

INDEPENDENT ASSURANCE REPORT

To: The Stakeholders of Momentive Performance Materials Inc.

1. Introduction and Objectives of Work

Bureau Veritas UK Ltd ('Bureau Veritas') has been engaged by Momentive Performance Materials Inc. ('Momentive') to provide limited assurance of selected Sustainability Performance Indicators reported in its ESG Report 2025 (the 'Report'). The objective is to provide assurance to Momentive and its stakeholders over the accuracy and reliability of the reported information and data.

2. Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for the period 1st January 2025 to 31st December 2025 (the 'Selected Information'):

- Scope 1 Greenhouse Gas (GHG) emissions (tCO₂e)
- Scope 2 GHG emissions – Market-based (tCO₂e)
- Scope 2 GHG emissions – Location-based (tCO₂e)
- Scope 3 GHG emissions:
 - Category 1 – Purchased Goods and Services (tCO₂e)
 - Category 2 – Capital Goods (tCO₂e)
 - Category 3 – Fuel- and Energy-Related Activities (tCO₂e)
 - Category 4 – Upstream Transportation and Distribution (tCO₂e)
 - Category 5 – Waste Generated in Operations (tCO₂e)
- Energy
 - Total energy consumption ('000 GJ)
 - Total fuel (direct energy) consumption ('000 GJ)
 - Purchased electricity (indirect energy) consumption ('000 GJ)
 - Purchased renewable electricity (certified) ('000 GJ)
 - Renewable electricity %
- Water – Total water intake ('000 m³)
- Waste – Total waste (hazardous + non-hazardous) (metric tonnes)

3. Reporting Criteria

The Selected Information needs to be read and understood together with the Momentive Basis of Reporting, as set out at <https://www.momentive.com/en-us/sustainability>.

4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and

- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails.
- The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.
- Scope 3 Category 6 (Business Travel) GHG emissions could not be fully reviewed as source evidence for Air, Rail and Road travel was not made available to Bureau Veritas during the assurance process.

5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Momenive. Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- Obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the Directors of Momenive.

6. Assessment Standard

We performed our work to a limited level of assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board.

7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of Momenive;
2. Carrying out four virtual site visits (selected via a risk-based process) in the United States of America, United Kingdom, Brazil and India.
3. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Momenive;
5. Agreeing a selection of the Selected Information to the corresponding source documentation;
6. Reviewing Momenive systems for quantitative data aggregation and analysis;
7. Reperforming a selection of aggregation calculations of the Selected Information;
8. Reperforming greenhouse gas emissions conversions calculations;
9. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.



A 5% materiality threshold was applied to this assurance. It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

8. Conclusion

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

The Selected Information is as follows:

Topic	KPI	Verified Figure
GHG Emissions	Scope 1 GHG emissions (tCO ₂ e)	171,000
	Scope 2 GHG emissions – Location-based (tCO ₂ e)	115,500
	Scope 2 GHG emissions – Market-based (tCO ₂ e)	60,800
	Scope 3 GHG emissions – Category 1 – Purchased Goods and Services (tCO ₂ e)	1,121,000
	Scope 3 GHG emissions – Category 2 – Capital Goods (tCO ₂ e)	66,600
	Scope 3 GHG emissions – Category 3 – Fuel- and Energy-Related Activities (tCO ₂ e)	140,000
	Scope 3 GHG emissions – Category 4 – Upstream Transportation and Distribution (tCO ₂ e)	8,600
	Scope 3 GHG emissions – Category 5 – Waste Generated in Operations (tCO ₂ e)	6,300
Energy	Total energy consumption ('000 GJ)	4,031
	Total fuel (direct energy) consumption ('000 GJ)	3,239
	Total purchased electricity (indirect energy) consumption ('000 GJ)	792
	Purchased renewable electricity (certified) ('000 GJ)	402
	Renewable electricity %	51
Water	Total water intake ('000 m ³)	23,100
Waste	Total waste (hazardous + non-hazardous) (metric tonnes)	46,400

9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2².

¹ Certificate available on request

² International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2



Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)³, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code⁴. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Momentive.



Bureau Veritas UK Ltd

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³ International Federation of Inspection Agencies – Compliance Code – Third Edition

⁴ Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants

