

## 2.5 Materiality

GRI 3-1, GRI 3-2

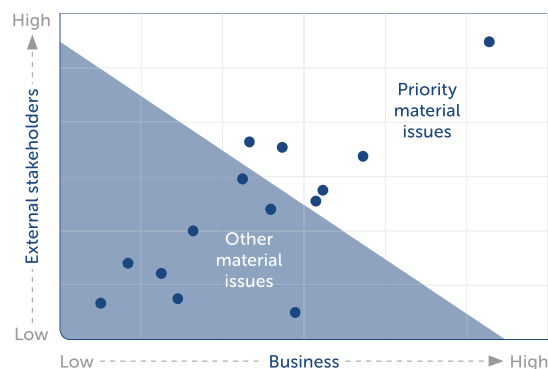
Our materiality assessment identifies health and safety in all aspects of our operations and climate change, including energy use and GHG emissions, among other topics, as issues of key importance to our business.

## 2.6 Reporting

This Sustainability Report provides comprehensive performance data aligned with GRI and SASB disclosure standards (see [Appendix](#)). GHG emissions are reported in accordance with the GHG Protocol and we report climate disclosures aligned with the Task Force on Climate-related Financial Disclosures (TCFD) Framework.

Unless otherwise stated, this report encompasses Nouryon Limited and all entities within our financial consolidation boundary. Refer to our reporting principles for a complete basis of reporting. ERM CVS provides limited assurance for selected 2025 data.<sup>5</sup>

### Nouryon materiality assessment



#### Priority material issues

- Health and safety
- Ethics and transparency
- Energy use and GHG emissions
- Innovation and product development
- Product stewardship
- Employee rights



<sup>5</sup> Selected 2025 information and data in this report has been assured by ERM CVS. For more information, refer to the [Independent Assurance Report](#) in the appendix.