

Accsys ESG Data Table 2024

To supplement our approach to ESG reporting and in line with our commitment to transparency and performance reporting, we present our updated ESG data table.

Our ESG reporting efforts primarily commenced in 2020 and have continued to evolve year-onyear, which is why historic data is not always available. However, we have backdated some historic metrics for several external reporting requirements.

Unless otherwise specified the reporting covers Accsys' financial years, where for example, '2024' refers to Accsys' 2024 financial year over the period of 1 April 2023 to 31 March 2024.

For further information on Accsys' approach to sustainability and ESG, please visit the Accsys website where you will find the Accsys 2024 Annual Report and the 2024 GRI Content Index and SASB Report.

	2024	2023	2022	2021
GOVERNANCE, MANAGEMENT A	ND ADVOCACY			
Fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations (€)	0	1*	0	0
		vities of the Accsys Group and		
HEALTH AND SAFETY	Teraces to a small chemical	i opinager rhere was no signi	realit health enposurer	
Lost-Time Incident Rate (LTIR) per 200,000 hours worked				
Employees and contractors	1.83	1.0	0.5	1.8
Contractors (Accoya USA and Hull)	0	n/a	n/a	1.5
Lost-Time Incident Rate (LTIFR) per million hours worked				
Employees and contractors	7.37	4.8	2.61	8.96
Contractors (Accoya USA and Hull only)	0	n/a	n/a	7.4
Lost Time Incidents (LTI's)	4.4	3	2	3
Incident Severity Rate (ISR)** per 200,000 hours worked	9.14	9.0	1.0	16.7
Days lost due to accidents	20	28	8	28
Total Recordable Incident Rate (TRIR)* per 200,000 hours worked				
Employees and contractors	2.7	3.6	5.2	6.75
Contractors (Accoya USA and Hull only)	0	n/a	n/a	4.4
Total Recordable Incident Rate (TRIR)* per million hours worked				
Employees and contractors	13.7	18	26.1	32.9
Contractors (Hull and Accoya USA only)	0	n/a	n/a	22.15
Management Safety Tours	349	694	741	98
Safety Committee Meetings	27	25	51	16
SOC's (Safety Observation Cards)	770	1316	1060	90



Fatalities				
Employees and contractors	0	0	0	0
Contractors (Hull only)	0	0	0	0
	USA; Barry, UK.		I sical sites: Arnhem, NL; Londo as main contractor and hire/	
PEOPLE AND WELLBEING				
Incidents of discrimination	0	0	0	0
New employees added	73 (of which 15 female, 58 male; 3 Senior managers and 8 middle managers	56 (of which 13 female, 43 male; 2 senior managers and 9 middle managers)	47	62
Eligible employees who chose to personally invest in Accsys through the Employee Share Plan (%)	N/A*	22	36	34
Open positions filled by internal candidates (%)	1.5	3.5	4.8	
Total hours of training and	30.5	34	29	15
development per person Total amount spent on training	928	402	840	862
and development per person (€)	928	402	840	862
% training hours on legal training	2.7%	2.3%		
% training hours on technical training	70.7%	66.8%		
% training hours on leadership and management	12.3%	15.3%		
% training hours on safety	12.5%	11.8%		
% training hours on other types of training	1.8%	3.7%		
Employee turnover (%)	32.9	32.5	15	9
Breakdown of leavers	102 total 27 female, 75 male; 5 senior managers; 13 middle managers	17 female, 68 male; 3 senior managers 4 middle managers		
Bi-annual colleague engagement survey response rate (%)	64%	78	78	
Job satisfaction – engagement score (%)	12% strongly agree / 61% agree/ 20% neither agree nor disagree / 7% Disagree or Strongly Disagree	71	71	
Purpose – enablement score (%)	30% strongly agree / 54% agree/ 13% neither agree nor disagree / 3% Disagree or Strongly Disagree	72	72	
Happiness – I generally feel happy about my work (%)	17% strongly agree / 58% agree/ 19% neither agree nor disagree / 6% Disagree or Strongly Disagree	70	70	
Stress - The level of stress in my job is manageable (%)	8% strongly agree / 55% agree / 26% neither agree nor disagree / 11% Disagree or Strongly Disagree	44	44	
Gender diversity (% women):	and the state of t			
Non-Executive Board members	25	29	33	33
Senior managers/Top Management	30	20	10	12
Managers in revenue generating positions	29	33		
Managers (all levels)	23	-	-	-
STEM-related positions	3	8		
All employees	13	16	16	16



Gender pay gap % (GPG)					
Mean gender pay gap	(21)	-	-	-	
Median gender pay gap	13	-	-	-	
Mean bonus gap	(5)	-	-	-	
Median bonus gap	(53)	-	-	-	
Average Hiring Cost (€)			<u> </u>		
Average hiring cost (new hires /costs of recruitment)	7,989				
Workforce breakdown by nationality (%)					
Dutch (share in total workforce)	70	58	47.5		
UK (share in total workforce)	21	24	31		
USA (share in total workforce)	4	5	3.5		
Other (share in total workforce)	5	13	18		
Dutch (share in all management positions)	32	30			
UK (share in all management positions)	50	43			
USA (share in all management positions)	6	17			
Other (share in all management positions)	12	10			
Freedom of Association					
% of employees covered by collective bargaining (Arnhem Works Council)	70% (149 employees)				
	 Data in this section covers all Accsys business units: Arnhem, NL; London, UK; Hull, UK; Barry, UK; International (US + all other). It excludes our Joint Venture For diversity information, the data is snapshot data from the 2024 reporting year end (31 March) and covers all reporting entities of Accsys and includes only permanent employees or fixed-term workers as these types make up the largest proportion of workers at Accsys. Fixed term refers to the contract type offered in the Netherlands. Other types of contractors are excluded from this reporting as well as Accsys' Non-Executive Directors. Senior managers include our Executive Board Members, Senior Leadership Team, and senior managers with the highest levels of strategic influence for the organisation. Top management positions include maximum two levels away from the CEO or comparable positions. A number of redundancies were made relating to a reorganisation which explains why the employee turnover figure is higher in FY24. Incidents of discrimination refers to claims of discrimination as determined by a competent tribunal. *The timing of the share plan has changed so there was not an option in FY24 for colleagues to invest 				
Dedicated investment in	INNOVATION AND TECHN	1.5	1.2	1.1	
research and development (R&D) (€ mil)		1.5	1.2	1.1	
	Data coverage Research and Development costs are those associated with the Accoya® and Tricoya® processes. Costs exclude those which have been capitalised in accordance with IFRS (see ARA 2024, p. 141 for further information). Note to material issue Our actions in this area drives performance across other material issues and is reflected as such in this Content Index. See cross cutting metrics under: Ecological footprint (waste) Energy and climate change (GHG emissions)				
	FAIR AND ETHICAL CONDU	JCT			
Relevant employees (including Board members) communicated with on anti- corruption policies (%)	100	100	100	100	
Relevant employees that have completed Bribery Prevention; Data Protection; Market Abuse Regulations; and modern slavery training (%)	100	100	73	69	
Cases / incidents of corruption and bribery	0	0	0	0	



Direct spend on political campaigns, lobbying or think tanks (€)		0	0	0
Fines or settlements related to	0	0	0	0
anti-competitive business				
practices (€)				

practices (+)						
Data coverage						
Covers the activities of	of the Accsys Group and subsi-	diaries.				
	SUSTAINABLE AND QUAL	ITY PRODUCTS				
Wood sold (m³)	56,568	63,344	59,649	60,466		
Carbon sequestered in products sold (tco ₂)	45,390	50,827	47,838	48,493		
CPDs delivered in the UK	112	29	65	Not available		
Net Promoter Score (NPS)	37	N/A	N/A	N/A		

Data coverage

- Covers total wood sold and related carbon sequestered.
- $Acetic \ anhydride \ is \ also \ used \ in \ the \ manufacture \ of \ our \ products. \ However, the \ volume \ of \ acetic \ anhydride \ use \ is \ commercially \ sensitive$ information, so it is not disclosed in this Content Index.
- While we have delivered CPDs for a number of years, we only started recording the number in 2022. NPS data coverage: 71% customers. Calculated as the difference between the percentage of promote

NPS data coverage: 7	1% customers . Calculated as t	the difference between the pe	ercentage of promoters and d	etractors
	RESPONSIBLE SOURCING			
Certified sustainable (i.e. FSC®	100	100	100	100
and/or PEFC®) wood sources				
(%)				
Key materials suppliers	100	100	100	
screened using environmental				
criteria (%)				
Key material suppliers	100	100	100	
screened using social criteria				
(%)				
Key material suppliers met	100	100	93	100
with, visited or audited in the				
past year (%)				
New supplier wood mills	100	100	100	100
visited in advance of				
commercial supply (%)		2.1		
Wood suppliers visited within	80	81	85	70
three years (%)				
Incidents of human rights	0	0	0	0
violations in our supply chain	0	0		0
Incidents of violations	0	0	0	0
involving rights of indigenous				
people	16	22		
Total number of Tier-1	16	22		
suppliers Total number of significant	15	17		
suppliers in Tier-1	13	17		
% of total spend on significant	>98%	>98%		
suppliers in Tier-1	27870	27870		
Total number of significant	1	0		
suppliers in non Tier-1	1	o de la companya de		
Total number of significant	16	17		
suppliers (Tier-1 and non Tier-	10	±.		
1)				
Total number of suppliers	21	35		
assessed via desk assessments/				
on-site assessments				
% of significant suppliers	100	100		
assessed				
Number of suppliers assessed	0	0		
with substantial actual/				
potential negative impacts				
% of suppliers with substantial	0	0		
actual/potential negative				
impacts with agreed corrective				
action/ improvement plan				
Number of suppliers with	0	0		
substantial actual/ potential				
negative impacts that were				
terminated			<u> </u>	

Data coverage

- Covers the activities of the Accsys Group and subsidiaries.
- Key materials suppliers refer to wood and acetyls suppliers that provide $\geq 1\%$ of that material.
- Tier 1 suppliers refers to suppliers that directly supply goods, materials or services to the company.
- $Non-tier\ 1\ suppliers\ refers\ to\ suppliers\ that\ provide\ their\ products\ and\ services\ through\ Tier\ 1\ suppliers\ to\ the\ company$
- We seek to have 100% of significant suppliers assessed via desk assessments/ on site assessments

ENERGY AND CLIMATE CHANGE



Renewable energy	7,905	6,922	7,848	
consumption (MWh)				
Non-renewable energy	33,670	36,318	26,215	
consumption (MWh)				
Total energy consumption	41,575	43,240	34,603	
(MWh)				

		FY24			FY23		
	Unit	Total	UK	Global (excl. UK)	Total	UK	Globa (excl. UK
Scope 1 Emissions	tCO2e	5,735	847	4,888	5,986	591	5,395
Scope 2 Emissions (location-based)	tCO2e	2,788	215	2573	3,292	209	3,083
Scope 2 Emissions (market-based)	tCO2e	947	379	568	1,636	336	1,298
Total Energy Consumption (Scope 1 and 2)	MWh	41,575	5,647	35,928	43,240	4,178	39,062
RECs	MWh	6,935			4,783	-	4,783
Total Gross Scope 1 & 2 Emissions (location-based)	tCO2e	8,523	1,062	7,461	9,278	800	8,478
Total Gross Scope 1 & 2 Emissions (market-based)	tCO2e	6,682	1,226	5,456	7,622	928	6,693
Offsets	tCO2e	6,003			2,843		
Total Net Scope 1 & 2 Emissions (market-based)	tCO2e	679			4,779		
Wood Product Produced	m3	56,568			63,344		
Intensity Ratio: Gross Scope 1 and 2 Emissions/ m3 wood product produced	tCO2e/ m3 wood product produced	0.12			0.12		
Scope 3 emissions							
Category 1: Purchased Goods and Services	tCO2e	32,699			36,637		
Category 2: Capital Goods	tCO2e	3,472			8,981		
Category 3: Fuel – and Energy – Related Activities	tCO2e	1,205			1,054		
Category 4: Upstream transportation & distribution Category 5: Waste	tCO2e	3,472			3,888		
		121			75		
Category 6: Business Travel	tCO2e	457			288		
Category 7: Employee Commuting	tCO2e	210			237		
Category 9: Downstream & distribution	tCO2e Product related	110			100		
	tCO2e Acetic acid	118			132		
Category 10: Processing of sold products	tCO2e Product related	704			922		
	tCO2e Acetic acid	9,563 6,044			14,113 6,597		
Category 12: End of life of sold products	tCO2e Product related	32,952			36,830		
	Acetic acid	17,427			19,371		
Total Scope 3 Emissions*	tCO2e	108,445			129,125		
Gross Scope 1,2 and 3 (market based)	tCO2e	115,127			136,747		
Net Scope 1,2 and 3	tCO2e	109,124			133,904		
Net Scope 1, 2 and 3 Intensity	tCO2e/ m3 wood product produced	1.93			2.11		

	Scope 3 emissions are restated for FY23. For FY24 we updated our methodology to include end of life Biogenic and LULUC emissions in Scope 1&2.
D	Data coverage
	 We report on all existing sites where we have active operations, this includes our manufacturing facility in Arnhem, the Netherlands, our Accoya Color facility in Barry, UK, our Dallas office, our Tricoya site which is under construction in Hull and our London office. Please see ARA 2024, p. 51 for further information. Emissions have been calculated following the GHG Protocol – Corporate Accounting and Reporting (revised edition) using the following databases: IPCC 2006 Guidelines for National Greenhouse Gas
	Inventories, 2007 IPCC Fourth Assessment Report; and IEA factors (2022). We also use the UK Government GHG Conversion Factors for Company Reporting (2022) The 2023 figures have been restated following improvements in our methodology. See ARA 2024, p. 50-51 for further information.



- SECR guidance has been followed.
- We don't report on all categories for scope 3 for the following reasons:
- Category 8 (Upstream leased assets): Emissions from the operations of facilities leased by Accsys are included in Scope 1 and 2.
- Category 11 (Use of sold products) This category is not relevant. Our products do not have direct inuse phase emissions associated with their use, in that they do not consume electricity/fuels for their use or release greenhouse gases over their lifetime.
- Category 13 (Downstream leased assets) All products that we produce are sold and they do not operate a leasing model. Emissions within this category are not relevant.
- Category 14 (Franchises) We do not operate franchises and so this category is not relevant for its Scope 3 Carbon footprint.

Category 15 (Investments) - We have accounted for our Kingsport Joint Venture in Scope 1 & 2.

ECOLOGICAL FOOTPRINT		Y23	FY22	FY21
AOX				
AUA				
AOX (kg)	0	0	0	0
Reclaimed Accoya® wood re-processed for Tricoya® (tonnes)	123	60	134	216
Reclaimed Accoya® wood re-processed for Tricoya® (%)	97	100	100	100
Waste to landfill (tonnes)	0	0	0	0
Waste recycled (tonnes)*	48.37	45.69	3.97	3.29
Waste disposed, diverted from landfill* -e.g. incinerated with or without energy recovery (tonnes)	1,071.73	1,361.13	1,472	1,160
Water withdrawal (m³)				
Municipal supply (m ³)	612	616	616	612
Deionised water (m³)	32,287	34,317	26,574	23,144
Surface water (m ³)	4,074,360	3,942,901	2,955,523	3,066,571
Rain water (m³)	27,381	16,913	19,177	11,644
Water discharge (m³)				
Wastewater Treatment Plant (m³)	105,574	90,415	87,649	71,993
Surface water (m ³)	3,982,715	3,889,948	2,897,813	3,054,171
Rainwater sewer (m³)	22,289	13,768	15,611	9,479
NOx (metric tonnes)	1.0	0.9	0.9	0.9
Chemical Oxygen Demand (metric tonnes)	260	231	243	231

- Data coverage

 AOX data covers all our operations. Our processes of pre-drying and acetylation to produce Accoya do not produce or involve any AOX.

 Water and waste data in this section covers the manufacturing site in Arnhem, NL (water and waste).

 *Waste data is for the calendar year not the financial year

	SOCIETY AND COMMUNIT	TIES		
Sites requiring physical or economic resettlement in the last ten years	None	None	None	None
Donations (€)	Accoya Wood to the equivalent value of €15,000	72,219	20,875	6,400

Data coverage

- Covers the activities of the Accsys Group and subsidiaries. The value includes both charitable and community activities through product and
- Sites include our Arnhem site, Kingsport and Barry (https://en.wikipedia.org/wiki/Atlantic_Trading_Estate; https://www.stepsnwe-application.com/energy-storage-challenges/industriepark-kleefse-waard; https://www.eastman.com/en/who-we-are/history/timeline)