Accsys ESG Data Table 2025

To supplement our approach to ESG reporting and in line with our commitment to transparency and performance reporting, we present our Accsys ESG data table for the 2025 financial year, covering the period of 1 April 2024 to 31 March 2025.

For further information on Accsys' approach to sustainability and ESG, please visit the Accsys website where you will find the Accsys 2025 Annual Report and the 2025 GRI Content Index and SASB Report.

All information in the table covers the activities of the Accsys Group and subsidiaries, including the Joint Venture Accoya USA from FY25, unless otherwise stated.

	FY25	FY24	FY23	FY22
GOVERNANCE, MANAGEMENT AND ADVOCACY				
Fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations (€)	0	0	4,109*	0
*Relates to a small chemical spillage. There was no significant health exposure.				
HEALTH AND SAFETY				
Data for the Joint Venture is included from January 2023. Data is inclusive of contractors where we act as main contractor and hire/supervise other contractors.				
Lost-Time Incident Rate (LTIR) per 200,000 hours worked				
Employees and contractors	2.88	1.83	1.0	0.5
Contractors (Accoya USA and Hull)	0	0	n/a	n/a
Lost-Time Incident Rate (LTIFR) per million hours worked				
Employees and contractors	12.9	7.37	4.8	2.61
Contractors (Accoya USA and Hull only)	0	0	n/a	n/a
Lost Time Incidents (LTI's)	6	4.4	3	2
Incident Severity Rate (ISR)** per 200,000 hours worked	14.19	9.14	9.0	1.0
Days lost due to accidents	33	20	28	8
Total Recordable Incident Rate (TRIR)* per 200,000 hours worked				
Employees and contractors	3.44	2.7	3.6	5.2
Contractors (Accoya USA and Hull only)	0	0	n/a	n/a
Total Recordable Incident Rate (TRIR)* per million hours worked				
Employees and contractors	18.96	13.7	18	26.1
Contractors (Hull and Accoya USA only)	0	0	n/a	n/a
Management Safety Tours	446	349	694	741

Safety Committee Meetings	27	27	25	51
SOC's (Safety Observation Cards)	520	770	1316	1060
Fatalities				
Employees and contractors	0	0	0	0
Contractors (Hull only)	0	0	0	0
PEOPLE AND WELLBEING				
This section is inclusive of Accsys Group and its subsidiaries. It excludes the Joint Venture.				
Incidents of discrimination	0	0	0	0
New employees added	48 (of which 8 female; 39 male; 5 Senior managers and 5 middle managers)	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
Eligible employees who chose to personally invest in Accsys through the Employee Share Plan (%)	36	N/A*	22	36
Open positions filled by internal candidates (%)	6	1.5	3.5	4.8
Total hours of training and development per person	32.8	30.5	34	29
Total amount spent on training and development per person (€)	501	928	402	840
% training hours on legal training	1.76%	2.7%	2.3%	
% training hours on technical training	61.51%	70.7%	66.8%	
% training hours on leadership and management	6.09%	12.3%	15.3%	
% training hours on safety	12.83%	12.5%	11.8%	
% training hours on other types of training	8.81%	1.8%	3.7%	
Employee turnover	21%	32.9%	32.5%	15%
Breakdown of leavers	44 total 4 female, 40 male, 5 Senior managers and 8 middle managers	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%	64%	78%	78%
Job satisfaction – engagement score (%)	12% strongly agree / 61% agree / 20% neither agree nor disagree / 3% Disagree or Strongly Disagree	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	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	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%	8% strongly agree / 55% agree/ 26% neither agree nor disagree / 11%	44	44

	Disagree or Strongly Disagree	Disagree or Strongly Disagree		
Gender diversity (% women):				
Non-Executive Board members	25	25	29	33
Senior managers/Top Management	23	30	20	10
Managers in revenue generating positions	14	29	33	
Managers (all levels)	24	23	-	-
STEM-related positions	8	3	8	
All employees	15	13	16	16
Gender pay gap % (GPG)				
Mean gender pay gap	(12)	(21)	-	-
Median gender pay gap	10	13	-	-
Mean bonus gap	(80)	(5)	-	-
Median bonus gap	(34)	(53)	-	-
Average Hiring Cost				
Average hiring cost (new hires /costs of recruitment)	€8,935**	€7,989		
Workforce breakdown by nationality (%)				
Dutch (share in total workforce)	68	70	58	47.5
UK (share in total workforce)	20	21	24	31
USA (share in total workforce)	5.5	4	5	3.5
Other (share in total workforce)	6.5	5	13	18
Dutch (share in all management positions)	46	32	30	
UK (share in all management positions)	35	50	43	
USA (share in all management positions)	11	6	17	
Other (share in all management positions)	8	12	10	
Freedom of Association				
% of employees covered by collective bargaining (Arnhem Works Council)	71% (153 employees)	70% (149 employees)		

- For diversity information, the data is snapshot data from the 2025 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
**Cost per hire excludes the hire of the CFO.

INNOVATION AND TECHNOLOGY

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 2025, p. 130 for further information).

Dedicated investment in research and development (R&D) (€ mil)	1.2	1.5	1.5	1.2
FAIR AND ETHICAL CONDUCT				
This section is inclusive of Accsys Group and its subsidiaries. It excludes the Joint Venture.				
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	100	73
Cases / incidents of corruption and bribery	0	0	0	0
Direct spend on political campaigns, lobbying or think tanks (€)	0	0	0	0
Spend on trade associations (€)	13,230			
Fines or settlements related to anti-competitive business practices (€)	0	0	0	0
SUSTAINABLE AND QUALITY PRODUCTS				
Wood sold (m^3)	63,865	56,568	63,344	59,649
Carbon sequestered in products sold (tco_2)	51,244	45,390	50,827	47,838
CPDs delivered	210	112	29	65
Net Promoter Score (NPS)	37	37	N/A	N/A
• This section 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. • CPDs in 2022 – 2024 refer to those delivered in the UK. FY25 also includes CEUs delivered in the US. • NPS data coverage: 71% customers . Calculated as the difference between the percentage of promoters and detractors. We have a customer survey every two years.				
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	100
Key material suppliers screened using social criteria (%)	100	100	100	100
Key material suppliers met with, visited or audited in the past year (%)	100	100	100	93
New supplier wood mills visited in advance of commercial supply (%)	100	100	100	100
Wood suppliers visited within three years (%)	84	80	81	85
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	18	16	22	
Tier-1 suppliers (by country)	New Zealand – 11; Chile – 1; Spain – 3, Uruguay – 3			

Total number of significant suppliers in Tier-1	17	15	17	
% of total spend on significant suppliers in Tier-1	>98%	>98%	>98%	
Total number of significant suppliers in non Tier-1	1	1	0	
Total number of significant suppliers (Tier-1 and non Tier-1)	18	16	17	
Total number of suppliers assessed via desk assessments/ on-site assessments	19	21	35	
% of significant suppliers assessed	100	100	100	
Number of suppliers assessed with substantial actual/ potential negative impacts	0	0	0	
% of suppliers with substantial actual/potential negative impacts with agreed corrective action/ improvement plan	0	0	0	
Number of suppliers with substantial actual/ potential negative impacts that were terminated	0	0	0	

- Key materials suppliers refer to wood and acetyls 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)	9,130	7,905	6,922	7,848
Non-renewable energy consumption (MWh)	42,050	33,670	36,318	26,215
Total energy consumption (MWh)	51,180	41,575	43,240	34,603

ECOLOGICAL FOOTPRINT				
	All operations	Arnhem only	Arnhem only	Arnhem only
AOX (kg)	0	0	0	0
Reclaimed Accoya® wood re-processed for Tricoya® (tonnes)	135	123	60	134
Reclaimed Accoya® wood re-processed for Tricoya® (%)	100	97	100	100
Waste to landfill (tonnes)	146	0	0	0
Waste recycled (tonnes)	194	48.37	45.69	3.97
Waste disposed, diverted from landfill –e.g. incinerated with or without energy recovery (tonnes)	908	1,071.73	1,361.13	1,472
NOx (metric tonnes)	0.84	1.0	0.9	0.9
Chemical Oxygen Demand (metric tonnes)	242	260	231	243
Water withdrawal (m^3)				
Municipal supply (m^3)	5,264	612	616	616
Deionised water (m^3)	24,008	32,287	34,317	26,574
Surface water (m^3)	3,912,413	4,074,360	3,942,901	2,955,523
Rain water (m^3)	18,244	27,381	16,913	19,177
Water discharge (m^3)				
Wastewater Treatment Plant – no pre-treatment (m^3)	92,273	105,574	90,415	87,649

Surface water - no treatment required (m^3)	3,832,977	3,982,715	3,889,948	2,897,813
Rainwater sewer - no treatment required (m^3)	15,482	22,289	13,768	15,611
Water consumption (m^3)				
Total water consumption (m^3)	19,207			
ECOLOGICAL FOOTPRINT – THIRD-PARTY MANUFACTURING Resources associated with the production of Accoya® products at third-party final manufacturing facilities in calendar year 2024 only.				
	Calendar Year 2024			
Renewable energy consumption (MWh)	201			
Non-renewable energy consumption (MWh)	1,736			
Water withdrawal – [source: third-party] (m^3)	1,499			
Water discharge – [to third-party] – no pre-treatment (m^3)	599			
Total water consumption (m^3)	900			
• Our processes of pre-drying and acetylation to produce Accoya® do not produce or involve any AOX. • Waste data for years before FY25 is for the calendar year. Data from FY25 onwards follows the financial year				
SOCIETY AND COMMUNITIES				
The value includes both charitable and community activities through product and monetary donations.				
Sites requiring physical or economic resettlement in the last ten years	None	None	None	None
Donations (€)	Accoya® Wood to the equivalent value of €10,000	Accoya® Wood to the equivalent value of €15,000	72,219	20,875

GREENHOUSE GAS EMISSIONS							
		FY25			FY24		
	Unit	Total	UK	Global (excl. UK)	Total	UK	Global (excl. UK)
Scope 1 Emissions	tCO2e	5,930	927	5,003	5,735	847	4,888
Scope 2 Emissions (location-based)	tCO2e	5,109	201	4,908	2,788	215	2573
Scope 2 Emissions (market-based)	tCO2e	2,535	377	2,158	947	379	568
Total Energy Consumption (Scope 1 and 2)	MWh	51,180	6,021	45,159	41,575	5,647	35,928
RECs	MWh	7,929			6,935		
Total Gross Scope 1 & 2 Emissions (location-based)	tCO2e	11,039	1,128	9,911	8,523	1,062	7,461
Total Gross Scope 1 & 2 Emissions (market-based)	tCO2e	9,543	1,304	8,239	6,682	1,226	5,456
Offsets	tCO2e	3,715			6,003		
Total Net Scope 1 & 2 Emissions (market-based)	tCO2e	5,828			679		
Wood Product Produced	m3	63,864			56,568		
Intensity Ratio: Gross Scope 1 and 2 Emissions/ m3 wood product produced	tCO2e/ m3 wood product produced	0.15			0.12		
Scope 3 emissions							
Category 1: Purchased Goods and Services	tCO2e	26,743			32,699		
Category 2: Capital Goods	tCO2e	2,504			3,472		
Category 3: Fuel – and Energy – Related Activities	tCO2e	2,131			1,205		
Category 4: Upstream transportation & distribution	tCO2e	3,920			3,472		

Category 5: Waste	tCO2e	152			121		
Category 6: Business Travel	tCO2e	407			457		
Category 7: Employee Commuting	tCO2e	269			210		
Category 9: Downstream & distribution	tCO2e Product related	133			118		
	tCO2e Acetic acid	423			704		
Category 10: Processing of sold products	tCO2e Product related	14,221			9,563		
	tCO2e Acetic acid	7,054			6,044		
Category 12: End of life of sold products	tCO2e Product related	37,089			32,952		
	Acetic acid	16,603			17,427		
Total Scope 3 Emissions	tCO2e	121,649			108,445		
Gross Scope 1,2 and 3 (market based)	tCO2e	127,477			115,127		
Net Scope 1,2 and 3	tCO2e	123,762			109,124		
Net Scope 1, 2 and 3 Intensity	tCO2e/ m3 wood product produced	1.94			1.93		

- 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, and our London office. Please see ARA 2025, 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)
- 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.

Sites include Arnhem, 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)