

KPMG LLP 1601 Market Street Philadelphia, PA 19103-2499

Independent Accountants' Report

Management Livent Corporation

We have examined management of Livent Corporation's ("Livent") assertion on page 2 in the Livent 2020 Green Bond Allocation & Impact Report (the "Report") that Livent has allocated \$238 million in net proceeds from the issuance of its June 25, 2020 4.125% Convertible Senior Notes due 2025 (the "Green Bond") as of December 31, 2020 to Eligible Green Projects as defined on pages 6 and 7 of the Livent Green Bond Framework (the "Allocation") in accordance with the Allocation / Use of Net Proceeds defined on pages 2 and 3 of the Report. Livent's management is responsible for its assertion. Our responsibility is to express an opinion that the Allocation was performed in accordance with the Use of Proceeds based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination was not conducted for the purpose of evaluating Livent's impact metrics, thus, we did not audit or opine on the sufficiency, appropriateness or accuracy of the impact reporting criteria, accounting impact methodology or the environmental impact of the assets that meet the Eligible Green Projects criteria. Accordingly, we do not express an opinion or any other form of assurance other than on whether the Allocation was performed in accordance with the Use of Proceeds set forth in Livent's 2020 Green Bond Report.

In our opinion, management's assertion that the Allocation was performed in accordance with the Use of Proceeds, is fairly stated in all material respects.

KPMG LLP

Philadelphia, Pennsylvania February 26, 2021