

Update on sustainability plan and data supplement

we • soda 

Sustainability data supplement 2025

Sustainability update

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Introduction

In January, WE Soda published its Sustainability Plan, setting out six headline targets and a longer list of specific actions needed to deliver them. This Sustainability Update and Data Supplement provides a concise interim update on our initial findings, progress and supporting data since publication.

We recognise that data is essential evidence for our progress. From 2027, all the required data will sit in a single dedicated webpage. Currently, most of the data is published in our annual report but we have used this document to provide the remainder.

Moving from strategy to delivery

Since publishing the Plan, WE Soda has continued to strengthen the organisation and successful delivery requires strong site-level ownership, high quality data, clear governance and deep integration into operations, commercial activity and support functions. In the plan this process started with assigning sponsors to the key elements of the plan. Alan Knight as CSO continues to sponsor all aspects of the evidence and building the strategy. EHS, Government Relations and External affairs are now fully under his remit.

We have a new CCO, Oguz Erkan who will sponsor all commercial facing aspects of the plan. Within our customer-facing team Hugo Campos has been appointed Head of Commercial Sustainability and he will help embed and engage the sustainability-as-a-service benefit to existing and prospective customers. Tamar Bozaci has been recruited as new Chief Operations Officer. He will work with the local General Managers and sponsor all the sites we control. He will ensure that the Plan is implemented at site level and through our supply chain. Additional senior roles are also being developed for major project delivery, energy and EHS. In addition, Sustainability Directors will be recruited in Türkiye and the United States, bringing together environmental permitting, compliance, biodiversity, community, ISO, IRMA and systems management under a single, coordinated structure.

Progress against headline targets

Safety

WE Soda's target is zero high consequence accidents by 2028. The business has recorded three high consequence accidents in 2026 to date, and the current safety data shows the need for faster progress. This demonstrates that sustained cultural, operational and governance improvements are required. We continue to strengthen our central and site based EHS teams, and in the short term we are improving how we investigate incidents. We are developing group-wide standards and lifesaving rules, establishing how we identify and mitigate risks and how we embed accountability for safety across both the sites and the entire organisation.

Lowest carbon soda ash

WE Soda is committed to producing at scale, natural soda ash with the world's lowest carbon footprint. The carbon intensity of our soda ash from Eti is 0.297 and from Kazan is 0.353, the lowest in the market. We set this target knowing that we are already the market leader but the challenge was to ensure that this always remains the case. We have also pledged to reach Net Zero across the whole business by 2050 (excluding the part of our Scope 3 emissions represented by product use).

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Sustainability update continued

Net zero

Progress will rely heavily on higher-quality data and stronger technical capability. WE Soda is creating life cycle assessment and product carbon footprinting capability, beginning in Türkiye where current expertise is strongest. Two to three specialists will be added to sit under our existing Head of Science and Strategy in support of this work.

The business has also completed an initial deep dive into corn waste as an alternative to coal. Testing has shown that the option is technically possible and could support significant emissions reductions. The next step is to compare it properly with other options, including cogeneration, renewables, fuel cells, CCS and CCU.

Water and nature

WE Soda's target was to become water neutral and nature positive by 2040.

Since publication of the Plan, the business has started to define more clearly what those commitments mean at site level. From July, WE Soda will apply these definitions locally, identify the right data and build site-level action plans.

This will include a focus on reducing water use, increasing reuse, strengthening catchment collaboration and ensuring that water and nature commitments are integrated into site planning, community engagement and closure plans.

We have also now completed a project which allows us to use grey water in our production process in Kazan. This is a big

step forward in significantly reducing our use of the fresh water on which our local communities depend.

People and diversity

WE Soda's target is for 50% of management roles to be held by women by 2035.

Current data shows that the business is some distance from this target and will need sustained action over the next decade. To achieve this, we are developing plans on mentoring, recruitment, development and succession planning to increase female representation in our management teams.

IRMA

WE Soda committed to achieving IRMA 75 across all mines by 2030 and IRMA 100 by 2040.

Progress is most advanced in Türkiye, where the IRMA self-assessment is near completion. The self-assessment process has also begun at our US operations.

The new sustainability structure is intended to support delivery by aligning IRMA with environmental compliance, systems management, biodiversity, community and site-level implementation.

Regulations

Frustratingly, the EU rules, despite their prime purpose being to create economic incentives for low carbon production, are not achieving their potential for unlocking innovation in the glass and soda ash value chain. WE Soda continues to engage on the emissions trading schemes (ETS) and

related policy issues, including discussions with the EU, Türkiye and across the world.

In 2023, the EU changed the definition of "emissions" in the EU ETS. Under the current rules, CO₂ that is temporarily chemically bound in the products and released during their use is now treated as emitted at the moment of production (upstream). This, alongside free allocations to EU synthetic soda ash producers and also glass manufacturers means that the EU is effectively creating a financial incentive for glass producers to use a higher carbon product. It also introduces the risk of double counting of allowances.

We suggest that in line with the polluter pays principle, downstream users could be made responsible for temporarily chemically bound CO₂, as they operate the installation that is physically releasing the CO₂ into the atmosphere.

Alternatively, free allocation rules could be updated to prevent double counting of ETS allowances. While soda ash producers should receive additional free allocations to reflect their new liability for intermediary emissions, glass manufacturers should no longer receive free allowances for those emissions, which are now accounted for upstream by soda ash producers. On 17 July 2026, the EU published its review of the ETS, which included proposed rule changes that could help address some of our concerns.

Voluntary - ResponsibleGlass

Imagine a world where the end users of glass specified glass with high sustainability standards. We have seen how voluntary, multi-stakeholder standards and

certification schemes have enabled that. The FSC for paper and pulp and ResponsibleSteel for Steel. WE Soda initiated and co-funded the creation of ResponsibleGlass and the organisation has already made strong progress. It is now well established, membership is healthy and growing, events have been well attended, and the development of the standard is underway. A draft of this will be in July 2026 for consultation.

A key priority is to ensure ResponsibleGlass is genuinely independent from WE Soda, with its own finances and governance. This process is underway. In July 2026, the first draft of the standard was published for public consultation.

Conclusion

This update shows that WE Soda has moved from setting out its Sustainability Plan to building the organisation needed to deliver it.

The business continues to strengthen its organisation and governance, expanding sustainability capability, embedded delivery more closely into our commercial offer and operations, whilst influencing the external enablers such as the ETS and ResponsibleGlass. We have started building the data and technical capability needed for carbon, water, nature and product footprint commitments.

We are only at an early stage but our focus will continue to be on execution: stronger teams, better data, clearer accountability and continued transparency on both progress and challenges. Through voluntary market initiatives we will create the external conditions to accelerate progress.

Sustainability update continued

Our stakeholders

Importance of materiality

We aim to create value for our stakeholders in everything we do, and we engage with our stakeholders to gain insights into what they want and need from us as a business. These insights allow us to determine those areas of interest for our stakeholders and help us to shape the way in which we do business. See our Double Materiality Assessment in our [Case for Change](#).

Sustainable Development Goals (“SDGs”)

In 2015, UN Member States adopted the 17 SDGs as part of the 2030 Agenda for Sustainable Development, and they encouraged companies to develop programmes to support this initiative. Sustainability is fundamental to our success, and it is at the core of how we conduct our business. There are six SDGs which we believe are relevant to our operations and where we believe we have made a significant impact:

Gender Equality

SDG 5



Promoting gender equality is a core part of our recruitment practices, our employment policies and practices, and our community and social engagement. We have set ourselves the target of having an equal number of female and male employees within our middle and senior management within eight years by the end of 2035 and in parallel, we report on our gender pay. We run community and social projects which focus on the empowerment of women. In 2025, we launched a mentorship and high-potential development programmes to accelerate the progression of women in line with our 2035 target. We have also set plans to launch mentorship we will support and encourage employee resource groups (ERGs) for women.

Clean water and sanitation

SDG 6



Water is essential to our production but also to the wellbeing and sustainability of our communities. Because climate change is expected to increase the pressure on water resources and increase the risk of water scarcity, we operate with a water stewardship strategy that is designed to protect and preserve the water resources of our communities and our operations. We have implemented several initiatives at our operations experiencing water stress, which support the efficient use of water, promoting responsible water consumption without negatively impacting our host communities. As we approach technical limits in water efficiency in some locations, such as the use of treated municipal wastewater.

Decent work and economic growth

SDG 8



Our employees and the communities in which we operate remain central to the success of our business. We provide fair pay and an inclusive, supportive working environment, with regular training and opportunities for personal development. We also care for, invest in and support the communities in which we operate, with the aim of ensuring they remain sustainable long after our sites are decommissioned. By encouraging productive and inclusive employment, including for members of our local communities, we continue to support sustainable economic growth.

Responsible consumption and production

SDG 12



We carefully design sustainability into our operational processes to minimise our environmental impact, by ensuring that we use efficient production methods to minimise energy consumption, CO₂e emissions and water, and we minimise waste by recycling or commercialising by-products. We believe we already produce soda ash with the lowest impact on nature and the environment (in terms of energy-, emissions-, water-intensity and waste) and we are committed to further improving this performance. We plan to develop the first soda ash production facility in the world using entirely renewable power sources.

Climate action

SDG 13



We report in accordance with TCFD recommendations, which sets an important and transparent framework for reporting climate-related risks and opportunities. We have committed to achieving Net Zero CO₂e emissions by 2050, and our natural soda ash helps our customers reduce their Scope 3, by having a lower carbon footprint than the average synthetics. Amongst other sustainability improvement targets. We have set site specific and timebound plans to achieve our decarbonization ambitions, which include actions around increasing renewable energy production, phasing out coal consumption and improving fugitive emission management, among others.

Life on land

SDG 15



Environmental stewardship is a cornerstone of our responsible approach to realising our strategic ambitions. Our stewardship encompasses our efforts to support initiatives that promote biodiversity and positively contribute to conserving the natural environment in which we operate. We have very limited impact on pre-existing land use due to the type of mining we undertake, enabling our facilities to easily co-exist alongside the farming communities that surround us. We set a nature positive target, that we will be working towards until 2040.

Data supplement

Environmental performance indicators

GHG Emissions ¹ (sodium products) (mt CO ₂ e)	2023	2024	2025
Scope 1	1,501,422	1,544,196	4,414,570
Scope 2 market based	162,327	144,416	377,279
Scope 2 location based	277,341	328,867	567,454
Scope 3	1,080,547	2,933,394	5,256,456
Total Scope 1 & 2 market based	1,663,749	1,688,612	4,788,791
Scope 1 & 2 emission intensity market based	0.334	0.331	0.517
Total Scope 1 & 2 location based	1,778,763	1,873,063	4,982,024
Scope 1 & 2 emission intensity location based	0.358	0.367	0.538
Direct CO ₂ emissions from biomass combustion	46,479	42,342	6,205

Scope 3 emission categories (sodium products) (mt CO ₂ e)	2023	2024	2025
3.1 Purchased Goods and Services	257,900	222,339	434,783
3.2 Capital Goods	–	3,984	9,486
3.3 Fuel and Energy Related Activities	204,813	249,876	598,591
3.4 Upstream Transportation and Distribution	392,669	347,890	680,696
3.5 Waste Generated in Operations	2,505	2,842	3,027
3.6 Business Travel	311	428	786
3.7 Employee Commuting	448	545	15,753
3.8 Upstream Leased assets	–	12	306
3.9 Downstream Transportation and Distribution	221,902	154,108	201,825.20
3.10 Processing of sold products	–	1,815,006	2,990,645
3.11 Use of sold products	–	136,144	320,154
3.13 Downstream leased assets	–	221	393

Energy (MWh)	2023	2024	2025
Total energy purchased	630,321	744,043	1,250,953
Electricity	630,321	744,043	1,249,724
Heating	–	–	1,229
Cooling	–	–	–
Steam	–	–	–
Total sold	1,025,195	940,764	1,058,930
Electricity	1,025,195	940,764	1,058,930
Heating	–	–	–
Cooling	–	–	–
Steam	–	–	–
Energy consumption from renewable sources	124,815	118,678	34,986
Solar power	9,333	13,474	19,568
Biomass	115,482	105,204	15,417
Energy consumption from non-renewable sources	7,064,180	7,234,669	14,242,941
Diesel fuel	48,474	56,906	44,176
Fuel oil	–	–	–
Coal	872,638	918,093	3,497,409
Natural gas	6,143,068	6,259,670	3,497,409
Total energy consumption	6,794,121	7,156,625	14,469,950
Total energy intensity	1.37	1.40	1.56

Total production (mt)	2022	2023	2025
Total production (mt)	4,975,000	5,100,100	9,300,000

Please refer to our website News & Information | WE Soda for our Factsheets, Policies and Certificates. Further information on our key metrics can be found in our [Basis of Reporting](#).

For sustainability related enquiries contact Alan Knight, Chief Sustainability Officer alan.knight@wesoda.com

Data supplement continued

Water (sodium products) (m³)	2023	2024	2025
Total water withdrawal from all areas	10,698,650	10,326,121	20,150,333
Surface water	–	–	8,614,569
Ground water	–	–	621,429
Sea water	–	–	–
Produced water	–	–	1,111,574
Third-party water (fresh)	10,698,650	10,326,121	9,802,760
Total water withdrawal from water-stressed areas	10,698,650	10,326,121	6,547,401
Surface water	–	–	–
Ground water	–	–	–
Sea water	–	–	–
Produced water	–	–	–
Third-party water (fresh) ⁸	10,698,650	10,326,121	6,547,401
Total water discharge to all areas	5,132,164	5,085,157	5,314,706
Surface water (Industrial)	666,780	561,910	691,020
Surface water (Domestic)	142,516	138,853	154,366
Ground water (other)	4,322,868	4,384,394	4,469,320
Sea water	–	–	–
Third-party water	–	–	9,989
Total water discharge all areas with water stress	5,132,164	5,085,157	2,334,957
Surface water (Industrial)	666,780	561,910	–
Surface water (Domestic)	142,516	138,853	71,827
Ground water (other)	4,322,868	4,384,394	–
Sea water	–	–	–
Third-party water	–	–	2,263,130
Amount of water recycled and re-used	4,454,930	3,657,056	4,215,239
Recycled and re-used water rate	42%	35%	21%
Water intensity	2.15	2.02	2.06

Total Waste Generated (mt)	2023	2024	2025
Total Waste	4,933,556	4,971,448	5,433,901
Total waste directed to disposal	85,850	87,097	740,286
Total waste diverted from disposal	4,847,706	4,884,351	4,693,615
Hazardous Waste	–	–	–
Recycled	–	–	–
Preparation for re-use	–	–	–
Other recovery operation	–	–	–
Onsite Incineration with energy recovery	–	–	–
Incineration without energy recovery	–	–	–
Landfilling	–	–	–
Other Disposal Operations	–	–	–
Recycled	90	104	525
Preparation for re-use	212	102	54
Other recovery operation	–	–	–
Offsite Incineration with energy recovery	–	–	–
Incineration without energy recovery	–	–	–
Landfilling	–	–	–
Other Disposal Operations	–	–	–
Total Hazardous Waste	302	207	637
Total Hazardous Waste Disposed	0	0	58
Total Hazardous Waste Diverted	302	206	579
Non-hazardous Waste	–	–	–
Recycled	–	–	–
Preparation for re-use	4,378,908	4,400,820	4,191,046
Other recovery operation	100,392	73,291	95,441
Onsite Incineration with energy recovery	–	–	–
Incineration without energy recovery	–	–	–
Landfilling	85,685	86,915	2,082
Other Disposal Operations	–	–	650,738
Recycled	1,584	974	5,038
Preparation for re-use	3	17	1
Other recovery operation	366,518	409,043	401,511
Offsite Incineration with energy recovery	0	0	3
Incineration without energy recovery	–	–	–
Landfilling	165	181	87,406
Other Disposal Operations	–	–	–
Total Non-Hazardous Waste	4,933,254	4,971,242	5,433,264
Total Non-Hazardous Waste Disposed	85,849	87,097	740,228
Total Non-Hazardous Waste Diverted	4,847,404	4,884,145	4,693,036

Policies and certifications

Social performance indicators

Employee demography	2023	2024	2025
Total number of employees	1,570	1,405	2,361
Male	1,377	1,239	2,109
Female	193	166	252
Number of permanent employees	1,537	1,401	2,221
Male	1,352	1,236	1,969
Female	185	165	252
<i>Türkiye</i>	1,509	1,341	1,333
<i>UK</i>	28	36	54
<i>US</i>	0	24	834
Temporary employees (fixed term contracts)	33	4	140
Male	25	3	140
Female	8	1	0
<i>Türkiye</i>	13	4	140
<i>UK</i>	–	–	–
<i>US</i>	20	0	0
Non-guaranteed hours employees	–	–	–
Male	–	–	–
Female	–	–	–
<i>Türkiye</i>	–	–	–
<i>UK</i>	–	–	–
<i>US</i>	–	–	–
Full-time employees	1,570	1,404	2,361
Male	1,377	1,239	2,109
Female	193	165	252
<i>Türkiye</i>	1,522	1,344	1,472
<i>UK</i>	28	36	54
<i>US</i>	20	24	835
Part-time employees	0	1	1
Male	0	0	0
Female	0	1	1
<i>Türkiye</i>	0	1	1
<i>UK</i>	–	–	–
<i>US</i>	–	–	–
Contractors (temporary agency staff)	1	2	0
Percentage of employees covered by collective bargaining agreements	0%	0%	24%

Employee demography	2023	2024	2025
Total number of employees by age group			
18–30	568	399	521
30–50	924	931	1,513
50+	78	75	327
Other indicators of diversity			
Minority groups	1	4	116
Disabled employees	40	38	52
Ratio of basic salary	2023	2024	2025
Ratio of basic salary and remuneration of women to men	–	–	15%
Annual total compensation ratio	2023	2024	2025
Ratio of annual total compensation for the highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	203:1	81:1	91:1
Gender balance of Board	2023	2024	2025
Gender			
Male	8	8	8
Female	3	3	3
Age group			
Under 30	0	0	0
30–50	3	2	2
Over 50	8	9	9
Other			
Minority	1	1	1

Policies and certifications continued

Employee retention/turnover	2023	2024	2025
Number of employees hired	308	172	183
Under 30	230	100	92
30–50	67	63	72
Over 50	11	9	19
Gender			
Male	246	136	141
Female	61	36	42
Location			
Türkiye	286	154	136
UK	12	12	21
US	10	6	26
Number of employee leavers	184	341	347
Under 30	106	132	92
30–50	63	164	170
Over 50	15	45	85
Gender			
Male	161	276	279
Female	23	65	68
Location			
Türkiye	180	334	160
UK	2	5	3
US	2	2	184
Employee retention rate (remaining headcount during set period/starting headcount during set period) x 100	88%	79%	88%

Community engagement (\$m)	2023	2024	2025
Number of projects	20	26	38
Türkiye	\$4.28	\$0.98	\$0.85
US	–	\$0.03	\$0.19
UK	\$0.63	\$0.62	\$0.66
Total: spent on projects to support local communities	\$4.91	\$1.63	\$1.7

Policies and certifications continued

Governance performance indicators

Responsible value chain	2023	2024	2025
Number of Group's suppliers that were screened/vetted in Sedex using sustainability criteria¹	45	80	84
The total number of Group suppliers¹	210	210	152
Sedex SMETA Audit			
Eti		Yes	Yes
Kazan		Yes	Yes
Compliance with laws and regulations	2023	2024	2025
Total number of significant instances of non-compliance with laws and regulations²	1	1	3
Instances for which fines were incurred	1	1	3
Instances for which non-monetary sanctions were incurred	0	0	0
Monetary value of fines incurred (\$)	23,390	27,000	47,304
Whistleblowing cases	2023	2024	2025
Employee relations (including harassment, discrimination, sexual harassment)	-	31	67
Health & safety	-	16	6
Misconduct and/or inappropriate behaviour (including fraud, theft, confidentiality breach and/or any other)	-	11	11
Conflict of interest	-	5	8
Compliance with WE Soda's Internal Policies and Procedures (including local regulations)	-	5	5
Information security	-	1	2
Recommendations	-	4	10
Total	-	73	109

Industry associations, other membership associations, and national or international advocacy organisations	Membership associations
	European Soda Ash Producers Association ("ESAPA")
	European Chemical Industry Council ("CEFIC")
	CDP
	EcoVadis
	Sedex
	Environmental Product Declaration ("EPD") Türkiye
	United Nations Global Compact ("UNGC") Network UK
	CEO Water Mandate
	Women's Empowerment Principles ("WEP")
	Istanbul Minerals and Metals Exporters Association ("İMMİB")
	Istanbul Chemicals and Chemical Products Exporters' Association ("İKMİB")
	Beypazarı Chamber of Commerce
	Ankara Chamber of Commerce
	İstanbul Chamber of Commerce
	Turkish Statistical Institute ("TUIK")
	Central Bank of the Republic of Türkiye ("TCMB")
	Wyoming Mining Association
	Rock Spring Chamber and Enterprise Committee
	Green River Chamber
	Wyoming Business Alliance
	Wyoming Taxpayers

Policies and certifications continued

WE Soda Policies

Name	Location
Anti-Bribery & Corruption Policy	Global
Anti-Facilitation of Tax Evasion Policy	Global
Anti-Harassment & Bullying Policy	Global
Anti-Money Laundering Policy	Global
Anti-Trust and Competition Policy	Global
Business Ethics Policy	Global
Code of Conduct	Global
Conflict of Interest Policy	Global
Data Protection Policy	UK
Energy Policy Statement	Global
Environmental Policy	Global
Equal Opportunities Policy	Global
Greenwashing Policy	Global
Health & Safety Policy	UK
Health & Safety Policy Statement	Global
Human Resources Policy Statement	Global
IT & Communications Systems Policy	Global
Labour & Human Rights Policy	Global
Local Community Relations Policy Statement	Global
Modern Slavery & Human Trafficking Policy	Global
Political Contributions Policy Statement	Global
Quality Policy Statement	Global
Sanctions Policy	Global
Social Media & Traditional Media Policy	Global
Supplier Code of Conduct	Global
Sustainability Policy Statement	Global
Sustainable Procurement Policy	Global
Tax Policy	Global
Treasury Policy	Global
Whistleblowing Policy	Global

Eti Soda Certification

	Location
BRC v9 Food Safety Certificate of Conformity	Eti Soda
Environmental Permit License	Eti Soda
EPD Environmental Product Declaration – Sodium Bicarbonate	Eti Soda
EPD Environmental Product Declaration – Sodium Carbonate	Eti Soda
Feed Business Registration Certificate	Eti Soda
FEMAS Feed Safety Certificate	Eti Soda
Food Business Registration Certificate	Eti Soda
Free Sale Certificate	Eti Soda
GIMDES Halal and Tayyiben Certificate	Eti Soda
GMP+ Feed Safety Management System	Eti Soda
HAFSA Halal Certificate	Eti Soda
ISO 10002 Customer Satisfaction Management System	Eti Soda
ISO 14001 Environmental Management System	Eti Soda
ISO 26000 Social Responsibility	Eti Soda
ISO 27001 Information Security Management System	Eti Soda
ISO 37001 Anti-Bribery & Corruption Management System	Eti Soda
ISO 45001 Occupational Health & Safety Management System	Eti Soda
ISO 50001 Energy Management System	Eti Soda
ISO 9001 Quality Management System	Eti Soda
ISO-IEC 17025 Laboratory Testing Accreditation	Eti Soda
Kosher Certificate	Eti Soda
LCA Sodium Carbonate & Sodium Bicarbonate	Eti Soda
Modern Slavery Opinion Statement	Eti Soda
TS 897 – Sodium Carbonate	Eti Soda
TS 898 – Sodium Bicarbonate	Eti Soda
TSE Halal Certificate of Compliance	Eti Soda
Zero Waste Certification	Eti Soda

Policies and certifications continued

Kazan Soda Certification

Name	Location
BRCGS Food Safety Certificate of Conformity	Kazan Soda
EPD Environmental Product Declaration – Sodium Bicarbonate	Kazan Soda
EPD Environmental Product Declaration – Sodium Carbonate	Kazan Soda
Feed Business Registration Certificate	Kazan Soda
FEMAS Feed Safety Certificate	Kazan Soda
Food Business Registration Certificate	Kazan Soda
GIMDES Halalen and Tayyiben Certificate	Kazan Soda
HAFSA HELAL Certificate	Kazan Soda
ISO 10002 Customer Satisfaction Management System	Kazan Soda
ISO 14001 Environmental Management System	Kazan Soda
ISO 26000 Social Responsibility	Kazan Soda
ISO 27001 Information Security Management System	Kazan Soda
ISO 37001 Anti-Bribery Management System	Kazan Soda
ISO 45001 Occupational Health & Safety Management System	Kazan Soda
ISO 50001 Energy Management System	Kazan Soda
ISO 9001 Quality Management System	Kazan Soda
ISO-IEC 17025 Laboratory Testing Accreditation	Kazan Soda
Kosher Certificate	Kazan Soda
LCA Sodium Carbonate & Sodium Bicarbonate	Kazan Soda
Modern Slavery Opinion Statement	Kazan Soda
NSF Certificate – C0521933-01	Kazan Soda
NSF Certificate – C0521934-01	Kazan Soda
TS EN 897 Sodium Carbonate Product Standard Certificate	Kazan Soda
TS EN 898 Sodium Bicarbonate Product Standard Certificate	Kazan Soda
TSE K 618 Alkaline Salt Product Standard Certificate	Kazan Soda
Zero Waste Certification	Kazan Soda

Denmar Certification

Name	Location
ISO 9001 Quality Management System	Denmar

Assessments/Ratings

WE Soda

Name	Result
CDP Climate Change WE Soda	A-
CDP Water Security WE Soda	A
EcoVadis 2025 WE Soda	Plantinum medal
Sustainalytics 2025 WE Soda	N/A

GRI context index



Non-financial group data is based on US and Turkish operations and UK and Turkish corporate and administrative functions, it does not include US associates and subsidiaries. WE Soda Ltd has reported in accordance with the GRI Standards for the period 1 January to 31 December 2025.

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.

GRI Standard/Disclosure	Page	Location of disclosure	Requirement(s) omitted	Omission	
				Reason	Explanation
General Disclosures					
GRI 1: Foundation 2021					
This report has been compiled in accordance with the reporting principles of GRI 1: Foundation 2021					
GRI 2: General Disclosures 2021					
2-1 Organizational details	2	Annual report - About this report			
2-2 Entities included in the organizations sustainability reporting	2	Annual report - About this report			
2-3 Reporting period, frequency and contact point	2	Annual report - About this report			
2-4 Restatements of information	2	Annual report - About this report			
2-5 External assurance	2 93-95	Annual report - About this report Annual report - Independent Limited Assurance Statement			
2-6 Activities, value chain and other business relationships	8-10 14-18 86-87	Annual report - Our three core strengths Annual report - Commercial review Annual report - Director's report			
2-7 Employees	63-64 6-7	Annual report - Our Non-Financial and sustainability information statement Update on sustainability plan and data supplement - Our performance indicators			
2-8 Workers who are not employees	6-7	Update on sustainability plan and data supplement - Our performance indicators			
2-9 Governance structure and composition	70-88	Annual report - Corporate governance			
2-10 Nomination and selection of the highest governance body	N/A	N/A	2-10 Nomination and selection of the highest governance body	Confidentiality constraints	Nomination and selection processes relating to Board membership follow a rigorous governance procedure and remain confidential following the decision to cancel the planned UK IPO in June 2023.

GRI context index continued

GRI Standard/Disclosure	Page	Location of disclosure	Omission		
			Requirement(s) omitted	Reason	Explanation
2-11 Chair of the highest governance body	72-73	Annual report - Board of Directors			
2-12 Role of the highest governance body in overseeing the management of impacts	70-88	Annual report - Corporate governance			
2-13 Delegation of responsibility for managing impacts	50-59 70-88	Annual report - Climate Related Disclosures Annual report - Corporate governance			
2-14 Role of the highest governance body in sustainability reporting	65-68 70-88	Annual report - Section 172 statement Annual report - Corporate governance			
2-15 Conflicts of interest	8 9	Update on sustainability plan and data supplement - Our performance indicators Update on sustainability plan and data supplement - WE Soda policies			
2-16 Communication of critical concerns	9	Update on sustainability plan and data supplement - WE Soda policies			
2-17 Collective knowledge of the highest governance body	70-88	Annual report - Corporate governance			
2-18 Evaluation of the performance of the highest governance body	70-88 65-68	Annual report - Corporate governance Annual report - Section 172 statement			
2-19 Remuneration policies	70-88	Annual report - Governance			
2-20 Process to determine remuneration	70-88	Annual report - Governance			
2-21 Annual total compensation ratio	7	Update on sustainability plan and data supplement - Our performance indicators	2-21b	Confidentiality constraints	This is due to the differences in appropriate average salaries and market conditions between the UK and Türkiye; creating a distorted impression for our workforce. A normalising factor may be considered for future reporting following economic stabilisation in Türkiye.
2-22 Statement on sustainable development strategy	6-7 11-13 19-24	Annual report - Chair's introduction Annual report - CEO's statement Annual report - Sustainability			
2-23 Policy commitments	9 7 63-64	Update on sustainability plan and data supplement - WE Soda policies Annual report - Chair's introduction Annual report - Our Non-Financial and sustainability information statement			

GRI context index continued

GRI Standard/Disclosure	Page	Location of disclosure	Omission		
			Requirement(s) omitted	Reason	Explanation
2-24 Embedding policy commitments	9 63-64	Update on sustainability plan and data supplement - WE Soda policies Annual report - Our Non-Financial and sustainability information statement			
2-25 Processes to remediate negative impacts	41 42-49	Annual report - Risk management Annual report - Our principle risks and uncertainties			
2-26 Mechanisms for seeking advice and raising concerns	82	Annual report - Audit & Risk Committee			
2-27 Compliance with laws and regulations	49 64 10	Annual report - Legal and Compliance Risks Annual report - Anti-corruption and anti-bribery Update on sustainability plan and data supplement - Our performance indicators			
2-28 Membership associations	8	Update on sustainability plan and data supplement - Our performance indicators			
2-29 Approach to stakeholder engagement	65-68	Annual report - Our approach to stakeholders			
2-30 Collective bargaining agreements	7	Update on sustainability plan and data supplement - Our performance indicators			
Material Topics					
GRI 3: Material Topics 2021					
3-1 Process to determine material topics	5-10	Case for change			
3-2 List of material topics	5-10	Case for change			
Energy use and efficiency					
GRI 3: Material Topics 2021					

GRI context index continued

GRI Standard/Disclosure	Page	Location of disclosure	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3 Management of material topics	25-26 29-30 34 – 39 41-49 56-68	Sustainability plan - Five-Year Milestones for Product Sustainability plan - Five-Year Milestones for Our Global Distribution (Hub-and-Spoke) Network Sustainability plan - carbon Annual report - Our approach to risk Management Sustainability plan - Site plans			
GRI 302: Energy 2016					
302-1 Energy consumption within the organisation	4	Update on sustainability plan and data supplement - Our performance indicators			
302-3 Energy intensity	4	Update on sustainability plan and data supplement - Our performance indicators			
Water stewardship					
GRI 3: Material Topics 2021					
3-3 Management of material topics	40-41 25-26 41-49 56-68	Sustainability plan - water Sustainability plan - Five-Year Milestones for Product Annual report - Our approach to risk Management Sustainability plan - Site plans			
GRI 303: Water and Effluents 2018					
303-3 Water withdrawal	93-95 5	Annual report - Independent Limited Assurance Statement Update on sustainability plan and data supplement - Our performance indicators			
303-4 Water discharge	93-95 5	Annual report - Independent Limited Assurance Statement Update on sustainability plan and data supplement - Our performance indicators	d. Priority substances of concern for which discharges are treated, including: i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used; ii. the approach for setting discharge limits for priority substances of concern; and iii. number of incidents of non-compliance with discharge limits.	Information not ready for disclosure yet	The Company continues to refine it's established monitoring processes to support the collation of data required for this disclosure requirement.

GRI context index continued

GRI Standard/Disclosure	Page	Location of disclosure	Omission		
			Requirement(s) omitted	Reason	Explanation
303-5 Water consumption	93 - 95 5	Annual report - Independent Limited Assurance Statement Update on sustainability plan and data supplement - Our performance indicators			
GHG emissions					
GRI 3: Material Topics 2021					
3-3 Management of material topics	25-26 29-30 34 – 39 41-49 56-68	Sustainability plan - Five-Year Milestones for Product Sustainability plan - Five-Year Milestones for Our Global Distribution (Hub-and-Spoke) Network Sustainability plan - carbon Annual report - Our approach to risk Management Sustainability plan - Site plans			
GRI 305: Emissions 2016					
305-1 Direct (Scope 1) GHG emissions	93 - 95 4	Annual report - Independent Limited Assurance Statement Update on sustainability plan and data supplement - Our performance indicators			
305-2 Energy indirect (Scope 2) GHG emissions	93- 95 4	Annual report - Independent Limited Assurance Statement Update on sustainability plan and data supplement - Our performance indicators			
305-3 Other indirect (Scope 3) GHG emissions	93 - 95 4	Annual report - Independent Limited Assurance Statement Update on sustainability plan and data supplement - Our performance indicators			
305-4 GHG emissions intensity	93 - 95 4	Annual report - Independent Limited Assurance Statement Update on sustainability plan and data supplement - Our performance indicators			
Waste management					
GRI 3: Material Topics 2021					

GRI context index continued

GRI Standard/Disclosure	Page	Location of disclosure	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3 Management of material topics	25-26	Sustainability plan - Five-Year Milestones for Product			
	29-30	Sustainability plan - Five-Year Milestones for Our Global Distribution (Hub-and-Spoke) Network			
	42	Sustainability plan - waste			
	41-49	Annual report - Our approach to risk Management			
	56-68	Sustainability plan - Site plans			
GRI 306: Waste 2020					
306-1 Waste generation and significant waste-related impacts	25-26	Sustainability plan - Five-Year Milestones for Product			
	29-30	Sustainability plan - Five-Year Milestones for Our Global Distribution (Hub-and-Spoke) Network			
	42	Sustainability plan - waste			
	41-49	Annual report - Our approach to risk Management			
	56-68	Sustainability plan - Site plans			
306-2 Management of significant waste-related impacts	25-26	Sustainability plan - Five-Year Milestones for Product			
	29-30	Sustainability plan - Five-Year Milestones for Our Global Distribution (Hub-and-Spoke) Network			
	42	Sustainability plan - waste			
	41-49	Annual report - Our approach to risk Management			
	56-68	Sustainability plan - Site plans			
306-3 Waste generated	93 - 95	Annual report - Independent Limited Assurance Statement			
	5	Update on sustainability plan and data supplement - Our performance indicators			
306-4 Waste diverted from disposal	93 - 95	Annual report - Independent Limited Assurance Statement			
	5	Update on sustainability plan and data supplement - Our performance indicators			

GRI context index continued

GRI Standard/Disclosure	Page	Location of disclosure	Omission		
			Requirement(s) omitted	Reason	Explanation
306-5 Waste directed to disposal	93 - 95 5	Annual report - Independent Limited Assurance Statement Update on sustainability plan and data supplement - Our performance indicators			
Workforce relations					
GRI 3: Material Topics 2021					
3-3 Management of material topics	25-26 29-30 41-49 56-68	Sustainability plan - Five-Year Milestones for Product Sustainability plan - Five-Year Milestones for Our Global Distribution (Hub-and-Spoke) Network Annual report - Our approach to risk Management Sustainability plan - Site plans			
GRI 401: Employment 2016					
401-1 New employee hires and employee turnover	6-7	Update on sustainability plan and data supplement - Our performance indicators			
Occupational health, safety and wellbeing					
GRI 3: Material Topics 2021					
3-3 Management of material topics	25-26 29-30 51 41-49 56-68	Sustainability plan - Five-Year Milestones for Product Sustainability plan - Five-Year Milestones for Our Global Distribution (Hub-and-Spoke) Network Annual report - Our approach to risk Management Sustainability plan - health and safety Sustainability plan - Site plans			
GRI 403: Occupational Health & Safety 2018					
403-9 Work-related injuries	28	Annual report - Our journey ahead			
GRI 405: Diversity and Equal Opportunity 2016					
405-1 Diversity of governance bodies and employees	6-7	Update on sustainability plan and data supplement - Our performance indicators			
405-2 Ratio of basic salary and remuneration of women to men	6-7	Update on sustainability plan and data supplement - Our performance indicators			

GRI context index continued

GRI Standard/Disclosure	Page	Location of disclosure	Omission		
			Requirement(s) omitted	Reason	Explanation
Community relations and engagement					
GRI 3: Material Topics 2021					
3-3 Management of material topics	25-26	Sustainability plan - Five-Year Milestones for Product			
	29-30	Sustainability plan - Five-Year Milestones for Our Global Distribution (Hub-and-Spoke) Network			
	41-49	Annual report - Our approach to risk Management			
	56-68	Sustainability plan - Site plans			
GRI 413: Local Communities 2016					
413-1 Operations with local community engagement, impact assessments, and development programs	7	Update on sustainability plan and data supplement - Our performance indicators			
	21, 29-30, 63	Annual report - Social impact			
Sustainable supply chain management					
GRI 3: Material Topics 2021					
3-3 Management of material topics	25-26	Sustainability plan - Five-Year Milestones for Product			
	29-30	Sustainability plan - Five-Year Milestones for Our Global Distribution (Hub-and-Spoke) Network			
	41-49	Annual report - Our approach to risk Management			
	56-68	Sustainability plan - Site plans			
GRI 414: Supplier Social Assessment 2016					
414-1 New suppliers that were screened using social criteria	8	Update on sustainability plan and data supplement - Our performance indicators			



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