

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-on-year, 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 AND ADVOCACY				
Fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations (€)	0	1*	0	0
	Data coverage Covers the activities of the Accsys Group and subsidiaries. *Relates to a small chemical spillage. There was no significant health exposure.			
HEALTH AND SAFETY				
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
	Data coverage - Data in this section covers all of Accsys' physical sites: Arnhem, NL; London, UK; Hull, UK; Kingsport USA; Barry, UK. - Data is inclusive of contractors where we act as main contractor and hire/supervise other contractors			
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 development per person	30.5	34	29	15
Total amount spent on training 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 (%)	N/A	78	78	
Job satisfaction – engagement score (%)	N/A	71	71	
Purpose – enablement score (%)	N/A	72	72	
Happiness – I would recommend my company as a good place to work (%)	N/A	70	70	
Stress – My company has the right resources and support in place to help its employees	N/A	44	44	

when they are mentally strained (%)				
Gender diversity (% women):				
Non-Executive Board members	25	29	33	33
Senior managers	28	20	10	12
Managers in revenue generating positions	29	33		
Top management positions	28	36		
STEM-related positions	3	8		
All employees	13	16	16	16
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		
	• Data coverage • 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			
	INNOVATION AND TECHNOLOGY			
Dedicated investment in research and development (R&D) (€ mil)	1.5	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 CONDUCT			
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	0
Fines or settlements related to anti-competitive business practices (€)	0	0	0	0
Data coverage Covers the activities of the Accsys Group and subsidiaries.				
SUSTAINABLE AND QUALITY PRODUCTS				
Wood sold (m ³)	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
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.				
RESPONSIBLE SOURCING				
Certified sustainable (i.e. FSC® and/or PEFC®) wood sources (%)	100	100	100	100
Key materials suppliers screened using environmental criteria (%)	100	100	100	
Key material suppliers screened using social criteria (%)	100	100	100	
Key material suppliers met with, visited or audited in the past year (%)	100	100	93	100
New supplier wood mills visited in advance of commercial supply (%)	100	100	100	100
Wood suppliers visited within three years (%)	80	81	85	70
Incidents of human rights violations in our supply chain	0	0	0	0
Incidents of violations involving rights of indigenous people	0	0	0	0
Total number of Tier-1 suppliers	16	22		
Total number of significant suppliers in Tier-1	15	17		
% of total spend on significant suppliers in Tier-1	>98%	>98%		
Total number of significant suppliers in non Tier-1	1	0		
Total number of significant suppliers (Tier-1 and non Tier-1)	16	17		
Total number of suppliers assessed via desk assessments/ on-site assessments	21	35		
% of significant suppliers assessed	100	100		

Number of suppliers assessed with substantial actual/ potential negative impacts	0	0	
% of suppliers with substantial actual/potential negative impacts with agreed corrective action/ improvement plan	0	0	
Number of suppliers with substantial actual/ potential negative impacts that were terminated	0	0	
Data coverage - Covers the activities of the Accsys Group and subsidiaries. - Key materials suppliers refer to wood and acetys suppliers that provide ≥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 consumption (MWh)	7,905	6,922	7,848
Non-renewable energy consumption (MWh)	33,670	36,318	26,215
Total energy consumption (MWh)	41,575	43,240	34,603

Greenhouse Gas Emissions							
	Unit	FY24			FY23		
		Total	UK	Global (excl. UK)	Total	UK	Global (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	tCO2e	3,472			3,888		
Category 5: Waste	tCO2e	121			75		
Category 6: Business Travel	tCO2e	457			288		
Category 7: Employee Commuting	tCO2e	210			237		

Category 9: Downstream & distribution	tCO ₂ e Product related	118		132	
	tCO ₂ e Acetic acid	704		922	
Category 10: Processing of sold products	tCO ₂ e Product related	9,563		14,113	
	tCO ₂ e Acetic acid	6,044		6,597	
Category 12: End of life of sold products	tCO ₂ e Product related	32,952		36,830	
	Acetic acid	17,427		19,371	
Total Scope 3 Emissions*	tCO ₂ e	108,445		129,125	
Gross Scope 1,2 and 3 (market based)	tCO ₂ e	115,127		136,747	
Net Scope 1,2 and 3	tCO ₂ e	109,124		133,904	
Net Scope 1, 2 and 3 Intensity	tCO ₂ e/ m ³ 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.

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 in-use 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	FY24	FY23	FY22	FY21
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)	1,023.36	1,361.13	1,472	1,160
Water withdrawal (m ³)				
Municipal supply (m ³)	612	616	616	612
Deionised water (m ³)	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 (m ³)	27,381	16,913	19,177	11,644
Water discharge (m ³)				
Wastewater Treatment Plant (m ³)	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 (m ³)	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 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 COMMUNITIES				
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 monetary donations. - 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)				