopic	IRO Description & Context	Business Impact (Current & Anticipated)	Strategic Actions	Value Chain Coverage
<p><b>E1 Climate Change</b></p>	Climate mitigation & energy use	Industrial Decarbonization: Focuses on the high-energy intensity of mineral drying and calcination.	Financial: Anticipated increase in OpEx due to carbon taxes and energy volatility. Potential stranded assets if key kilns, boilers, etc. are not upgraded.	Action: Implementation of the 2034 GHG Intensity Target (-5%); investment in kiln electrification and renewable energy PPA sourcing.	Own operations. ↑ Energy supply and transport. ↓ Product applications enabling lower-carbon industrial processes.
<p><b>E2 Pollution (Clean Air &amp; Safe Operations)</b></p>	Air emissions, substances of concern, and environmental contamination	Operational Control: Containment of particulate matter and process chemicals.	Regulatory: Current compliance costs; anticipated financial risk from stricter "zero-pollution" air quality standards in key regions.	Action: Upgrading dust filtration systems; strengthening site-level Environmental Management Systems (EMS) and monitoring.	Own operations. ↓ Interaction through contractors, suppliers and logistics activities.
<p><b>E3 Water &amp; Marine Resources</b></p>	Water withdrawal, consumption, discharge	Hydrological Stewardship: Dependency on local aquifers for mineral processing.	Operational: Risk of production downtime during drought cycles (water scarcity). Potential increased water treatment CapEx.	Action: Engineering of closed-loop water systems; setting 2% water withdrawal reduction target by 2030.	Own operations and local watershed systems. ↓ Users and communities in shared water catchments.
<p><b>E5 Resource Use &amp; Circular Economy</b></p>	Resource extraction, waste generation, circular materials	Mineral Valorization: Maximizing yield and repurposing tailings/residues.	Market: Opportunity to capture "Green Premium" revenue from circular products like Metakaolin and Barrikote.	Action: R&D focus on waste valorization; expanding the "Innovation" pillar to include circularity-by-design for all new products.	Own operations. ↑ Sourcing of raw materials and energy. ↓ Product applications supporting circular solutions.

ESRS Topic	Subtopic	IRO Description & Context	Business Impact (Current & Anticipated)	Strategic Actions	Value Chain Coverage
 <p><b>S1 Own Workforce</b></p>	<p>Health and safety, working conditions, diversity and development</p>	<p>Human Capital Excellence: High-risk nature of mining and processing operations.</p>	<p>Social: Current risk of skills shortages. Anticipated productivity gains from a safer, more engaged workforce.</p>	<p>Action: Improve safety survey to achieve Zero Life Changing Injury; executing the DE&amp;I target (increase the percentage of women in leadership by 30% by 2030).</p>	<p>Own operations: including employees, temporary agency workers and contractors under Artemyn supervision.</p>
 <p><b>S2 Workers in the Value Chain</b></p>	<p>Labor standards and working conditions in supply chain</p>	<p>Responsible Sourcing: Labor conditions of Top 40% of Suppliers by Addressable Spend.</p>	<p>Reputational: Risk of “guilt by association” and supply chain disruptions if vendors fail social audits.</p>	<p>Action: Launching the 2026 Supplier Audit Management program; targeting 50% of the Top 40% Suppliers by Addressable Spend by 2030.</p>	<p>↑ Including suppliers, contractors and service providers supporting Artemyn operations.</p>
 <p><b>S3 Affected Communities</b></p>	<p>Water and sanitation; land-related impacts</p>	<p>Social License to Operate: Proximity of sites to local residents and resources.</p>	<p>Legal: Potential for community-led litigation or delayed mining permits if land-use grievances are not addressed.</p>	<p>Action: To continuously improve the current community engagement program and strengthen communication with the local agency, SEMAS.</p>	<p>Own operations: surrounding local communities, particularly in areas affected by mining, mineral processing, land use, and shared water resources.</p>
 <p><b>G1 Business Conduct</b></p>	<p>Ethics, anti-corruption, responsible business practices</p>	<p>Corporate Integrity: Ethical decision-making as a standalone entity.</p>	<p>Governance: Risk of financial penalties or loss of investor trust if compliance frameworks are not robust post-carve-out.</p>	<p>Action: Rolling out the Code of Conduct; establishing independent whistleblowing channels and anti-corruption training.</p>	<p>Own operations: including suppliers, contractors and commercial partners.</p>

## Stakeholder Consultation and Expert Input

ESRS 2 – IRO-1

Consultation with affected stakeholders, including employees, customers, and internal departments such as operations, procurement, sustainability, legal, and risk management, was integral to the identification and assessment process.

Stakeholder feedback contributed to both identifying potential impacts and validating severity and likelihood scoring, thereby ensuring that the perspectives of those potentially affected were incorporated into the final outcome.

The assessment was supported by external experts' input and reference materials, particularly regarding environmental topics such as climate, water, and pollution, as well as social issues relevant to mining and industrial operations, including health and safety and community impacts.

## Assessment of Severity and Likelihood

IRO-2

The Double Materiality Assessment used a structured, documented scoring methodology to evaluate both impact materiality and financial materiality, in accordance with ESRS 1 and ESRS 2, and tailored to Artemyn's initial year of Sustainability reporting.

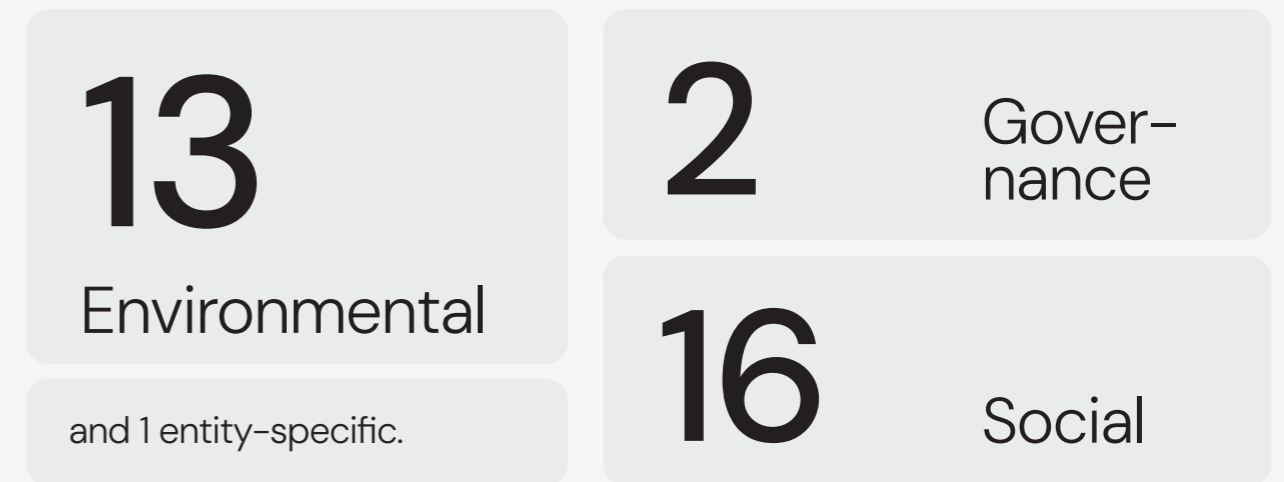
Financial materiality was evaluated independently, considering the likelihood of occurrence and the potential magnitude of financial effects on Artemyn. This included impacts on revenues, costs, assets, liabilities, access to finance, and business continuity.

Impact materiality was assessed using the ESRS criteria of scale, scope, and likelihood, as well as the capacity to remediate adverse impacts. These criteria were applied to both actual and potential impacts, encompassing Artemyn's operations and relevant upstream and downstream business relationships.

The results of the dual assessment offer Artemyn a prioritized perspective on sustainability matters that may affect individuals, the environment, and the Group's financial performance. These findings directly inform risk management, strategic planning, and sustainability target-setting.

# Impact Materiality

The assessment identified 31 material impacts:



# Financial Materiality

The analysis identified

Comprising



## Methodology, Scoring, and Thresholds

ESRS 2 IRO-1

Each identified impact, risk, and opportunity was evaluated using a semi-quantitative scale, with the process supported by internal documentation and validation workshops.

Materiality thresholds were established based on ESRS guidance and industry benchmarks. Topics rated as medium or high in either impact materiality or financial materiality were classified as material for reporting purposes.

In cases of data limitations, conservative assumptions and expert judgment were applied, supported by industry references and peer comparisons. Artemyn plans to refine scoring thresholds and weighting in future reporting cycles as data quality and coverage improve.



## Our Prioritization Process

ESRS 2 IRO-1

The results of the Double Materiality Assessment directly guide Artemyn's prioritization of sustainability initiatives, including the following actions:



Impacts assessed as high in severity or likelihood, especially those concerning worker safety, environmental protection, regulatory compliance, and supply chain conduct, are prioritized for immediate action and ongoing monitoring.

Topics of lower severity or emerging relevance are monitored over time to support continuous improvement and ensure preparedness for future regulatory or market changes.

# Environmental

# Climate Change

Environmental stewardship is the heartbeat of our global operations. We recognize that our energy-intensive extraction and processing are the front lines of climate action, and we are committed to transforming these industrial foundations into a low-carbon future.

Artemyn is in the process of developing its climate transition plan as part of its first ESRS reporting cycle. The Group has already established greenhouse gas emission reduction targets for Scope 1, 2 and 3

emissions and is currently defining its decarbonization pathway to achieve these targets. Its approach focuses on progressively aligning operations with a low-carbon economy while maintaining operational performance.

The Group is committed to reducing greenhouse gas emissions generated from fuel combustion in dryers and boilers, mobile and stationary equipment, purchased electricity, and logistics activities within its operational boundary. Our climate strategy applies to:



**On-site Fuel Use & Thermal Energy Generation:** Optimizing how we generate heat for drying and industrial processes.



**Electricity Procurement & Renewable Sourcing:** Switching our power supply to low-carbon or renewable sources.



**Process Optimization & Equipment Electrification:** Improving the efficiency of our mineral processing and moving away from fossil-fuel-powered machinery.



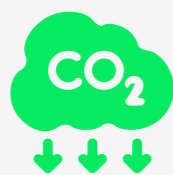
**Raw Material Handling & Mineral Beneficiation:** Enhancing the sustainability of how minerals are extracted and refined.



**Upstream Energy & Transport Emissions:** Working with partners to reduce the footprint of our supply chain and logistics.

Artemyn has established a **near-term GHG emission intensity target** to reduce Scope 1 and Scope 2 emissions intensity by

# 5%



per dry tonne produced by 2034, using 2024 as a baseline.

This target represents a first step in structuring the Group's decarbonization pathway and will be further refined as data quality and analytical capabilities improve.



To support this transition, Artemyn has identified key decarbonization levers, including optimization of thermal energy use, equipment electrification, and increased use of lower-carbon electricity sources.

These initiatives are being progressively incorporated into operational planning and investment considerations, particularly at sites with higher energy intensity.

### Short-Term Scope 3 Data Quality Target



We will refine our data collection methodologies and supplier engagement to reduce the margin of error on our Scope 3 to within

**±50,000 tCO<sub>2</sub>eq by 2027**

By achieving this level of precision, we ensure that our subsequent decarbonization pathways are based on verified, high-confidence data, allowing for targeted and effective reduction initiatives across our global supply chain.

Beyond our own operations, Artemyn contributes to climate mitigation through product innovation that enables emission reductions in downstream sectors, such as:

Coating application expertise allows replacement of fine glossing clay with Capim product and a reduction in the coating formulation binder requirement. This latex saving will reduce the carbon footprint of the formulation.

Carbiloop™ development – use of a pulp mill post industrial by-product to produce a useable paper filler or coating pigment

Development of minerals for extension of less sustainable materials for example TiO<sub>2</sub> in paints and inks, resin and polymer extension etc.

Key environmental risks relate to greenhouse-gas emissions, land disturbance, water use, waste generation, and increasingly stringent global regulatory requirements. From these risks, we recognize considerable opportunities to improve our operational efficacy, optimize resource utilization, reduce emissions, and provide customers with

mineral solutions that facilitate lower-impact and more circular products. Artemyn is committed to managing these impacts transparently, continuously improving our environmental performance, and contributing to the long-term sustainability of the sectors that rely on our materials.

### Methodology and Assumptions

Greenhouse gas (GHG) emissions are prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2) and the GHG Protocol Corporate Value Chain (Scope 3) Standard. Reporting also aligns with the requirements of ESRS E1.

As defined in the Basis of Preparation (ESRS 2, BP-1) in the Front Matter, our reporting scope focuses on manufacturing sites and JVs under Artemyn management control, which account for Artemyn’s material carbon footprint.

Emissions from corporate offices, terminals, ports, and laboratories are deemed immaterial for Scope 1 and 2 reporting is estimated at less than 5% of the Group’s 2025 total energy consumption. Artemyn will determine the actual consumption from these facilities in the next reporting cycle. In accordance with ESRS E1, the reporting focus is prioritized on manufacturing sites and Joint Ventures under Artemyn’s management control, where the Group’s primary climate-related impacts and mitigation opportunities reside.

Scope 1 emissions include direct fuel combustion. Scope 2 emissions include purchased electricity, steam and are reported using a location-based methodology. Renewable electricity is not reported separately, as there are no sites holding Renewable Energy Certificates (RECs) or Guarantees of Origin (GOOs); therefore, total purchased electricity is conservatively reported as non-renewable. Scope 3 emissions are calculated using a combination of activity-based and spend-based approaches. Emissions are reported as gross emissions, without deductions for carbon removals, offsets, or avoided emissions.

Emission factors are sourced from recognized international databases, including BEIS/DESNZ, IEA, and Open CEDA, and are aligned with the reporting year. Where primary activity data is unavailable, conservative estimates and proxy datasets are used. Artemyn acknowledges inherent data limitations, particularly for Scope 3 categories relying on spend-based data and estimated logistics distances. An indicative uncertainty assessment has been conducted to support continuous improvement of data quality.

At this stage, climate-related investments are primarily integrated within broader operational expenditure (OpEx) and capital expenditure (CapEx) programs. The Group is in the process of developing internal methodologies to identify, track, and report climate-related CapEx and OpEx in a more granular manner.

## Transition Plan for Climate Change Mitigation

ESRS EI – 1

Artemyn’s climate strategic roadmap is designed to ensure our business model remains resilient and competitive in a low-carbon economy with room for business expansion. By focusing on intensity, we are committed to decoupling our industrial growth from our carbon footprint, ensuring that every unit of mineral solution we produce meets increasing global standards for environmental efficiency.

To support this transition, we have identified five primary decarbonization levers—including thermal energy optimization, equipment electrification, and renewable energy sourcing—which are now integrated

into our multi-year capital expenditure (CapEx) planning. Furthermore, our short-term Scope 3 Data Quality target ensures that our value chain transition is grounded in high-integrity data. This plan is formally overseen by the Sustainability Improvement Committee and the Executive Committee, ensuring that our climate actions are directly linked to management incentive programs.

To ensure the successful implementation of our GHG Emission Intensity target, Artemyn is currently integrating its five primary decarbonization levers into the group’s long-term financial planning and capital allocation frameworks.



While our current financial reporting systems do not yet isolate discrete CapEx and OpEx specifically for climate change mitigation and adaptation, we are actively developing the internal methodologies required to quantify these resources. For the 2026 reporting cycle, as we finalize our detailed 2027/2034 roadmap, we have established the following resource allocation principles to ensure our transition actions are sufficiently funded and tracked:

- **Strategic CapEx Prioritization:** We are prioritizing CapEx that directly support the achievement of our near-term target and this includes high impact investment in thermal energy recovery and process automation at our highest-impact mining and processing sites.
- **Operational Funding for Data Integrity:** We are allocating necessary OpEx to deploy the digital infrastructure required to meet our 2027 Scope 3 Data Quality target, ensuring that our value-chain transition is grounded in high-integrity data.
- **Alignment with Incentive Schemes:** To ensure accountability, our transition actions are being mapped to management incentive programs, ensuring that leadership remains focused on delivering these operational efficiencies even before final CapEx figures are locked in.

Artemyn will disclose the specific quantification of these investments, including Taxonomy-aligned CapEx and OpEx, in future reporting periods as our financial roadmap reaches full maturity.

## Policies Related to Climate Change Mitigation and Adaptation

ESRS E1 – 2

Artemyn is currently undergoing a comprehensive modernization of our Environmental Reporting Protocol to ensure full alignment with the rigorous data granularity required by ESRS and the GHG Protocol. The ultimate responsibility of both the existing and new Environmental Reporting Protocol rests with Artemyn’s management, while regional vice presidents are accountable for its implementation within their respective countries and legal entities. This policy will be reviewed periodically to ensure continued relevance and alignment with regulatory requirements, and effectiveness in achieving climate objectives.

To reinforce leadership accountability, Artemyn has integrated sustainability performance into their yearly objectives framework for all Executive Management. This mechanism ensures that a meaningful portion of about 15% of total variable annual incentives is directly contingent upon the achievement of the Group’s strategic Sustainability objectives.

The specific weighting of these sustainability KPIs within the total variable remuneration package is reviewed annually by the Executive Management to ensure it remains a potent driver of our 2026 Sustainability Roadmap. Artemyn is committed to providing further quantitative transparency on these incentive structures as our integrated performance management system reaches full maturity.

Performance against these indicators is assessed annually through established key performance indicators (KPIs), supported by internal reporting controls and management verification procedures. Results are reviewed by the Executive Sustainability Steering Committee and approved by the Supervisory Board as part of the annual objectives determination process.

By embedding sustainability performance indicators into executive compensation, Artemyn ensures alignment between leadership incentives, capital allocation decisions, operational execution, and transition towards our sustainability strategy.

# 15%

of **Annual Variable Incentive** is directly contingent upon the achievement of the Group’s strategic Sustainability objectives.



# Mitigating Actions Towards Climate Risks

ESRS E1 – 3

Artemyn implements a range of actions with a primary focus on transitional climate risks to support its transition towards a lower-carbon business model. These actions prioritize the immediate impacts of energy costs and evolving regulatory frameworks. We also address preliminary climate-related factors, such as physical variability and data availability in the value chain, as we work toward a comprehensive climate scenario analysis. Our mitigating actions are categorized into three core areas:

## 1. Operational Decarbonization (Transition Risk Mitigation)

To mitigate the financial and regulatory risks associated with carbon pricing and evolving energy standards, we are executing our 2034 GHG Emission Intensity Roadmap. By focusing on our five primary decarbonization levers—specifically thermal energy recovery and equipment electrification—we are lowering our exposure to fossil fuel volatility and ensuring long-term compliance with the EU Corporate Sustainability Reporting Directive (CSRD).

## 2. Site Resilience and Resource Stewardship (Physical Risk Mitigation)

Recognizing that extreme weather events and water scarcity pose physical risks to our extraction and processing activities, particularly in high-impact regions like Pará State, Brazil, we are implementing:



**Water Stewardship Protocols:** Enhancing closed-loop water systems to ensure operational continuity during periods of drought.



**Infrastructure Hardening:** Reviewing site-specific drainage and logistics infrastructure to withstand increased frequency of extreme rainfall.



**SIMINERAL Collaboration:** Engaging through our board seat at Sindicato das Indústrias Mineraias do Estado do Pará (SIMINERAL), the Mineral Industries Union of the State of Pará and a key representative body for the mining sector in Pará, Brazil, to advocate for regional infrastructure resilience and shared climate-adaptation strategies.

## 3. Data Integrity and Value Chain Transparency

To mitigate the risk of data gaps in our supply chain, we are aggressively pursuing our 2027 Scope 3 Data Quality target. By reducing our margin of error to within +/- 50,000 tCO<sub>2</sub>eq, we empower our procurement teams to make climate-informed decisions, reducing our indirect exposure to carbon-intensive logistics and energy providers.

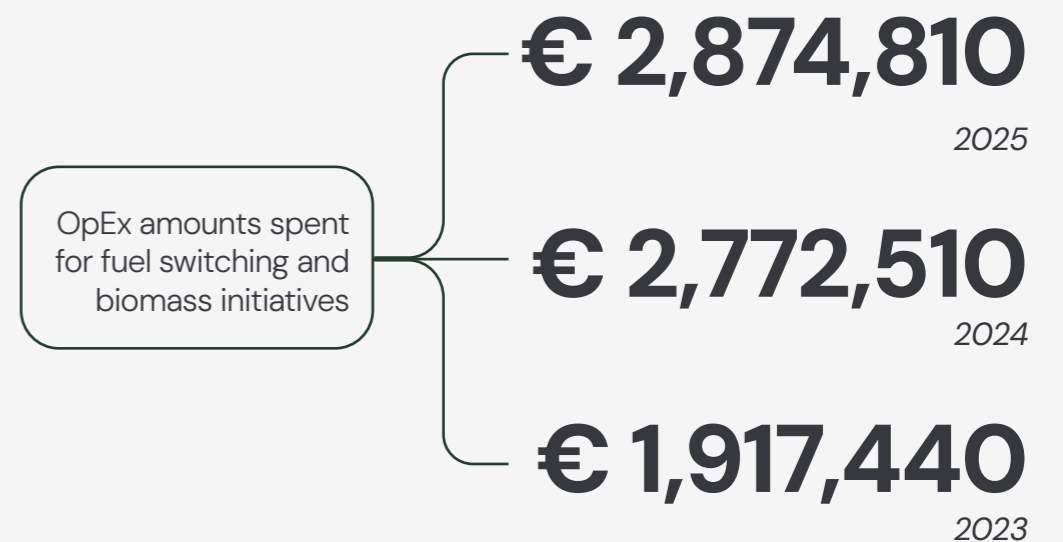
These mitigating actions are overseen by the Sustainability Improvement Committee, ensuring that climate risk management is a core component of our annual capital allocation and strategic planning.

These initiatives are tracked through internal monitoring systems to evaluate performance progress and ensure alignment with our transition plan and policy commitment.

<u>Risk Category</u>	<u>Climate Risk</u>	<u>Impact on Business / Operations</u>	<u>Mitigation / Strategic Response</u>
Transition ▶	<b>Carbon Pricing &amp; Taxation</b>	⊙ Increased operational costs and reduced margins due to evolving carbon taxes in key markets.	<b>2034 Intensity Target:</b> Reducing Scope 1 & 2 emissions by 5% per dry tonne to decouple growth from tax exposure.
Transition ▶	<b>Regulatory Compliance (CSRD)</b>	⊙ Legal and reputational risk; potential for non-compliance penalties or loss of investor confidence.	<b>Governance Transformation:</b> Governance Transformation: Establishing the Sustainability Committee and modernizing the Environmental Reporting Protocol.
Physical ▶	<b>Water Scarcity (Brazil)</b>	⊙ Risk of production downtime or reduced beneficiation capacity at Artemyn Capim operations during drought periods.	<b>Closed-loop Systems:</b> Implementing water recycling and stewardship protocols to ensure operational continuity.
Transition ▶	<b>Energy Market Volatility</b>	⊙ Unpredictable OpEx due to fossil fuel price spikes and grid instability in remote regions.	<b>Renewable Levers:</b> Increasing the share of Power Purchase Agreements (PPAs).
Transition ▶	<b>Value Chain Transparency</b>	⊙ Difficulty in meeting customer sustainability requirements and identifying hidden carbon costs.	<b>2027 Scope 3 Target:</b> Improving data precision to within +/- 50,000 tCO <sub>2</sub> eq to enable informed procurement.
Transition ▶	<b>Regulatory changes on industrial minerals</b>	⊙ Potential for stricter local environmental permits or new "green" taxes specifically targeting mineral extraction.	<b>Active Advocacy:</b> Leveraging our SIMINERAL Board seat to influence policy and ensure alignment with SEMAS mandates.
Transition ▶	<b>Customer demand for low-carbon / circular products</b>	⊙ Risk of losing market share to competitors if mineral solutions do not meet customers' Scope 3 reduction goals.	<b>Product Innovation:</b> Developing circular solutions like Barrikote™ and EcoBright™ to enable a low-carbon economy.
Transition ▶	<b>Reputation and stakeholder expectations</b>	⊙ Potential loss of "Social License to Operate" or investor interest if sustainability performance lags.	<b>Governance Transparency:</b> Linking Sustainability performance to Management Incentives and achieving EcoVadis Silver or Greater validation.

Artemyn is in the process of refining its financial tracking systems to specifically isolate climate-related expenditures. During the current reporting period, investments in climate change adaptation have been focused on enhancing the physical resilience of our global assets, infrastructure, and operations.

- **Integrated Investment Model:** At present, these climate-related investments are primarily embedded within broader capital projects and operational upgrades, rather than managed as standalone climate-specific budgets. This integrated approach ensures that climate resilience is a fundamental consideration in all significant asset enhancements.
- **Operational Mitigation Actions:** Mitigation actions, including energy efficiency upgrades and process optimizations, are similarly funded through our established operational and capital expenditure (OpEx and CapEx) frameworks.
- **Future Financial Transparency:** As we progress toward our 2028 decarbonization roadmap, we are developing a more granular internal accounting methodology to track and report specific climate-related capital allocations. This will enable us to provide more detailed monetary disclosures in future periods, in full alignment with ESRS E1-3 requirements and EU Taxonomy classification standards.



Note: 2023 data reflects performance under Imerys Group ownership.



## Climate Change Targets

ESRS EI – 4

### GHG Emissions Reduction Targets

Artemyn has established both short and near-term climate-related targets as part of its first ESRS reporting cycle, based on the outcomes of its Double Materiality Assessment and current data availability.

The Group has defined a near-term greenhouse gas (GHG) emission intensity target to reduce Scope 1 and Scope 2 emissions intensity by 5% per dry tonne produced by 2034, using 2024 as a baseline year. This intensity-based target reflects Artemyn’s objective to improve operational efficiency and manage emissions while supporting business growth. The 2024 baseline reflects the first year of consolidated emissions data following Artemyn’s transition to independent reporting. As data quality and historical comparability improve, the Group may refine its targets and approach in future reporting periods.

Recognizing that value chain transparency is foundational to our strategy, Artemyn has established a short-term Scope 3 Data Quality Target. Our objective is to refine collection methodologies and supplier engagement by 2027 to reduce the margin of error against our 2024 Scope 3 reported data to within +/- 50,000 tCO<sub>2</sub>eq.

Artemyn is evaluating the development of more comprehensive and longer-term climate targets, including potential alignment with recognized frameworks, as its data, methodologies, and governance structures mature. As this is Artemyn’s first year of ESRS-aligned reporting, the Group’s climate targets represent an initial stage in its transition planning and will be progressively enhanced over time.

## Energy Consumption

ESRS 2 EI - 5

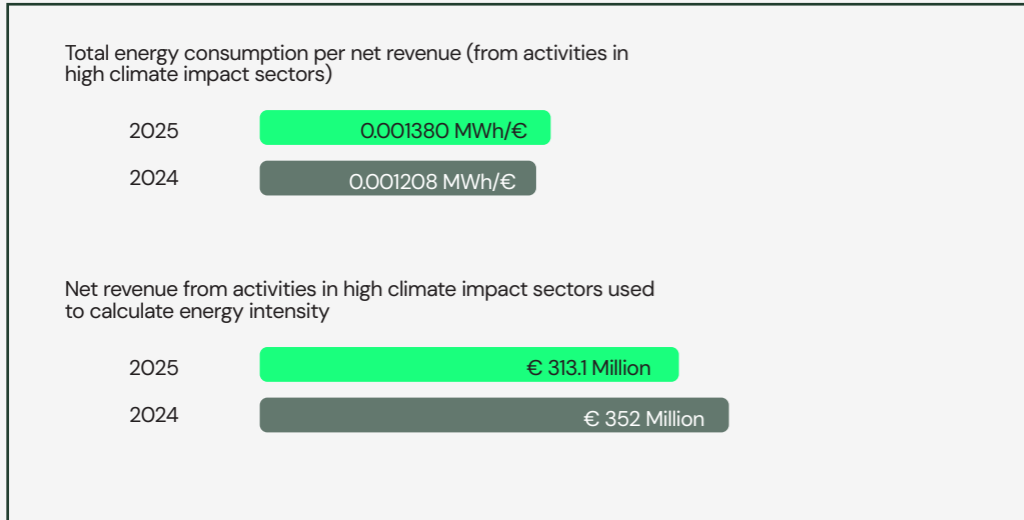
Artemyn's energy mix is composed primarily of electricity, thermal energy, and fossil fuels such as heavy fuel oil and diesel. In recent years, we have made significant progress in diversifying our energy sources by increasing the share of renewable energy within our operations. A key milestone is the replacement of four heavy-fuel-oil boilers with a biomass-based steam system, which provides 20 tonnes of renewable steam per hour. This shift has meaningfully reduced our dependency on fossil fuels and contributes to long-term GHG-emissions reductions.

Energy data is collected through site-level reporting systems and consolidated at Group level. Our energy profile includes fuel use in mineral extraction and processing, purchased electricity, and thermal energy used in the kaolin beneficiation process. Variations in energy consumption and intensity are influenced by factors such as production volumes, site-specific operational processes, and the energy sources available in each region.

### Total Energy Consumed

Description	Unit	2025	2024	2023
<b>Non-renewable Energy Consumed</b>				
Fuel consumption from coal and coal products	MWh	0	0	0
Fuel consumption from crude oil and petroleum products	MWh	144,237.84	138,930.26	122,153.59
Fuel consumption from natural gas	MWh	0	0	0
Fuel consumption from other fossil sources	MWh	554.54	501.12	460.91
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	230,238.27	233,979.36	224,148.08
Total fossil energy consumption	MWh	375,030.65	373,410.62	346,762.48
Share of fossil sources in total energy consumption	%	87.21	87.87	89.84
<b>Low-Carbon Energy Consumed</b>				
Consumption from nuclear sources	MWh	0	0	0
Share of consumption from nuclear sources in total energy consumption	%	0	0	0
<b>Renewable Energy Consumed</b>				
Fuel consumption for renewable sources, including biomass (also comprising industrial & municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	0	0	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	55,024.14	51,527.88	39,231.81
The consumption of self-generated non-fuel renewable energy	MWh	0	0	0
Total renewable energy consumption	MWh	55,024.14	51,527.88	39,231.81
Share of renewable sources in total energy consumption	%	12.79	12.13	10.16
<b>Total energy consumption</b>	<b>MWh</b>	<b>430,054.78</b>	<b>424,938.50</b>	<b>385,994.29</b>

Note: 2023 data reflects performance under Imerys Group ownership.



Artemyn will continue to enhance its energy-management practices by improving metering, strengthening performance metrics, and embedding energy-efficiency criteria into project planning and equipment upgrades. Annual reporting of total energy consumption, energy intensity per tonne of product, and the share of renewable energy in total consumption will form part of our ongoing ESRS-compliant disclosures.



## Gross Scope 1, Scope 2, Scope 3 and Total GHG Emissions

ESRS 2 E1 – 6

Quantification and reporting of our greenhouse-gas (GHG) emissions are in accordance with the ESRS E1 disclosure requirements and the GHG Protocol Corporate Standard. Emissions are reported as gross emissions, without the deduction of any carbon removals or purchased offsets. Scope of the data collection is in accordance with ESRS 2 – BP1 and managed at site level through metering systems, fuel records, purchasing data, and operational activity logs which are under an internal system. Internal controls are implemented to ensure the accuracy, completeness, and consistency of emissions information across all reporting locations, as stipulated under our internal Environmental Reporting Protocol.

### Scope 1 (Direct Emissions)

Scope 1 emissions include all direct GHG emissions from Artemyn-operated facilities, including fuel combustion in production kilns, boilers, mobile equipment, stationary engines, and process emissions associated with mineral processing.

### Scope 2 (Indirect Emissions from Purchased Electricity, Heat, and Steam)







Scope 2 emissions arise from the generation of purchased electricity and steam used across Artemyn’s mining and mineral-processing operations. Emissions will be disclosed using location-based methodologies, as required by ESRS. Artemyn is evaluating opportunities to increase its share of renewable electricity through long-term power-purchase arrangements and site-specific renewable-energy projects.

### Scope 3 (Other Indirect Emissions Across the Value Chain)

Artemyn is currently assessing its most material Scope 3 categories, which are expected to include upstream purchased goods and services (e.g., chemical additives, fuel, transported minerals), downstream transportation, waste management, and the use of sold products where relevant.

Scope 3 greenhouse gas (GHG) emissions are calculated in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The organizational boundary follows the operational control approach applied in Artemyn’s Scope 1 and Scope 2 reporting. Accordingly, Scope 3 emissions include upstream and downstream value chain activities associated with entities and sites over which Artemyn exercises operational control during the reporting period. Sites not under operational control, including certain joint ventures and facilities managed by third parties, are excluded to avoid double counting and ensure alignment with the Group’s consolidated reporting boundary.

Based on materiality assessment and data availability, Artemyn quantified emissions for the following categories:

-  Purchased goods
-  Purchased services
-  Capital goods
-  Fuel- and energy-related activities (not included in Scope 1 or 2)
-  Upstream transportation and distribution
-  Downstream transportation and distribution.

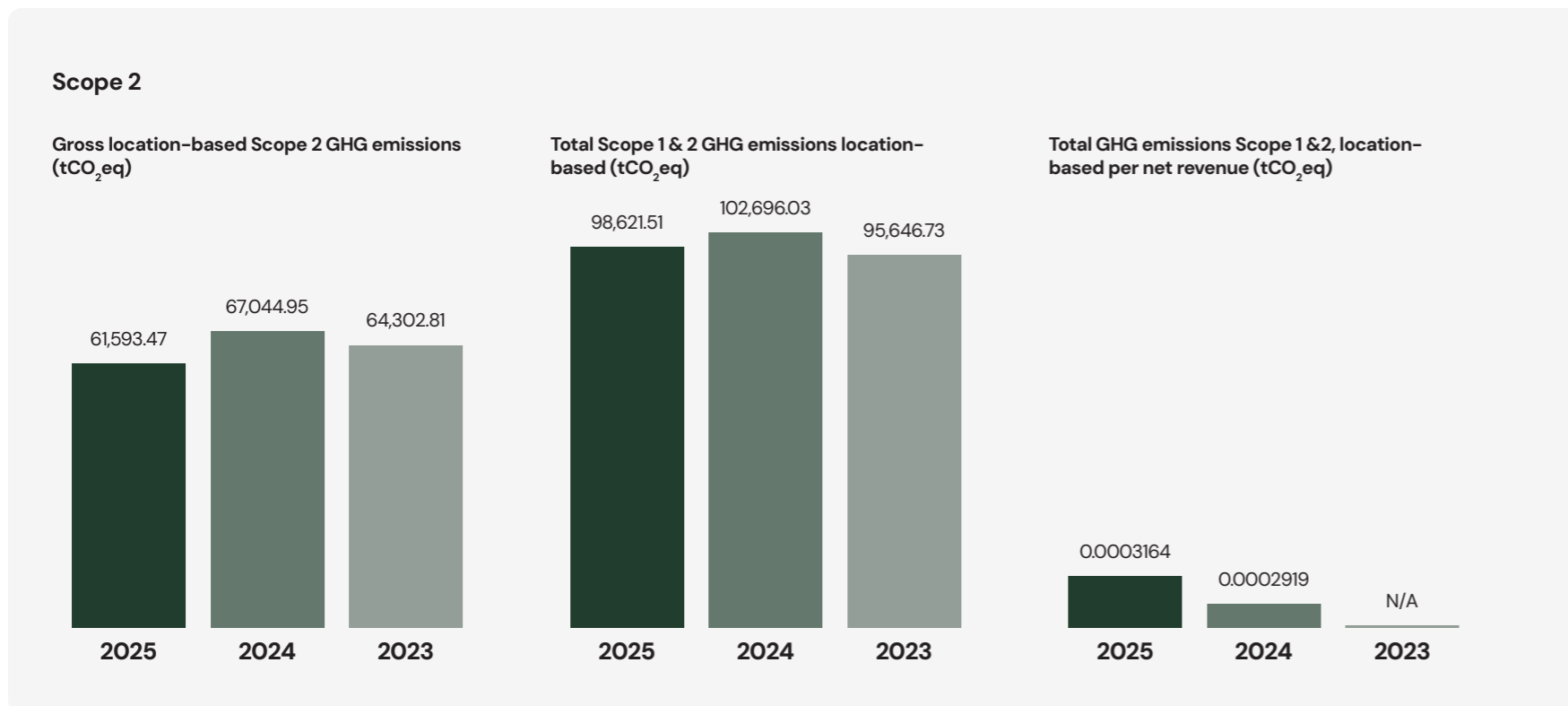
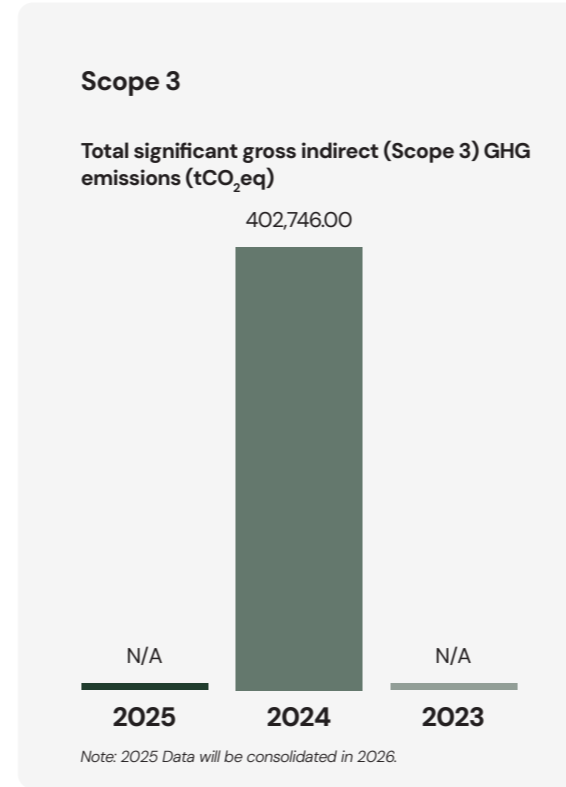
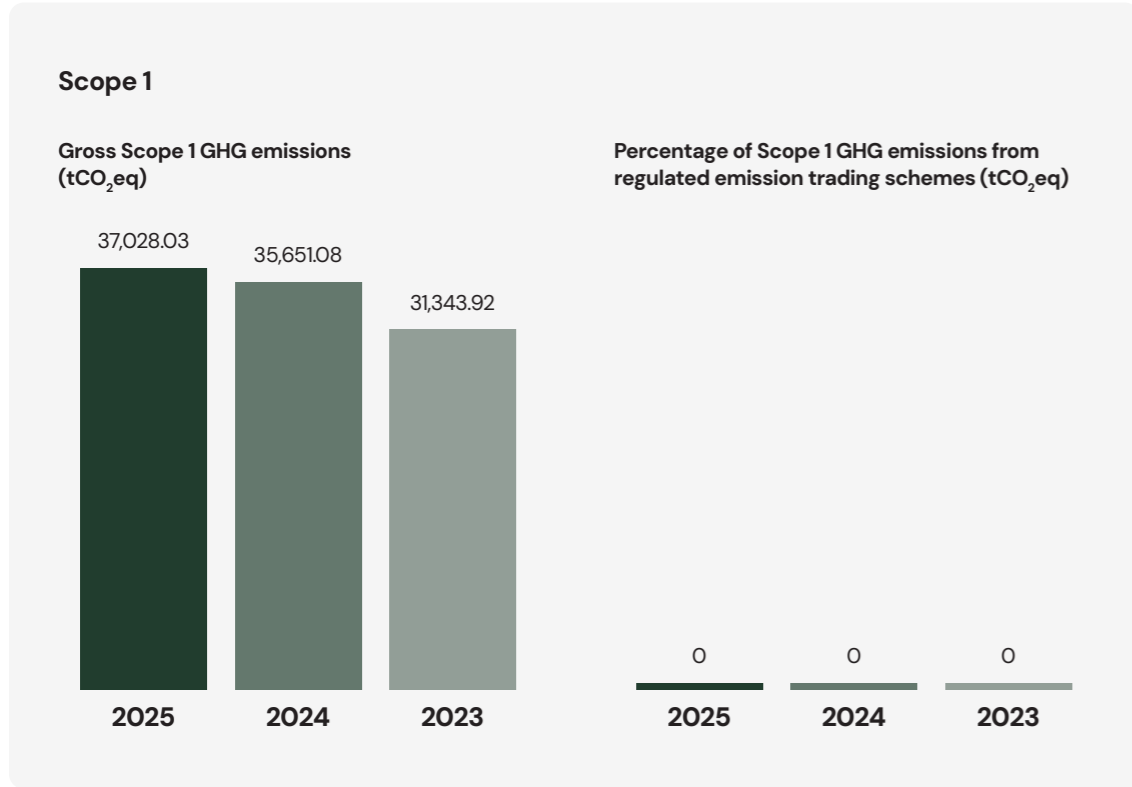
Categories 5 (Waste generated in operations) and 10 (Processing of sold products) were assessed using high-level estimation approaches due to their limited material contribution and data constraints. Other Scope 3 categories were evaluated and determined to be immaterial at this stage.

To ensure the validity of scope 3 data provided, we

**allocated €41,000**

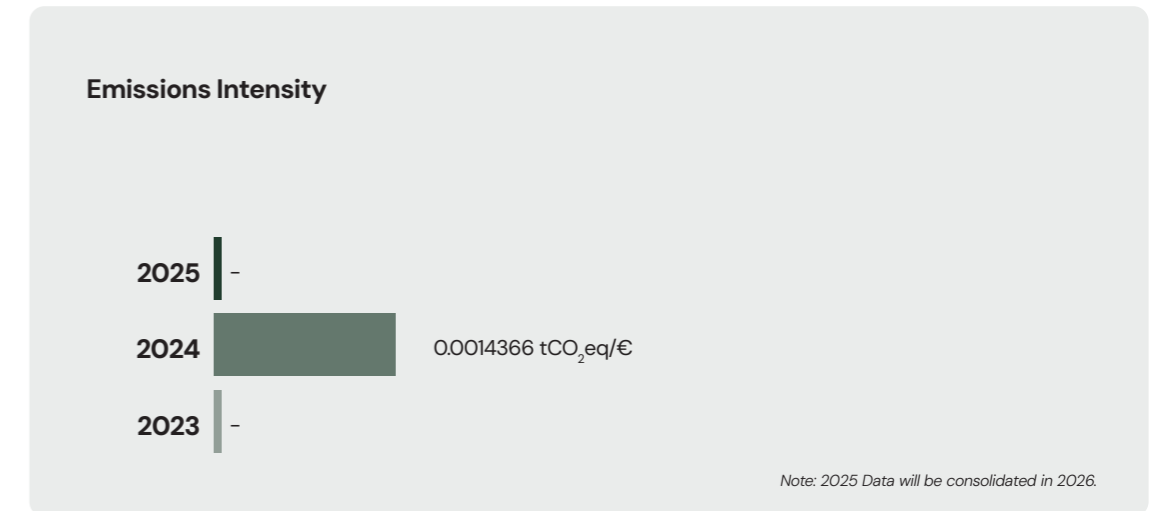
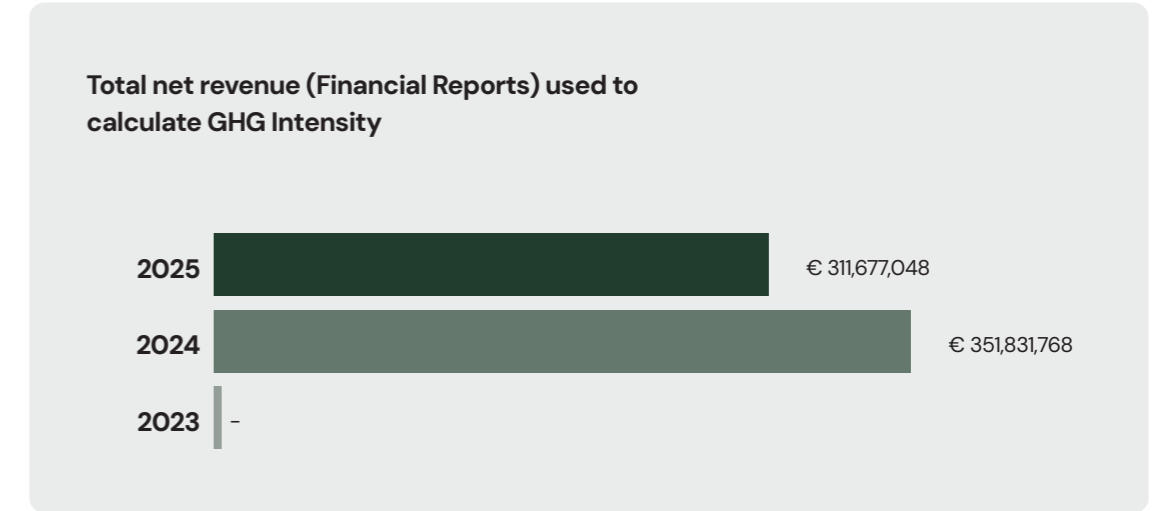
in the reporting period as part of scope 3 data research and development.

## GHG Emissions Generated by Boundaries



*Note: 2023 data reflects performance under Imerys Group ownership.*

## GHG Emissions Intensity



*Note: 2023 data reflects performance under Imerys Group ownership.*

## Addressing our Emissions

- **Increasing the renewable energy share mix**

We are actively increasing the share of renewable energy across our operations to reduce greenhouse-gas emissions and support the transition to a low-carbon economy.

Artemyn Capim operation benefits from an exceptionally low-carbon energy profile, supplied by the national grid which generates up to

# 98%

of its electricity comes from renewable sources.

Renewable-energy integration is pursued alongside energy-efficiency upgrades and operational modernization, ensuring that both sustainability and operational performance objectives are met. This includes sourcing renewable electricity, implementing on-site generation where feasible, and evaluating opportunities for long-term renewable energy contracts across our sites.

- **Investment in improving energy efficiency**

We continuously implement energy-efficiency initiatives, integrating them into broader equipment upgrades and innovation. These improvements are critical to optimizing our manufacturing footprint and operational performance. While sustainability considerations are a key driver, investment decisions are also guided by overall operational efficiency, technological performance, and long-term business value.

- **Product and process innovation**

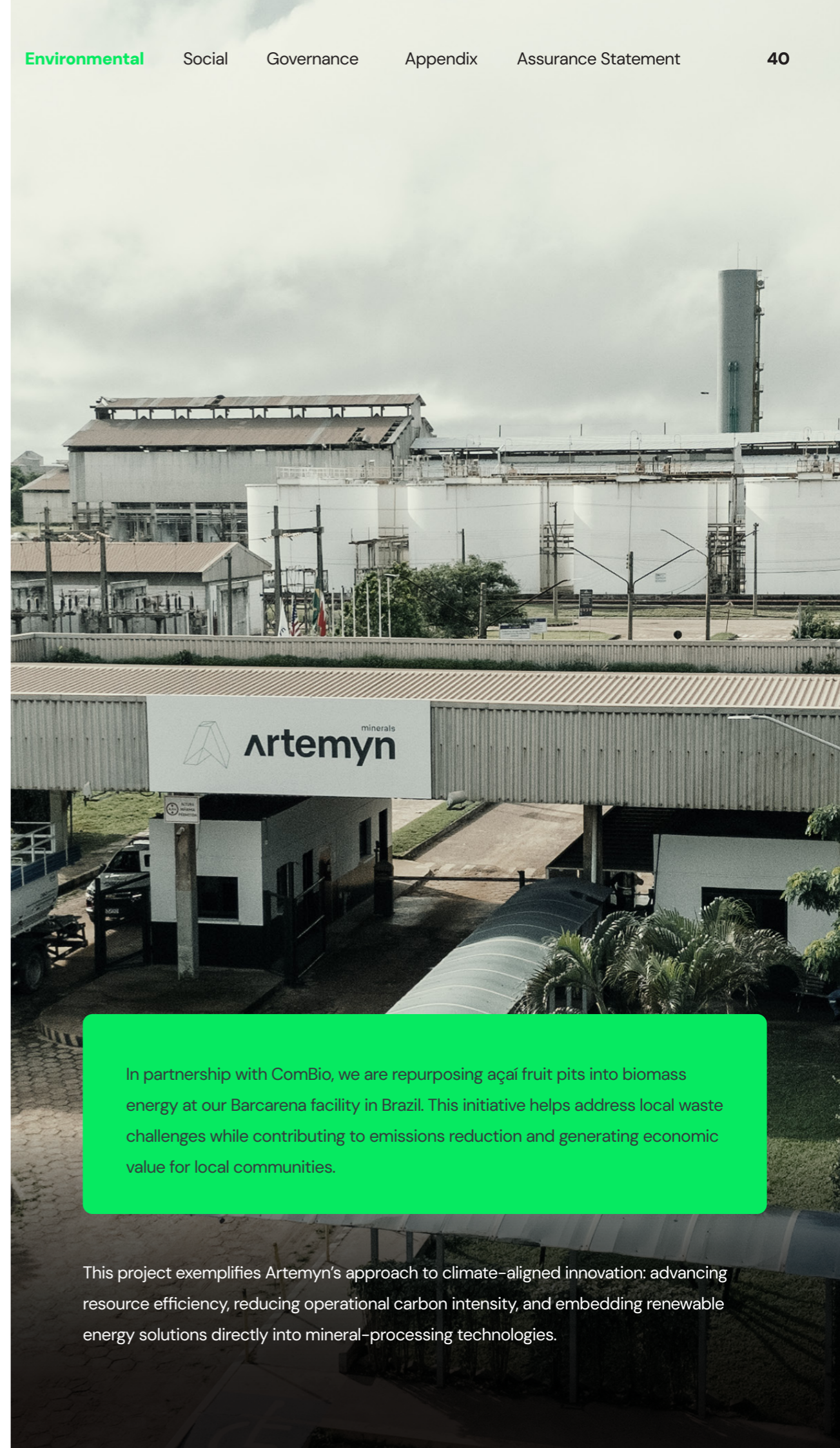
Climate innovation is integrated into both its product development and operational processes as part of its transition toward a low-carbon business model. A key initiative in our decarbonization strategy is the transition to renewable thermal energy in kaolin processing. In collaboration with a strategic partner, we have transitioned from heavy fuel oil to purchase renewable steam supplied by a third-party managed biomass boiler located on our perimeter. This large-scale installation delivers 20 tonnes of steam per hour, allowing us to decommission four (4) heavy-fuel-oil boilers and significantly reduce our direct operational emissions. The biomass—sourced locally from low-value waste streams such as wood chips and açai nut residues—ensures that the project supports regional economies and contributes to circular resource use.

The project is structured under a build-and-operate contract model in partnership with a specialized contractor, with a renewable five-year term that places responsibility for biomass supply and logistics with the operator. Since commissioning, the initiative has delivered significant climate benefits, reducing approximately 24,500 tonnes of CO<sub>2</sub> emissions per year, amounting to 147,000 tonnes of avoided CO<sub>2</sub> emissions between 2018 and 2024.



In partnership with ComBio, we are repurposing açai fruit pits into biomass energy at our Barcarena facility in Brazil. This initiative helps address local waste challenges while contributing to emissions reduction and generating economic value for local communities.

This project exemplifies Artemyn's approach to climate-aligned innovation: advancing resource efficiency, reducing operational carbon intensity, and embedding renewable energy solutions directly into mineral-processing technologies.



## Carbon Credits

ESRS 2 E1-7

At this stage of our climate journey, Artemyn does not rely on carbon credits or externally financed greenhouse gas removal projects to achieve its emissions objectives. The Group's current focus is on reducing emissions directly within its own operations through energy efficiency improvements, renewable energy integration, and process optimization.

Artemyn prioritizes tangible, operational decarbonization measures within its organizational boundary, recognizing that long-term climate resilience is best supported by structural emissions reductions. As the Group's climate strategy evolves, it will continue to assess emerging market mechanisms and best practices in line with regulatory developments and stakeholder expectations.

## Internal Carbon Pricing

ESRS 2 E1-8

Artemyn does not currently apply an internal carbon pricing mechanism in its investment or operational decision-making processes. Climate-related considerations are instead incorporated through energy efficiency targets, capital allocation reviews, and risk assessments aligned with the Group's climate transition plan.

The Group recognizes that internal carbon pricing can serve as a strategic tool for guiding long-term investment decisions and strengthening climate governance. Artemyn continues to monitor regulatory trends and industry practices and may evaluate the introduction of such mechanisms as its climate strategy and reporting maturity develop.

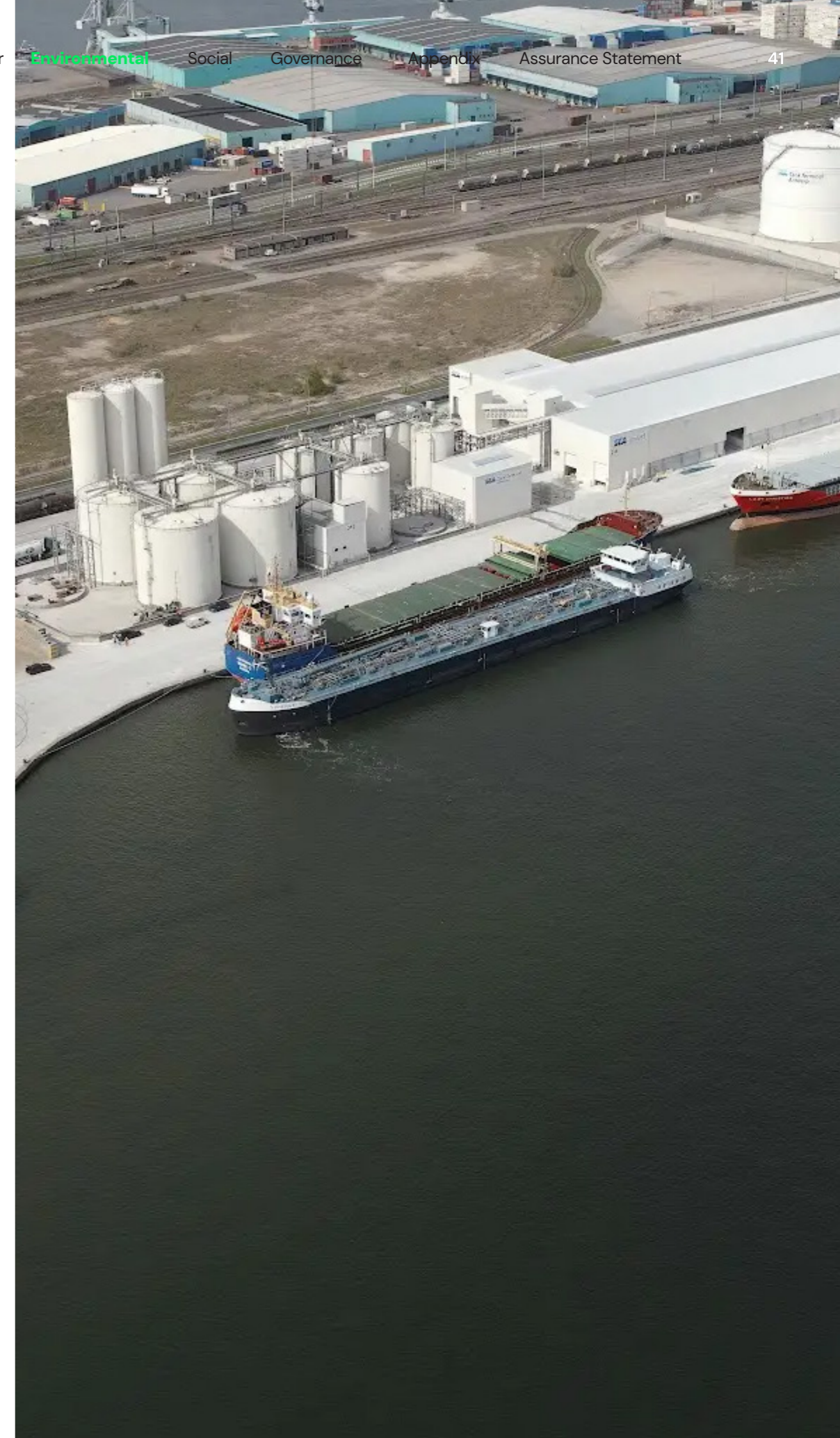
## Climate-related Risk, Opportunities, and Financial Effects

ESRS 2 E1-9

As this is Artemyn's first year reporting under the European Sustainability Reporting Standards (ESRS), the Group is applying the available phase-in provisions in relation to the disclosure of anticipated financial effects arising from material physical and transition climate risks, as well as potential climate-related opportunities.

During the reporting period, Artemyn focused on strengthening its climate risk identification processes, enhancing data quality, and integrating climate considerations into enterprise risk management and strategic planning. The Group is developing the analytical capabilities and methodologies required to quantify potential financial impacts in a consistent and decision-useful manner.

From the second year of ESRS reporting onward, Artemyn intends to disclose anticipated financial effects associated with material climate-related risks and opportunities.



# Clean Air and Safe Operations

Artemyn operates mining and mineral processing facilities that serve industries such as pulp and paper, packaging, ceramics and fiberglass. These activities involve extraction, crushing, drying, calcination, and material handling processes that interact directly with air, water, land and surrounding communities.

Due to the nature and scale of these operations, the management of air emissions, dust, water use and discharge, and process-related waste is a material topic for Artemyn. Extraction and mineral processing activities inherently interact with the environment and may give rise to impacts such as land and soil disturbance, water abstraction and effluent discharge, airborne emissions and particulate matter, and chemical or mineral residues.

Through its Double Materiality Assessment, “Clean Air and Safe Operations” was identified as material from the impact perspective but not financially.

From an impact standpoint, these activities have the potential to affect local air quality, water resources, ecosystems and community well-being if not properly managed.

Maintaining clean air, responsible water stewardship, and safe, well-controlled operations is therefore fundamental to Artemyn’s license to operate, long-term operational resilience, and ability to create sustainable value across its value chain.

## Methodology and Assumptions

Air pollution data and related indicators are prepared in accordance with ESRS E2 and reflect emissions and exposure risks arising from Artemyn’s extraction, processing, and ancillary activities. The reporting boundary includes all operational sites under the Group’s operational control.

Air pollutant emissions are monitored at the site level through direct measurements and sampling, in accordance with local regulatory requirements and local environmental permits. Monitoring parameters, measurement frequency, and reporting thresholds vary by country depending on applicable regulations.

As a result, air pollution data are primarily managed and reported at the site level and are not currently consolidated into a fully standardized dataset at the Group level.

Artemyn will continue to improve its internal data management and monitoring practices to enhance the consistency and comparability of air pollution data across its operations.



## Policies Related to Pollution

ESRS E2 – 1

Artemyn’s pollution management is governed by the Group’s Atmospheric Emissions and Dust and Water Management Plan protocols which defines minimum requirements for preventing, controlling, monitoring, and reducing pollution to air, water, and soil.

The policy framework requires the systematic identification of airborne contaminants, assessment of health risks, and implementation of controls to prevent exposure. It mandates compliance with applicable regulatory requirements and establishes accountability for pollution prevention across operations.

### Our Unified ESG and EHS Data Ecosystem (EvoTix)

Artemyn leverages EvoTix as the global digital backbone to digitize our most essential environmental indicators on waste management, water stewardship, and employees’ training metrics alongside safety performance. This robust system supports the end-to-end management of EHS incidents, from initial reporting and deep-dive investigations to the automated tracking of corrective actions across all global sites.

Identified risks trigger corrective actions and continuous improvement measures. Accountability for pollution prevention is embedded in operational management responsibilities and supported by dedicated EHS expertise. Through this integrated approach, Artemyn seeks to mitigate material pollution impacts, protect environmental quality, and maintain safe operating conditions for employees and neighboring communities.

## Strategic Management of Pollution

ESRS 2 – SBM3

Artemyn’s commitment to pollution prevention is operationalized through a comprehensive framework of technical controls, continuous monitoring, and strategic capital allocation. We view the mitigation of air, water, and soil pollution not merely as a regulatory requirement, but as a fundamental driver of our operational resilience and product stewardship.

We have integrated advanced filtration, closed-loop water systems, and rigorous spill-prevention protocols across our operations. This ensures our industrial growth is compatible with protecting local ecosystems and the health of our surrounding communities. This strategic approach, overseen by the Sustainability Improvement Committee, ensures every operational site adheres to the highest standards of environmental integrity while actively identifying opportunities for resource efficiency.



### Artemyn Environmental Risk, Opportunity & Financial Impact Matrix

Initiative	Primary Risk (Impact)	Strategic Response / Mitigation	Strategic Opportunity	Financial Impact (Value/Savings)
<b>Air Emissions &amp; Dust Control</b>	<b>Regulatory &amp; Health Risk:</b> Fines for PM10/PM2.5 exceedances and respiratory health claims.	Use of baghouses, scrubbers, and periodic air monitoring.	<b>Market Leadership:</b> Positions Artemyn as a “clean-tech” mineral provider for sensitive industries.	<b>Avoided Costs:</b> Prevents high-magnitude regulatory fines and reduces long-term medical surveillance expenses.
<b>Water &amp; Wastewater Treatment</b>	<b>Ecosystem Risk:</b> Contamination of local water bodies leading to “stop-work” orders.	Utilize on-site treatment and closed-loop systems to meet discharge regulations.	<b>Resource Stewardship:</b> Enhances drought resilience and secures the “Social License to Operate” in Brazil.	<b>OpEx Efficiency:</b> Significantly reduces costs associated with freshwater procurement and effluent disposal.
<b>Spill Prevention &amp; Containment</b>	<b>Environmental Risk:</b> Soil/groundwater contamination requiring multi-year clean-up.	Implement secondary containment and rapid-response spill kits.	<b>Operational Integrity:</b> Demonstrates world-class safety standards to investors and insurers.	<b>Capital Protection:</b> Eliminates the risk of catastrophic “unfunded” liabilities and soil remediation costs.
<b>Asset &amp; Control Maintenance</b>	<b>Technical Risk:</b> Mechanical failure of pollution equipment causing production downtime.	Schedule regular inspections and preventative maintenance of all filtration and ventilation units.	<b>Technical Reliability:</b> Ensures consistent product quality by maintaining a stable processing environment.	<b>Productivity Gain:</b> Minimizes unplanned downtime and extends the useful life of high-value capital assets.
<b>Performance Auditing &amp; Training</b>	<b>Governance Risk:</b> Poor ESG scores leading to higher cost of capital or loss of Tier-1 status.	Internal environmental audits and UNGC-aligned employee training programs.	<b>Verified Performance:</b> High EcoVadis and UNGC standing attracts Sustainability-conscious customers.	<b>Revenue Protection:</b> Secures access to green financing and maintains “Preferred Supplier” status in premium markets.

*Note: all the above strategic response/mitigation implemented.*

Artemyn views environmental mitigation as a critical component of value preservation. By integrating these controls into our operations, we transform potential liabilities into operational efficiencies. For instance, our project on water recirculation at the Artemyn Rio Capim Caulim mine doesn’t just protect the ecosystem—it directly lowers our water procurement costs. This financial integration is not only ecologically sound but economically resilient and delivers value to customers.

## Action and Resources Related to Pollution

ESRS E2 – 2

Artemyn implements site-level measures to manage pollution-related risks arising from mining and mineral processing activities. The Group also applies a structured set of actions and resources, including:

- 01 Monitoring and control of air emissions, including dust and particulate matter, through site monitoring programs and regulatory compliance systems
- 02 Implementation of dust suppression and containment measures at mining, processing, and material handling areas
- 03 Operation and maintenance of air pollution control systems, such as filtration, ventilation, and emissions treatment equipment
- 04 Management and treatment of process water and wastewater to prevent contamination of surrounding water bodies
- 05 Implementation of spill prevention and response measures to protect soil and groundwater
- 06 Regular inspection and maintenance of environmental control systems and pollution prevention infrastructure
- 07 Monitoring of environmental performance through site inspections, emissions monitoring, and internal environmental audits
- 08 Environmental training and awareness programs to support responsible environmental practices across operations

These pollution-related actions primarily apply to Artemyn’s own operations and are complemented by engagement with selected upstream and downstream partners.

Artemyn communicates environmental expectations to contractors and suppliers through operational requirements and contractual arrangements, particularly regarding safe handling of materials, waste management and pollution prevention during on-site activities and logistics operations. While Artemyn does not exercise full

operational control over external partners, it promotes adherence to applicable environmental standards and seeks to mitigate pollution risks across relevant parts of its value chain.

These actions are supported by dedicated EHS expertise, monitoring equipment, and operational controls. By implementing these actions, the Group aims to reduce environmental impacts, ensure regulatory compliance, and mitigate risks of operational disruption, environmental incidents, and potential financial liabilities.

## Pollution Management and Operational Objectives

ESRS E2 – 3

Artemyn primary Operational Objectives are centered on rigorous risk prevention and absolute regulatory adherence across all operational sites.

### Air Emissions Management

Our management of air pollutants prioritizes the mitigation of dust and particulate matter generated during extraction and processing. Our objectives include:

- **Absolute Compliance:** Maintaining 100% adherence to all site-specific emission limits for regulated air pollutants.
- **Incident Prevention:** Zero significant exceedances of regulatory air emission thresholds through the continuous refinement of filtration and suppression technologies.

### Water and Effluent Stewardship

For water-related pollution, our objective is to ensure that all industrial discharges remain within safe ecological and regulatory boundaries:

- **Discharge Integrity:** Maintaining 100% compliance with permitted discharge parameters for wastewater effluent.
- **Uncontrolled Discharge Prevention:** Zero significant environmental incidents related to wastewater, supported by our Swedish marine discharge monitoring and Artemyn Capim operations water systems.

### Soil and Land Protection

Our strategy for soil pollution is rooted in a ‘Zero-Harm’ prevention model:

- **Containment Excellence:** Achieving 100% implementation of spill prevention plans and secondary containment systems at all operational sites.
- **Rapid Remediation:** Ensuring the timely and documented remediation of any identified contamination in full accordance with local regulatory requirements.

Artemyn will strengthen pollution performance monitoring through its EHS Management System, under the oversight of the Sustainability Improvement Committee.

## Forward Looking

From 2026, the Group will enhance data accuracy and develop standardized indicators and targets to support consistent tracking and transparent reporting

## Air Pollution Monitoring and Data Development

ESRS E2 – 4

Artemyn is committed to the diligent monitoring and management of airborne emissions to protect employee health, local communities, and the environment. While we maintain 100% compliance with local permitted emission limits at all sites, we are currently in a transitional phase regarding the consolidated quantification of specific air pollutants such as Nitrogen Oxides (NOx) and Sulphur Oxides (SOx).

For the 2025 reporting period, we have omitted these specific quantitative totals due to the ongoing implementation and improvement to a unified Global Environmental Reporting Protocol. We are currently using this foundational period to:

- **Establish Baselines:** Consolidating site-level technical data to ensure that future disclosures meet the rigorous accuracy standards of the GHG Protocol and ESRS E2.
- **Enhance Measurement Systems:** Transitioning from localized permit monitoring to a centralized platform capable of calculating group-wide mass units (tonnes) for NOx and SOx.

## Forward Looking

Artemyn intends to provide a full quantitative disclosure of these material air pollutants in our 2026 Sustainability Report, once our consolidated data reaches the necessary level of audit-ready precision.

## Substances of Concern and Substances of Very High Concern

ESRS E2 – 5

Artemyn identifies and monitors substances of concern used across our manufacturing and terminal operations. In line with ESRS E2-5, we track the mass flow of substances that meet the hazard criteria defined under European regulations.

- **Substances of Very High Concern (SVHC):** We confirm that no SVHCs from the REACH Candidate List are intentionally added to our products. Consequently, the total amount of SVHCs leaving our facilities as products is zero tonnes.
- **Hazardous Classifications:** All Artemyn products are classified as non-hazardous according to GHS and CLP standards, as verified in our globally available Safety Data Sheets (SDSs).
- **Data Collection:** Our pollution-related accounting relies on direct monitoring and supplier-provided technical specifications to ensure data accuracy. Through this rigorous management, we proactively address the financial materiality of potential future restrictions on substances used in industrial processing.



## Anticipated Financial Effects from Pollution-Related Impacts, Risks and Opportunities

ESRS E2 – 6

Artemyn acknowledges that pollution-related impacts, risks, and opportunities carry potential financial implications, primarily through operational expenditures (OpEx) for monitoring and capital expenditures (CapEx) for control technologies.

While we are currently refining our internal accounting to specifically disaggregate pollution-related financial data, our approach is governed by the following principles:

- **Integrated Risk Allocation:** Potential financial consequences—including costs for emissions monitoring, advanced filtration technologies, and regulatory compliance—are currently managed as an integral part of our broader EHS (Environment, Health, and Safety) budget and site-level investment forecasting.
- **Proactive Mitigation as Value Preservation:** By investing in prevention strategies and continuous refinement of control measures, we mitigate the risk of significant future financial outlays related to regulatory sanctions or environmental remediation.
- **Transition to Granular Reporting:** As part of our ongoing effort to develop a financial tracking framework to identify and report Taxonomy-aligned CapEx and OpEx specifically dedicated to sustainability material topics prevention and control.

Furthermore, pollution-related risks may result in regulatory penalties, remediation costs, or operational disruptions if not adequately managed. Artemyn did not record any major or critical environmental incidents in 2025; accordingly, no operating expenditures (€0) were incurred for environmental fines.

This structured approach ensures that while specific monetary totals are being consolidated, the financial management of pollution risks remains a core component of our long-term capital planning and strategic resilience.

## Preliminary Financial Allocated Related to Pollution Impacts

### Number of major and critical environmental incidents (Serious, Major and Critical)

2025	2024	2023
0	0	–

### CapEx allocated to the prevention and mitigation major environmental incidents €

2025	2024	2023
NA	17,538	NA

### OpEx amounts allocated to fines €

2025	2024	2023
0	0	NA

Note: 2023 data reflects performance under Imerys Group ownership.

# Water & Marine Resources

## Impact, Risk, and Opportunity Management

ESRS E3-1

Water is a material sustainability matter for Artemyn, fundamental to our mining and mineral processing operations (e.g., mineral washing, slurry transport, and dust suppression). We recognize water as a shared resource, and our management approach accounts for both our operational dependency and our potential impacts on local catchments.

**Impact Perspective:** Our extraction and processing activities necessitate water withdrawal, treatment, recycling and discharge. If not properly managed, these activities have the potential to affect local surface water bodies, groundwater and downstream users. Potential impacts include alteration in water quality (e.g., suspended solids, pH, temperature), water depletion, and contamination risks associated with stormwater.

**Financial Perspective:** Water-related risks including operational continuity, regulatory compliance, capital expenditure requirements, and stakeholder confidence. Compliance with discharge permits and regulatory thresholds is mandatory for continued operation; non-compliance could result in penalties, operational restrictions, or reputational damage.

## Water Stewardship in Operations

Water stewardship is integrated into Artemyn’s Environmental, Health and Safety (EHS) framework and supported by site-level risk assessments, operational controls, and monitoring activities. Artemyn considers local water availability, operational needs, and potential effects on surrounding communities and ecosystems when managing water usage and discharge.

Artemyn’s operations are predominantly land-based; however, we recognize that certain coastal facilities interact with marine environments. While Marine Resources were not identified as a material topic for the Group’s global strategy, we maintain environmental oversight at our coastal sites to ensure ecosystem protection.

Specifically, at our industrial facility in Tunadal and Husum facilities, authorized industrial discharges are released into the Baltic Sea. All of these discharges undergo independent third-party validation and real-time monitoring to ensure ecosystem protection.



### Methodology and Assumptions

#### Reporting Scope:

The reporting boundary for Water and Marine Resources encompasses 100% of Artemyn’s operational footprint, including all mining sites, processing facilities, JV sites under Artemyn’s management control, terminals, and ports. Corporate offices and laboratories were excluded due to their immaterial environmental footprint in comparison to industrial activities.

#### Data Quality and Restatements:

In this first sustainability report, Artemyn is committed to enhancing the transparency and accuracy of our environmental metrics.

- **Historical Data:** We have identified inaccuracies in our water metrics recorded over the three years due to inconsistent metering and data collection legacy systems (2023 and part of 2024 were under Imerys performance). Consequently, we have determined that providing a three-year comparative trend is impracticable at this stage and would not provide a fair representation of our performance.
- **Continuous Improvement:** To ensure future compliance and data reliability, we are reviewing and standardizing our reporting protocols across all sites to improve our data quality and minimize estimation uncertainty.

## Policies Related to Water Resources

ESRS E3 – 1

Artemyn’s Group Water Management Plan sets the minimum requirements for all sites, including:

- Mapping hydrological boundaries and water accounting (withdrawal, consumption, recycling, and discharge).
- Assessing basin-level risks (water stress, flooding) and operational risks (contamination) across short-, medium-, and long-term horizons.
- Engaging with regulators and local communities to align with local water availability.

Site management holds ultimate accountability, with oversight provided by the Group EHS function and the Sustainability Improvement Steering Committee, which reports directly to the Sustainability Executive Committee.

## Actions and Resources Related to Water Resources

ESRS E3 – 2

Artemyn’s water-related actions are prioritized based on the environmental sensitivity of the catchments where we operate and the specific requirements of our mining and mineral processing activities.

### Key Action Areas

In alignment with the Artemyn Water Management Plan, we have initiated a series of technical and operational workstreams to mitigate risks—particularly in regions like Brazil where seasonal variability is a factor.

#### 1. Strengthening Data Governance (Current Priority)

Recognizing the data inaccuracies identified in previous periods, our immediate action focuses on establishing a “High-Fidelity Baseline.” This includes:



**Validation Protocols:** Implementing a systematic, periodic review process to verify water data quality before it is escalated to Group level.



**Metering Infrastructure:** Upgrading and installing digital flowmeters across all high-impact sites to eliminate reliance on operational estimates.

#### 2. Operational Efficiency & Risk Mitigation

To reduce our reliance on freshwater and manage discharge quality, we are deploying the following resources:



**Closed-Loop Systems:** Implementation of semi-closed-loop process water systems to maximize internal recycling.



**Infrastructure Integrity:** Leak detection and preventive maintenance programs designed to minimize unrecorded water losses.



**Stormwater Stewardship:** Enhancing management systems to prevent contamination and promote the capture of rainwater for industrial use (e.g., the Rio Capim Caulim project).

The implementation of water-related initiatives is supported through a combination of technical, operational and financial resources. The referent person in each operational site is responsible for water monitoring, compliance management and implementation of efficiency measures, supported by oversight from the Group EHS function.

Investment priorities are determined based on site-specific water risk assessments, regulatory requirements and basin-level considerations, ensuring that resources are directed to locations where water-related impacts and operational exposure are highest.

## Targets Related to Water Resources

ESRS E3 – 3

To drive our stewardship strategy forward, Artemyn has established a 2030 Water Efficiency Target.

We commit to reducing our water withdrawal intensity (m<sup>3</sup> per dry tonne produced) by

# 2%

against our 2025 baseline.

Progress toward this objective is monitored by the Sustainability Steering Committee, with quarterly reviews to ensure our mineral beneficiation processes remain resilient and aligned with our long-term resource-efficiency goals.

## Water Withdrawal, Consumed and Discharges

ESRS E3 – 4 & ESRS E3-5

Artemyn systematically monitors water flows—including withdrawal, consumption, storage, and discharge—to facilitate

effective resource management. Our water use is primarily driven by mineral washing, slurry transport, and dust suppression.



## Statement on Data Quality and Omission of Metrics

ESRS 2 BP-2

For this initial reporting period, Artemyn has elected to exclude quantitative water metrics (Withdrawal, Consumption, and Discharge) for the 2023–2025 period. Following an internal data

integrity audit, it was determined that historical data collection methods and metering inconsistencies across legacy systems did not meet the rigorous accuracy standards required by ESRS.

To ensure future compliance and a reliable performance baseline:

- **Data Remediation:** We are currently upgrading site-level metering and standardizing our reporting protocols across all industrial operations.
- **Baseline Establishment:** We have designated 2025 as our formal baseline year for water metrics after improving and verification of the historical date.
- **Scope:** Our future reporting will cover all mining and processing sites under operational control, while administrative offices and standalone laboratories are excluded due to their immaterial water footprint.

## Anticipated Financial Effects from Water-Related Impacts, Risks and Opportunities

ESRS E3 – 6

Water-related risks—including seasonal water scarcity, evolving regulatory standards, and increased treatment requirements—represent potential financial implications for Artemyn’s global operations. Water-related risks are also linked to climate-related physical risks, including changes in precipitation patterns and water availability. We mitigate these risks through proactive water stewardship and the optimization of resource utilization at our primary processing sites.

A key strategic opportunity in this area is the Rainwater Reuse Project at our Artemyn Rio Capim Caulim mine in Brazil. By capturing and reintegrating rainwater into our industrial processes, we significantly reduce our reliance on local groundwater and surface-water extraction. This project serves as a dual-purpose lever: it mitigates the physical risk of water scarcity during drought periods

and provides a financial opportunity by lowering water-procurement costs and enhancing the resilience of our high-volume beneficiation activities. Where material, the anticipated financial effects of these water-management infrastructures are integrated into our broader environmental risk management and long-term capital planning processes.

To drive our water stewardship strategy forward, Artemyn has established a 2030 Water Efficiency Target across all operations to reduce water withdrawal intensity (m<sup>3</sup> per dry tonne produced) by 2% against baseline 2025, ensuring that our mineral beneficiation remains resilient. Progress toward this objective is monitored through our Sustainability Improvement Committee, with results reviewed quarterly to ensure alignment with our near-term resource-efficiency goals.



Reducing reliance on freshwater



Lowering water-procurement costs



Strengthening resilience during periods of water scarcity



# Biodiversity and Ecosystem


ESRS E4

Our Double Materiality Assessment identified Biodiversity and Ecosystems as a material topic specifically localized to our Artemyn Capim operations in Pará, Brazil. Under the mandatory oversight of the Secretariat of Environment and Sustainability (SEMAS), these impacts are subject to rigorous public monitoring, legal licensing requirements, and established stewardship programs. Because the stakeholders directly affected by these localized impacts are already


informed through these mandatory government transparency frameworks, we have determined that the full suite of ESRS E4 performance metrics does not currently provide additional material insight at the Group consolidated level. Consequently, for the 2025 reporting cycle, our disclosures focus on the strategic management protocols and compliance frameworks that ensure these impacts remain effectively mitigated. Our stewardship is evidenced by:




**Progressive Land Rehabilitation:** Concurrent reclamation of mined areas to restore native vegetation and soil health.



**Fauna and Flora Monitoring:** Systematic biological surveys conducted in accordance with SEMAS mandates to ensure no net loss of local biodiversity.



**Ecosystem Connectivity:** Maintaining and enhancing ecological corridors to allow for natural wildlife movement across our operational boundaries.



**Water Stewardship:** Integrated closed-loop water systems that minimize the impact on local aquatic ecosystems.

Because these programs are fully operational and integrated into our daily environmental management, our Double Materiality Assessment (DMA) concluded that the remaining residual risks do not warrant a standalone 2025 disclosure.

This high level of coverage ensures that all land-use activities are subject to:

# 100%

**Artemyn's active mining operations** are covered by a formal Biodiversity Action Plan (BAP), currently implemented at the Artemyn Capim operation in Brazil.

**01**  
**Verified Monitoring:** Systematic biological surveys and soil health assessments verified by SEMAS (Secretaria de Meio Ambiente e Sustentabilidade).

**02**  
**Rehabilitation Progress:** Annual reporting on the hectares of land returned to a natural state or repurposed for community use.

**03**  
**Ecosystem Integrity:** 100% of our extraction boundary is monitored for potential impacts on local ecological corridors.

By maintaining this total coverage, Artemyn ensures that its biological stewardship is consistent, audited, and effective, providing the basis for our decision to focus 2025 reporting on newly emerging material topics while maintaining excellence in established ecosystem management.

Artemyn remains committed to this high standard of stewardship, ensuring that our presence in Brazil continues to align with global best practices for ecosystem preservation. We will continue to monitor our performance through our Sustainability Improvement Committee.



# Resource Efficiency and Circularity

The identification and assessment of resource impacts, risks and opportunities related to resource use and circular economy were undertaken as part of Artemyn’s Double Materiality Assessment, supplemented by a targeted review of material flows across Artemyn’s operations and value chain.

The double materiality assessment considered the complete lifecycle of mineral extraction and processing. The scope of screening included quarry operations, beneficiation and processing activities, packaging and on-site waste management, as well as upstream sourcing of raw materials, energy supply and transport of inputs. Downstream considerations were also evaluated, particularly where Artemyn’s products contribute to enhanced material efficiency, reduced waste generation, and optimized resource use in customer applications.

The methodology integrated site-level resource accounting data, waste-tracking systems, and procurement analysis with product-level Life Cycle Assessment (LCA) studies conducted in accordance with the ISO 14040 and ISO 14044 standards. Selected products, including EcoBright™ HP N, have been assessed on a cradle-to-gate basis to better understand upstream raw material intensity, primary energy demand, water consumption and associated environmental impacts. These analyses are supported by

recognized secondary datasets, including Ecoinvent 3.8, to ensure robustness of upstream modelling assumptions.

Through this structured screening process, Artemyn identified actual and potential impacts associated with the extraction of non-renewable mineral resources, land occupation, and the generation of process residues. Operational and regulatory risks were also considered, including exposure to resource dependency, energy-intensive processing, and evolving circular-economy regulations.

At the same time, opportunities were identified in process optimization, improved material recovery, increased recycling and reuse of water and mineral residues, and the development of product solutions that enhance resource efficiency in downstream industries.

The identification and assessment of resource use and circular economy-related impacts, risks and opportunities were informed not only by internal data analysis but also by engagement with relevant stakeholders across the value chain.

## Methodology and Assumptions

Artemyn’s resource use, waste, and circular economy metrics are prepared in accordance with the requirements of ESRS E5. The reporting boundary encompasses all mining, processing, and terminal facilities under Artemyn’s operational control. Standalone laboratories and administrative offices are currently excluded due to their non-material contribution to the Group’s total waste volumes.

### 1. Resource Inflows and Materiality

Inflows are categorized by mass into mineral-based raw materials and chemical feedstocks. Data is sourced from global procurement records and verified against site-specific inventory management systems. For our Metakaolin and CarbiLoop™ initiatives, we specifically identify ‘secondary’ inflows—defined as industrial by-products reclaimed for upcycling—to support our future circularity and recovery rate disclosures.

### 2. Outflow and Waste Categorization

Product and co-product outflows are measured via calibrated weighbridges and production logs. Waste streams are reported based on the Waste Hierarchy, distinguishing between hazardous and non-hazardous waste in alignment with local regulatory definitions (e.g. SEMAS in Pará, Brazil).

### 3. Data Quality and Omission of Historical Metrics

ESRS 2 BP-2

For this inaugural reporting period, Artemyn has prioritized the accuracy and verifiability of its environmental disclosures.

- **Inconsistency of Historical Data:** Following an internal audit, we identified significant inconsistencies in waste metrics from 2023–2025 across legacy reporting systems. Consequently, we have determined that providing a three-year comparative trend is impracticable and would not meet the “faithful representation” requirements of ESRS.
- **Establishment of a 2025 Baseline:** We are currently implementing an enhanced, group-wide audit against our reporting protocol to refine our data for 2024 and 2025 to eliminate reliance on operational estimates and ensure audited, high-confidence metrics.
- **Assumptions:** All mineral products are currently reported on a 100% dry-weight basis to ensure global comparability across our sites.

## Policies Related to Resource Use and Circular Economy

ESRS E5 – 1

The Group’s focus centers on material efficiency and input substitution, ensuring that each project is founded upon a verified market need and subjected to a rigorous technical validation process to ensure scalability and sustainability. Our commitment to resource excellence ensures that all circular materials meet or exceed the performance specifications of their linear counterparts. Furthermore, we evaluate the environmental impact of our mineral formulations from their sourcing through to end-of-life valorization.

Concurrently, Artemyn promotes sustainable sourcing practices. Purchasing decisions consider opportunities for incorporation of renewable or secondary materials where technically and economically viable.

Artemyn endeavors to optimize the lifecycle performance of raw materials by promoting efficient resource use, evaluating alternatives to virgin inputs and encouraging suppliers to align with environmental standards. These principles support Artemyn’s objective to reduce pressure on natural resources while maintaining product performance and operational reliability.



## Actions and Resources Related to Resource Use and Circular Economy

ESRS E5 – 2

Artemyn operationalizes its circular economy commitments through targeted initiatives within its 'Nature' and 'Innovation' core pillars. While specific monetary allocations are currently being finalized as part of our continuous improvement, we have dedicated significant non-financial resources to these actions:

01

### Potential By-product Valorization (Carbiloop™):

We have allocated technological and infrastructural resources to enhance material handling systems and quality control. This includes deploying specialized equipment at our processing sites to transform industrial by-products into high-value resources, thereby reducing our reliance on virgin materials. Initiatives such as the Carbiloop™ project is an example of how we transform industrial by-products into high-value resources, minimizing the use of virgin materials.

02

### Decarbonizing Construction:

Our Research & Development (R&D) teams are prioritized toward the performance optimization of Metakaolin. Resources are focused on customer trials and achieving product certifications to facilitate clinker replacement in the cement industry.

03

### Plastic Substitution (Barrikote™):

We have dedicated pilot-scale production capacity and specialized technical expertise to accelerate the development of mineral-based coatings. This strategic focus ensures Barrikote™ serves as a key lever to phase out single-use plastics.

04

### Smart Mineral Formulations:

We utilize circular design principles at the engineering stage, dedicating cross-functional teams to "Refuse and Rethink" strategies that optimize mineral use from the outset.

05

### Biological and Natural Solutions:

In aquaculture and ecosystem management, we have implemented on-site monitoring resources and natural formulation protocols to preserve water quality, particularly within our Brazilian operations.

Responsibility for implementation lies with site management, supported by the Group EHS function. Resource use considerations are integrated into operational processes, including extraction, processing, and waste handling.



Performance is monitored through site-level reporting and internal review processes to support efficient use of materials and compliance with regulatory requirements. Artemyn manages the financial resources for its resource efficiency and circular economy initiatives through its integrated Innovation and Operational Investment Programs.

For the 2025 reporting period, while specific standalone CapEx and OpEx figures are being transitioned into our independent financial reporting systems, Artemyn has allocated significant internal expertise and technical capabilities to ensure these initiatives are integrated into core business activities. Resource allocation is prioritized based on the outcomes of our Double Materiality Assessment, technical feasibility, and evolving regulatory requirements.

### Key Financial and Operational Drivers:

- **Capital & Operational Expenditure:** Investment is directed toward process optimization and the scaling of mineral-based solutions (e.g., EcoBright™, Carbiloop™) that promote resource circularity for our customers.
- **R&D Commitment:** A strategic portion of the Group’s total innovation spend is dedicated to R&D for circular products, managed by cross-functional teams across our research, engineering, and sustainability functions.
- **Implementation Framework:** These initiatives are financed through departmental budgets and coordinated by technical leads responsible for environmental performance. This ensures that every tonne of mineral solution delivered represents a progressively lower environmental impact, providing a robust foundation for our long-term decarbonization and resource efficiency roadmap.



## Targets Related to Resource Use and Circular Economy

ESRS E5 – 3

Artemyn has established a set of measurable near-term targets aligned with its sustainability strategy to 2030. These targets focus on minimizing water consumption intensity and waste generation intensity and scaling circular product solutions. Artemyn aims to increase the production volume of products containing recycled or recovered materials by 150% against baseline 2025 by 2030.

In parallel, the Group targets a 2% intensity reduction in industrial waste and water withdrawal per dry metric ton of product against 2025 by 2030 and seeks to engage at least 10 strategic stakeholders and value-chain partners to accelerate circular economy practices and innovation.

These targets are directly linked to Artemyn’s material impacts and opportunities related to resource efficiency, waste reduction and product circularity. By increasing recycled content and expanding circular product applications such as Metakaolin and Barrikote, Artemyn aims to reduce upstream extraction pressures and downstream waste impacts, while strengthening market opportunities for low-impact mineral solutions. Progress toward targets is monitored through operational performance indicators, internal sustainability governance structures and periodic executive review.

## Resource Use Metrics

ESRS E5 – 4

Artemyn is committed to optimizing resource efficiency by integrating circular principles into our raw material procurement and product engineering. Our primary resource consumption consists of mineral-based raw materials and chemical feedstocks essential for the synthesis of our barrier coatings and concrete additives.

### Transition to Secondary Materials

To reduce our dependence on virgin extraction, we prioritize the integration of materials that support a regenerative economy. A cornerstone of this strategy is our Metakaolin production, which is specifically designed to reclaim and upcycle industrial by-products into high-value, low-carbon additives for the construction sector.

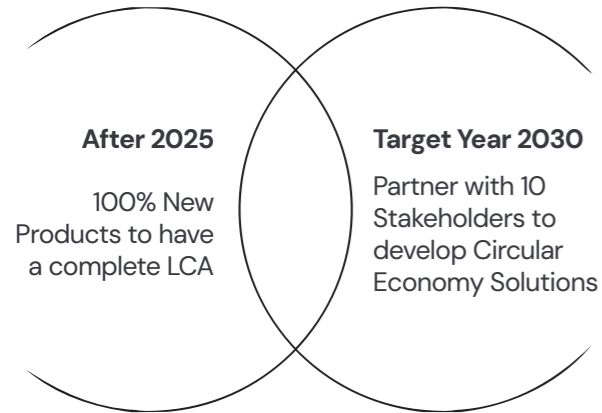
While we are currently in the process of formalizing our group-wide tracking systems to quantify the exact weight and percentage of secondary materials across all production lines, we remain focused on expanding the use of recycled and reused inputs. We will implement Resource Management Protocol to provide audited data on our secondary material rates in future reporting periods.

### Sustainable Packaging Inflows

In our upstream value chain, we prioritize the use of sustainable packaging for the delivery of raw materials. We actively seek to source inflows from certified or recycled fiber streams, such as FSC-certified materials, to minimize our indirect land-use impact.

As we transition to enhance our supplier engagement modules, we are working toward full transparency of these packaging inflows to provide a comprehensive quantitative disclosure of our sustainable sourcing rates.

### Artemyn Innovation Roadmap

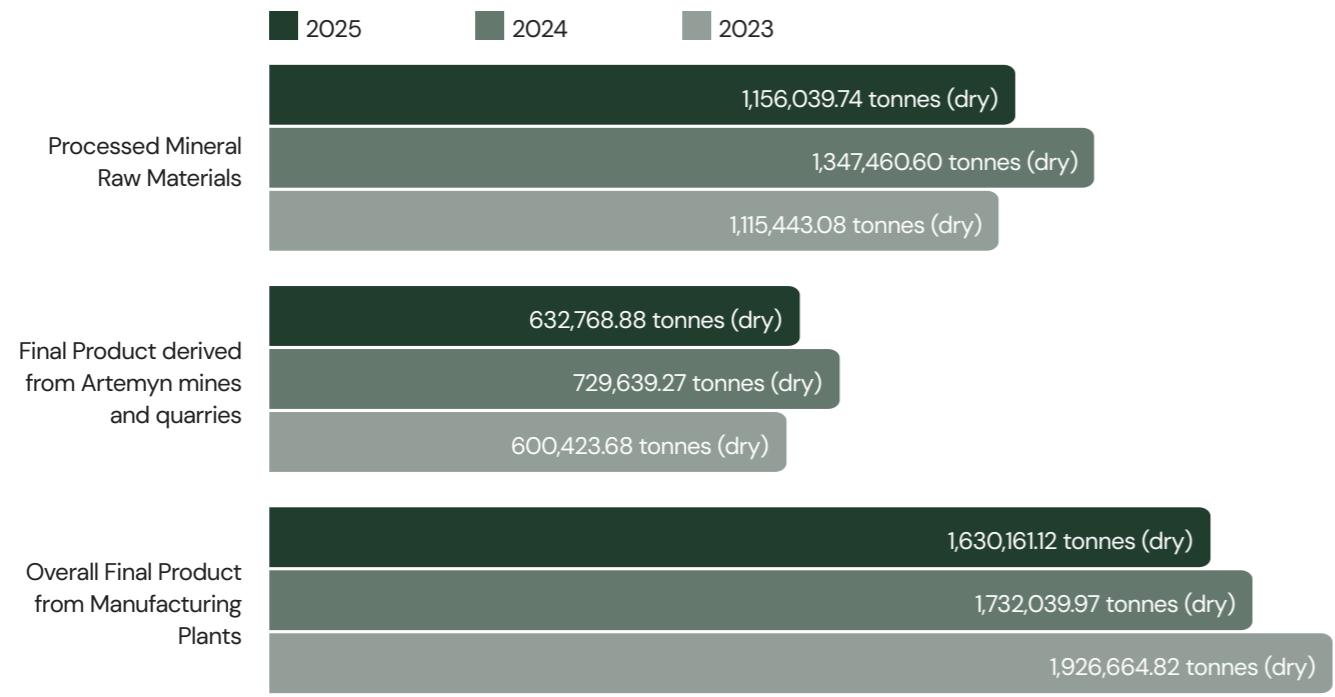


## Forward Looking by 2027

Our resource-use disclosures will provide the granular transparency required to validate our progress in advancing a circular and regenerative minerals economy.

Artemyn recognizes that high-quality sustainability reporting requires high-quality data. Our Data Maturity Roadmap ensures that we build an infrastructure necessary to transition from qualitative commitments to audited performance metrics.

### Resource Use for Product



Note: 2023 data reflects performance under Imerys Group ownership.

## Circular Economy Metrics

ESRS E5 – 5

Artemyn identifies Product Stewardship as a key strategic lever for environmental impact mitigation. By engineering high-performance mineral solutions, we enable our customers to reduce their own environmental footprints and improve the end-of-life

recovery of their products. Our innovation strategy is anchored by three flagship solutions designed to address the critical challenges of circularity and decarbonization:

### Artemyn’s Circular & Low-Carbon Innovation Matrix

Product Solution	ESRS Alignment	Primary Industrial Impact	Circular & Climate Benefit
<b>Barrikote™</b>	Circular Economy (E5)	Paper & Packaging	<b>Design for Recyclability:</b> Enhances paper-stream circularity by replacing non-recyclable PE/wax with repulpable mineral barriers.
<b>EcoBright™</b>	Resource Efficiency (E5)	Pulp & Paper Processing	<b>Pollution Prevention:</b> Optimizes bleaching processes to reduce the chemical load and energy intensity in paper mill effluent.
<b>Carbiloop™</b>	Circular Economy (E5)	Pulp & Paper Processing	<b>Design for Recyclability:</b> Optimizes pulp mill post industrial by-product to produce a useable paper filler or coating pigment
<b>Metakaolin</b>	Climate Mitigation (E1)	Sustainable Construction	<b>Decarbonization:</b> Acts as a pozzolanic clinker substitute, reducing the embodied carbon of concrete by up to 20%.

Artemyn’s commitment to these innovations represents a proactive approach to managing downstream impacts. By focusing on the technical repulpability of packaging through Barrikote™, the chemical reduction enabled by EcoBright™, and the low-carbon binder replacement provided by Metakaolin, we ensure our

mineral portfolio actively supports the global transition to a resource-efficient economy. These efforts are integrated into our 2026 Sustainability Roadmap, where we continue to evaluate the environmental performance of our products across their entire life cycle.

# Life Cycle Assessment (LCA) & Environmental Transparency

ESRS E5 – 9

To provide our customers and stakeholders with high-integrity data regarding the environmental benefits of our mineral solutions, Artemyn is committed to expand its Life Cycle Assessment (LCA) program. By utilizing the ISO 14040/14044 standards, we aim to quantify the 'cradle-to-gate' impacts of all new products launched after 2025, including our flagship products Barrikote™, EcoBright™, and Metakaolin.

Our 2026 roadmap prioritizes the development of verified Environmental Product Declarations (EPDs) for all new products launched and these key innovations. This data-driven approach allows us to:

**Validate Carbon Handprints**

Quantify the exact CO<sub>2</sub> savings achieved by our customers through clinker substitution with Metakaolin.

**Verify Circularity**

Scientifically demonstrate the repulpability of Barrikote™-coated materials compared to traditional plastic-lined alternatives.

**Support Customer Reporting**

Provide our partners with the granular primary data required for their own Scope 3 disclosures and sustainability targets.

By integrating LCAs into our Product Stewardship framework, Artemyn ensures that our sustainability claims are transparent, measurable, and aligned with the highest international reporting standards.

## Extractive Mining By-product

### Displaced inert mining by-product



### Mineral process by-product



### Total extractive by-product



2025 2024 2023

Note: 2023 data reflects performance under Imerys Group ownership.

## Anticipated Financial Effects from Resource Use and Circular Economy-Related Impacts, Risks and Opportunities

ESRS E5 – 6

We recognize that continued reliance on virgin, carbon-intensive, or non-recyclable materials poses a financial risk to our cost structure and market access. Our financial resilience is increasingly linked to our ability to navigate the transition from a linear to a circular economy.

Anticipated “Plastic Taxes” and stricter Extended Producer Responsibility (EPR) schemes for non-recyclable packaging could increase the cost of traditional products. By transitioning our portfolio to Barrikote, we mitigate the risk of these levies being passed down to our bottom line.

Furthermore, as virgin raw materials become scarcer or more heavily regulated, we anticipate price volatility. Our strategy to increase secondary (recycled) material inflows serves as a financial hedge against these market fluctuations.

Our assessment of financial effects is based on current market trends, projected regulatory trajectories (such as the EU Packaging and Packaging Waste Regulation), and internal research and development (R&D) roadmaps. We assume a continued tightening of global circularity standards which will accelerate the adoption of our technical solutions.





# Social

# Artemyn's Own Workforce

ESRS S1

## Interests and Views of Stakeholders

ESRS 2 SBM-2

Our commitment to excellence begins with our people. At Artemyn, we foster an environment where integrity, fairness, and transparency are non-negotiable, guided by a Code of Business Conduct that sets the global standard for how we treat one another. We are dedicated to more than just non-discrimination; through our Diversity and Inclusion Charter, we actively embed equity into every HR process to ensure that our workplace is as diverse and resilient as the minerals we produce.

The Group also places strong emphasis on occupational health and safety, operating a management system to protect employees, contractors and visitors. Responsibility is shared across all levels to foster a proactive safety culture and continuous improvement. Together, these frameworks support a safe, inclusive and ethical workplace that promotes employee well-being and responsible conduct.

## Material Impacts, Risks and Opportunities

ESRS 2 SBM-3

Our Double Materiality Assessment has the following as material topics pertinent to our own workforce: working time, collective bargaining, work-life balance, occupational health and safety, gender equality and equal pay, training and skills development, diversity, measures against violence and harassment, and risks related to child and forced labor.

and financial perspective, we actively mitigate these risks through a combination of stringent policy and operational oversight.

The identified impacts primarily affect operational employees, temporary agency workers, and contractors at Artemyn sites, primarily the kaolin mine and industrial processing facilities part of Artemyn Rio Capim Caulim kaolin operations in Brazil. Operational employees and contractors may be exposed to risks such as dust emissions, high-temperature drying processes, and heavy machinery operations, which may result in occupational injuries, long-term health effects, or lost-time incidents if not adequately managed.

To address the impact materiality (risk to people), we enforce a zero-tolerance policy backed by strict adherence to local labor laws and our Artemyn Code of Conduct, which is a mandatory prerequisite for all contractors. During the reporting period, we have zero confirmed instances of child or forced labor within our direct or contracted workforce, confirming the effectiveness of our current risk management framework.

While the Double Materiality Assessment identifies Child and Forced Labor as material from both an impact

The Group's activities also create positive impacts and opportunities for its workforce. Investments in occupational health and safety systems, structured training, leadership development, and diversity and inclusion initiatives enhance workforce capability, strengthen safety culture, and promote equal opportunities.



**Methodology and Assumptions**

Artemyn utilizes two distinct primary systems to consolidate workforce and safety data, which may result in different reporting methodologies:

Human Resource Reporting (HiBoB): Used primarily for internal workforce demographics, payroll, and employment categories to align with ESRS disclosure requirements. Data from HiBoB focuses on Artemyn Employees (individuals directly employed or supervised, including interns and temporary agency workers).

EHS Reporting (Evotix): Used for monitoring health, safety, and operational performance. Data from Evotix captures a broader scope, including Non-Artemyn Employees (Contractors) to ensure comprehensive safety oversight across all Artemyn locations.

**Workforce Consolidation**

Artemyn consolidates workforce data across several worker categories to align with ESRS disclosure requirements. The workforce is structured into the following reporting groups: Artemyn Employees, Non-Artemyn Employees, and Other Employees on Site.

Artemyn Employees include individuals employed or directly supervised by Artemyn under various employment arrangements, including Interns and Temporary Agency Workers. Non-Artemyn Employees include Contractors, who operate under Artemyn's managerial authority while performing work for the Group.

Other Employees on Site, including self-employed workers, may perform activities at Artemyn locations but are not considered part of Artemyn's own workforce unless otherwise specified.

**Data Alignment**

The Group analyzes workforce data using combined indicators from both HiBoB and Evotix. While HiBoB provides the baseline for employee-related social disclosures, Evotix provides the safety data required for monitoring health, safety, and broader sustainability performance across all worker categories.

**Workforce-related Policies**

ESRS S1 – 1

Artemyn manages workforce impacts through policies and internal frameworks, including the Code of Business Conduct and Ethics, the Diversity and Inclusion Charter, the Sustainability (Environmental) Charter, and the Health and Safety (H&S) Charter.

The Code of Business Conduct and Ethics sets ethical standards for all Artemyn employees and representatives. It promotes compliance with laws, integrity, and responsible business practices. The Code also reflects Artemyn's commitment to respect internationally recognized human rights and labor standards.

**Artemyn conducts its activities in accordance with global frameworks, including:**



International Labour Organization (ILO) Fundamental Convention



The United Nations Global Compact (UNGC) on Human Rights, Labour, Environment and Anti-Corruption



The United Nations Sustainable Development Goals (SDGs)



The Organisation for Economic Co-operation and Development (OECD)

Diversity and Equal Opportunity: Artemyn is committed to maintaining a workplace free from discrimination and harassment. Our policies prohibit bias based on protected characteristics, including gender, age, nationality, ethnicity, religion, sexual orientation, disability, and marital or family status. These protections extend to political opinion and trade union affiliation, in alignment with international labor standards and local regulations at every global site.

Collective Bargaining and Social Dialogue (ESRS S1-8): We respect the right of all employees to freedom of association. Our high rates of collective bargaining coverage in Europe and South America (100%) reflect regional frameworks that favor industry-wide agreements. In North America and Asia, where union representation is an individual choice, participation rates vary according to local employee preferences. Regardless of these regional variations, Artemyn ensures that the same fundamental rights, protections, and respect are afforded to all workers across our global operations.

These principles apply to recruitment, promotion, compensation, training, career development, and termination. We further support diversity and inclusion through awareness initiatives and training programs that foster a respectful and inclusive workplace culture.

Occupational health and safety are addressed through the Group's EHS Charter, which recognizes them as a core organizational value. The Group commits to maintaining safety management systems, continuously improving

safety practices and promoting a proactive safety culture across all operations. Employees, supervisors and site managers share responsibility for ensuring that health and safety standards are respected and that unsafe conditions are reported and addressed promptly.

Artemyn also supports talent and skills development, recognizing that workforce capability and continuous learning contribute to both employee well-being and operational performance. The Group provides training and development programs to strengthen both technical and managerial competencies across its workforce.

Responsibility for workforce-related policies is distributed across the Group's organizational structure. The Human Resources function is responsible for the implementation of employment-related policies, including diversity and inclusion and working conditions, while the Group EHS function oversees health and safety policies. The Legal Department is responsible for the Code of Business Conduct and Ethics.

These policies are implemented through onboarding processes, mandatory training, internal communication, and site-level procedures. Compliance is monitored through internal controls, audits, incident reporting systems, and management reviews at site and Group level.



**100%** collective bargaining coverage in Europe and South America.

## Processes for Engaging with Workers and Monitoring Its Effectiveness

ESRS S1 – 2

We engage our workforce through structured communication and participatory mechanisms to gather employee perspectives on workplace conditions, safety, organizational culture, and operational practices. These mechanisms include safety dialogues such as toolbox talks, morning briefings, employee engagement, town halls, and open-door channels that allow employees to raise questions, concerns, or suggestions.

Workforce engagement is integrated into operational processes, particularly in areas such as risk identification, mitigation planning, and the evaluation of corrective actions. Feedbacks are collected through safety dialogues and site-level discussions that contribute to the identification of operational hazards and inform the prioritization of health and safety measures.

Engagement activities take place at both scheduled and ongoing intervals. Employee safety dialogues, team discussions, and site-level meetings take place as required or at least weekly. Leadership walk-arounds and direct discussions between employees and management offer further opportunities for ongoing dialogue.

Leadership engagement is shared between Human Resources and site management, with oversight from Executive Management. These functions ensure that employee feedback is captured, reviewed and considered in management decision-making processes.

The Group evaluates the effectiveness of its engagement processes through various metrics, such as tracking of concerns addressed through corrective or improvement actions. Incident reporting, engagement mechanisms, and grievance channels provide further insights into workforce concerns and organizational performance.

Recurring themes or systemic issues identified through engagement activities may be reviewed at the site or group level to support organizational learning and continuous improvement.

Artemyn ensures engagement mechanisms are accessible to all workforce categories. The Group also ensures workforce feedback can be raised without fear of retaliation through formal reporting channels, including the whistleblowing mechanism described in ESRS S1-3.

## Processes to Remediate Workforce Grievance

ESRS S1 – 3

Artemyn maintains a Group-wide whistleblowing mechanism as its formal grievance channel. Managed by the Legal Department, it is available to employees and non-employee workers under Artemyn's authority. The whistleblowing mechanism covers concerns including legal violations, breaches of the Code of Business Conduct and Ethics, conflicts of interest, fraud, corruption, discrimination, harassment, anti-competitive behavior, and risks to health, safety or the environment.

All reports are managed confidentially. A designated investigation team reviews concerns and conducts investigations as needed. Artemyn strictly prohibits retaliation against individuals who raise concerns. Protection against retaliation, including dismissal, demotion, harassment, or other adverse treatment, is outlined in Artemyn's Code of Business Conduct and Ethics.

Whistleblowing reports may be submitted via



**whistleblowing@artemyn.com**

Reported cases are recorded and tracked centrally. The Legal Department monitors key aspects of each case, including classification, investigation status, timelines, outcomes, and corrective actions. Aggregated grievance data is periodically reviewed at Group level to identify trends, recurring issues, and potential systemic risks.

If an investigation confirms Artemyn has caused or contributed to a negative workforce impact, the Group will implement appropriate corrective and remedial measures. These may include disciplinary actions, changes to working conditions or procedures, additional training, or other steps to address the issue and prevent recurrence. The Group monitors grievance trends to identify systemic risks and inform improvements in workforce policies, health and safety, and employee conduct.

## Actions in Managing Own Workforce Impacts, Risks and Opportunities

ESRS S1-4

Artemyn provides opportunities for employees to seek advice, raise concerns, or report potential negative impacts related to working conditions, conduct, health and safety, or other employment matters. Employees

may raise concerns directly with supervisors, the site manager, the Group EHS Lead and/or Human Resource, for workplace issues. Concerns can be communicated verbally or in writing.

### Actions to Address Negative Impacts

Artemyn implements a range of actions to address the workforce-related impacts and risks identified through its Double Materiality Assessment.

#### Occupational health and safety risks

OHS arising from mining and mineral processing activities are managed through a structured EHS framework. This includes hazard identification, incident and near-miss reporting, at-risk behavior reporting, safety training, and site-level operational controls.

#### Diversity, equality, and inclusion risks

Risks related to discrimination, harassment, and unequal treatment are managed through the implementation of the Code of Business Conduct and Ethics and Diversity and Inclusion policies, supported by awareness initiatives and training programs.

#### Workforce risks

The Group manages risks related to working conditions and working time through operational planning, workforce supervision, and internal policies on working hours, rest periods, and employee well-being. These measures support work-life balance and ensure compliance with labor regulations.

Workforce capability and skills-related risks, including potential skills shortages, are addressed through training, professional development, and reskilling initiatives. During the reporting period, targeted upskilling programs were implemented, including initiatives supporting sustainability-related competencies.

#### Human rights risks

Although the risk of child labor and forced labor is low within the Group's direct workforce, the Group acknowledges that potential exposure may exist through contractors or diverse regulatory settings. Therefore, the Group maintains preventative measures through its policies and oversight processes.

### Optimizing Positive Impacts for The Workforce

Artemyn's workforce initiatives support workplace safety, skills development, inclusion and career progression. During the reporting period, the Group implemented reskilling and upskilling programs, particularly within the Energy Team, focusing on Scope 3 and the refinement of Scope 1 and 2 emissions.

Environmental transition measures were implemented without workforce reductions, and environmental and social staffing in Brazil was increased to strengthen oversight of mining-related impacts.

### Management of Workforce Opportunities

The Group sees workforce development as a strategic opportunity to strengthen operational performance, retention and long-term resilience. Key opportunities include building critical sustainability capabilities, improving employee engagement, and fostering an inclusive workplace culture that supports innovation and collaboration.

To realize these opportunities, the Group invests in training and upskilling, workplace safety, and diversity and inclusion initiatives. As Artemyn continues to develop its ESRS-aligned reporting framework, it is strengthening the linkage between workforce opportunities, implemented actions and performance monitoring.

## Strategic Own Workforce Roadmap: 2026 Near-term Targets

ESRS S1 – 5

These targets were established following our 2025 Double Materiality Assessment and represent our commitment to moving from policy-setting to

measurable performance outcomes. Progress against these targets will be reported annually starting in the 2026 Sustainability Report.

PEOPLE Pillar	2025 Status (Baseline)	2030 Near-Term Goal	Key Action / Driver
Health & Safety	Zero Life Changing Injury & Fatality	Zero Life Changing Injury & Fatality	Implementation of Global & Site-Specific Health & Safety Protocols, Inspections, Behavior Observations and Audits
DE&I	21.54% of Women in Leadership Position	Increase % of Women in Leadership by 30% against 2025	Rollout the DE&I Program

Workforce-related targets are set collaboratively by Artemyn Executive Management, Human Resources, and functional leaders, following a rigorous benchmarking exercise performed in February, 2026. Employees were informed of key health, safety, and workforce objectives through our Townhall meeting held in March, 2026.

To ensure our ambitions remain competitive with industry "Reporting Leaders," Artemyn conducted a comparative analysis of gender representation and leadership targets across global peers, including Imerys Group (30% women in senior leadership by 2025/26) and Sibelco (20% by 2030).

Based on this market positioning, Artemyn has established the near-term target to increase the percentage of women in leadership positions by 30% by 2030. This objective is designed to bridge the identified "Green Gap" between operational specialists and sustainability leaders, directly supporting our UN Global Compact commitments and our core PEOPLE pillar of "Empowering Communities, Driving Progress".

Progress toward these targets is reviewed quarterly through the Sustainability Improvement Committee. Performance outcomes, trends, and lessons learned are shared with site leadership and, when relevant, with employee representatives as part of ongoing social dialogue.

## Characteristics of Artemyn Employees and Non-employees

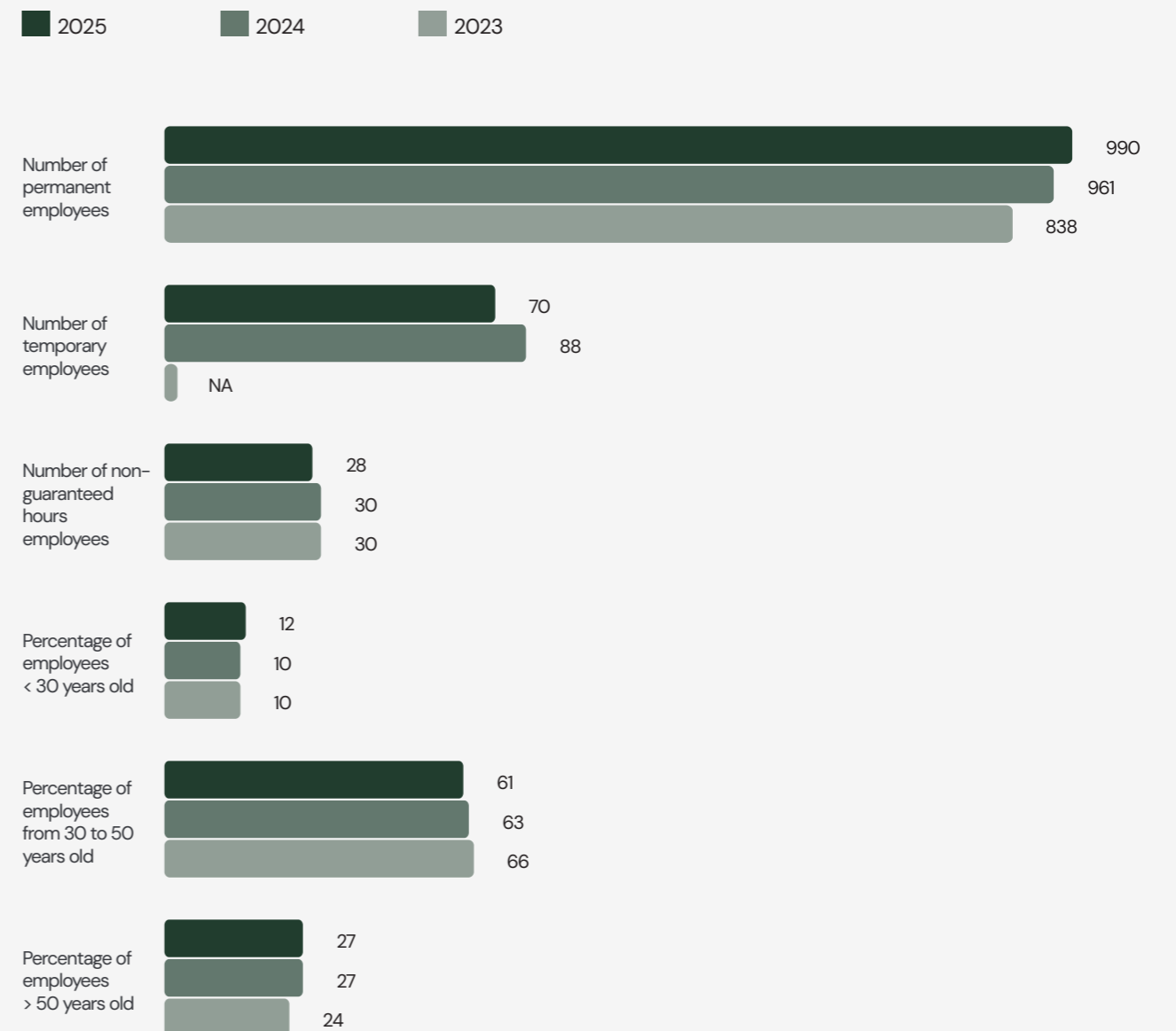
ESRS S1 – 6, 7 and 9

We collect and report on key workforce characteristics to ensure transparency, track progress on social performance, and support effective employee

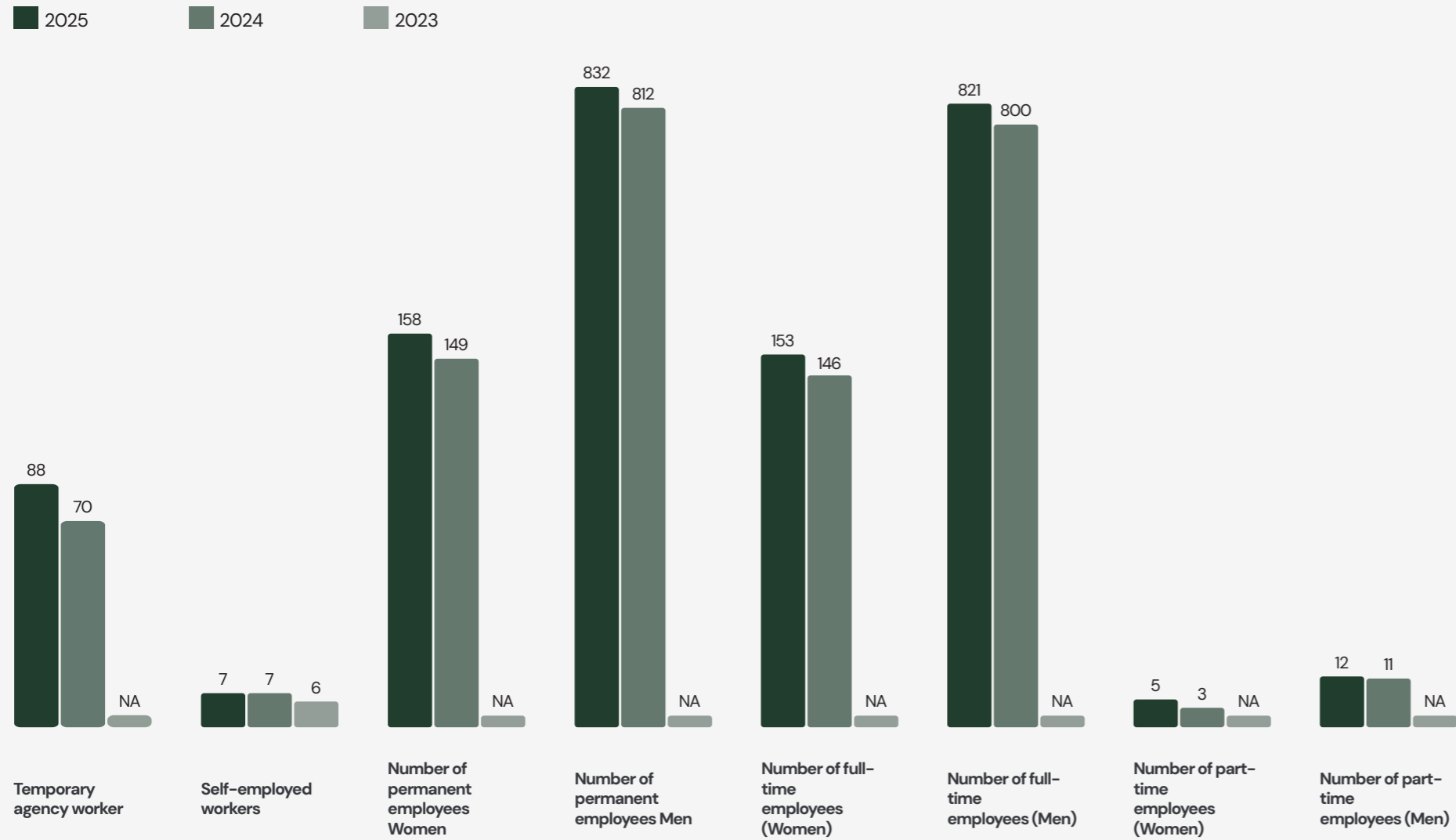
management. These characteristics help identify workforce trends, diversity metrics, and areas for improvement in alignment with ESRS S1.

### Employee Demographics

#### Number of employees



### Number of non-employee workers in Artemyn's workforce



	2025	2024	2023
Total Number of non-employee workers in Artemyn's workforce	77	77	NA
Total Number of permanent employees	990	961	NA
Total Number of temporary employees	70	88	NA
Total Number of non-guaranteed hours employees	28	30	30
Total Number of full-time employees	974	946	NA
Total Number of part-time employees	11	12	NA

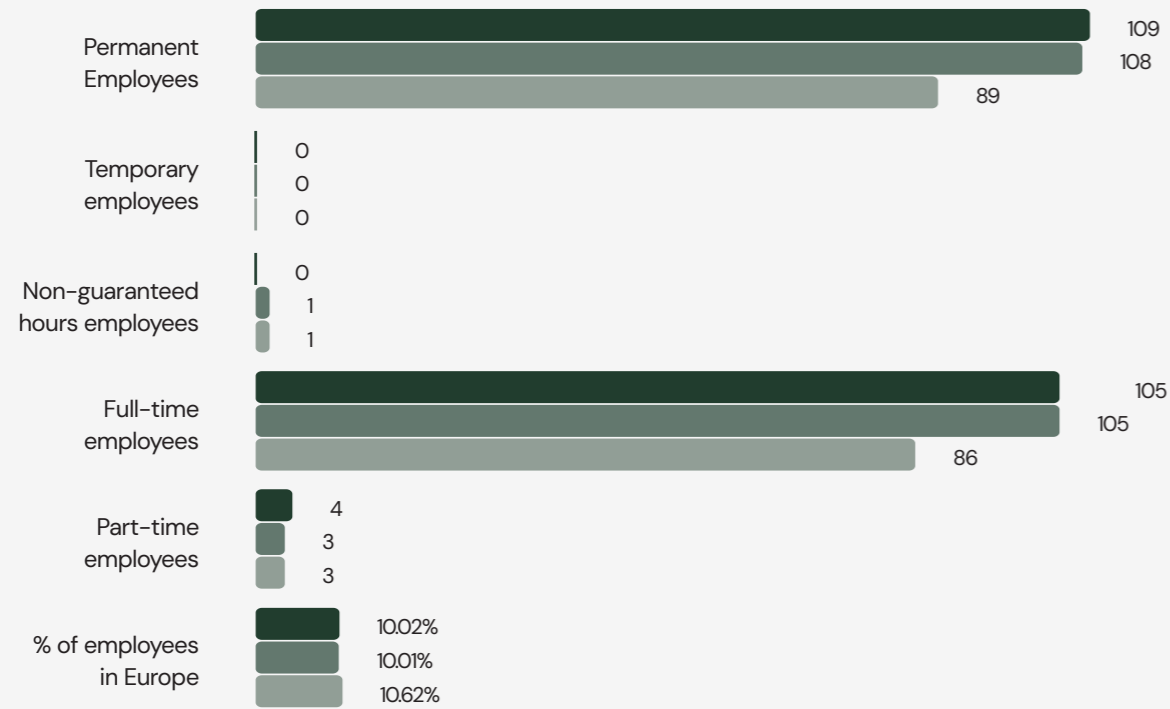
Note: 2023 data reflects performance under Imerys Group ownership.



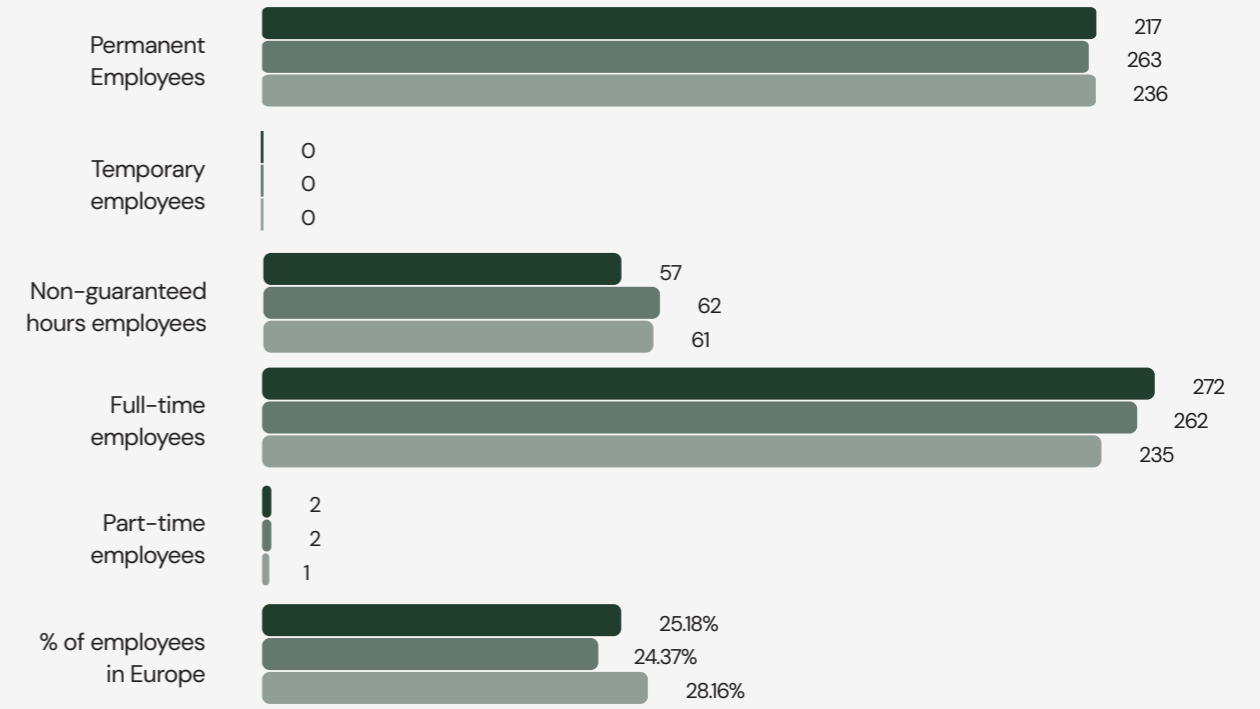
### Employee Demographic based on Operational Location

2025 2024 2023

#### Number of employees in Europe



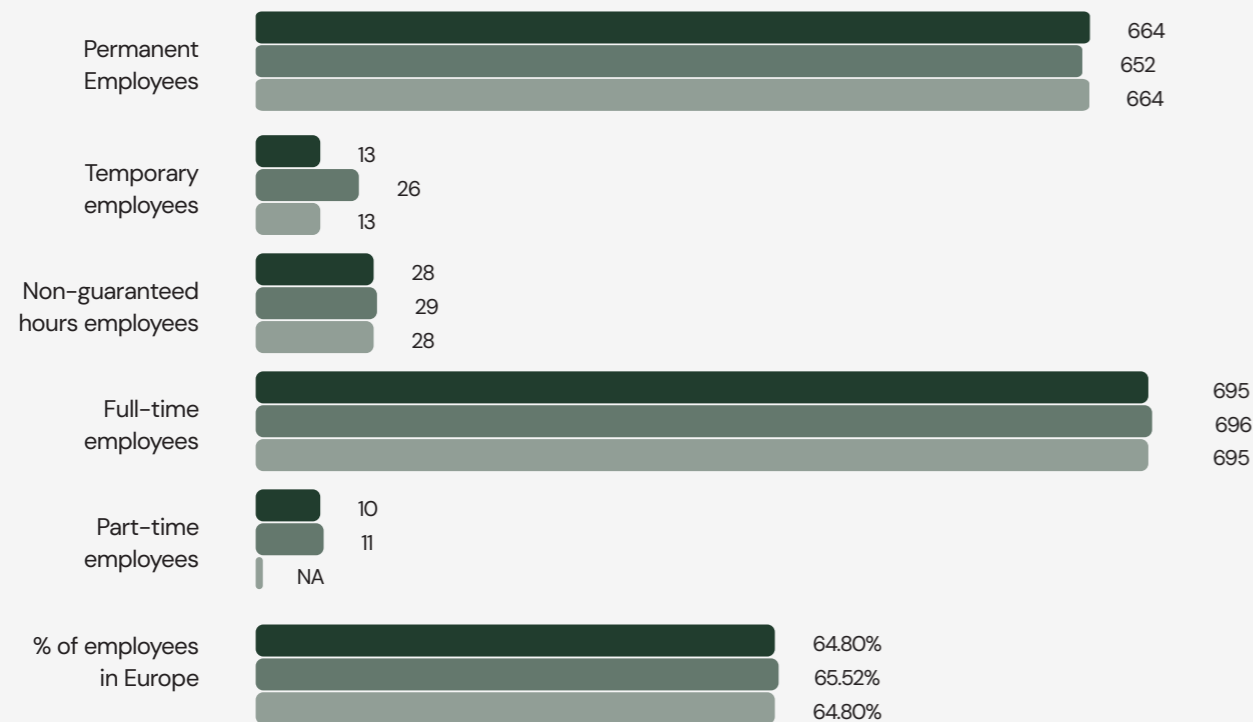
#### Number of employees in Asia-Pacific (headcount)



Note: 2023 data reflects performance under Imerys Group ownership.

The Group has no employees in Africa & Middle East during the reporting period.

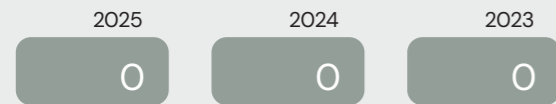
#### Number of employees in Americas (headcount)



## Equal Opportunity Performance

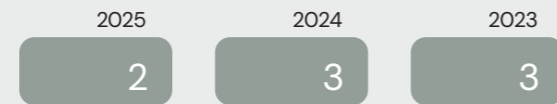
### by Gender

Number of women Board members



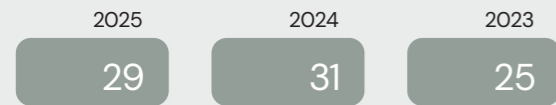
### by Gender

Number of women at Executive Management level\*



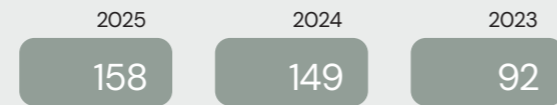
### by Gender

Number of women in Leadership position



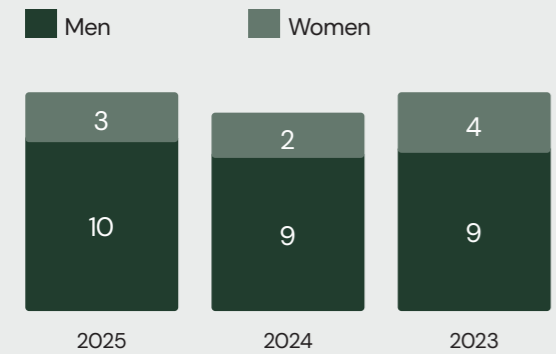
### by Gender

Total number of women employees



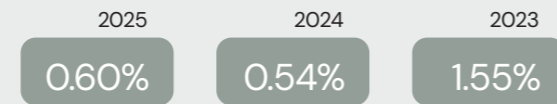
### Disability

Number of employees with a disability



### Disability

Percentage of employee with a disability



Note: 2023 data reflects performance under Imerys Group ownership.

\*Artemyn Executive Management level refers to the CEO, Regional Vice Presidents and Global Functional Heads.

In 2025, a total number of 93 employees decided to leave Artemyn. This resulted in a 9.41% employee turnover rate in 2025, an increase from 2024.

## Collective Bargaining Coverage

ESRS S1 – 8

Artemyn recognizes employees' right to associate and engage in collective bargaining freely. As of 2025, 68.57% of our workforce is covered by collective agreements or represented by trade unions, with coverage monitored by region, employee category, and employment type.

Site managers, supported by HR and Legal teams, ensure that all agreements comply with local labor laws and are actively maintained, including tracking renewal dates and negotiation processes.

Region	Total Employees	Employees Covered by Collective Agreements	Coverage Rate	Representation Structure
Asia Pacific	274	0	0	0
Europe	109	109	100%	0
North America	68	0	0	0
South America	637	637	100%	0

## Training and Development

ESRS S1 – 13

Providing a safe and supportive work environment that emphasizes employee development across all stages of the career lifecycle is a critical priority to Artemyn. Employee development initiatives are planned and monitored at all levels, focusing on technical competencies, leadership, health and safety, sustainability, and ethical practices.

Training is delivered through a combination of on-the-job learning, site-level training sessions, and structured programs. Training is also organized at group level for specific regions and on specific ESG related topics.

Specific training requirements are defined at site level by operational management, Human Resources, and EHS functions, based on role requirements, regulatory obligations, and identified risk areas.

Training participation and completion are monitored through internal systems, and training needs are reviewed periodically at both individual and organizational levels. Indicators such as training participation rates and completion status are used to support oversight of workforce capability development.

### Training & Development Performance



Note: 2023 data reflects performance under Imerys Group ownership.

#### Methodology

Training metrics data are collected using Artemyn's reporting systems. Average training hours per employee are based on the number of Artemyn employees, including Interns and Temporary Agency employees. The metric includes both internal and external, mandatory and voluntary training completed during the reporting year. Contractors' training metrics data are excluded from the report.

In 2025, 78% of our employees participated in regular performance and career development reviews. This career development appraisal is conducted regularly to help the Group ensure alignment between individual performance and organizational objectives, supporting employee development, skills enhancement, and long-term career progression.

Career development reviews revealed opportunities to strengthen performance management through the implementation of clear individual development plans and consistent feedback. Consequently, the Group is committed to building continuous learning pathways that integrate both technical proficiency and soft skills development.

## Health and Safety

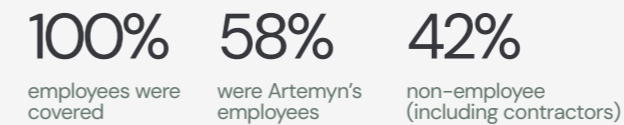
ESRS S1 – 14

Health and safety are integral to operations at Artemyn, with measures in place to protect employees, contractors, suppliers, and visitors across all sites. Work-related risks are systematically identified, assessed, and mitigated to maintain an injury-free workplace. Employees are encouraged to report unsafe conditions or behaviors, while supervisors and site managers actively implement corrective actions, provide coaching, and ensure adherence to safety protocols. Training on health and safety standards is provided for all personnel, and compliance is regularly monitored through audits and performance reviews.

Coverage levels differ between employee and non-employee populations due to variations in contractual arrangements, site-specific operational structures, and the degree of integration of contractors into Artemyn's formal health and safety management systems.

All non-employee workers operating at Artemyn sites are required to comply with site-level health and safety procedures and controls. Artemyn is progressively strengthening the integration of contractors into its formalized health and safety management systems to ensure consistent standards across its operations.

During the reporting period,



were covered by formalized health and safety management systems aligned with recognized standards and implemented in accordance with applicable legal requirements.

The table on the following page presents our occupational health and safety performance during the reporting period, compared to our total of 3,884,211 work hours.

#### Methodology

Health and safety data are consolidated at the Group level for all sites under Artemyn's operational control. The data cover the relevant worker categories listed in each table and reflect the situation as of 31 December of the reporting year.

A recordable injury is a work-related injury or illness that requires medical treatment beyond first aid, restricted work, or results in lost time. A lost-time injury (LTI) is an injury that leads to at least one full working day lost after the incident. Rates, such as LTIR or other frequency rates, are calculated by multiplying the total number of incidents by a million and dividing by the total working hours during the reporting period. Incidents are reported through Artemyn's internal health and safety reporting system and validated by site management and central oversight. No significant methodological changes occurred during the reporting period unless otherwise stated.

## Health and Safety Performance

Description	2025	2024	2023
Bottom-up rate for 1,000 working hours	0.86	7.33	6.66
Inspection rate for 10,000 working hours (all inspections)	NA	NA	NA
Inspection rate for 10,000 working hours (Fundamental 6)	6.14	9.28	8.19
BBS rate for 10,000 working hours or employee interactions recorded	11.79	17.04	12.93

## Fatalities Record

Description	2025	2024	2023
Total number of fatalities linked to work-related injuries and work-related Ill Health	0	0	0
Number of fatalities of employees	0	0	0
Number of fatalities of non-employees	0	0	0
Number of fatalities of other workers on site	0	0	0
Number of fatalities as a result of work-related injuries of employees	0	0	0
Number of fatalities as a result of work-related injuries of non-employees	0	0	0
Number of fatalities as a result of work-related injuries of other workers on site	0	0	0
Number of fatalities as a result of work-related ill health of employees	0	0	0
Number of fatalities as a result of work-related ill health of non-employees	0	0	0
Number of fatalities as a result of work-related ill health of other workers on site	0	0	0

## Recordable Injuries

Description	2025	2024	2023
Total number of recordable work-related injuries (own workforce and other workers on site)	6	3	5
Number of recordable work-related injuries of employees	5	3	5
Total Recordable Injuries Frequency Rate (TIFR) Employees	2.46	1.57	2.81
Number of recordable work-related injuries of non-employees	1	0	0
Total Recordable Injuries Frequency Rate (TIFR) Non-Employees	3.08	0.00	0.00
Ill Health (# of cases)	0	0	0
Number of recordable work-related injuries of other workers on site	0	0	0

Note: 2023 data reflects performance under Imerys Group ownership.

## Work-life Balance

ESRS S1 – 15

Artemyn recognizes the importance of work-life balance for the well-being and retention of our workforce. While we currently adhere to all local statutory requirements regarding parental and family-related leave across our operational jurisdictions, we have not yet implemented a global system to consolidate performance metrics for the 2025 reporting cycle.

We are currently reviewing our global HR Information Systems (HRIS) to standardize the tracking of leave uptake and return-to-work rates. We anticipate disclosing these metrics in alignment with ESRS S1-15 by the [2026/2027] reporting period.

## Remuneration

ESRS S1 – 16

Artemyn is committed to equitable and transparent compensation. During the 2025 reporting period, our focus was on the harmonization of payroll data following our recent corporate transitions. As a result, consolidated global data regarding the gender pay gap is currently unavailable.

We have initiated a comprehensive global compensation review to ensure data consistency across our regional entities. This process will enable us to calculate and disclose the remuneration metrics required by ESRS S1-16 in our future reports, ensuring full transparency regarding our pay equity objectives.

## Human Rights Impacts

ESRS S1 – 17

Artemyn maintains a reporting and case management system that enables the timely reporting, escalation, investigation and remediation of human rights impacts, related to its own workforce. The system supports corrective actions and follow-up measures to prevent recurrence.

Where incidents are identified, Artemyn investigates them, implements corrective and remedial actions, and strengthens internal controls or training programs as needed. During the reporting period, Artemyn did not incur any fines, penalties or compensation payments related to discrimination or severe human rights incidents involving its own workforce.

## Metrics Related to Human Rights Impacts

Description	2025	2024	2023
Total number of complaints filed through Artemyn's internal grievance mechanisms	0	0	0
Number of confirmed reported incidents of discrimination (including harassment)	0	0	0
Number of confirmed reported incidents on other workforce-related matters	2	0	1
Number of reported severe human rights incidents	0	0	0

Note: 2023 data reflects performance under Imerys Group ownership.

# Workers in Our Value Chain

ESRS 2 SBM-3

## Material Impacts, Risks and Opportunities

ESRS 2 SBM-3

Artemyn’s Double Materiality Assessment identified working time, work-life balance, and occupational health and safety as the material impact topics related to workers in the value chain. These impacts relate to the Group’s business model, which depends on suppliers and contractors for materials, equipment, and operational services. Potential impacts on value chain workers may arise in upstream activities, including raw material sourcing, logistics, and contracted services.

The double materiality assessment identified the main potential negative impacts on upstream workers as excessive working hours, work-life balance issues associated with operational working patterns, and occupational health and safety risks. These risks may result in operational disruptions, reputational impacts,

or non-compliance with customer and regulatory expectations if not adequately managed.

These impacts are typically associated with specific supplier or contractor operations, rather than broader supply chain issues. If these risks are not managed, Artemyn could face operational disruptions, regulatory exposure, and reputational impacts.

To mitigate these risks, Artemyn incorporates labor and safety standards into supplier compliance and purchasing procedures, including due diligence and contractual requirements. When risks are identified, Artemyn may require corrective actions or increased monitoring of suppliers.

## Forward Looking

## Starting 2026

Artemyn intends to conduct supplier compliance due diligence and assurance, to identify ESG risks in its supply chain, including labor-related risks linked to supplier operations by spend.

The scope of this disclosure includes contractors or subcontractors working at Artemyn sites, and workers employed by suppliers and service providers in the upstream supply chain.



## Policies Related to Workers in The Value Chain

ESRS S2-1

Artemyn establishes clear expectations for working conditions and labor standards in its supply chain through its Code of Business Conduct and Ethics, Supplier ESG Standards, and Purchasing Policy. Responsibility for implementation rests with the procurement function, supported by Legal and EHS teams.

During onboarding, Artemyn requires suppliers to acknowledge and comply with its Supplier ESG Standards. These standards cover labor regulations, human rights, environmental responsibility, and health and safety. Artemyn may verify compliance through assessments. Artemyn's policies promote active engagement with suppliers and contractors to

encourage responsible business practices. Artemyn expects suppliers to report on labor practices and working conditions, and to participate in corrective actions when risks or non-compliance are identified.

Artemyn's policies require that human rights concerns related to supplier or contractor activities be addressed through appropriate remediation. If labor or human rights violations are identified, Artemyn may require corrective actions, implement mitigation measures, or reconsider the business relationship in line with procurement compliance procedures. Contractors performing activities on Artemyn sites must comply with environmental, health, and safety requirements and acknowledge the EHS Charter before starting work.

## Processes for Engaging with Value Chain Workers

ESRS S2-2

When onboarding new suppliers and during ongoing relationships, Artemyn uses an internal compliance questionnaire to assess risks related to human rights, health and safety, environmental compliance, and integrity. Suppliers are then classified by risk level based on the assessment results.

For higher-risk suppliers, Artemyn may conduct additional due diligence, including background checks, questionnaires, interviews, sustainability ratings, or site audits. These measures provide information on working conditions and labor practices within supplier operations.

The Purchasing Team Member responsible for the supplier relationship coordinates the due diligence process, which is reviewed by a cross-functional team including the Group Sustainability & EHS Director, the Group General Counsel, and the Group Purchasing Director. Depending on the outcome, suppliers may be approved, approved with mitigation measures, or rejected.

## Processes to Remediate Negative Impacts in The Value Chain

ESRS S2-3

If potential breaches of Artemyn's Supplier ESG Standards or other compliance requirements are identified, the Group may investigate and require suppliers to take corrective actions, such as remediation, increased monitoring, or audits. For serious violations, the purchasing team must report them to the Legal Department, the Ethics Committee, or the CSR function. Artemyn may then suspend or terminate the business relationship or take other appropriate measures.

Concerns about violations of the Supplier ESG Standards can be reported through Artemyn's

whistleblowing system, which provides a secure, confidential channel for reporting suspected misconduct or compliance breaches. Value chain workers may use this mechanism to report potential supplier-related violations.

Artemyn monitors supplier compliance through risk assessments during onboarding and periodic performance reviews. These processes help identify risks and ensure appropriate mitigation measures are implemented.

## Actions on Material Impacts on Value Chain Workers

ESRS S2-4

Artemyn applies a structured due diligence process before onboarding new suppliers and periodically for ongoing relationships. Current efforts focus on identifying higher-risk suppliers based on factors such as geographic location, type of activity, and strategic importance.

When risks are identified through the supplier compliance due diligence process, Artemyn implements proportionate mitigation measures.

These may include enhanced screening and background checks, additional questionnaires or documentation requests, strengthened contractual clauses, targeted engagement with supplier management, and, where appropriate, on-site audits. Significant concerns or disagreements may be escalated to the Review Team and, if necessary, to the Executive Committee for a decision.

## Our Commitment to the Global Value Chain

ESRS S2-5

At Artemyn, we recognize that our responsibility for human rights and safety extends beyond our own sites to every worker who contributes to our mineral solutions. While 2025 was dedicated to establishing a robust internal foundation through our Double Materiality Assessment (DMA) and UNGC alignment, 2026 marks the activation of our external influence.

We exert our strategic leverage—defined by our global procurement standards and long-term partnerships—to ensure that our core values of dignity, safety, and equity are upheld throughout our upstream and downstream operations. Building on the stringent regulatory environments of our French headquarters and global hubs, we are transitioning from risk mapping to active mitigation.

# Forward Looking

## Our 2026 roadmap for the value chain focuses on two critical levers:

- 01 Contractual Excellence: Enforcing our Supplier Code of Conduct to guarantee ESG compliance.
- 02 Verified Compliance: Using our industry expertise to influence the adoption of ESG related standards among our addressable top spenders / partners.

By integrating these value-chain targets into our 2026 Sustainability Roadmap, we ensure that Artemyn’s growth creates a positive, cascading effect for workers across the globe.

Focus Area	2025 (Baseline)	2030 Near-Term Goal	Key Action / Driver
Supplier ESG Compliance	0%	Assess 50% of the Top 40% Addressable Spend Suppliers	Rollout Supplier Audit Program



# Affected Communities

ESRS S3

Artemyn’s Double Materiality Assessment identified water, sanitation, and land-related impacts as material topics due to the link between its mining operations and local ecosystems, which may affect surrounding communities. While sub-topics such as housing and indigenous rights were assessed as not material at this

stage, the Group continues to monitor these areas as part of its ongoing due diligence. These impacts are managed through environmental and social management practices aimed at mitigating adverse effects in host communities.

## Our Approach to Community Stewardship

Our “People” pillar extends beyond the environment to the social ecosystems where we operate. We identify Brazil’s Pará State as our primary area of community risk and opportunity. Our strategy is built on a foundation of proactive engagement, ensuring that the communities surrounding our Artemyn Rio Capim Caulim kaolin operations are active partners in our long-term development.

Feedback collected through these engagements is used to inform operational decisions, including environmental management practices, community investment programs, and mitigation measures related to local impacts such as land use and water management.

### Evidence-Based Engagement & Impact Mapping

In alignment with SEMAS (Secretaria de Meio Ambiente e Sustentabilidade) mandates, we maintain a comprehensive mapping of six non-traditional communities in the immediate vicinity of our mine.

- **Tailored Programs:** Rather than a generic approach, we develop specific community profiles to ensure our social programs address the unique demographic and economic needs of each village.
- **Structured Methodology:** Our support is technically categorized by its address of direct or indirect impacts. This methodology is submitted to SEMAS for approval, with detailed performance reports provided every semester to ensure total transparency.

### Responsive Communication: The ‘Fala Communi’ Channel

To remain responsive to real-time community needs, we utilize the ‘Fala Communi’ WhatsApp channel. This digital community grievance and request system allows community members to communicate directly with our social teams.

- **Eligibility & Action:** Every request is logged into a centralized tracking system to determine eligibility and define required actions.
- **Accountability:** This data-driven approach ensures our interventions are evidence-based and that every community request receives a formal, tracked response.



## Strategic Social Investment & Results

In 2025, Artemyn allocated approximately

# R\$ 7 Million

toward social investment programs for both traditional and non-traditional communities in Pará. This capital is deployed to foster long-term resilience:



### Infrastructure & Health

Expanding access to clean drinking water and electricity in remote areas, including Cajueiro and Santa Maria do Bacuri.



### Education & Future Skills

Through the 'Espaço Artemyn' initiative, we supported the education of over 1,000 people, providing the technical skills necessary for the modern economy.



### Economic Empowerment

Supporting local entrepreneurship through poultry farming and sustainable agriculture, with a specific focus on empowering women-led cooperatives.

We will continue to refine our financial reporting boundaries for social spend and enhance our digital tracking systems. By maintaining this rigorous oversight, we ensure that Artemyn's presence in Brazil remains a catalyst for regional prosperity, safety, and social stability.

## Policies Related to Affected Communities

ESRS S3-1

Artemyn's engagement with local communities is governed by our Group Sustainability Policy and our Code of Conduct, which mandate respect for human rights, environmental stewardship, and proactive stakeholder dialogue. Our policy framework commits the organization to:

- **Minimizing Operational Impact:** Ensuring land-use and resource management do not compromise the health, safety, or livelihoods of neighboring populations.
- **Inclusive Engagement:** Maintaining structured, transparent communication channels to identify and address community concerns in real-time.
- **Strategic Social Investment:** Prioritizing community development projects that foster long-term economic self-sufficiency and infrastructure resilience.

These policies are overseen by the Sustainability Improvement Committee with a particular focus on high-impact regions such as Pará State, Brazil. Our adherence to these policies is validated through regular internal audits and regular reporting to SEMAS.

## Engagement with Affected Communities

ESRS S3-2

Artemyn utilizes a structured, multi-channel engagement process to ensure that the voices of local communities are integrated into our operational decision-making. Our primary processes include:

**Continuous Digital Dialogue:** Through our 'Fala Communi' WhatsApp channel, we maintain a 24/7 direct communication line, allowing residents to report concerns or request support in real-time.

**Strategic Mapping & Profile Reviews:** In collaboration with SEMAS, we perform bi-annual mapping and profiling of the six non-traditional communities near the ARCC mine to ensure our social programs remain aligned with their evolving needs.

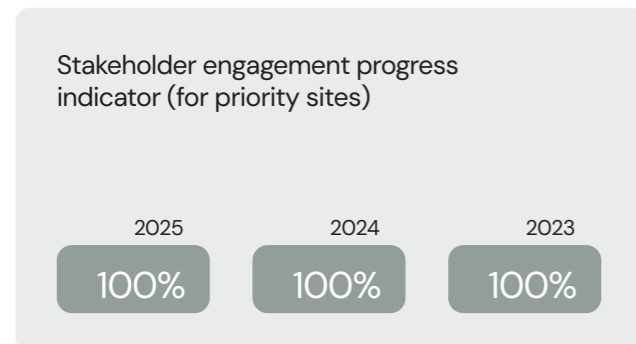
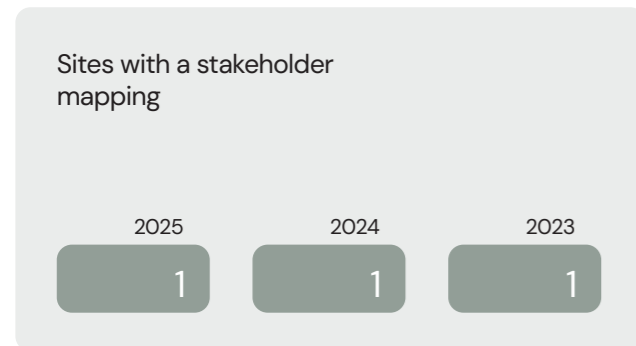
**Formal Reporting Cycles:** We submit detailed performance reports every semester to regulatory authorities, providing a transparent audit trail of community requests and our subsequent actions.

Engagement outcomes are used to identify community concerns, prioritize mitigation measures, and inform the design of community programs and operational adjustments where relevant.

Additionally, Artemyn is also an associate member of the Sindicato das Industrias Mineraias do Estado do Pará (SIMINERAL) in Brazil. The site’s most senior manager serves as an alternate member in the union’s Board of Directors. Such allows Artemyn to transition from a passive participant to a policy shaper. It ensures that the specific needs of the kaolin industry—

which has different environmental and logistics requirements than iron ore—are prioritized in SIMINERAL’s strategic agenda. Artemyn also participated in three key congresses focused on: Sustainable and Responsible Mining in the Amazon; Environmental Regulation and Prior Consultation; and Governance and Sustainability in the Amazon. These congresses were facilitated by subject matter specialists, civil society, and the public authorities regarding the local implementation of global ESG policies and the energy transition.

### Stakeholder engagement indicators



Note: 2023 data reflects performance under Imerys Group ownership.

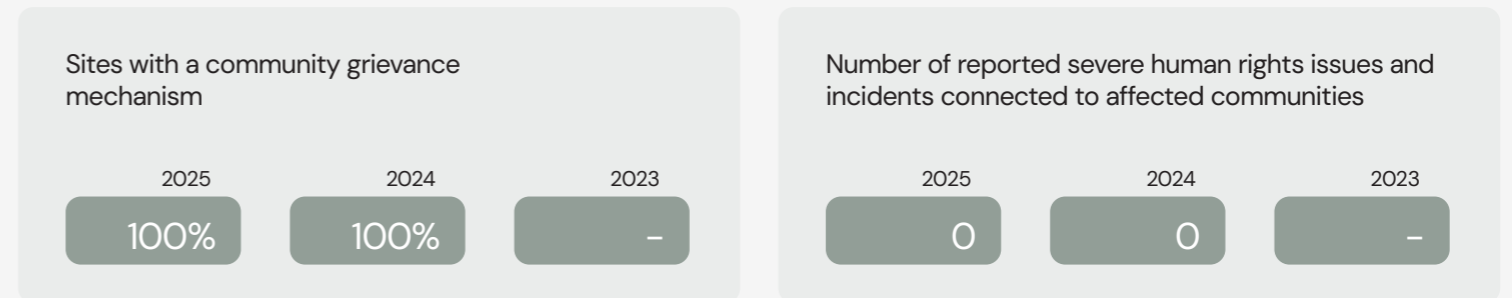
Artemyn hosted a technical seminar on ‘Challenges, Opportunities, and Synergies between Environmental Permitting and ESG Standards.

## Processes to Remediate Negative Impacts on Affected Communities

ESRS S3-3

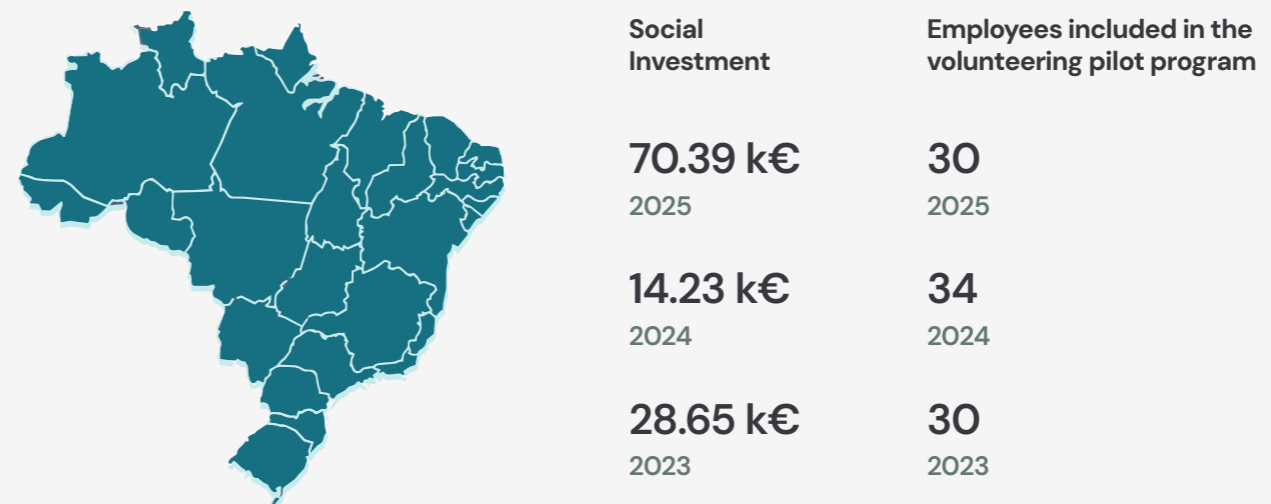
Artemyn has established processes at site level to identify, investigate, and address environmental incidents or operational events that may impact surrounding communities. Reported concerns are recorded, investigated, and addressed through defined processes, with follow-up actions implemented where required.

### Community Grievance Mechanism and Human Rights Incident



### Community Engagement and Social Investment

Artemyn’s CSR efforts are primarily concentrated in Brazil, reflecting the location of its key operations and community engagement priorities.



Note: 2023 data reflects performance under Imerys Group ownership.



Social investment increased by **146% over two years.**

Reflecting Artemyn’s growing commitment to community support and long-term social value.

## Taking Actions to Address Impacts on Affected Communities

ESRS S3-4

When actual or potential negative impacts on affected communities are identified, Artemyn takes appropriate actions to address and remediate these impacts. In particular, in regions where its operational footprint is most significant, such as Brazil.

Community-related impacts are mainly associated with land use, water use, and the presence of mining and processing activities. We address these by combining operational controls with community-focused programs that aim to mitigate negative impacts and support local development.

Actions include structured social investment initiatives and site-level programs as explained in page 75. These actions are prioritized based on site-specific risk profiles and informed by ongoing engagement with local stakeholders. Engagement with affected communities is conducted through mechanisms such as community meetings, to identify key concerns, inform mitigation measures, and guide the allocation of community investment.

In parallel, operation measures, including water management, land rehabilitation, and emissions control are implemented to reduce the direct environmental impacts of activities on surrounding communities. These initiatives are overseen at site level and supported by internal reporting processes.

## Targets Related to Affected Communities

ESRS S3-5

Artemyn has not defined new quantitative targets for affected communities within the 2026 roadmap. This decision is based on the maturity and success of our existing Social Investment Framework in Pará, Brazil, which already operates under a stringent bi-annual monitoring and approval cycle by SEMAS.

Rather than adopting static numerical targets, we are committed to a strategy of diligent and continuous improvement of our engagement processes with the affected communities. Our focus remains on the qualitative effectiveness of our interventions, measured through:

- **The responsiveness of the 'Fala Communi' channel:** Ensuring 100% of community requests are logged, evaluated, and formally addressed.
- **The evolution of community profiles:** We regularly update our community mapping to ensure our social investments are precisely tailored to local needs. Our annual commitment includes R\$7 million dedicated to maintaining the socio-environmental programs mandated by the Secretariat of Environment and Sustainability (SEMAS) for our operations. Within our broader social strategy, we also provide €70,386.50 in voluntary social investment, such as equipment and community supplies, which represent a key component of our total annual social contribution.
- **Operational Connectivity:** Continuously refining the link between our mining activities and community infrastructure to prevent and mitigate any potential negative impacts.

We believe this dynamic, process-oriented approach provides greater long-term value and protection for our neighbors than fixed targets, allowing us to remain agile and

responsive to the real-time needs of the communities we serve.

# Consumers and End-Users

ESRS S4

Artemyn assessed potential impacts, risks, and opportunities related to consumers and end-users as part of its Double Materiality Assessment. Based on this assessment, the topic was not identified as material for the Group.

Artemyn operates primarily in a business-to-business (B2B) context, supplying industrial mineral products to commercial customers across sectors such as pulp and paper, packaging, ceramics, and construction. As a result, the Group has limited direct interaction with end consumers.

Potential impacts on consumers and end-users may arise indirectly through product performance, product safety, or the environmental characteristics of products used in downstream applications. However, these impacts are considered limited in scale and are largely managed through product specifications, quality controls, and compliance with applicable regulatory requirements.

Nevertheless, Artemyn recognizes that responsible product management and transparent communication with customers remain essential elements of sustainable business conduct and regulatory compliance. For this reason, the Group maintains product stewardship processes designed to ensure that its mineral products are used safely and responsibly throughout their lifecycle.

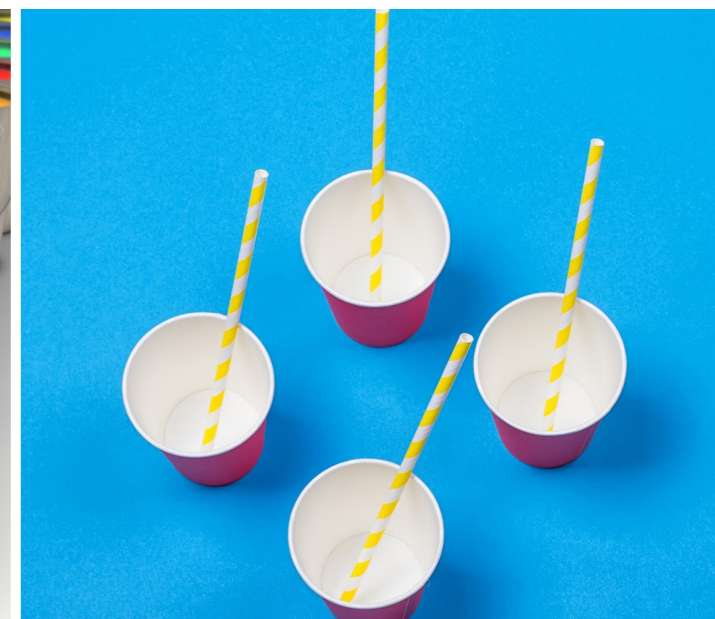
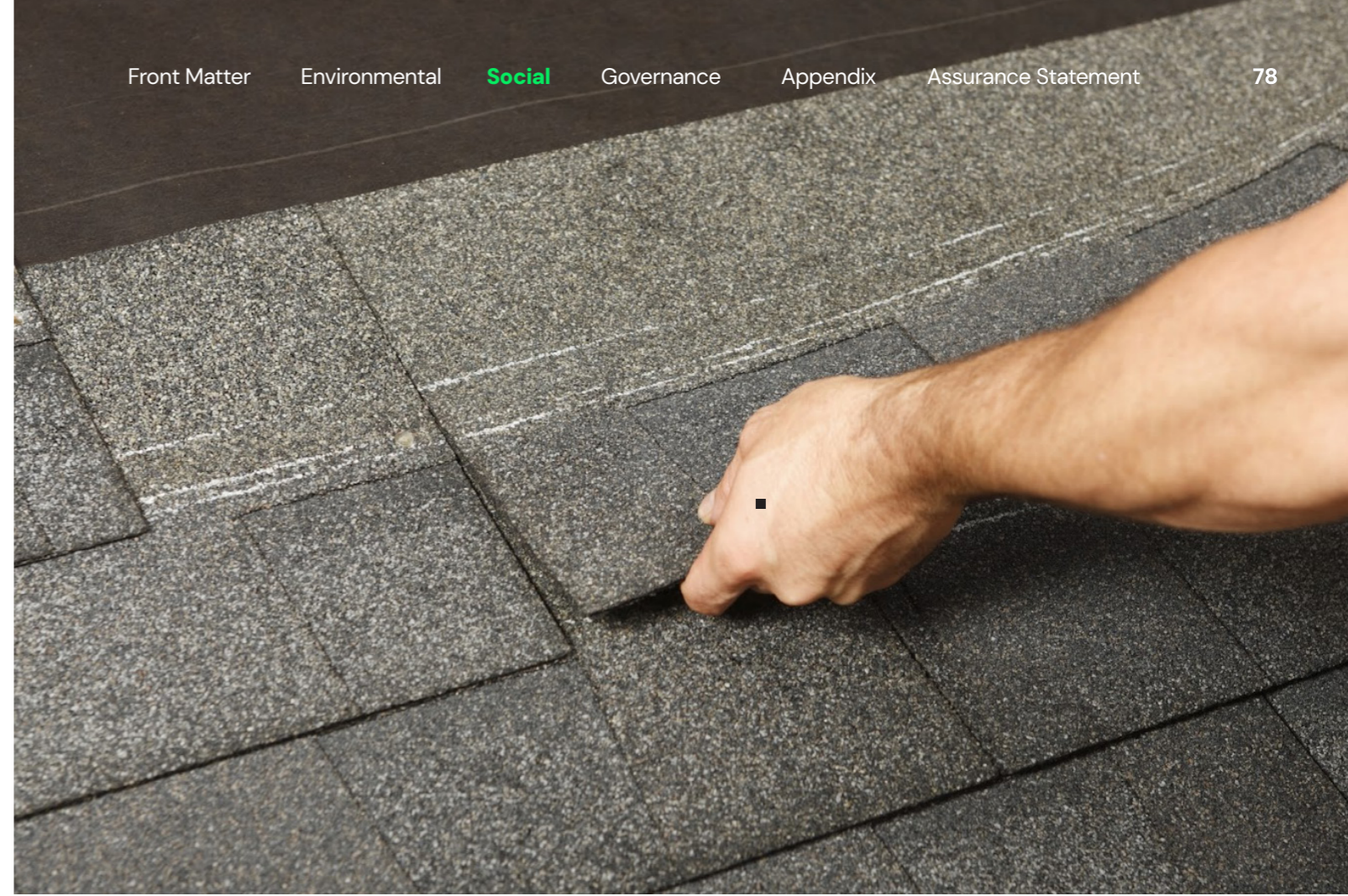
Artemyn implements product stewardship practices to ensure its mineral products are used safely and responsibly by customers and downstream users. Through Artemyn's Product Stewardship framework, the Group assesses product hazards, regulatory requirements, and safe handling conditions, and communicates relevant information to customers across the product lifecycle.

These activities include evaluating regulatory compliance, assessing potential health and environmental risks, and providing product safety documentation, such as Safety Data Sheets (SDS), product labels, and regulatory documentation where applicable. Artemyn also conducts product compliance assessments and fulfills regulatory requirements through dedicated regulatory projects, raw material and product evaluations, and collaboration with industry associations and competent authorities.


As part of this framework, Artemyn evaluates, manages, and where possible reduces or eliminates potential health and environmental risks associated with its products. The Group also provides customers with product safety documentation and technical guidance to support safe handling and regulatory compliance.

Where product-related concerns or quality issues arise, Artemyn may conduct internal reviews and implement corrective or preventive actions where appropriate. Artemyn maintains a formal customer feedback, complaint, and non-conformity management process to track and address customer product issues, supporting continuous improvement of product safety and compliance practices.

While ESRS S4 – Consumers and End Users was assessed as not material in Artemyn's Double Materiality Assessment for the reporting period, the Group maintains these product stewardship and customer communication practices as part of its broader commitment to responsible product management, regulatory compliance, and transparency across the value chain. Artemyn will continue to monitor developments related to product safety, regulatory requirements, and customer expectations, and the materiality of this topic will be reassessed in future reporting cycles as part of the Group's periodic Double Materiality Assessment.





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苫小牧工場

# Governance

Artemyn is committed to acting professionally, responsibly, and with integrity in all business dealings and relationships. The Group conducts its operations with due consideration for the needs and expectations of all stakeholders, including customers, employees, suppliers, government and regulatory authorities, and communities around our operations.

We aim to foster transparent, ethical, and accountable governance practices, ensuring stakeholders are treated fairly, respected, and feel valued.

# Governance: Building the Foundation for Our 2026 Ambitions

2025 marked a transformative year for Artemyn’s governance, as we moved beyond compliance to embed sustainability into the very fabric of our leadership. By aligning our global operations with the CSRD framework and integrating the UN Global Compact Ten Principles, we have established a governance engine designed for long-term resilience.

This year, we bridged the gap between our mineral extraction sites and the boardroom through the Sustainability Improvement Committee, ensuring that

ESG insights now drive every executive decision. Most importantly, we have democratized this mission; through the UNGC Academy and our Internal Ethics Training, we have empowered every employee to be a steward of our values.

As our CEO’s participation in the 2025 UNGC Leaders Summit demonstrates, Artemyn is not just participating in the sustainable transition—we are leading it with transparency, integrity, and a clear roadmap for 2026.



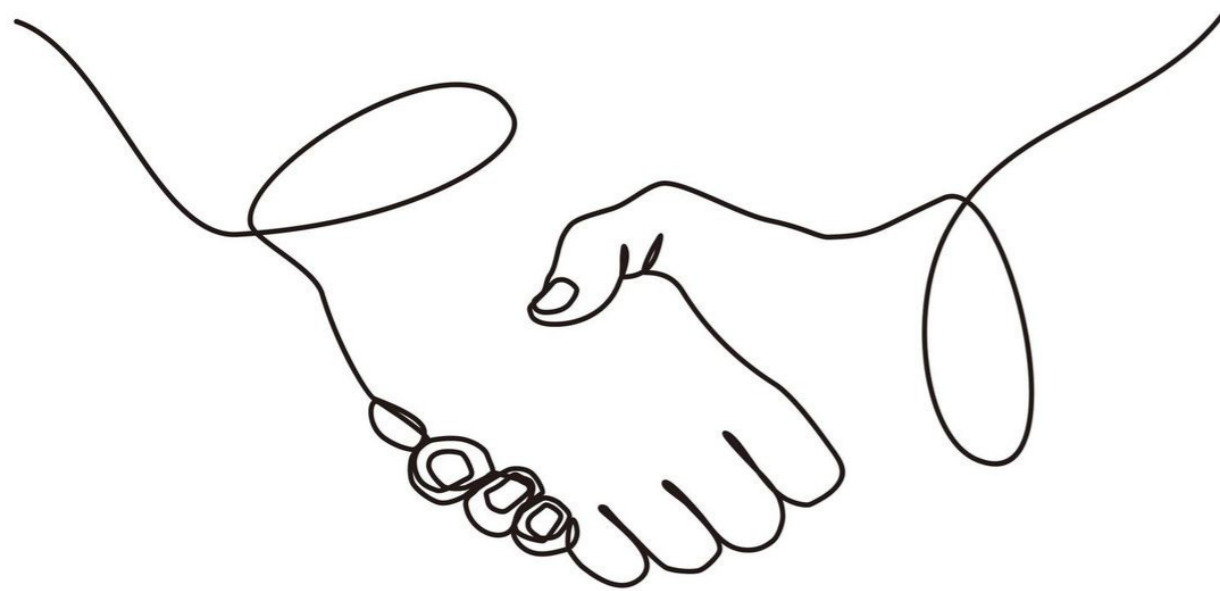
# Business Conduct Policies and Corporate Culture

ESRS G1-1

Artemyn has established and maintains a comprehensive framework of business conduct policies designed to promote ethical behavior, integrity, and compliance with applicable laws and regulations across all operations. These policies apply to all employees, management, and where relevant, extend to suppliers and business partners.

The framework is based on Artemyn's Code of Business Conduct and Ethics, which sets standards for integrity, responsible business practices, respect for human rights, environmental stewardship, and legal compliance.

The Executive Committee approves the Code and reviews it regularly to ensure ongoing improvement and maintain alignment with legal requirements, international standards, and the Group's risk profile. The Supervisory Board holds ultimate oversight of Artemyn's corporate culture and business conduct. Senior management implements the Code of Business Conduct and related policies, integrates them into business practices, and ensures their effective application across all operations and subsidiaries.



**Our ESG and sustainability-related policies are as follows:**

Policy	Description
Anti-bribery, gifts, hospitality and donation policy	Establishes clear principles to prevent bribery, corruption, and improper influence in all business activities
Purchasing policy	Ensures that all procurement activities are conducted ethically, transparently, and responsibly, promoting fair competition, compliance with applicable laws, and sustainable value across the supply chain
Code of business conduct and ethics	Defines the standards of integrity, ethical behavior, and compliance expected of all employees, management, and business partners in all business activities
Supplier ESG standards	Set out the ESG requirements that suppliers are expected to meet, promoting responsible business practices, ethical conduct, and sustainability across the value chain
Sustainability (Environmental) charter	Sustainability rests on three pillars: People, Nature, and Innovation. Key focus areas include ethical conduct, safety, diversity, environmental stewardship, decarbonization, and developing sustainable, circular economy solutions. The Group is dedicated to continuous improvement and transparent communication of its objectives and performance.
Diversity, Equity & Inclusion charter	Diversity, Equity & Inclusion (DE&I) Charter establishes a framework for a respectful workplace, focusing on gender equality, local and global integration, and strict non-discrimination policies. Integrated into the Group's Code of Conduct and aligned with UN Global Compact principles, the charter emphasizes transparent, safe, and inclusive practices for all employees.
Health and safety charter	Health & Safety is a cornerstone of its "People" pillar, formalized through its Code of Conduct and overarching ESG Program. While the specific "Charter" is part of an integrated management approach, its core principles focus on maintaining an injury-free workplace and fostering a culture of safety.
Regional/Country Specific Employee Handbook	Outlines key workplace policies and expectations, including IT use and anti-harassment requirements, to ensure a respectful, secure, and compliant working environment for all employees.

**Implementation, Training, and Communication**

Artemyn communicates its business conduct policies to employees through onboarding, internal communications, and the Group's documentation. Employees must acknowledge and comply with the Code of Business Conduct and Ethics and related

policies. We provide targeted training and awareness activities, prioritizing roles at higher risk of ethical or corruption issues, such as procurement and supplier engagement, sales and marketing and managerial level.

**Monitoring, Reporting and Enforcement**

By ensuring compliance with its Code of Business Conduct and Ethics through managerial oversight, internal controls, and established reporting and escalation procedures. Managers are responsible for applying the Code within daily operations and integrating its principles into strategic business planning and decision-making processes.

necessary. All allegations of potential misconduct are investigated thoroughly and in strict confidence, while respecting the rights of all involved parties. Artemyn maintains a zero tolerance policy against retaliation towards any individual who reports concerns in good faith, irrespective of the investigation's outcome. If a Code breach is confirmed, the Group reserves the right to impose disciplinary action, up to and including termination of employment, in compliance with local law. The Group may also seek to recover funds or assets and pursue legal action if necessary.

Employees are encouraged to report suspected or actual Code violations. Employees may raise concerns with their line manager, Human Resources, or Legal, and escalate them through the whistleblowing process if

# Zero Tolerance

for retaliation against employees reporting concerns in good faith.

# Management of Relationships with Suppliers

ESRS G1-2

Artemyn manages its relationships with suppliers in a responsible, transparent, and ethical manner, with the objective of promoting sustainable value creation across the value chain. Supplier relationships are governed by clear procurement and supplier policies that set expectations on business conduct, compliance with applicable laws, and ESG standards.

ESG considerations are integrated into supplier selection, onboarding, and ongoing relationship management, including expectations related to ethical conduct, human rights, health and safety, and environmental responsibility. Suppliers are expected to align with the Group's Supplier ESG Standards and Code of Business Conduct or equivalent principles.

The Group promotes fair and responsible payment practices and seeks to pay suppliers in accordance with agreed contractual terms and applicable legislation. Payment practices are monitored to support supplier stability and long-term partnerships.

A risk-based approach is applied to supplier oversight. Where relevant, assessments, monitoring activities, or follow-ups are conducted to identify and address actual or potential adverse impacts linked to the supply chain. In cases of non-compliance, the Group engages with suppliers to drive corrective actions and improvements and may take further action where issues are not adequately addressed.

Through these practices, the Group aims to build resilient, ethical, and sustainable supplier relationships while managing governance risks in its value chain.

The double materiality assessment determined that supplier relationships and related payment practices are not material governance topics, as no significant impacts, risks, or opportunities were identified. As a result, the quantitative disclosure requirements in ESRS G1-6 are not reported.

## Whistleblowing and Reporting Mechanisms

The Group provides accessible and confidential channels for employees and other stakeholders to report concerns or suspected breaches of laws, regulations, or the Group policies, including unethical or unlawful conduct.

All employees, customers, suppliers, and other stakeholders who become aware of any wrongdoing or inappropriate behaviour are encouraged to raise their concerns. The Group prohibits retaliation against individuals who raise concerns in good faith and ensures that reports are investigated promptly and impartially.

Reports can be submitted verbally or in writing to the direct reporting manager, the Human Resources department, or the Legal department. Anonymous reports can also be made via email to a special whistleblowing resource supervised by a designated member of Artemyn Legal Department at [whistleblowing@artemyn.com](mailto:whistleblowing@artemyn.com).



# Prevention and Detection of Corruption and Bribery

ESRS G1-3

Artemyn maintains a zero-tolerance approach to bribery and corruption. The Group has implemented Code of Conduct, Anti-corruption policy, and training to prevent, detect, and address any form of bribery, facilitation payments, extortion, or improper advantage. These measures apply to all business activities, including interactions with public officials and private counterparties. Violation of any of the rules may result in disciplinary sanctions and/or criminal prosecution of the involved individuals.

All Artemyn employees and associates must act with integrity and comply with the Group's anti-corruption measures. The Anti-Bribery Policy outlines prohibited conduct and sets rules for gifts, hospitality, and donations. All employees and associates can access the Anti-Bribery Policy through internal documentation systems to stay informed of relevant rules and expectations.

## Prohibition of Improper Payments, Gifts and Hospitality

Artemyn strictly prohibits offering payments, gifts, or valuable invitations to public officials or private individuals to secure business, gain improper advantages, or induce breaches of duty.

improper business advantages, affect transaction timing, or damage its reputation through corrupt practices.

Artemyn does not tolerate bribery and complies with all applicable anti-bribery and anti-corruption laws in every country where it operates. The Group prohibits illegal payments intended to influence decisions, obtain

For the same reasons, the Group employees must not accept payments, gifts, or invitations from business partners or third parties if these benefits could create a real or perceived conflict of interest or influence their professional judgment.

## Reporting, Investigation and Response

Artemyn encourages reporting suspected or actual breaches of anti-corruption and anti-bribery requirements through established channels. All reports are assessed and investigated confidentially, with respect for the rights of those involved. Retaliation against individuals who report concerns in good faith is not tolerated.

If a breach of anti-corruption or anti-bribery requirements is confirmed, the Group may impose disciplinary measures, including termination of employment, in accordance with local laws. When appropriate, the Group may also seek recovery of funds or assets and pursue legal action.

## Anti-Corruption and Anti-Bribery

Artemyn provides mandatory anti-corruption and anti-bribery training to employees and management, including the Executive Committee, focusing on higher-risk areas using a risk-based approach. The training program covers:

- 01 Artemyn's zero-tolerance policy on bribery and corruption
- 02 Prohibited practices, including facilitation payments, improper advantages, gifts and hospitality
- 03 Risks associated with interactions with public officials and private counterparties
- 04 Reporting obligations and use of whistleblowing mechanisms
- 05 Consequences of non-compliance, including disciplinary and legal actions.

Training is delivered through targeted sessions for higher-risk roles.

Anti-Corruption and Bribery Training (ESRS G1-3): The Group uses a risk-based approach to training, focusing on functions with higher exposure to corruption and bribery risks, including management employees, procurement, sales, and roles that interact with public authorities. During the reporting period, Artemyn focused its compliance training efforts on the Europe and Asia Pacific regions, where 100% of employees in functions-at-risk completed the mandatory training. On a global Group level, this represents 22% of all employees within at-risk functions having attended the training to date. We continue to roll out this curriculum across our remaining operational regions as part of our multi-year compliance strategy to ensure 100% coverage of all eligible personnel.

**22%** of all employees within at-risk functions completed training.

# Incidents of Corruption or Bribery

ESRS G1-4

Artemyn implements measures and allocates resources to prevent, detect, and address corruption and bribery risks in line with its Code of Business Conduct and Ethics and Anti-Bribery Policy. These actions support effective policy enforcement, ensure appropriate responses to misconduct, and strengthen the Group's control environment.

During the reporting period, Artemyn addressed corruption and bribery risks through the following actions:

Enforcement of anti-corruption and anti-bribery requirements through managerial oversight and internal controls

Operation of reporting and whistleblowing mechanisms for suspected misconduct

Delivery of targeted anti-corruption and anti-bribery training for functions identified as being at higher risk

Senior management is responsible for implementing these actions, supported by control functions such as Legal and Human Resources.

## Anti-Corruption & Anti-Bribery Performance

Description	2025	2024	2023
Percentage of functions-at-risk covered by training programs in <b>Asia Pacific</b>	100%	0%	N/A
Percentage of functions-at-risk covered by training programs in <b>Europe</b>	100%	0%	N/A
Percentage of functions-at-risk covered by training programs in <b>North America</b>	0%	0%	N/A
Percentage of functions-at-risk covered by training programs in <b>South America</b>	0%	0%	N/A
Number of convictions for violation of anti-corruption and anti-bribery laws	0	0	N/A
Amount of fines for violation of anti-corruption and anti-bribery laws	0 €	0 €	N/A
Political contributions made	0 €	N/A	N/A
Financial or in-kind contributions regarding lobbying expenses	0 €	N/A	N/A

Note: 2023 data reflects performance under Imerys Group ownership.

Artemyn will continue to monitor, report, and investigate potential risks to further strengthen its anti-corruption and anti-bribery framework.

# Political Influence and Lobbying Activities

ESRS G1-5

As part of the Group's Double Materiality Assessment (refer to ESRS 2 – IRO-1), political engagement and lobbying activities were evaluated and determined not to be a material sustainability topic for the Group. This conclusion reflects the limited nature of Artemyn's interactions with political actors and the absence of activities aimed at influencing public policy beyond standard regulatory compliance and industry participation.

During the reporting period, Artemyn did not engage in lobbying activities, provide financial or in-kind support to political parties, candidates, or political organizations, or make political donations. The Group is not registered in the EU Transparency Register or in any equivalent national transparency register in an EU Member State.

Accordingly, the data table under ESRS G1-4 shows zero political contributions and zero lobbying expenditures for the reporting period.

Artemyn complies with all applicable laws governing interactions with public authorities and political actors. The Group prohibits political contributions intended to influence public decision-making and requires all dealings with public authorities to be conducted in an ethical and transparent manner.

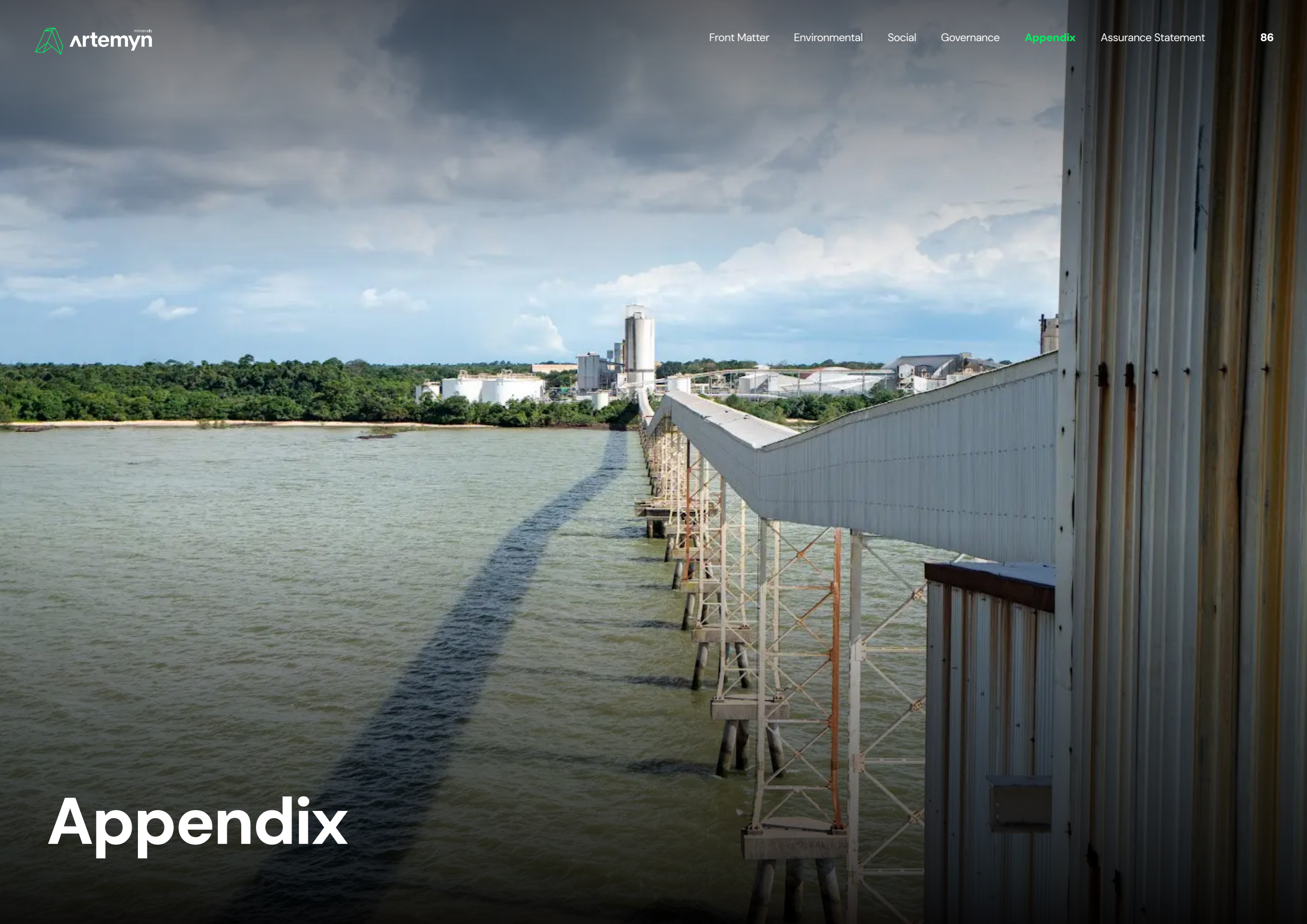
# Zero

political contributions

# Zero

lobbying expenditures during the reporting period





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ESRS 2 SBM-3	Material impacts, risks and opportunities	Social > Workers in Our Value Chain > Material Impacts, Risks and Opportunities	71
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ESRS S2-3	Processes to remediate negative impacts in the value chain	Social > Workers in Our Value Chain > Processes to Remediate Negative Impacts in The Value Chain	72
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ESRS S2-5	Our commitment to the global value chain	Social > Workers in Our Value Chain > Our Commitment to the Global Value Chain	73
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ESRS S3-1	Policies related to affected communities	Social > Affected Communities > Policies Related to Affected Communities	75
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ESRS G1-3	Prevention and detection of corruption and bribery	Governance > Prevention and Detection of Corruption and Bribery	83
	Prohibition of improper payments, gifts and hospitality	Governance > Prevention and Detection of Corruption and Bribery > Prohibition of Improper Payments, Gifts and Hospitality	84
	Reporting, investigation and response	Governance > Prevention and Detection of Corruption and Bribery > Reporting, investigation and response	84
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ESRS G1-4	Incidents of corruption or bribery	Governance > Incidents of Corruption or Bribery	85
ESRS G1-5	Political influence and lobbying activities	Governance > Political Influence and Lobbying Activities	85

# GRI Content Index

<b>Statement of use</b>	Artemyn has reported in reference with the GRI Standards for the period 1 January 2025 to 31 December 2025.
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard(s)</b>	N/A

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<b>General Disclosures</b>				<b>General Disclosures</b>			
GRI 2: General Disclosures 2021	2-1 Organizational details	General Information	07	GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Whistleblowing and Reporting Mechanisms Risk Monitoring, Reporting and Escalation	15,81
	2-2 Entities included in the organization's sustainability reporting	Basis for Preparation	08		2-17 Collective knowledge of the highest governance body	Ensuring Skills and Sustainability Expertise at Management Level	13
	2-3 Reporting period, frequency and contact point	Reporting Period	08		2-18 Evaluation of the performance of the highest governance body	Oversight of Targets and Performance	12
	2-4 Restatements of information	N/A	N/A		2-19 Remuneration policies	Integration of Sustainability in Remuneration	14
	2-5 External assurance	Assurance Statement	96-99		2-20 Process to determine remuneration	Integration of Sustainability in Remuneration	14
	2-6 Activities, value chain and other business relationships	General Information Coverage of the Value Chain	07-08		2-22 Statement on sustainable development strategy	General Information	07
	2-7 Employees	Characteristics of Artemyn Employees and Non-employees	65		2-23 Policy commitments	Use of Frameworks and Standards Business Conduct Policies and Corporate Culture Workforce-related Policies Policies Related to Climate Change Mitigation and Adaptation	9, 32, 62, 81
	2-8 Workers who are not employees	Characteristics of Artemyn Employees and Non-employees	65		2-24 Embedding policy commitments	Implementation, Training, and Communication Monitoring, Reporting and Enforcement Workforce-related Policies	62, 82
	2-9 Governance structure and composition	The role of the administrative, management and supervisory bodies	10		2-25 Processes to remediate negative impacts	Processes to Remediate Workforce Grievance Processes to Remediate Negative Impacts in The Value Chain Processes to Remediate Negative Impacts on Affected Communities	63, 72, 76
	2-10 Nomination and selection of the highest governance body	Board Composition, Diversity and Independence	12		2-26 Mechanisms for seeking advice and raising concerns	Whistleblowing and Reporting Mechanisms Processes to Remediate Workforce Grievance	63, 83
	2-11 Chair of the highest governance body	The Role of The Administrative, Management and Supervisory Bodies	10		2-27 Compliance with laws and regulations	Artemyn's Stakeholder Engagement	17
	2-12 Role of the highest governance body in overseeing the management of impacts	Oversight of Impacts, Risks and Opportunities Oversight of Targets and Performance	12-13				
	2-13 Delegation of responsibility for managing impacts	Reporting Lines and Escalation	12				
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	2-15 Conflicts of interest	Business Conduct Policies and Corporate Culture	81				

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	2-30 Collective bargaining agreements	Collective Bargaining Coverage	68
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GRI 3: Material Topics 2021	3-1 Process to determine material topics	Identification Process Methodology, Scoring, and Thresholds	20-22
	3-2 List of material topics	Determination of Material Topics	20-22
<b>Economic performance</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate Change Climate-related Risk, Opportunities, and Financial Effects	41
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Climate-related Risk, Opportunities, and Financial Effects	41
<b>Indirect economic impacts</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Affected Communities	74-77
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Affected Communities	74-77
	203-2 Significant indirect economic impacts	Affected Communities	74-77
<b>Procurement practices</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Policies Related to Workers in The Value Chain	72
<b>Anti-corruption</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Conduct Policies and Corporate Culture Prevention and Detection of Corruption and Bribery	81, 84-85
GRI 204: Procurement Practices 2016	205-1 Operations assessed for risks related to corruption	Prevention and Detection of Corruption and Bribery	84-85
	205-2 Communication and training about anti-corruption policies and procedures	Implementation, Training, and Communication Anti-Corruption and Anti-Bribery	84-85
	205-3 Confirmed incidents of corruption and actions taken	Incidents of Corruption or Bribery	84-85

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<b>Materials</b>			
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GRI 3: Material Topics 2021	3-3 Management of material topics	Energy Consumption	36-37
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Consumption	36
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	302-4 Reduction of energy consumption	Addressing our Emissions	40
	302-5 Reductions in energy requirements of products and services	Addressing our Emissions	40
<b>Water and effluents</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Water & Marine Resources	49
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Policies Related to Water Resources	49
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	303-3 Water withdrawal	Water Withdrawal, Consumed and Discharges	50
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GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity and Ecosystem	52
	304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity and Ecosystem	52
	304-3 Habitats protected or restored	Biodiversity and Ecosystem	52
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<b>Emissions</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate Change	29
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Gross Scope 1, Scope 2, Scope 3 and Total GHG Emissions	38-39
	305-2 Energy indirect (Scope 2) GHG emissions	Gross Scope 1, Scope 2, Scope 3 and Total GHG Emissions	38-39
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	305-4 GHG emissions intensity	Gross Scope 1, Scope 2, Scope 3 and Total GHG Emissions	38-39
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GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Processes for Engaging with Value Chain Workers	72
	308-2 Negative environmental impacts in the supply chain and actions taken	"Actions on Material Impacts on Value Chain Workers Processes to Remediate Negative Impacts in The Value Chain"	72
<b>Employment</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Artemyn's Own Workforce	61
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GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Workforce-related Policies Health and Safety	62, 69-70
	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety Actions to Address Negative Impacts	64, 69-70
	403-3 Occupational health services	Health and Safety	69-70
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GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Characteristics of Artemyn Employees and Non-employees Board Composition, Diversity and Independence	65-68
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GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human Rights Impacts	70
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GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Collective Bargaining Coverage Material Impacts, Risks and Opportunities	68
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GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Engagement with Affected Communities Policies Related to Affected Communities	74-75
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GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Our Approach to Community Stewardship Engagement with Affected Communities	74-75
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GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Processes for Engaging with Value Chain Workers	72
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GRI 415: Public Policy 2016	415-1 Political contributions	Political Influence and Lobbying Activities	85

GRI Standard/Other Sources	Disclosures	Location	Page
<b>Material topics</b>			
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GRI 3: Material Topics 2021	3-3 Management of material topics	Consumers and End-Users	78
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Consumers and End-Users	78
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Consumers and End-Users	78
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GRI 3: Material Topics 2021	3-3 Management of material topics	Consumers and End-Users	78
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Consumers and End-Users	78
	417-2 Incidents of non-compliance concerning product and service information and labeling	Consumers and End-Users	78
	417-3 Incidents of non-compliance concerning marketing communications	Consumers and End-Users	78

# Independent Limited Assurance Statement on the Sustainability Report

## To Artemyn Minerals Stakeholders,

Speeki Europe SAS (Speeki) was engaged to perform a limited assurance engagement on the Sustainability Report of Artemyn Minerals France SAS (Artemyn) related to fiscal year started January 1<sup>st</sup>, 2025 and ended December 31<sup>st</sup>, 2025, against the European Sustainability Reporting Standards (2023 version).

Our work, which relates to this information, was carried out in an evolving context characterised by uncertainties regarding the interpretation of texts and the development of market practices.

This information allows for understanding the impacts of the activity of Artemyn on sustainability issues, as well as the manner in which these issues influence the evolution of its results. Sustainability issues include environmental, social, and corporate governance issues.

Our engagement consists of implementing the work necessary for the issuance of an opinion, expressing limited assurance, relating to:

- the compliance with the requirements resulting from the hereinafter ESRS (for European Sustainability Reporting Standards) of the process implemented by Artemyn to determine the published information;
- the compliance of the sustainability information included in sustainability report with the ESRS.

### I. Our Conclusions

<p><b>LIMITED ASSURANCE CONCLUSION</b></p>	<p><b>Compliance with requirements resulting from the ESRS of the process implemented by Artemyn to determine the published information and compliance of sustainability information included in the sustainability report with the ESRS</b></p> <p><b>Nature of the verifications performed:</b></p> <p>Our work consisted of verifying that, in accordance with ESRS:</p> <ul style="list-style-type: none"> <li>• the process defined and implemented by Artemyn, to identify and evaluate its impacts, risks, and opportunities linked to sustainability issues, and to identify those of these material impacts, risks, and opportunities which led to the publication of sustainability information in the sustainability report,</li> </ul>
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and the information provided on this process is also compliant with the ESRS;

- the information provided allows for understanding the modalities of preparation and governance of the sustainability information included in the sustainability report, including the modalities of determination of information relating to the value chain and the disclosure exemptions retained;
- the presentation of this information guarantees its readability and understandability;
- the scope retained by Artemyn regarding this information is appropriate; and
- based on a selection, founded on our analysis of the risks of non-compliance of the provided information and the expectations of their users, that this information does not present significant errors, omissions, or inconsistencies, that is to say susceptible to influence the judgement or the decisions of the users of this information.

#### Conclusion of the verifications operated

Based on the activities performed and subject to the reservations described hereafter, nothing has come to our attention to indicate that the Sustainability Report 2025 has not been prepared, in all material respects, in accordance with the ESRS.

#### Description and motivation of the reservations

- Double Materiality Assessment. There is a requirement for further adherence to the process requirements of ESRS 1 (section 3) and the disclosure requirements in IRO-1 and SBM-3.
- Financials. There is a requirement for further adherence to the analysis of financial effects of IROs (E1-6, E2-6, E5-6) as well as the breakdown of financial topics by revenue (SBM-1).
- Presentation. There is a requirement for further adherence to the mandatory requirements relating to Policies (MDR-P), Actions (MDR-A), Metrics (MDR-M) and Targets (MDR-T) as well as a requirement to index the table of material topics to support ease of use (IRO-2).

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- Completeness. There is a requirement for provision of data about Adequate wages (S1-10) and Social protection (S1-11) unless not material. There are also more minor deficiencies in the information provided relating to Gross Scopes 1, 2, 3 and Total GHG emissions (E1-6), Policies related to pollution (E2-1), Training and skills development indicators (S1-13), Material impacts, risks and opportunities and their interaction with strategy and business model (S2-SBM-3), Processes for engaging with value chain workers about impacts (S2-2), Actions related to value chain workers (S2-4), Corporate culture and business conduct policies (G1-1), Prevention and detection of corruption or bribery (G1-3) & Confirmed incidents of corruption or bribery (G1-4).

importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

The sustainability information can be subject to an inherent uncertainty based on the state of scientific knowledge and the quality of the external data used. Certain information is sensitive to methodological choices, hypotheses, and/or estimates retained for their establishment and presented in the sustainability report.

Furthermore, comparative information relating to previous fiscal years was not subject to a sustainability information assurance report.

**ENGAGEMENT RESPONSIBILITIES**

**Artemyn Management responsibilities:**

- Ensuring the sustainability report is prepared in accordance with the reporting criteria.
- Designing, implementing and maintaining a system of internal control that enables the preparation of sustainability information in accordance with the applicable criteria that is free from material misstatement, whether due to fraud or error.
- Providing the Speeki team with access to personnel, documentation, systems, records, and evidence.

**Speeki Responsibilities:**

- Plan and perform the assurance engagement to obtain limited assurance, as applicable, on whether the sustainability information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance conclusion.
- Identify misstatements arising from fraud or error that are considered material whether individually or in the aggregate, could reasonably be expected to influence the decisions of intended users taken on the basis of the sustainability information.
- Perform risk assessment procedures, and as appropriate, design and perform adequate procedures responsive to the assessed risk for limited assurance.

**II. Basis for Limited Assurance Conclusion**

**ASSURANCE STANDARD**

The terms of reference as the basis for this assurance engagement are set by ISO/IEC 17029:2019 Conformity assessment – General principles and requirements for validation and verification bodies and Speeki’s own verification programme requirements.

**ASSURANCE LEVEL, INHERENT LIMITATIONS & EXCLUSIONS**

Our engagement having as objective to express a limited assurance, the nature (choice of control techniques), their extent (amplitude), and their duration, are less than those necessary for obtaining a reasonable assurance.

This engagement does not consist of guaranteeing the viability or the quality of the management of Artemyn; in particular, it does not provide an assessment of the relevance of the choices made by Artemyn in terms of action plans, targets, policies, scenario analyses, and transition plans.

Regarding forward-looking information, which present by nature an uncertain character, their actual future outcomes will sometimes differ in a significant manner from the forward-looking information presented in the sustainability report.

Our engagement does, however, allow us to express conclusions concerning the process of determination of the sustainability information published and the information themselves, as to the absence of identification or, on the contrary, the identification of errors, omissions, or significant inconsistencies of such

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	<ul style="list-style-type: none"> <li>Conduct the assurance engagement with independence, objectivity, and professional judgement and scepticism.</li> <li>Document all evidence gathered and conclusions drawn.</li> </ul>
<b>INDEPENDENCE &amp; ETHICS</b>	<p>Speeki confirms its independence from Artemyn and provides no consultancy-related services in any respect.</p> <p>Speeki Europe SAS is an independent certification and verification body. Accordingly, we maintain a quality management system in line with ISO/IEC 17021-1:2015, at least as demanding as ISQM-1 and ISQM-2 (2022) (International Standard on Quality Management).</p> <p>Speeki abides by a Code of Conduct and is therefore committed to professional ethics and standards for integrity, confidentiality, impartiality, competence and due care, dictated by ISO 17029, ISSA 5000 requirements and the IESBA Code of Ethics (<a href="http://www.speeki.com/ouraccreditations">www.speeki.com/ouraccreditations</a>).</p>

<b>DATA TESTING &amp; RECALCULATION</b>	<ul style="list-style-type: none"> <li>Sample-based testing of reported data against source documentation</li> <li>Recalculation of selected metrics</li> <li>Review unit conversions and system-calculated values</li> </ul>
<b>INTERVIEWS &amp; PROCESS WALKTHROUGHS</b>	<ul style="list-style-type: none"> <li>Review of internal audits and internal control processes</li> <li>Conducted interviews with corporate and site personnel</li> <li>Process walk-through for data collection, consolidation and reporting</li> </ul>
<b>ANALYTICAL REVIEW &amp; CONSOLIDATION</b>	<ul style="list-style-type: none"> <li>Cross-site comparison and trend analysis</li> <li>Identification of inconsistencies, anomalies and data gaps</li> <li>Overall evaluation of data quality and reporting practices at group level</li> <li>Overall procedures covered multiple sites and regions to support group-level conclusions</li> </ul>

The nature, timing and extent of verification procedures were determined based on professional judgement, materiality, and risk considerations.

FOR AND ON BEHALF OF SPEEKI EUROPE SAS (PARIS, FRANCE)



Pauline Bailly

DATE OF ISSUE  
May 26, 2026

**III. Summary of the Work Performed**

Taking into consideration the level of assurance and assessment procedures on the risk of material misstatement, we performed a range of procedures that included, but were not restricted to, the following:

<b>RISK ASSESSMENT PROCEDURES</b>	<ul style="list-style-type: none"> <li>Review and validation of audit objectives, scope and appropriateness of reporting criteria</li> <li>Identification of key risk areas across ESRS and disclosure requirements</li> <li>Understanding of applicable processes, policies, procedures, systems, data governance model, roles and responsibilities</li> <li>Selection of verification methods based on risk and materiality</li> </ul>
<b>DOCUMENT REVIEW</b>	<ul style="list-style-type: none"> <li>Review of supporting documentation including policies and processes, records, etc.</li> <li>Consistency assessment between source documents and reported system data</li> </ul>

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