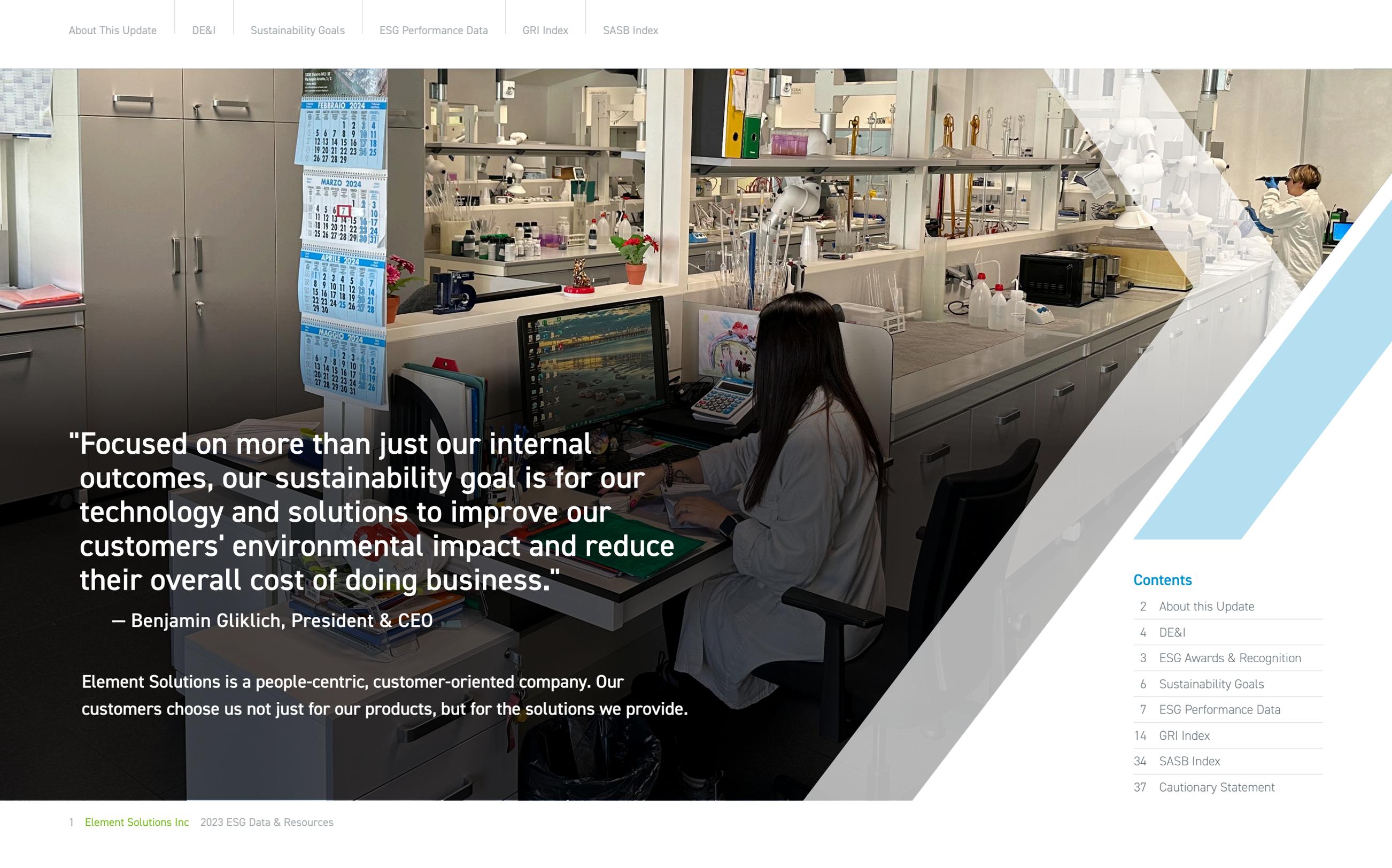




esi
sustainability



2023 ESG Data & Resources



"Focused on more than just our internal outcomes, our sustainability goal is for our technology and solutions to improve our customers' environmental impact and reduce their overall cost of doing business."

— Benjamin Gliklich, President & CEO

Element Solutions is a people-centric, customer-oriented company. Our customers choose us not just for our products, but for the solutions we provide.

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About This Update

Unless otherwise noted, this 2023 ESG Data & Resources supplement (the "2023 ESG Update") covers the period of January 1, 2023 to December 31, 2023, and provides updated and supplemental data and information on our latest ESG performance. Additionally, this 2023 ESG Update presents our newly announced Diversity, Equity & Inclusion (DE&I) goal.

Updated Boundaries

In this 2023 ESG Update, the terms "Element Solutions," "we," "us," "our," "ESI," and the "company" refer to Element Solutions Inc, a Delaware corporation and its consolidated subsidiaries, taken as a whole, unless the context otherwise indicates.

The environmental data covers 50 of our 58 manufacturing facilities that were operational in 2023. We excluded de minimis locations and standalone on-site labs, offices and warehouses per our materiality guidelines. These sites in scope, representing 98% of our 2023 net sales revenue, were selected based on quantitative factors, such as manufacturing production, sales volumes, energy consumption, waste generation and personnel on site. We are evaluating other facilities within the ESI group and may expand the scope of our reporting in the future. We closed two manufacturing facilities in 2023 that were previously in scope for environmental data reporting; however, since their production volumes were transferred to other sites, we have not removed them from our historical data.

Historical data and baselines are restated/recalculated if they meet certain internal thresholds. In this supplement, we updated our production definition which we think more accurately captures our operations

activities. As a result of this update, we have restated our 2020 emissions intensity goal baseline to 0.161 MT CO₂e/MT of Production and our historical emissions intensity figures for the 2021 and 2022 years. In this 2023 ESG Update and in future reports, we use and intend to use the latest available emission factors for calculating and reporting our emissions data.

Unless otherwise noted, "MT" refers to the Metric Ton unit of measure. Additional updates to our data and reporting methodology are noted throughout this supplement. We identified minor discrepancies in certain KPIs reported historically but they did not meet our internal thresholds for updating.

Internal Assurance and Data Quality

We collect monthly environmental data from each of our sites in scope for reporting, following our internal reporting guidelines. The data is validated throughout the year both locally and centrally as part of our internal data validation process, including automated comparative analytics, internal site benchmarking and support sampling to mitigate the risk of manual errors. Our Corporate Audit Team also validates our ESG data and data collection process independently following the same approach as in our broader internal audit plan. Our controls framework includes first line site-based controls designed to ensure adherence to our policies and procedures. We maintain multiple IATF 16949, ISO 9001 and ISO 14001 certifications, second-line functions including Corporate Environmental Health and Safety (EH&S) and Regulatory that oversee risk control and compliance, and a third-line internal audit that provides independent risk assurance and oversight.

Reporting Guidelines and Content

We prepared this 2023 ESG Update in accordance with the GRI Standards (using the 2021 version where applicable), and the SASB Chemical Sector Disclosures. We are currently assessing our new reporting requirements under the recent climate-related disclosure rules of the Securities and Exchange Commission and other disclosure regimes implemented, or soon to be implemented. We may update our TCFD Index in the future.

External Links, Policies, Reports & Disclosures Referenced

Latest Reports

- [2022 ESG Report](#)
- [2023 10-K Annual Report](#)
- [2024 Proxy Statement](#)

Ethics and Compliance

- [Animal Testing Statement](#)
- [Board of Directors Governance Principles and Code of Conduct](#)
- [Business Conduct and Ethics Policy](#)
- [2022 Conflict Minerals Report](#)
- [Conflict of Interest Policy](#)
- [Fair Employment Policy](#)
- [Foreign Corrupt Practices Act/Anti-Corruption Policy](#)
- [Rules of Conduct](#)

Human Rights and Responsible Sourcing

- [Anti-slavery and Human Trafficking Policy](#)
- [Supplier Code of Conduct](#)
- [Supply Chain Conflict Minerals Policy](#)

Governance and Accountability

- [Audit Committee Charter](#)
- [Compensation Committee Charter](#)
- [Nominating and Policies Committee Charter](#)
- [UK Tax Strategy](#)

ESI Website Resources and Certificates

- [ESI Career Website](#)
- [ESI Facilities Certificates](#)
- [ESI Sustainability Website](#)

Environmental, Health & Safety

- [Global EH&S Policy](#)

Quality

- [Global Quality Policy](#)

ESG Awards and Recognition

ESI operates with a strong commitment to integrity, innovation, sustainability and social responsibility. In 2023, we were recognized by leading organizations for our commitment to operating responsibly and sustainably:



EcoVadis – Silver Medal

In 2023, ESI received a Silver Medal from EcoVadis for our recent sustainability efforts. This is the third year in a row that we have been awarded a medal. This latest achievement places ESI among the top 10% of companies assessed by EcoVadis, who provides valuable information to customers about environmental, social, ethical and supply chain sustainable practices.



Newsweek – America's Most Responsible Companies List

For the third consecutive year, ESI has been recognized as one of "America's Most Responsible Companies" by Newsweek Magazine. In its assessment, Newsweek considered the publicly available ESG data of 2,000 of the largest U.S. headquartered public companies across 14 industries and a survey of 17,000 participants related to these companies' ESG performance. Element Solutions ranked in the top 20% of all companies surveyed and top 25% in its industry classification of Materials & Chemicals.

Diversity, Equity & Inclusion (DE&I)

Creativity and problem-solving skills thrive when a broader group of people with varying backgrounds and perspectives come together to achieve a common goal. We value individual differences and aim to build a culture of empathy and diversity in a workplace where our colleagues can be their authentic selves. At the same time, a diverse workforce also helps us attract, hire, develop, promote and retain a broader talent pool. All of this has and will continue to drive the strong innovation, responsive customer service and quality products which are the inputs to our profitable growth.

As we continue on our path toward creating a diverse, equitable and inclusive workplace, we have adopted the following new and significant employee-focused DE&I goal: **to increase gender diversity at management-level and above to over 25% globally by 2027 as we strive toward ever-improving equitable representation in management.*** We believe this goal will support our global DE&I strategy by meaningfully advancing sustainable DE&I within our organization.

We aim to expand both short-term tactical and longer-term strategic initiatives to meet this goal. As a global company, we expect these initiatives to help us progress on our DE&I journey while remaining mindful of local context, traditions and culture in the regions and countries in which we operate.

*"Management-level" refers to positions with an internal job classification of grade 16 and above, which generally encompasses positions that supervise other employees.

As part of our strategy, we plan to:

- Maintain diverse candidate pools with a goal of 90% diverse candidate slates for jobs filled in the U.S.
- Increase gender representation in our High Potential ("HiPo") Leadership Program
- Increase participation in our global mentorship program for new hires
- Track and improve the results of our employee engagement survey related to inclusion throughout the organization
- Focus on gender pay equality as part of our annual compensation review & benchmarking
- Continue to support our Employee Resource Groups (ERGs) in their efforts to facilitate connection, networking, mentoring and sponsorship opportunities
- Continue to expand training for managers and other employees on the topics of proactive inclusion in the workplace to reinforce our culture of empathy and diversity



International Women's Day Celebration in Panyu, China

Promoting and Supporting DE&I

Together with executives from across the company, our CEO and our Head of HR lead the effort to promote diversity and inclusion within our organization. We have Board-approved policies designed to ensure fair hiring practices and have actions in place to prevent unlawful discrimination and harassment and maintain a work environment free of inappropriate and disrespectful behavior that violates those policies. We train our employees on DE&I topics and further support inclusion through our recently launched ERGs. We hold ourselves accountable to our employees and solicit feedback through regular global employee culture surveys with inclusion-specific questions, the results of which we aim to improve over time.

Policies

Our Business Conduct and Ethics Policy, Fair Employment Policy and Rules of Conduct define prohibited discrimination and inappropriate behavior, accountable roles and responsibilities, grievance mechanisms and reporting procedures, and are shared with our employees in multiple languages. When joining ESI, all full-time employees are required to sign our Business Conduct and Ethics Policy, which serves as the ethical compass of the company. We also provide periodic refreshers and training where employees are asked to certify again that they have read, understand and will comply with this Policy. Topics covered include bribery, labor & human rights, anti-discrimination and anti-harassment.



Breast Cancer Awareness Training in Monterrey, Mexico

Training

To further promote DE&I throughout the year, we provide diversity training and have online training programs available for our employees around the world. These training programs help raise DE&I awareness across the company, elevate our focus on diversity and embed equity into our practices and processes. As a global company, they also help us learn to better collaborate with each other cross culturally.

Employee Resource Groups

In 2022, we committed to launching three company-wide ERGs to support our employees and facilitate networking and connections, career development, community engagement, and alignment with ESI's DE&I strategy. After surveying our employees' interests, we supported the creation of three employee-led groups: the Asian Employee Network (AEN), the Element Career Network (ECN) and the Women's Resource Group (WRG). Each ERG is advised by a steering committee, which consists of cross-functional leaders who are passionate about their ERG purpose, and is sponsored by at least one ESI executive leader. Each ERG welcomes the participation of all ESI employees.



The **Asian Employee Network (AEN)** encourages inclusiveness by supporting and advancing the interests of people from different Asian backgrounds. The AEN's mission is to build an inclusive community that connects, educates and supports its members. Their initiatives aim to raise cultural awareness by celebrating Asian cultures and traditions, providing networking, and offering motivational talks from senior leaders and training opportunities for professional development. The AEN also aims to further inform our leaders regarding cultural nuances to promote and improve cross-cultural collaboration and relationship building.



The **Women's Resource Group (WRG)**'s mission is to be a catalyst for gender equality by providing support, promoting collaboration, fostering networking and encouraging the advancement of female employees at ESI. Its roadmap is centered around culture, career and community with a goal to promote ESI's DE&I culture, build a robust learning and development curriculum for ESI women employees and help charitable organizations that support women in communities in which we work and live. Current initiatives include speaker events designed to empower women at ESI, a survey among ESI women employees to collect insights into needed focus areas and a platform for sharing perspectives and experiences.



The **Element Career Network (ECN)** offers networking and training sessions, including "ESI Talks," a speaker series featuring internal and external presenters, and "ESI Connects," a program specifically targeting new hires which provides valuable information about ESI, its operations and its global strategy. The ECN also hosts in-person and virtual networking events to introduce colleagues from different functions and regions, allowing them to build their personal network, meet with senior leaders and form mentoring relationships.

Sustainability Goals

In early 2022, we set ambitious Sustainability Goals that are representative of key issues and opportunities for ESI. These are within short- and longer-term time frames, focused on continuous improvement:

 Achieved
  On-track
  Off-track

Focus Area	Goals	Progress to Date	2023 Progress	Read More
Sustainable Chemistry	Reach sustainable chemistry sales of \$1 billion by 2030		We achieved ~\$720 million* of net sales from sustainable products, which represent ~31% of our 2023 total net sales	Page 7 2022 ESG Report , Page 17
Energy Use & Emissions	Reduce our combined Scope 1 and Scope 2 GHG emissions intensity by 25% per metric ton of production by 2030 from a 2020 base of 0.161 MT CO2e/MT of production**		In 2023, our emissions intensity reached 0.163 MT CO2e/MT of Production. Despite a decrease in our absolute emissions, variations in our product mix, geographic distribution of energy consumption and shifts in emissions factors have led to a temporary rise in emissions intensity compared to the previous year and our 2020 baseline. Toward the end of 2023, we introduced new initiatives and entered into green contracts, which we anticipate will enhance our emissions intensity starting in 2024 and beyond.	Page 12 2022 ESG Report , Page 28
Occupational Health & Safety	Reduce our total recordable incident rate (TRIR) every year as we strive toward achieving zero significant safety incidents		Our TRIR was 0.92 or a decrease of 3% as compared to 2022	Page 11 2022 ESG Report , Page 35
DE&I	Training Launch a DE&I awareness training required for all U.S. employees and achieve a completion rate of at least 80% by 2023		90% of our U.S. employees completed a DE&I training	Page 4 2022 ESG Report , Page 39
	100% of our U.S. managers to complete more in-depth inclusion training by 2023		100% of our U.S. managers completed a more in-depth DE&I training program	Page 4 2022 ESG Report , Page 39
	Recruiting Attain diverse candidate slates for 80% of U.S.-based roles by 2023		84% of U.S.-based roles filled in 2022 had at least one diverse candidate	Page 4 2022 ESG Report , Page 39
	Attain diverse candidate slates for 90% of U.S.-based roles by 2024		90% of U.S.-based roles filled in 2023 had at least one diverse candidate	Page 4 2022 ESG Report , Page 39
	Management Increase gender diversity at management-level and above to over 25% globally***		22% of our management-level colleagues were female in 2023	Page 4

*Adjusted to exclude the impact of currency changes and certain pass-through metal prices.

**We refined our production definition and therefore have restated our 2020 emissions intensity baseline from 0.158 MT CO2e/MT of Production to 0.161.

***"Management-level" refers to positions with an internal job classification of grade 16 and above, which generally encompasses positions that supervise other employees.

ESG Performance Data

Unless otherwise noted, this ESG performance data relates to the period of January 1, 2023 to December 31, 2023 and covers ESG topics that are material to our company. Certain figures and ESG disclosures include management estimates and assumptions that are subject to inherent measurement uncertainty. Please refer to [About this Update](#) and [Cautionary Statement](#) for more information. For prior sustainability publications and additional ESG information, please see our [Sustainability Website](#). The use of "MT" refers to Metric Tons which is equivalent to 1,000 kilograms.

ECONOMIC PERFORMANCE

	2021	2022	2023
Segment Net Sales			
Electronic Solutions (%)	64	63	61
Industrial Solutions (%)	36	37	39
Regional Net Sales			
Americas (%)	28	30	31
EMEA (%)	28	28	30
Asia (%)	44	42	39
Business			
Total Sales Revenue	\$2.4B	\$2.549B	\$2.33B
Amount Spent on R&D	\$49.7m	\$48.8m	\$67.8m*
Percentage of Sales Spent on R&D (%)	2.1	1.9	2.9
Total Net Sales from Sustainable Products**	\$650m+	\$700m+	\$720m+
Percentage of Net Sales from Sustainable Products (%)	~27	~28	~31
Total Net Sales from Products Designed for Use-Phase Efficiency***	\$230m+	\$260m+	\$330m+
Percentage of Net Sales from Products Designed for Use-Phase Efficiency (%)	10	11	14
Operations			
Manufacturing Facilities	59	59	58
Number of Countries We Operate in and Service	50+	50+	50+

*Includes the impact of \$15.7 million of R&D costs associated with the purchase accounting related to the acquisition of Kuprion, Inc.

**Adjusted to exclude the impact of currency changes and certain pass-through metal prices

***Use-phase efficiency as defined by SASB RT-CH-410a.1.



GLOBAL WORKFORCE REPRESENTATION

Overall Headcount	2021	2022	2023
Total	5,401	5,381	5,316
Male	3,824	3,827	3,768
Female	1,577	1,554	1,548
Employment Work Type: Full Time	5,310	5,322	5,274
Employment Work Type: Part Time	71	59	42
Headcount by Rank: Management - Male	330	328	329
Headcount by Rank: Management - Female	53	59	60
Headcount by Rank: Team Leaders - Male	1,146	1,157	1,158
Headcount by Rank: Team Leaders - Female	344	348	357
Headcount by Rank: Professionals - Male	1,116	1,132	1,139
Headcount by Rank: Professionals - Female	703	715	727
Headcount by Rank: Individual Contributors - Male	1,232	1,210	1,142
Headcount by Rank: Individual Contributors - Female	477	432	404
New Hires*	630	853	658
Turnover Rate	14.9%	14.9%	14.3%

*New Hires include all new employees to Element Solutions Inc and its businesses; however 2021 excludes our Coventya and HKW employees for consistency purposes.

EMPLOYEE COUNT BY ETHNICITY

United States	2021	2022	2023
Asian	104	89	97
Black or African American	72	85	86
Hispanic or Latino	122	126	126
Two or More Races	8	4	9
Other*	63	14	1
White	749	762	765

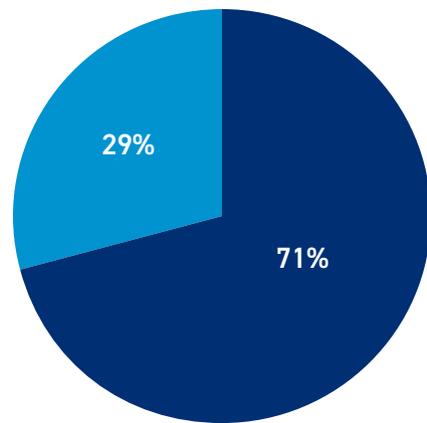
**Other* includes American Indian, Alaska Native, Native Hawaiian or Other Pacific Islander and undisclosed ethnicities. 2023 data reflects an improved process for employee self identification.

EMPLOYEE COUNT BY REGION

	2021	2022	2023
Americas	1,506	1,452	1,435
Europe, Middle East and Africa (EMEA)	1,743	1,853	1,816
Asia-Pacific (APAC)	2,152	2,076	2,065

SNAPSHOT OF OUR PEOPLE

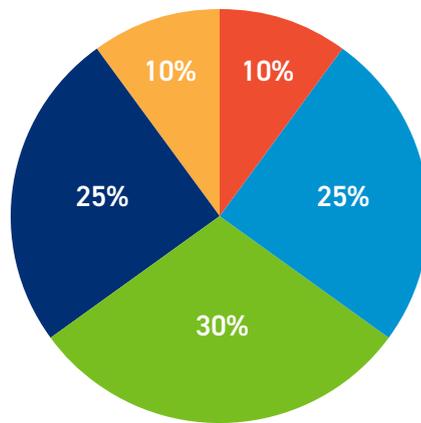
Category	2021	2022	2023
Female Employees (%)	29	29	29
Ethnic Minority Employees (U.S.) (%)	33	29	30
Part Time Employees (%)	1	1	1
Total Full-Time Employees	5,310	5,322	5,274
Board of Directors - Female Members (%)	25	25	25



Global Employees

by Gender

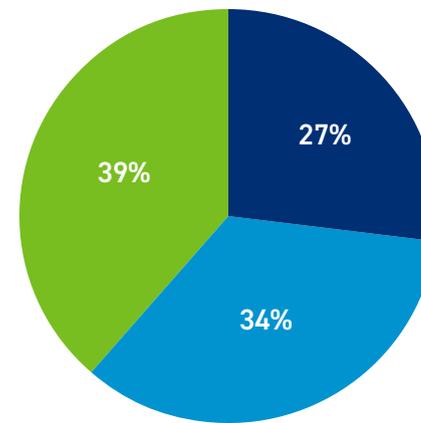
Female Male



Overall Headcount

by Age Range

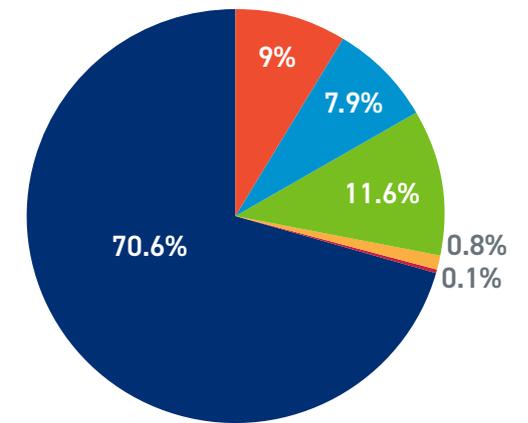
Under 30 30-40 years 40-50 years 50-60 years 60+ years



Employee Location

by Region

Americas Europe, Middle East and Africa Asia-Pacific



U.S. Race/Ethnicity

% of Employees

Asian Black or African American Hispanic or Latino White Two or More Races Other

**OVERALL HEADCOUNT BY AGE RANGE**

	2021	2022	2023
Under 30	603	594	531
30-40 years	1,425	1,379	1,355
40-50 years	1,588	1,608	1,604
50-60 years	1,291	1,308	1,315
60+ years	494	492	511

SOCIAL IMPACT

	2021	2022	2023
Internal Fill Rate (%)	39	43	52
Total Employee Training Hours	26,283	56,786	60,897
Average Training Hours / Employee*	4.9	10.6	11.5
Percentage of Employees Who Participated in Career and Skill-Specific Training (%)	66	92	83
Percentage of Eligible Employees Who Received Development Focused Performance Reviews (%)	98	98	99
Percentage of Employees Member of Labor Unions and Collective Bargaining Agreements (%)	6	10	13

*In years prior to 2022, we did not report EH&S training hours.

CHARITABLE GIVING

	2021	2022	2023
Donations (\$)	~800,000	~800,000	902,000
Number of Charities Donated To	~850	~500	550



ENVIRONMENTAL HEALTH & SAFETY*

	2021	2022	2023
Total Hours Worked	7,397,828	8,610,566	8,478,224
Total Number of Recordable Injury/Illness	36	41	39
Total Number of Lost Time** Injury/Illness	18	30	26
Total Days Away From Work-Injuries/Illness	194	856	526
Severity Rate – Days away from work (I&I)	5.24	19.88	12.41
Total First Aid-Only Cases	54	78	57
Total Safety Observations	3,792	7,085	6,704
Total Recordable Incident Rate (TRIR)	0.97	0.95	0.92
Lost Time Injury Rate (LTIR)***	0.49	0.70	0.61
Process Safety Incidents Count (PSIC)-PSE1	3	0	3
Process Safety Incidents Count (PSIC)-PSE2	0	0	1
EH&S Training Man Hours Completed****		23,579	27,738

*Environmental Health & Safety performance does not include contractors.

**We define lost time as any work-related incident that results in days away from work.

***LTIR is calculated as (number of lost time incidents * 200,000) / total employee hours.

****2022 was the first year we started tracking EH&S training hours for reporting purposes.

**ENERGY AND EMISSIONS**

	2021	2022	2023
Fuel and Energy Consumption (Gigajoules - GJ)			
Natural Gas	222,900	220,845	217,680
Diesel & Fuel Oil	15,595	14,445	12,685
Liquefied Petroleum Gas (LPG)	9,240	9,355	9,240
Purchased Steam	7,425	7,335	6,335
Non-Renewable Purchased Electricity	228,830	216,435	192,535
Total Energy Consumed	515,045	505,665	478,935
Total Energy Intensity (GJ/MT Production)	2.06	2.16	2.19
Total Renewable Energy Sourced or Generated	31,060	37,245	40,455
Total Renewable Energy Sourced to Total Energy Consumed (%)	6.03	7.37	8.45
Greenhouse Gas Emissions (Metric Tons CO2e)*			
Total Scope 1	12,560	12,508	12,127
Scope 2 Emissions (Market-Based Method)	24,750	23,734	22,218
Total Scope 1 & 2	37,310	36,242	34,345
Total Scope 1 & Scope 2 Emissions Intensity (MT CO2e/MT Production)	0.154	0.162	0.163

*For 2023 emissions data, we are using the 2023 IEA & 2023 eGrid Emission Factors to calculate our footprint.

WATER (Liters)

	2021	2022	2023
Total Water Withdrawal	434,151,210	413,991,365	380,502,830
Total Water Discharged*	224,429,450	205,358,965	181,537,275
Total Water Consumption**	209,721,760	208,632,400	198,965,550
Water Recycled and Reused***	3,120,225	6,133,870	5,123,815
Water Withdrawn from Recycled Sources (%)	0.72	1.48	1.35

*In some cases, our wastewater is containerized and sent offsite for disposal. This wastewater is captured under Hazardous Waste.

**Total Water Consumption calculated using the water balance formula: Water Consumption = Total Water Withdrawal - Total Water Discharged.

***Alternative water includes repurposed or recycled water.

WASTE (Metric Tons - MT)

	2021	2022	2023
Non-Hazardous Waste	3,340	3,005	2,630
Hazardous Waste	15,810	15,210	14,725
Recycled Waste*	3,415	3,795	4,210
Total	22,565	22,010	21,565
Recycled Waste as a % of Total Waste (%)	15	17	20

*Recycled waste may include certain materials that are recovered and reclaimed.

PRODUCTION* (Metric Tons - MT)

	2021	2022	2023
Americas	59,615	58,139	56,992
Asia-Pacific (APAC)	98,251	90,621	80,479
Europe, Middle East and Africa (EMEA)	83,770	75,549	73,294
Total	241,637	224,309	210,765

*Includes approximate converted quantities as Metric Ton is a standard measure across most, but not all, our businesses. Due to the diversity of our portfolio, mass and product value are not necessarily correlated.

CERTIFICATIONS

	2021	2022	2023
Percentage of Sites with ISO 45001 Certificates (%)	33+	33+	34
Percentage of Sites with ISO 9001 and/or IATF 16949 Certificates (%)	100	98	98
Percentage of Sites with ISO 14001 Certificates (%)	87	73	80

Global Reporting Initiative (GRI) Index

Number	Disclosure	Cross-References or Answers
GRI 1: FOUNDATION 2021		
	Statement of use	Element Solutions Inc ("ESI," "we," "our" or "us") has prepared this 2023 GRI Index in accordance with the Global Reporting Initiative (GRI) Standards for the period January 1, 2023 – December 31, 2023. We apply the 2021 version of the GRI 2: General Disclosures and GRI 3: Material Topics. We apply the 2018 version of the GRI Standards for GRI 303 and GRI 403; the 2020 version of the GRI Standards for GRI 306; and the 2016 version of the GRI Standards for all other disclosures in this Index. The "2016," "2018," "2020," and "2021" labels refer to the respective GRI Standards issue dates, not the date of information presented in the report. This index links to relevant information in our 2022 ESG report, sustainability website, 2023 10-K Annual Report, latest Proxy Statement and this 2023 ESG Update , among others.
GRI 2: GENERAL DISCLOSURES 2021		
THE ORGANIZATION AND ITS REPORTING PRACTICES		
2-1	Organizational details	<p>Element Solutions Inc</p> <p>Incorporated in the State of Delaware on January 22, 2014 Our common stock is publicly traded on the New York Stock Exchange under the ticker symbol "ESI."</p> <p>ESI's headquarters are located at: 500 East Broward Boulevard, Suite 1860 Fort Lauderdale, Florida 33394, USA.</p> <p>At December 31, 2023, we had operations and serviced customers in more than 50 countries.</p> <p>For more information, refer to: 2022 ESG Report (About ESI, pages 4-7) 2023 10-K Annual Report (Corporate Information, page 9; Properties, page 22; Business, page 1 and Market for our Common Stock, page 24) 2024 Proxy Statement (Security Ownership, pages 60-61) ESI Website (Overview)</p> <p>ESI operates 67 manufacturing and R&D sites in 18 countries. Major manufacturing operations are in Brazil, China, Germany, India, Italy, Malaysia, Mexico, Singapore, South Korea, Turkey, the United Kingdom and the United States. We have direct operations in 32 countries and can service customers through distribution relationships in an additional 20+ countries.</p>
2-2	Entities included in the organization's sustainability reporting	<p>2022 ESG Report (Vision & Strategy, page 8; About this Report, page 15) 2023 10-K Annual Report (Business, page 1)</p>



Number	Disclosure	Cross-References or Answers
2-3	Reporting period, frequency and contact point	<p>January 1, 2023 to December 31, 2023.</p> <p>We publish ESG Reports or updated sustainability performance data annually which is aligned with ESI's financial reporting period.</p> <p>ESI's 2022 ESG Report: February 23, 2023 ESI's 2023 ESG Data & Resources: May 23, 2024 sustainability@elementsolutionsinc.com</p>
2-4	Restatements of information	<p>2022 ESG Report (Vision & Strategy, page 8; About this Report, page 15)</p> <p>We refined our production definition and therefore have restated our 2020 emissions intensity baseline from 0.158 MT CO₂e/MT of Production to 0.161 MT CO₂e/MT of Production.</p>
2-5	External assurance	2022 ESG Report (Vision & Strategy, page 8 - About this Report, page 15)

ACTIVITIES AND WORKERS

2-6	Activities, value chain and other business relationships	<p>ESI is a global diversified specialty chemicals company focused on providing innovative solutions across several large and growing end-markets that enhance the products of everyday life.</p> <p>For a description of ESI's value chain, including its activities, products, markets served and supply chain, refer to:</p> <p>2022 ESG Report (About ESI, page 4 & 6) 2022 ESG Report (Vision & Strategy, page 8; About this Report, page 15) 2022 ESG Report (Managing a Sustainable Supply Chain, page 51) 2022 ESG Report (External Memberships, Associations, and Certificates, page 54) 2022 ESG Report (Stakeholder Engagement, page 13) 2023 10-K Annual Report (Business, pages 1, 2-4; Customers, page 6) ESI Website (About; Our History; Our Businesses and Key Markets) Supply Chain Conflict Minerals Policy Supplier Code of Conduct</p> <p>On June 1, 2023, we reacquired the right to market and distribute directly (rather than through our exclusive distributor) our ViaForm® electrochemical deposition products by terminating a long-standing distribution agreement. We now manage all aspects of the ViaForm® product line in-house, which we believe will result in a more efficient supply chain and improved customer outcomes for leading semiconductor fabricators.</p>
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Number	Disclosure	Cross-References or Answers
2-7	Employees	<p>ESG Performance Data (Snapshot of Our People; Global Workforce Representation; Employee Count by Ethnicity; Employee Count by Region; Overall Headcount by Age Range)</p> <p>2023 10-K Annual Report (Human Capital Management, page 6; Selling & Marketing, page 6)</p> <p>There were no significant fluctuations in the number of employees during and between reporting periods.</p>
GOVERNANCE		
2-9	Governance structure and composition	<p>We maintain gender and ethnic diversity on our Board. For more information on Governance structure and composition, refer to:</p> <p>2022 ESG Report (Our Governance Structure, page 46)</p> <p>2022 ESG Report (Governance and Accountability, page 47)</p> <p>ESG Performance Data (Snapshot of Our People)</p> <p>Board of Directors Governance Principles and Code of Conduct</p> <p>ESI Website (Corporate Governance; Board of Directors; Board Committees)</p>
2-10	Nomination and selection of the highest governance body	<p>2024 Proxy Statement (Director Nominees, pages 4-7; Corporate Governance, pages 8-22; Election of Directors, pages 1-3; Nominating and Policies Committee, pages 16-17)</p> <p>Board of Directors Governance Principles and Code of Conduct</p> <p>Nominating and Policies Committee Charter</p>
2-11	Chair of the highest governance body	<p>2024 Proxy Statement (Director Nominees, pages 4-7; Board Leadership Structure, pages 11-12)</p> <p>ESI Website (Board of Directors)</p>
2-12	Role of highest governance body in overseeing the management of impacts	<p>2022 ESG Report (Vision & Strategy, page 8)</p> <p>2022 ESG Report (Governance and Accountability - Board Oversight, page 47; TCFD Index, page 79)</p> <p>Audit Committee Charter</p> <p>Nominating and Policies Committee Charter</p> <p>Compensation Committee Charter</p> <p>2024 Proxy Statement (Board of Directors, pages 11-13; Risk Management and Oversight, page 13)</p>
2-13	Delegation of responsibility for managing impacts	<p>2022 ESG Report (Vision & Strategy, page 8)</p> <p>2022 ESG Report (Governance & Compliance - Our Approach, page 46)</p> <p>2022 ESG Report (Governance and Accountability - Overseeing ESG Strategy and Performance, page 47)</p> <p>Nominating and Policies Committee Charter</p> <p>2024 Proxy Statement (Risk Management and Oversight, page 13; Corporate Responsibility and Sustainability, pages 17-19)</p>



Number	Disclosure	Cross-References or Answers
2-14	Role of the highest governance body in sustainability reporting	<p>ESI's ESG reports and updates are led by our Director of ESG Strategy in conjunction with other functions for the review of ESI's management before being presented to our CEO and the Board for final approval.</p> <p>2022 ESG Report (Our Governance Structure, page 46) 2022 ESG Report (Vision & Strategy, page 8; About this Report, page 15) 2022 ESG Report (Governance and Accountability - Board Oversight, page 47) Nominating and Policies Committee Charter 2024 Proxy Statement (Environment, Social and Governance Initiatives; pages 10-11; Corporate Responsibility and Sustainability, pages 17-19)</p>
2-15	Conflicts of interest	<p>2022 ESG Report (Governance and Accountability - Board Oversight, page 47) Board of Directors Governance Principles and Code of Conduct, page 2 Conflict of Interest Policy 2024 Proxy Statement (Certain Relationships and Related Transactions, pages 19-20) Audit Committee Charter Information related to material conflicts of interest would be disclosed to stakeholders in ESI's annual Proxy Statement.</p>
2-16	Communication of critical concerns	<p>2024 Proxy Statement (Communicating with the Board of Directors, pages 81-82) Business Conduct and Ethics Policy (Corporate Compliance Hotline page 16)</p>
2-17	Collective knowledge of highest governance body	<p>2022 ESG Report (Vision & Strategy, page 8; About this Report, page 15) 2022 ESG Report (Governance and Accountability - Overseeing ESG Strategy and Performance, page 47) ESI Website (Board Of Directors) 2024 Proxy Statement (Directors Nominees - Business experience and qualifications, pages 4-7)</p>
2-18	Evaluation of the performance of the highest governance body	<p>Board of Directors Governance Principles and Code of Conduct pages 4 , 6 2024 Proxy Statement (Board and Committee Assessment Process, page 19)</p>
2-19	Remuneration policies	<p>Compensation Committee Charter 2024 Proxy Statement (Executive Compensation - Compensation Discussion and Analysis, pages 24-44; Director Compensation, pages 20-22; Corporate Responsibility and Sustainability, pages 17-19) 2022 ESG Report (Vision & Strategy, page 8; Sustainability Approach and Strategy, page 10; TCFD Index, page 91)</p>
2-20	Process for determining remuneration	<p>Compensation Committee Charter 2024 Proxy Statement (Executive Compensation - Compensation Discussion and Analysis, pages 24-44; Stockholder Engagement, pages 9-10; Director Compensation, pages 20-22)</p>
2-21	Annual compensation ratio	<p>2024 Proxy Statement (Pay Ratio, pages 54-55)</p>



Number	Disclosure	Cross-References or Answers
STRATEGY, POLICIES AND PRACTICES		
2-22	Statement on sustainable development strategy	2022 ESG Report (CEO Message, page 2)
2-23	Policy commitments	2022 ESG Report (Ethics and Compliance, page 49)
3-3		2022 ESG Report (Policies, Reports and Disclosures, page 55) Sustainability Website (Policies) Global Quality Policy (Promoting a Culture of Sustainability) 2024 Proxy Statement (Corporate Governance Guidelines, page 9) Global EH&S Policy
2-24	Embedding policy commitments	<p>ESI's Business Conduct and Ethics Policy presents the Company's core values and high ethical standards across many topics. All ESI employees and contractors are expected to act at all times in strong compliance with the law, the guidelines set forth in the Business Conduct and Ethics Policy and other ESI policy statements. ESI's managers are responsible for assuring that this policy and others, which are translated in many relevant languages, are understood and followed. Compliance is taken into account in reviewing the performance of all employees.</p> <p>2022 ESG Report (Governance and Accountability, page 47) 2022 ESG Report (Ethics and Compliance, page 49) 2022 ESG Report (Workforce Prosperity - Training and Development, page 42) Business Conduct and Ethics Policy (page 1) 2022 ESG Report (Governance & Compliance - Managing Risks, page 50)</p>
2-25	Processes to remediate negative impacts	2022 ESG Report (Governance & Compliance - Managing Risks, page 50) Business Conduct and Ethics Policy (Corporate Compliance Hotline page 16) 2024 Proxy Statement (Risk Management and Oversight, page 13)
2-26	Mechanisms for seeking advice and raising concerns	Business Conduct and Ethics Policy (Corporate Compliance Hotline, page 16) Foreign Corrupt Practices Act/Anti-Corruption Policy (6.4 Notice; Reporting) 2022 ESG Report (Stakeholder Engagement, page 13)
2-27	Compliance with laws and regulations	In 2023, we experienced no material cases of non-compliance with environmental laws and regulations. 2023 10-K Annual Report
2-28	Membership of associations	2022 ESG Report (External Memberships, Associations, and Certificates, page 54)



Number	Disclosure	Cross-References or Answers
STAKEHOLDER ENGAGEMENT		
2-29	Approach to stakeholder engagement	2022 ESG Report (Our ESG Journey, page 8) 2022 ESG Report (Stakeholder Engagement, page 13) Sustainability Goals Sustainability Website
2-30	Collective bargaining agreements	2022 ESG Report (Diversity, Equity & Inclusion (DE&I) - Labor Rights, page 40) Sustainability Website (Labor Rights) 13% of our employees belonged to unions/collective bargaining agreements in 2023.
GRI 3: MATERIAL TOPICS 2021		
3-1	Process to determine material topics	2022 ESG Report (Our ESG Journey, page 8) Sustainability Goals 2022 ESG Report (ESG Strategy & Disclosure Framework Mapping, page 12) 2022 ESG Report (Stakeholder Engagement, page 13)
3-2	List of material topics	2022 ESG Report (Our ESG Journey, page 8) 2022 ESG Report (ESG Strategy & Disclosure Framework Mapping, page 12) Sustainability Goals There are no material changes to the list of material topics for 2023 as compared to 2022.



Number		Disclosure	Cross-References or Answers
ECONOMIC			
ECONOMIC PERFORMANCE			
Relevant ESI Material Topic(s): Climate Change; Talent Attraction and Development; Stakeholder Engagement; Voluntarism and Charitable Giving			
GRI 3: Material Topics 2021	3-3	Management of material topics	ESI Website (Vision & Strategy) 2022 ESG Report (Stakeholder Engagement, page 13) 2022 ESG Report (Our ESG Strategy and Disclosure Framework, page 12) About This Update 2023 10-K Annual Report (Business, page 1) UK Tax Strategy
GRI 2021: Economic Performance 2016	201-1	Direct economic value generated and distributed	2022 ESG Report (Talent Attraction and Retention, page 41) 2022 ESG Report (Volunteering and Charitable Giving, pages 44-45) ESG Performance Data (Economic Performance) 2023 10-K Annual Report (Business, page 1; Revenue Recognition, page 27) 2024 Proxy Statement (Executive Compensation - Compensation Discussion and Analysis, pages 24-44)
	201-2	Financial implications and other risks and opportunities due to climate change	2022 ESG Report (Climate Change, page 28) 2023 10-K Annual Report (Risk Factors, pages 10-22)
	201-3	Defined benefit plan obligations and other retirement plans	2022 ESG Report (Talent Attraction and Retention, page 41) 2023 10-K Annual Report (Pensions Plans, page 36; Footnote 9. Pension, Post-Retirement and Post-Employment Plans, pages F-22-F-26); 2024 Proxy Statement (Benefits and Other Perquisites, page 37)
INDIRECT ECONOMIC IMPACT			
Relevant ESI Material Topic(s): Stakeholder Engagement; Governance and Accountability; Voluntarism and Charitable Giving			
GRI 3: Material Topics 2021	3-3	Management of material topics	2022 ESG Report (Vision & Strategy, page 8) 2022 ESG Report (Sustainability Approach and Strategy, page 10) 2022 ESG Report (Our ESG Strategy and Disclosure Framework, page 12) 2022 ESG Report (Expecting the Unexpected, page 36) 2022 ESG Report (Governance and Compliance - Managing Risks, page 50)



Number		Disclosure	Cross-References or Answers
GRI 203: Indirect Economic impact 2016	203-1	Infrastructure investments and services supported	2022 ESG Report (Vision & Strategy, page 8) 2022 ESG Report (MacDermid Enthone Plating Academy, page 24) 2022 ESG Report (Sustainability Approach and Strategy, page 10) 2022 ESG Report (Expecting the Unexpected, page 36) 2022 ESG Report (Environmental Compliance - Managing Risks, page 31) 2022 ESG Report (Governance and Compliance - Managing Risks, page 50) 2022 ESG Report (Sustainable Chemistry, pages 17-22) 2022 ESG Report (Maintaining a Sustainable Supply Chain, pages 51-52) 2022 ESG Report (Volunteering and Charitable Giving, pages 44-45)
ANTI-CORRUPTION			
Relevant ESI Material Topic(s): Ethics and Compliance; Governance and Accountability			
GRI 3: Material Topics 2021	3-3	Management of material topics	2022 ESG Report (Ethics and Compliance, page 49) 2022 ESG Report (Governance & Compliance - Managing Risks, page 50) Business Conduct and Ethics Policy (pages 7, 8, 14) Foreign Corrupt Practices Act/Anti-Corruption Policy 2023 10-K Annual Report (Risk Factors, pages 10-22)
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	2022 ESG Report (Governance & Compliance - Managing Risks, page 50) 2022 ESG Report (Governance & Compliance - Training and Monitoring, page 50) 2022 ESG Report (Governance & Compliance - Third-Party Monitoring and Screening, page 51) Business Conduct and Ethics Policy (pages 7, 8, 14) Foreign Corrupt Practices Act/Anti-Corruption Policy 2023 10-K Annual Report (Risk Factors, pages 10-22)
	205-2	Communication and training about anti-corruption policies and procedures	2022 ESG Report (Governance & Compliance - Managing Risks, page 50) 2022 ESG Report (Governance & Compliance - Training and Monitoring, page 50)



Number

Disclosure

Cross-References or Answers

ENVIRONMENTAL

MATERIALS

Relevant ESI Material Topic(s): Sustainable Chemistry; Managing a Sustainable Supply Chain

GRI 3: Material Topics 2021	3-3	Management of material topics	2022 ESG Report (Sustainable Chemistry, pages 17-22)
	301-2	Recycled input materials used	2022 ESG Report (Sustainable Chemistry, pages 17-22) In 2023, our MacDermid Alpha business used approximately 4,618 metric tons of recycled tin in the production of its solder technologies, representing 51.5% of all tin and tin alloys sold by the Company that year. In addition to purchasing recycled tin, we recycle tin and other metals in our own in-house smelting and refining facility in the U.S. In 2023, our reclaim facility recycled 2,088 metric tons of in-house and third-party customers' scrap metals, reducing the burden of pollution and energy and water demand that comes from metals mining.

ENERGY

Relevant ESI Material Topic(s): Climate Change; Energy and Emissions

GRI 302: Energy 2016	3-3	Management of material topics	2022 ESG Report (Energy and Emissions, page 29) 2022 ESG Report (Climate Change, page 28) 2022 ESG Report (Energy and Emissions - Managing Our Impact, page 29) 2022 ESG Report (Environmental Compliance - Managing Risks, page 31) Sustainability Goals
	302-1	Energy consumption within the organization	2022 ESG Report (Energy and Emissions - Measuring Our Footprint, page 29) 2022 ESG Report (Energy and Emissions, page 29) Sustainability Goals
	302-3	Energy intensity	2022 ESG Report (Energy and Emissions - Measuring Our Footprint, page 29) 2022 ESG Report (Energy and Emissions, page 29)
	302-4	Reduction of energy consumption	2022 ESG Report (Energy and Emissions Reduction Initiatives, page 30) Sustainability Goals



Number	Disclosure	Cross-References or Answers
WATER AND EFFLUENTS		
Relevant ESI Material Topic(s): Water Management		
GRI 3: Material Topics 2021	3-3	Management of material topics
		Global EH&S Policy 2022 ESG Report (Environmental Compliance - Managing Risks, page 31) 2022 ESG Report (Environmental Compliance - Water and Waste, pages 32-33) Sustainability Website (Water and Waste)
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource
		2022 ESG Report (Environmental Compliance - Water and Waste, pages 32-33) 2022 ESG Report (Water and Waste - Monitoring and Reducing Water, page 32)
	303-2	Management of water discharge-related impacts
		2022 ESG Report (Water and Waste - Monitoring and Reducing Water, page 32) ESG Performance Data (Water) We discharge water in compliance with local regulatory requirements.
	303-3	Water withdrawal
		2022 ESG Report (Water and Waste - Monitoring and Reducing Water, page 32) ESG Performance Data (Water)
	303-4	Water discharge
		2022 ESG Report (Water and Waste - Monitoring and Reducing Water, page 32) ESG Performance Data (Water)
	303-5	Water consumption
		2022 ESG Report (Water and Waste - Monitoring and Reducing Water, page 32) Total Water Consumption = Total Water Withdrawal - Total Water Discharged. See our ESG Performance Data (Water) for more information.
EMISSIONS		
Relevant ESI Material Topic(s): Climate Change; Energy and Emissions		
GRI 3: Material Topics 2021	3-3	Management of material topics
		Global EH&S Policy 2022 ESG Report (Environmental Compliance - Managing Risks, page 31) 2022 ESG Report (Energy and Emissions, page 29) 2022 ESG Report (Climate Change, page 28) 2022 ESG Report (Energy and Emissions - Managing Our Impact, page 29) Sustainability Goals 2024 Proxy Statement (Environmental, Social and Governance Initiatives, pages 10-11)



Number	Disclosure	Cross-References or Answers	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	2022 ESG Report (Energy and Emissions - Measuring Our Footprint, page 29) Sustainability Goals
	305-2	Energy indirect (Scope 2) GHG emissions	2022 ESG Report (Energy and Emissions - Measuring Our Footprint, page 29) Sustainability Goals
	305-4	GHG emissions intensity	2022 ESG Report (Energy and Emissions - Measuring Our Footprint, page 29) Sustainability Goals ESG Performance Data (Energy and Emissions)
	305-5	Reduction of GHG emissions	2022 ESG Report (Energy and Emissions, page 29) 2022 ESG Report (Climate Change, page 28) 2022 ESG Report (Energy and Emissions - Measuring Our Footprint, page 29) Sustainability Goals

WASTE

Relevant ESI Material Topic(s): Waste Management

GRI 306: Waste 2020	3-3	Management of material topics	Global EH&S Policy		
			2022 ESG Report (Environmental Compliance - Managing Risks, page 31)		
			2022 ESG Report (Sustainable Chemistry, pages 17-22)		
			2022 ESG Report (Environmental Compliance - Water and Waste, pages 32-33)		
			Sustainable Website (Water and Waste)		
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	2022 ESG Report (Water and Waste - Measuring and Reducing Waste, page 33) ESG Performance Data (Waste) We dispose of our waste in compliance with local regulatory requirements.		
			306-2	Management of significant waste-related impacts	2022 ESG Report (Sustainable Chemistry, pages 17-22) 2022 ESG Report (Environmental Compliance - Water and Waste, pages 32-33) Sustainable Website (Water & Waste) Where applicable and in accordance with local laws, we train employees to recycle waste and have various recycling initiatives in place at our manufacturing facilities.
			306-3	Waste generated	2022 ESG Report (Water and Waste - Measuring and Reducing Waste, page 33)
			306-4	Waste diverted from disposal	2022 ESG Report (Water and Waste - Measuring and Reducing Waste, page 33)
			306-5	Waste directed from disposal	2022 ESG Report (Water and Waste - Measuring and Reducing Waste, page 33)



Number		Disclosure	Cross-References or Answers
SUPPLIER ENVIRONMENTAL ASSESSMENT			
Relevant ESI Material Topic(s): Managing a Sustainable Supply Chain			
GRI 3: Material Topics 2021	3-3	Management of material topics	Global EH&S Policy Supplier Code of Conduct Supply Chain Conflict Minerals Policy 2022 ESG Report (Managing a Sustainable Supply Chain, page 51)
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	2022 ESG Report (Managing a Sustainable Supply Chain, page 51)
	308-2	Negative environmental impacts in the supply chain and actions taken	2022 ESG Report (Managing a Sustainable Supply Chain, page 51)
SOCIAL			
EMPLOYMENT			
Relevant ESI Material Topic(s): Talent Attraction and Development			
GRI 3: Material Topics 2021	3-3	Management of material topics	Fair Employment Policy 2022 ESG Report (Workforce Prosperity, pages 41-43) ESI Career Website
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	2022 ESG Report (Talent Attraction and Retention, page 41) ESG Performance Data (Global Workforce Representation)
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2022 ESG Report (Talent Attraction and Retention, page 41) We provide a variety of benefits to our full-time employees from parental leave, healthcare, life insurance, disability coverage, retirement provision and stock ownership. The benefits we provide vary depending on location and are based on local human resources laws and regulations with which we comply.



Number	Disclosure	Cross-References or Answers
LABOR/MANAGEMENT RELATIONS		
Relevant ESI Material Topic(s): Human Rights; Talent Attraction and Development; Labor Rights		
GRI 3: Material Topics 2021	3-3	Management of material topics
		<p>2023 10-K Annual Report (Human Capital Management, pages 6-7)</p> <p>Sustainability Website (Labor Rights)</p> <p>2022 ESG Report (Stakeholder Engagement, page 13)</p> <p>2022 ESG Report (Human Rights, page 49)</p> <p>Business Conduct and Ethics Policy (Labor & Human Rights, page 9)</p> <p>Fair Employment Policy</p> <p>Anti-slavery and Human Trafficking Policy</p>
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes
		<p>Sustainability Website (Labor Rights)</p> <p>2022 ESG Report (Labor Rights, page 40)</p> <p>2022 ESG Report (Stakeholder Engagement, page 13)</p> <p>We comply with notice periods (as defined by collective bargaining agreements in place or by local laws or regulations) prior to the implementation of any changes that could potentially involve our employees.</p>
OCCUPATIONAL HEALTH AND SAFETY		
Relevant ESI Material Topic(s): Occupational Health and Safety; Manufacturing Safe Products		
GRI 3: Material Topics 2021	3-3	Management of material topics
		<p>Global EH&S Policy</p> <p>2023 10-K Annual Report (Human Capital Management, pages 6-7)</p> <p>2022 ESG Report (Occupational Health & Safety, pages 35-38)</p> <p>2022 ESG Report (Managing Health & Safety, page 36)</p> <p>2022 ESG Report (Ensuring Effective Health & Safety Management, page 37)</p> <p>2022 ESG Report (Manufacturing Safe Products, page 23)</p> <p>Sustainability Goals</p>
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system
	403-2	Hazard identification, risk assessment and incident investigation
	403-4	Worker participation, consultation and communication on occupational health and safety
		<p>2022 ESG Report (Occupational Health & Safety, pages 35-38)</p> <p>2022 ESG Report (Ensuring Effective Health & Safety Management, page 37)</p> <p>2022 ESG Report (Managing Health & Safety, page 36)</p> <p>2022 ESG Report (Ensuring Effective Health & Safety Management, page 37)</p> <p>2022 ESG Report (Manufacturing Safe Products, page 23)</p>



Number	Disclosure	Cross-References or Answers
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	2022 ESG Report (Managing Health & Safety, page 36) 2022 ESG Report (Ensuring Effective Health & Safety Management, page 37) 2022 ESG Report (Manufacturing Safe Products, page 23)
	403-6 Promotion of worker health	Global EH&S Policy 2022 ESG Report (Ensuring Effective Health & Safety Management, page 37) 2022 ESG Report (Employee Benefits & Talent Attraction and Retention, page 41) ESG Performance Data (Global Workforce Representation)
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2022 ESG Report (Managing Health & Safety, page 36) 2022 ESG Report (Ensuring Effective Health & Safety Management, page 37) 2022 ESG Report (Manufacturing Safe Products, page 23)
	403-8 Workers covered by an occupational health and safety management system	2022 ESG Report (Managing Health & Safety, page 36) ESG Performance Data (Global Workforce Representation) ESI's safety data is submitted by our facilities and consolidated in our global safety management system for tracking and monitoring purposes.
	403-9 Work-related injuries	2022 ESG Report (Measuring Health & Safety Performance, page 38) 2022 ESG Report (Ensuring Effective Health & Safety Management, page 37) ESG Performance Data (Environmental Health & Safety) In 2023, we have experienced no injuries of workers who are not employees but whose work we control. Lost time injury rates (LTIR) are calculated based on 200,000 hours worked. LTIR figures cover all employees.
403-10 Work-related ill health	2022 ESG Report (Measuring Health & Safety Performance, page 38) 2022 ESG Report (Ensuring Effective Health & Safety Management, page 37) ESG Performance Data (Environmental Health & Safety) In 2023, we experienced no employee fatalities.	



Number	Disclosure	Cross-References or Answers
TRAINING AND EDUCATION		
Relevant ESI Material Topic(s): Talent Attraction and Development; Human Rights; Diversity, Equity & Inclusion; Occupational Health and Safety; Ethics and Compliance		
GRI 3: Material Topics 2021	3-3	Management of material topics
		2022 ESG Report (About ESI, page 4) 2022 ESG Report (Workforce Prosperity, pages 41-43) 2022 ESG Report (Talent Attraction and Retention, page 41) Sustainability Goals Business Conduct and Ethics Policy (Training, page 17) 2023 10-K Annual Report (Human Capital Management, pages 6-7)
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee
		2022 ESG Report (Workforce Prosperity, pages 41-43) ESG Performance Data (Global Workforce Representation) 2022 ESG Report (Ethics and Compliance - Training and Monitoring, page 50)
	404-2	Program for upgrading employee skills and transition assistance programs
		2022 ESG Report (Workforce Prosperity, pages 41-43) In connection with retirement or termination of employment, we may offer severance pay and/or transition assistance depending on circumstances.
	404-3	Percentage of employees receiving regular performance and career development reviews
		2022 ESG Report (Training and Development, page 42) ESG Performance Data (Social Impact)
DIVERSITY AND EQUAL OPPORTUNITY		
Relevant ESI Material Topic(s): Diversity, Equity & Inclusion; Governance and Accountability		
GRI 3: Material Topics 2021	3-3	Management of material topics
		2022 ESG Report (Diversity, Equity & Inclusion (DE&I), pages 39-40) 2022 ESG Report (Promoting DE&I), page 40) Sustainability Goals Business Conduct and Ethics Policy (Training, page 17) 2023 10-K Annual Report (Human Capital Management, pages 6-7) 2024 Proxy Statement (Environmental, Social and Governance Initiatives, pages 10-11)
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees
		2022 ESG Report (Performance Through a Diverse and Independent Board, page 47) ESG Performance Data (Snapshot of Our People) 2024 Proxy Statement (Board Diversity, Tenure and Qualification, pages 2-3) ESI Website (Board of Directors)



Number		Disclosure	Cross-References or Answers
NON-DISCRIMINATION			
Relevant ESI Material Topic(s): Diversity, Equity & Inclusion; Governance and Accountability			
GRI 3: Material Topics 2021	3-3	Management of material topics	2022 ESG Report (Diversity, Equity & Inclusion (DE&I), pages 39-40) 2022 ESG Report (Promoting DE&I, page 40) Sustainability Goals Business Conduct and Ethics Policy (Training, page 17) 2023 10-K Annual Report (Human Capital Management, pages 6-7)
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	2022 ESG Report (Promoting DE&I, page 40)
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING			
Relevant ESI Material Topic(s): Human Rights; Talent Attraction and Development; Labor Rights			
GRI 3: Material Topics 2021	3-3	Management of material topics	2022 ESG Report (Diversity, Equity & Inclusion (DE&I), pages 39-40) 2022 ESG Report (Labor Rights, page 40) 2022 ESG Report (Human Rights, page 49) Anti-slavery and Human Trafficking Policy Supplier Code of Conduct
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	We respect the rights of our employees to freely associate and bargain collectively in a legal, ethical and safe way. 2022 ESG Report (Labor Rights, page 40) 2022 ESG Report (Human Rights, page 49) Sustainability Website (Labor Rights) Supplier Code of Conduct
CHILD LABOR			
Relevant ESI Material Topic(s): Human Rights			
GRI 3: Material Topics 2021	3-3	Management of material topics	2022 ESG Report (Human Rights, page 49) 2022 ESG Report (Policies, Reports and Disclosures, page 55) 2022 ESG Report (Managing a Sustainable Supply Chain, page 51) 2022 ESG Report (Third-Party Monitoring and Screening, page 51) Anti-Slavery and Human Trafficking Policy Supplier Code of Conduct Business Conduct and Ethics Policy 2024 Proxy Statement (Environmental, Social and Governance Initiatives, pages 10-11)



Number	Disclosure	Cross-References or Answers
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor
2022 ESG Report (Human Rights, page 49) 2022 ESG Report (Policies, Reports and Disclosures, page 55) 2022 ESG Report (Managing a Sustainable Supply Chain, page 51) 2022 ESG Report (Third-Party Monitoring and Screening, page 51) Anti-Slavery and Human Trafficking Policy Supplier Code of Conduct Business Conduct and Ethics Policy		
FORCED AND COMPULSORY LABOR		
Relevant ESI Material Topic(s): Human Rights		
GRI 3: Material Topics 2021	3-3	Management of material topics
2022 ESG Report (Human Rights, page 49) 2022 ESG Report (Policies, Reports and Disclosures, page 55) 2022 ESG Report (Managing a Sustainable Supply Chain, page 51) 2022 ESG Report (Third-Party Monitoring and Screening, page 51) Anti-Slavery and Human Trafficking Policy Supplier Code of Conduct Business Conduct and Ethics Policy 2024 Proxy Statement (Environmental, Social and Governance Initiatives, pages 10-11)		
GRI 409: Forced and Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced and compulsory labor
2022 ESG Report (Human Rights, page 49) 2022 ESG Report (Policies, Reports and Disclosures, page 55) 2022 ESG Report (Managing a Sustainable Supply Chain, page 51) 2022 ESG Report (Third-Party Monitoring and Screening, page 51) Anti-Slavery and Human Trafficking Policy Supplier Code of Conduct Business Conduct and Ethics Policy		
LOCAL COMMUNITIES		
Relevant ESI Material Topic(s): Volunteering and Charitable Giving; Managing a Sustainable Supply Chain		
GRI 3: Material Topics 2021	3-3	Management of material topics
2022 ESG Report (Volunteering and Charitable Giving, pages 44-45) 2023 10-K Annual Report (Human Capital Management, pages 6-7) 2024 Proxy Statement (Environmental, Social and Governance Initiatives, pages 10-11)		



Number		Disclosure	Cross-References or Answers
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments and development programs	2022 ESG Report (Sustainable Chemistry, pages 17-22) 2022 ESG Report (Water and Waste - Monitoring and Reducing Water, page 32) 2022 ESG Report (Water and Waste - Measuring and Reducing Waste, page 33) ESG Performance Data (Water; Waste; Certifications) 2022 ESG Report (Volunteering and Charitable Giving, pages 44-45) 2022 ESG Report (Stakeholder Engagement, page 13) ESI Facilities Certificates Sustainability Website (Community Impact)
SUPPLIER SOCIAL ASSESSMENT 2016			
Relevant ESI Material Topic(s): Managing a Sustainable Supply Chain			
GRI 3: Material Topics 2021	3-3	Management of material topics	Global EH&S Policy 2022 ESG Report (Human Rights, page 49) 2022 ESG Report (Managing a Sustainable Supply Chain, page 51) 2022 ESG Report (Supply Chain Risk Management, page 51) 2022 ESG Report (Third-Party Monitoring and Screening, page 51) Anti-Slavery and Human Trafficking Policy Supply Chain Conflict Minerals Policy Conflict Minerals Report Supplier Code of Conduct
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	2022 ESG Report (Third-Party Monitoring and Screening, page 51) Conflict Minerals Report
PUBLIC POLICY			
GRI 3: Material Topics 2021	3-3	Management of material topics	Business Conduct and Ethics Policy (Political Contributions)
GRI 415: Public Policy 2016	415-1	Political contributions	Business Conduct and Ethics Policy (Political Contributions)
CUSTOMER HEALTH AND SAFETY			
GRI 3: Material Topics 2021	416	Management of material topics	2022 ESG Report (Removing Hazardous Chemicals Through Green Chemistry, page 21) 2022 ESG Report (Product Stewardship, page 23)
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	2022 ESG Report (Manufacturing Safe Products, page 23)



Number	Disclosure	Cross-References or Answers
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2022 ESG Report (Manufacturing Safe Products, page 23) Global Quality Policy Global EH&S Policy We had no material incidents of noncompliance with respect to the health and safety impacts of products and services in 2023. A material non-compliance incident is one that results in a significant adverse impact to our business, condition (financial or otherwise), assets or results.
MARKETING AND LABELING		
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 ESG Report (Product Safety Training and Labeling, page 24) Animal Testing Statement
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	2022 ESG Report (Product Safety Training and Labeling, page 24) Animal Testing Statement
	417-2 Incidents of non-compliance concerning products and service information and labeling	We had no material incidents of noncompliance with respect to product and service information and labeling in 2023. A material non-compliance incident is one that results in a significant adverse impact to our business, condition (financial or otherwise), assets or results.
CUSTOMER PRIVACY		
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 ESG Report (Handling Data Security and Privacy, page 53) Website Privacy Policy
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	We had no material complaints concerning breaches of customer privacy and losses of customer data in 2023.
ESI MATERIAL TOPIC: SUSTAINABLE CHEMISTRY (GREEN CHEMISTRY, INNOVATION FOR SUSTAINABLE PRODUCTS, CIRCULAR ECONOMY)		
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 ESG Report (CEO Message, page 2) 2022 ESG Report (Sustainable Chemistry, pages 17-22) 2022 ESG Report (From Idea to Sustainable Solution: How We Innovate, page 18) 2022 ESG Report (Product Stewardship, pages 23-24) Global Quality Policy (Promoting a Culture of Sustainability) Sustainability Goals
	Revenue generated from sustainable chemistry products	ESI Website (Sustainable Chemistry) 2022 ESG Report (Chemical Technology Enabling Sustainability, page 20)

Number	Disclosure	Cross-References or Answers
ESI MATERIAL TOPIC: SOCIETAL & GEOPOLITICAL CONDITIONS		
GRI 3: Material Topics 2021	3-3 Management of material topics	2022 ESG Report (CEO Message, page 2) 2022 ESG Report (Environmental Compliance - Managing Risks, page 31) 2022 ESG Report (Governance & Compliance - Managing Risks, page 50) 2022 ESG Report (Expecting the Unexpected, page 36) Sustainability Goals
	Safeguarding business continuity against risks	ESI Website (Sustainable Chemistry) 2022 ESG Report (Expecting the Unexpected, page 36)



Sustainability Accounting Standards Board (SASB) Index

CHEMICALS INDUSTRY DISCLOSURES

Disclosure Topic	Disclosure Number	Disclosure Accounting Metric	Location and Answer
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	2022 ESG Report (Energy and Emissions, page 29) 2022 ESG Report (Energy and Emissions - Measuring Our Footprint, page 29) ESG Performance Data (Energy & Emissions)
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets.	Sustainability Goals 2022 ESG Report (Energy and Emissions - Measuring Our Impact, page 29) 2022 ESG Report (Energy and Emissions - Managing Our Footprint, page 29) 2022 ESG Report (Energy and Emissions Reduction Initiatives, page 30)
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs) and (4) hazardous air pollutants (HAPs)	Our operations are low emissions. In 2023, our total NOx, SOx, VOCs and HAPs were 81.5 Metric Tons.
Energy Management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	2022 ESG Report (Energy and Emissions, page 29) 2022 ESG Report (Energy and Emissions - Measuring Our Footprint, page 29) ESG Performance Data (Energy & Emissions)
Water Management	RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed and percentage of each in regions with High or Extremely High Baseline Water Stress	2022 ESG Report (Water and Waste - Monitoring and Reducing Water, page 32) ESG Performance Data (Water)
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	2022 ESG Report (Water and Waste - Monitoring and Reducing Water, page 32) We have experienced no material incidents associated with water quality permits, standards and regulations in the last three years.
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	2022 ESG Report (Water and Waste - Monitoring and Reducing Water, page 32) ESG Performance Data (Water)
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated and percentage recycled	2022 ESG Report (Water and Waste - Measuring and Reducing Waste, page 33) ESG Performance Data (Waste)
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	2022 ESG Report (Volunteering and Charitable Giving, pages 44-45) 2023 10-K Annual Report (Human Capital Management, pages 6-7) Sustainability Website



Disclosure Topic	Disclosure Number	Disclosure Accounting Metric	Location and Answer
Workforce Health & Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	2022 ESG Report (Measuring Health & Safety Performance, page 38) 2022 ESG Report (Occupational Health & Safety, pages 35-38) Sustainability Goals ESG Performance Data (Environmental Health & Safety) Global EH&S Policy
	RT-CH-320a.2	Description of efforts to assess, monitor and reduce exposure of employees and contract workers to long-term (chronic) health risks	2022 ESG Report (Manufacturing Safe Products, page 23) 2022 ESG Report (Managing Health & Safety, page 36) 2022 ESG Report (Ensuring Effective Health & Safety Management, page 37) Sustainability Goals
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	ESI Website (Sustainable Chemistry) 2022 ESG Report (Sustainable Chemistry, page 17)
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances and (2) percentage of such products that have undergone a hazard assessment	Certain of our products contain chemicals categorized as GHS Category 1 and 2 Health and Environmental Hazardous Substances. Our products are evaluated for hazard and assigned hazard classifications as required by law. 2022 ESG Report (Sustainable Chemistry, pages 17-22) 2022 ESG Report (Manufacturing Safe Products, page 23) 2022 ESG Report (From Idea to Sustainable Solution: How We Innovate, page 18)
	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	2022 ESG Report (Sustainable Chemistry, pages 17-22) 2022 ESG Report (From Idea to Sustainable Solution: How We Innovate, page 18) Sustainability Goals Supply Chain Conflict Minerals Policy Conflict Minerals Report Supplier Code of Conduct
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	We have no revenues from GMOs or genetic engineering.



Disclosure Topic	Disclosure Number	Disclosure Accounting Metric	Location and Answer
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	2022 ESG Report (Design and Implementation Process - Regulatory Changes, page 18) 2022 ESG Report (Energy and Emissions, page 29) 2022 ESG Report (Climate Change, page 28) 2022 ESG Report (Promoting DE&I, page 40) 2022 ESG Report (Stockholder Engagement, page 13)
"Operational Safety, Emergency Preparedness & Response"	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR) and Process Safety Incident Severity Rate (PSISR)	2022 ESG Report (Water and Waste - Measuring and Reducing Waste, page 33) 2022 ESG Report (Occupational Health & Safety, pages 35-38) Global EH&S Policy
	RT-CH-540a.2	Number of transport incidents	We had no significant transport incidents over the last three years.
Production	RT-CH-000.A	Production by reportable segment	2022 ESG Report (Who We Are, page 4) 2022 ESG Report (Enabling the Products of Everyday Life, page 5) 2022 ESG Report (Sustainability Within Our End Markets, page 6) 2022 ESG Report (Sustainability Approach and Strategy, pages 10-12) 2023 10-K Annual Report (Business, page 1) ESI Website (Overview) ESI Website (Key Markets)

Cautionary Statement

Reporting Uncertainties

Non-financial information is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different, but acceptable measurement techniques can result in different measurements. The precision of different measurement techniques may also vary.

The term "material" is used to refer to key sustainability topics relevant to ESI and should not be read as equating to any use of this word in the company's filings with the Securities and Exchange Commission. Our ESG disclosures may contain data from third party sources, which are not controlled by ESI and cannot be fully verified.

Unless the context otherwise indicates or requires, all of our product names, trade names, trademarks, service marks or logos used or referenced in this 2023 ESG Update are part of the company's intellectual property, although the "©" and "TM" trademark designations may have been omitted. All rights to such intellectual property are reserved.

Forward-Looking Statements

This 2023 ESG Update includes "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995 relating to, without limitation, ESI's Sustainability Goals and other sustainability topics that are not historical facts or information. These forward-looking statements will often contain words such as "expect," "anticipate," "project," "will," "should," "believe," "intend," "plan," "assume," "estimate," "predict," "seek," "continue," "outlook," "may," "might," "aim," "can have," "likely," "potential," "target," "hope," "goal," "priority," "guidance," "confident," "committed," "designed" or "strive" and variations of such words and similar expressions. These statements should be evaluated with caution considering the many risks and uncertainties inherent in ESG reporting and the company's business. These statements are based on expectations, assumptions, estimates and other projections about the company, only speak as of the time of such statements, and are not guarantees of future results or performance. The company does not undertake or plan to update or revise them, whether as a result of new or more information becoming available, changes in expectations, assumptions, estimates or results, future events or otherwise. Actual results of the company may differ materially from any future results expressed or implied in the forward-looking statements if one or more of the underlying projections prove to be inaccurate or are unrealized.

There can be no assurance that such forward looking statements will prove to be correct. Any public statements or disclosures by the company following this 2023 ESG Update that modify or impact any of the forward-looking statements contained in or accompanying this supplement will be deemed to modify or supersede such outlook or other forward-looking statements.



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