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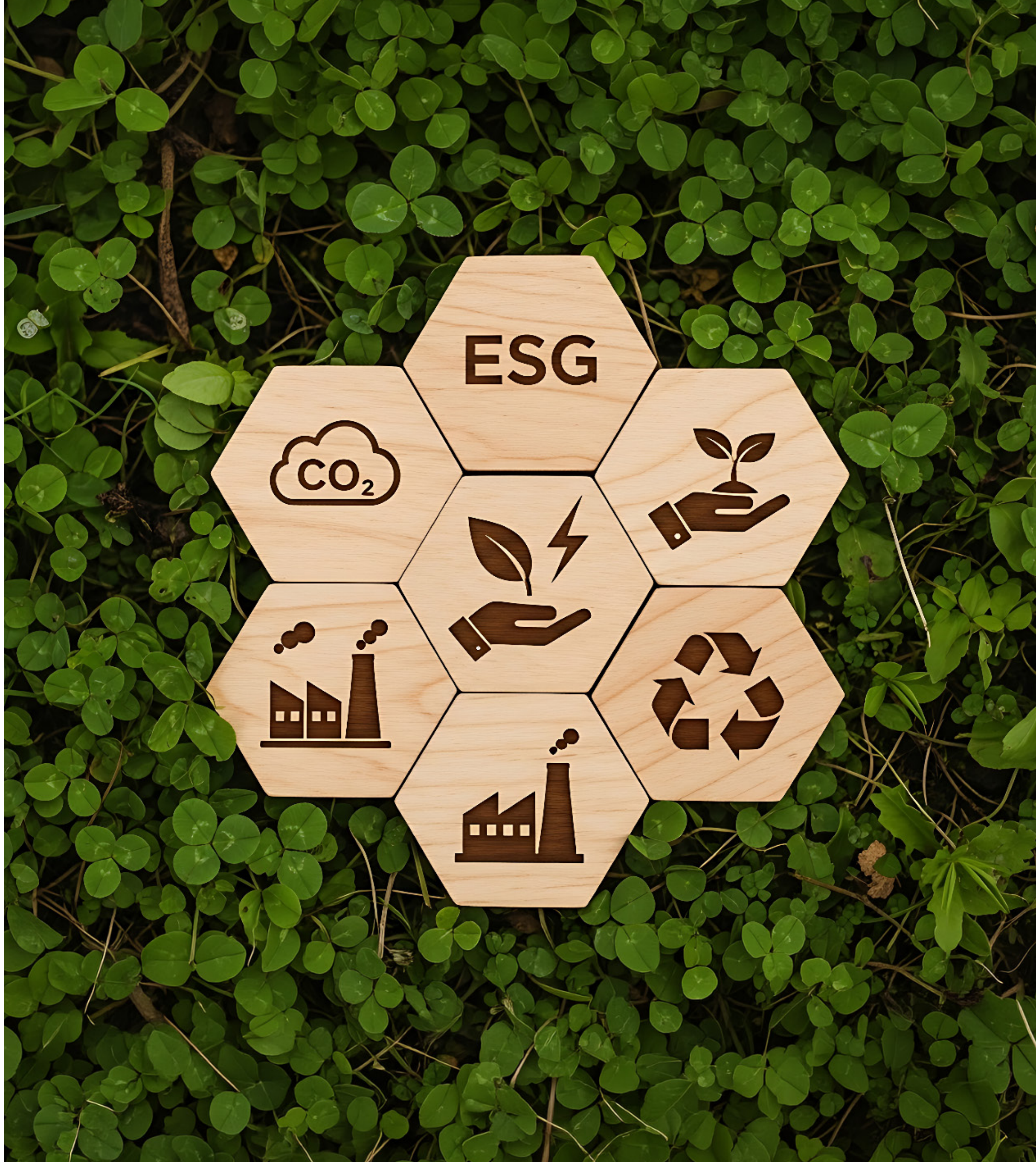
Environmental, Social and Governance (ESG) Strategy

2026 - 2035

we see value where others see waste



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ESG management strategy

The goals of our ESG strategy are correspond to our long-standing values.

The management of our sustainable development strategy is supervised at the level of the Supervisory Board, controlled by the Management Board, and implemented by the ESG Management Team.

The ESG Management Team is in charge of ensuring continuous development in this area, maintaining, reviewing and improving the ESG strategy and its full implementation. The Team determines stakeholders' expectations in light of Elemental's broader commitments.

Supervisory Board –ESG Committee

The ESG Committee conducts regular reviews of the implementation of the ESG strategy and suggests possible directions for improving the system.

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CEO and the Management Board

The CEO of Elemental exercises full control over the ESG strategy and provides sufficient resources for its implementation. Relevant teams are responsible for the implementation of the ESG strategy on his behalf. The CEO is the highest-ranking decision maker responsible for ESG issues.

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ESG Management Team

- Internal Audit Department
- Chief Financial Officer
- Sustainable Development Director
  - Sustainable Development Department
- Compliance Department
- Communication Department

Governance area	Environment	People in the organization	Local communities
Governance and Risk commitments	**Sustainable development**	**Diversity, equality, inclusion**	**Local communities**
• management of subsidiaries • risk management • anti-corruption policy • supply chain management	• Net Zero roadmap • carbon footprint reporting • innovative technological processes	• human rights in the organizations • quality of labor rights • diversity at Elemental • consultation with employees	• respecting the rules of the local community • public consultations • charity and sponsorship

All employees are required to understand what role they play in achieving the sustainable development goals. Employees, in particular those holding managerial positions, are actively encouraged to participate in ESG training sessions so that they can fully perform their duties in light of the requirements and commitments contained in the ESG Elemental Strategy.

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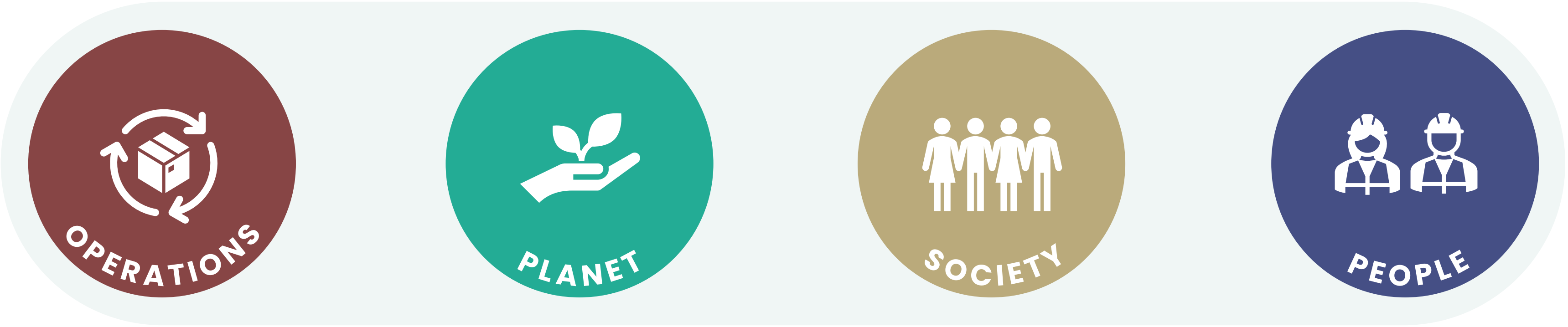
ESG strategy

Our core vision is to recover and return as many raw materials as possible to the circular economy cycle, driving profitabolity while ensuring a positive impact on people and the planet.

we base our sustainable development strategy on Four Key Strategic pillars



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ESG strategy

Our strategic pillars are shaped by these strategic goals

OPERATIONS

A.1. Process improvement & safety

A.2. Innovations

A.3. Responsible supply chain

PLANET

B.1. Climate, Energy & Air Emissions

B.2. Circular Resource & Waste Management

SOCIETY

C.1. Building relationships with local communities

C.2. Educational activity

C.3. Charity & Sponsorship

PEOPLE

D.1. Healthy & safe working conditions

D.2. Continuous Professional development

D.3. Diversity, equality, inclusion

ESG strategy – OPERATIONS

A.1 Process improvement & safety

A.1.1 Achieve zero uncontrolled battery-storage fires by 2030 through advanced monitoring and segregation

A.1.2 Install automatic fire-suppression & gas-filtering systems at WEEE treatment sites by 2035

A.1.3 Upgrade waste processing, storage, and digital traceability systems across all facilities by 2030

A.1.4 Digitize operational processes by upgrading the company’s business management, accounting, and consolidation system by 2029

A.2 Innovations

A.2.1 Construction of a smelter and refinery processes for critical raw materials by 2035

A.2.2 Implement fully digital inbound waste tracking and reporting in all regions to enhance data quality, support compliance, and strengthen global waste-management performance by 2029

A.2.3 Install on-site waste processing technologies in all key production sites by 2035 to reduce waste-related emissions and decrease the environmental footprint

A.3 Responsible supply chain

A.3.1 Inclusion of contractual clauses concerning exposure to sanctions, origin of goods, and legality of funds held by the counterparty in 100% of new contracts concluded by 2030

A.3.2 Verification of sanctions exposure using a screening platform 100% of new suppliers who, according to the Counterparty Verification Rules, should be covered by it by 2030

A.3.3 Implementation of a Counterparty verification process in accordance with the adopted Supply Chain procedure in all operating companies of the Group by 2028

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ESG strategy – PLANET

PLANET

B.1 Climate, Energy & Air Emissions

B.1.1 Reduce Scope 1+2 GHG emmisions (market- based) by 30% by 2030 per ton of processed waste

B.1.2 Achieve 100 % use of electricity from renewable sources by 2030

B.1.3 Improve energy efficiency 10% by 2030 per ton of processed waste

B.1.4 Complete a comprehensive inventory of all air, water, and soil pollution sources across its operations and publish verified data on emitted pollutant quantities by 2028

B.1.5 Develop Group-wide climate-related risk analysis and adaptation solutions by 2028

B.2 Circular Resource & Waste Management

B.2.1 Identify the current level of metal recovery and develop a plan to gradually increase the recovery efficiency of valuable and critical metals by 2035

B.2.2 Expand waste treatment capacity by 20% by 2030

B.2.3 Reduce waste sent for final disposal by 10% by 2035

B.2.4 Achieve a 95% recycling rate by 2030

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ESG strategy – SOCIETY

C.1 Building relationships with the local communities

C.1.1 Establish and implement a structured stakeholder engagement program in priority operating regions and achieving a minimum 80% satisfaction rate with the engagement process by 2030

C.1.2 Increase the number of supported socially vulnerable individuals by 30% through structured programmes in priority regions

C.2 Educational activity

C.2.1 Reach at least 25% of each priority audience annually through aste-recycling education initiatives by 2030

C.3 Charity & sponsorship

C.3.1 Strengthen community engagement by supporting community events in at least 50% of priority regions annually

C.3.2 Develop and implement a Group-wide social activities strategy by 2028 across all Group companies

ESG strategy – PEOPLE

D.1 Healthy & safe working condition

D.1.1 Increase overall employee safety performance by at least 5% annually by reducing incident rates

D.1.2 Achieve zero fatalities and severe injuries through modernization of safety systems by 2030

D.1.3 Implement 100 % preventive maintenance and safety audits on material-handling equipment by 2028

D.1.4 Reach complete adoption of ISO 45001 standards in all key plants by 2030

D.2 Continuous professional development

D.2.1 Expand and develop employee competencies by increasing the share of employees participating in professional development activities to 5% annually

D.2.2 Develop leadership competencies by ensuring that 60% of managers participate in structured leadership development programs annually

D.2.3 Define the baseline for employee engagement and develop a plan to continuously improve engagement levels by 2030

D.3 Diversity, equality, inclusion

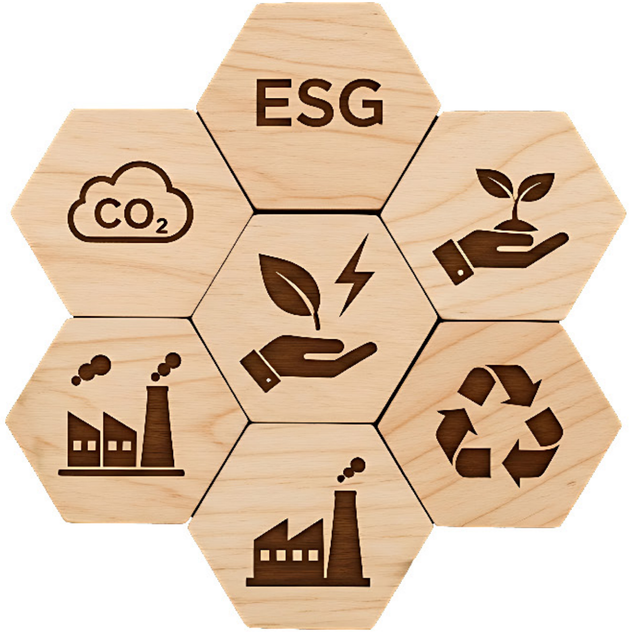
D.3.1 Conduct annual wage benchmarking and ensure 100% compliance with fair-pay policy by 2027

D.3.2 Achieve 100% completion of anti-corruption training annually for all employees in risk-exposed positions

D.3.3 Identify the current wage gap and define measurable improvement targets to be achieved by 2027

D.3.4 Increase the share of women in leadership positions to 30% by 2030

D.3.5 Develop a region-adapted Group benefits framework and achieve 90% employee coverage by the defined regional benefits across all Group companies by 2029



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