



# ESG Data Table 2026



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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 2026 financial year, covering the period of 1 April 2025 to 31 March 2026. For further information on Accsys' approach to sustainability and ESG, please visit the Accsys website.

## Greenhouse Gas Emissions

Data coverage: Group + 60% Joint Venture (JV)

	Unit	2026			2025		
		UK	Global (excluding UK)	Total	UK	Global (excluding UK)	Total
Scope 1 emissions	tCO2e	1,241	4,853	6,094	927	5,003	5,930
Scope 2 emissions (location-based)	tCO2e	141	5,579	5,720	201	4,908	5,109
Scope 2 emissions (market-based)	tCO2e	139	4,411	4,550	377	2,158	2,535
Total Energy Consumption (Scope 1 and 2)	MWh	7,555	52,009	59,564	6,021	45,159	51,180
RECs	MWh			8,418			7,929
Total Gross Scope 1 & 2 emissions (location-based)	tCO2e	1,383	10,432	11,815	1,128	9,911	11,039
Total Gross Scope 1 & 2 emissions (market-based)	tCO2e	1,381	9,264	10,645	1,304	8,239	9,543
Offsets retired	tCO2e			4,310			3,715
Total Net Scope 1 & 2 emissions (market-based)	tCO2e			6,334			5,828
Wood product produced	m <sup>3</sup>			70,496*			61,160
<b>Emissions intensity:</b> Gross Scope 1 & 2 emissions / m <sup>3</sup> wood product produced	tCO2e/m <sup>3</sup>			0.15			0.16
<b>Scope 3 emissions</b>							
Category 1: Purchased goods and services	tCO2e			46,804			26,743
Category 2: Capital goods	tCO2e			1,755			2,504
Category 3: Fuel and energy related activities	tCO2e			2,486			2,131
Category 4: Upstream transportation and distribution	tCO2e			13,194			3,920
Category 5: Waste	tCO2e			346			152
Category 6: Business Travel	tCO2e			439			407
Category 7: Employee Commuting	tCO2e			248			269
Category 9: Downstream and distribution	tCO2e product related			643			133
	tCO2e acetic acid			483			423

Category 10: Processing of sold products	tCO <sub>2</sub> e product related	14,870	14,221
	tCO <sub>2</sub> e acetic acid	8,103	7,054
Category 12: End of life of sold products	tCO <sub>2</sub> e product related	70,068	37,089
	tCO <sub>2</sub> e acetic acid	21,067	16,603
Total Scope 3 emissions	tCO <sub>2</sub> e	180,542	121,649
Gross Scope 1, 2 & 3 emissions (market-based)	tCO <sub>2</sub> e	191,187	127,477
Net Scope 1, 2 & 3 emissions	tCO <sub>2</sub> e	186,876	123,762
Net Scope 1, 2 & 3 emissions intensity per m <sup>3</sup> product produced	tCO <sub>2</sub> e/m <sup>3</sup>	2.65	2.02

We report greenhouse gas emissions 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 London office, and our 60% share of the Joint Venture, Accoya USA, in Kingsport USA. We set our GHG emissions reporting boundaries using the equity share approach. Please see the Accsys Annual Report and Financial Statements 2026 page 46 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 IE A factor s (2022). We also use the UK Government GHG Conversion Factors for Company Reporting (2022). SECR guidance has been followed.

As we have increased production capacity in FY26, overall emissions have increased as expected. Scope 1 emissions have slightly increased but at a slower pace due to efficiency improvements at Arnhem. Scope 2 location-based emissions have decreased, this is due to greater use of renewables on public grids, despite our usage increasing. Scope 2 market-based electricity emissions have increased as a larger share of our electricity is now exposed to the residual mix. Scope 2 steam emissions have increased due to increased production at Kingsport. Scope 3 emissions have increased due to updated Life Cycle Assessment values, increased production volume, and an increase in the emissions factor associated with the end of life of sold products.

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 as 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 Joint Venture in Scope 1 & 2.

\*This figure represents the total sales volumes associated with Group+60% JV.

# Energy and Climate Change

Data coverage: Group + 60% JV

	2026	2025	2024	2023	2022
Renewable energy consumption (MWh)	8,887	9,130	7,905	6,922	7,848
Non-renewable energy consumption (MWh)	50,677	42,050	33,670	36,318	26,215
Total energy consumption (MWh)	59,564	51,180	41,575	43,240	34,603
<b>Ecological Footprint</b>	<b>All operations</b>	<b>All operations</b>	<b>Arnhem only</b>	<b>Arnhem only</b>	<b>Arnhem only</b>
AOX (kg)*	0	0	0	0	0
Reclaimed Accoya® wood re-processed for Tricoya® (tonnes)	94	135	123	60	134
Reclaimed Accoya® wood re-processed for Tricoya® (%)	100	100	100	100	100
Waste to landfill (tonnes)**	347	146	0	0	0
Waste recycled (tonnes)	994	194	48.37	45.69	3.97
Waste disposed, diverted from landfill –e.g. incinerated with or without energy recovery (tonnes)	573	908	1,071.73	1,361.13	1,472
NOx (metric tonnes)	1.26	0.84	1.0	0.9	0.9
Chemical Oxygen Demand (metric tonnes)	280	242	260	231	243
<b>Water withdrawal (m<sup>3</sup>)</b>					
Municipal supply (m3)	10,478	5,264	612	616	243
Treated water (e.g. deionised) (m3)	13,596	24,008	32,287	34,317	616
Surface water (m3)	952,610	3,912,413	4,074,360	3,942,901	26,574
Rain water (m3)		18,244	27,381	16,913	2,955,523
<b>Water discharge (m<sup>3</sup>)</b>					<b>19,177</b>
Wastewater Treatment Plant – no pre-treatment (m <sup>3</sup> )	139,662	92,273	105,574	90,415	87,649
Surface water - no treatment required (m <sup>3</sup> )	806,499	3,832,977	3,982,715	3,889,948	2,897,813
Rainwater sewer - no treatment required (m <sup>3</sup> )	9,547	15,482	22,289	13,768	15,611
<b>Water consumption (m<sup>3</sup>)</b>					
Total water consumption (m <sup>3</sup> )	20,976	19,207			

\*our processes of pre-drying and acetylation to manufacture Accoya® do not produce or involve any AOX.

\*\*waste data from FY25 follows Accsys' financial year. Data before this date follows the calendar year.

# Third-Party Manufacturing

Resources associated with the production of Accoya® products at third-party final manufacturing facilities

	2026	2025
Non-renewable energy consumption (MWh)	227	201
Total energy consumption (MWh)	1,958	1,736
Water withdrawal [source: third-party] (m <sup>3</sup> )	1,184	1,499
Water discharge [to third-party] – no pre-treatment (m <sup>3</sup> )	473	599
Total water consumption (m <sup>3</sup> )	710	900

# Responsible Sourcing

Data Coverage: Accsys Group

	2026	2025	2024	2023	2022
Certified sustainable wood sources (FSC®, PEFC, or equivalent) (%)	100	100	100	100	100
Total number of Tier-1 suppliers	823	21	19	21	-
Total number of significant suppliers in Tier-1	57	21	19	21	-
Total number of significant suppliers in non Tier-1	0	0	0	0	0
Number of significant suppliers assessed through supplier screening*	TBC	19	19	21	-
Number of significant suppliers supported with development measures	0	0	0	0	0
Number of significant suppliers with substantial actual/negative impacts	0	0	0	0	0
Number of significant suppliers with agreed corrective action/improvement plan	0	0	0	0	0
Number of significant suppliers with actual/potential negative impacts that were terminated	0	0	0	0	0
Incidents of human rights violations in our supply chain	0	0	0	0	0
Incidents of violations involving rights of indigenous people	0	0	0	0	0

Significant suppliers: suppliers that are identified as having significant business relevance to the company or substantial risks of negative ESG impacts or a combination of both.

\*Our definition of Tier-1 has been adjusted. Tier-1 suppliers: suppliers that directly supply goods, materials or services (including intellectual property (IP) and patents) to the company. Non-tier 1 suppliers: suppliers that provide their products and services through Tier 1 suppliers to the company. Non-tier 1 suppliers are located beyond Tier 1 suppliers (e.g. on Tier 2, 3 or n-level of the supply chain).

\*\*Our supplier screening includes environmental, social and governance criteria. For more information see our Annual Report.

# People

Data coverage: Accsys Group

## Health and Safety

	2026	2025	2024	2023	2022
Lost Time Incidents (LTI's)	1	6	4.4	3	2
Incident Severity Rate (ISR) per 200,000 hours worked	122*	14.19	9.14	9.0	1.0
Days lost due to accidents	315*	33	20	28	9
Management Safety Tours	426	397	349	694	741
Safety Committee Meetings	27	27	27	25	51
Lost-Time Incident Rate (LTIR) per 200,000 hours worked	0.51	3.30	1.83	1.0	0.5
Lost-Time Incident Rate (LTIFR) per million hours worked	1.94	12.9	7.37	4.8	2.61
Total Recordable Incident Rate (TRIR) per 200,000 hours worked	1.16	3.44	2.7	3.6	5.2
Total Recordable Incident Rate (TRIR) per million hours worked	5.8	17.2	13.7	18	26.1
Fatalities	0	0	0	0	0

\*The increase year on year is due to a serious incident where an operator suffered swelling and bruising to their foot and ankle, resulting in several months of complete absence.

## People and Wellbeing

	2026	2025	2024	2023	2022
Incidents of discrimination	0	0	0	0	0
New employees added	61	48	73	56	47
	(of which 10 female; 51 male; 7 senior managers; 2 middle managers)	(of which 8 female; 39 male; 5 senior managers; 5 middle managers)	(of which 15 female; 58 male; 3 senior managers; 8 middle managers)	(of which 13 female; 43 male; 2 senior managers; 9 middle managers)	
Eligible employees who chose to personally invest in Accsys through the Employee Share Plan (%)	49	36	n/a*	22	36
Open positions filled by internal candidates (%)	9	6	1.5	3.5	4.8
Total hours of training and development per person	36.6	32.8	30.5	34	29
Total amount spent on training and development per person (€)	743	501	928	402	840

% training hours on legal training	1%	2%	3%	2%	
% training hours on technical training	60%	62%	71%	67%	
% training hours on leadership and management	11%	6%	12%	15%	
% training hours on safety	20%	13%	13%	12%	
% training hours on other types of training	8%	9%	2%	4%	
Employee turnover	18%	21%	33%	33%	15%
Breakdown of leavers	39 (9 female; 27 male; 1 senior manager)	44 (4 female; 40 male; 5 senior managers; 8 middle managers)	102 (27 female, 75 male; 5 senior managers; 13 middle managers)	92 (17 female; 68 male; 3 senior managers; 4 middle managers)	
Bi-annual colleague engagement survey response rate**	64%	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 / 3% disagree or strongly disagree	12% strongly agree / 61% agree / 20% neither agree nor disagree / 3% 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	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	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	8% strongly agree / 55% agree / 26% neither agree nor disagree / 11% disagree or strongly disagree	8% strongly agree / 55% agree / 26% neither agree nor disagree / 11% disagree or strongly disagree	44%	44%
Average hiring cost (new hires / cost of recruitment)	€6,693	€8,935***	€7,989	-	-
% of employees covered by collective bargaining (Arnhem Works Council)	67% (162 employees)	71% (153 employees)	70% (149 employees)	-	-
<b>Gender Diversity (% women)</b>					
Non-executive Board members	25%	25%	25%	29%	33%
Senior managers / Top management	24%	23%	30%	20%	10%
Managers in revenue generating positions	15%	14%	29%	33%	-
Managers (all levels)	19%	24%	23%	-	-
STEM-related positions	15%	8%	3%	8%	-
All employees	13%	15%	13%	16%	16%

Gender pay gap % (GPG)						
Mean gender pay gap	(10.8)	(12)	(21)	-	-	-
Median gender pay gap	(9.0)	10	13	-	-	-
Mean bonus gap	(163.7)	(80)	(5)	-	-	-
Median bonus gap	(25)	(34)	(53)	-	-	-
Workforce breakdown						
Permanent	202 (28 Female, 174 Male) (130 Netherlands, 50 UK, 22 Other International)	172 (25 Female, 147 Male) (115 Netherlands, 40 UK, 17 Other International)	176 (23 Female, 153 Male) (114 Netherlands, 55 UK, 7 Other International)	243 (40 Female, 203 Male) (167 Netherlands, 64 UK, 12 Other International)	219 (35 Female, 184 Male) (128 Netherlands, 82 UK, 9 Other International)	
Fixed Term	39 (4 Female, 35 Male) (32 Netherlands, 7 UK)	34 (4 Female, 31 Male) (34 Netherlands)	31 (4 Female, 27 Male) (30 Netherlands, 1 UK)	34 (9 Female, 25 Male) (32 Netherlands, 2 UK)	27 (4 Female, 23 Male) (23 Netherlands, 4 UK)	
Full Time	208 (25 Female, 178 Male)	152 (20 Female, 132 Male)	152 (15 Female, 137 Male)	179 (19 Female, 160 Male)	239 (34 Female, 205 Male)	
Part Time	33 (7 Female, 26 Male)	20 (5 Female, 20 Male)	24 (8 Female, 16 Male)	30 (18 Female, 12 Male)	7 (5 Female, 2 Male)	
Workforce breakdown by nationality (%)						
Dutch (share in total workforce)	60%	68%	70%	58%	47.5%	
UK (share in total workforce)	22%	20%	21%	24%	31%	
USA (share in total workforce)	6%	5.5%	4%	5%	3.5%	
Other (share in total workforce)	12%	6.5%	5%	13%	18%	
Dutch (share in all management positions)	49%	46%	32%	30%	-	
UK (share in all management positions)	34%	35%	50%	43%	-	
USA (share in all management positions)	8%	11%	6%	17%	-	
Other (share in all management positions)	9%	8%	12%	10%	-	

For diversity information, the data is snapshot data from the 2026 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 .

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

\*\*The employee survey takes place in Autumn and will be updated accordingly.

\*\*\*Cost per hire excludes the hire of the CFO.

# Profit

Data coverage: Sales volumes and carbon sequestered includes Group + 100% JV sales. The rest of the data is for Group.

Sustainable and Quality Products					
	2026	2025	2024	2023	2022
Total Accoya sales volumes (m3)	77,237	63,865	56,568	63,344	59,649
Carbon sequestered in products sold (tCO <sub>2</sub> )	63,875	51,244	45,390	50,827	47,838
CPDs/CEUs delivered	222	210	112	29	65
Net Promoter Score (NPS)	37	37	37	n/a	n/a
Dedicated investment in research and development (R&D) (€ mil)*	1.2	1.2	1.5	1.5	1.2

Continuing Professional Development (CPDs) in 2022 – 2024 refer to those delivered in the UK. FY25 onwards includes (Continuing Education Credits) (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.

\*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 2026, p. 116 for further information).

# Governance

Data coverage: Accsys Group.

Corporate Governance					
	2026	2025	2024	2023	2022
Score in the S&P Corporate Sustainability Assessment (/100)	62	56	45	43	N/A
Fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations (€)	0	0	0	4,109*	0
Regulatory fines, sanctions or settlements (€)	0	0	0	-	-
Relevant employees (including Board members) communicated with on anti-corruption policies (%)	100	100	100	100	100
Relevant employees that have completed the training on; Bribery Prevention; Data Protection; Market Abuse Regulations; and Modern Slavery (%)	100	100	100	100	100
Cases / incidents of corruption and bribery	0	0	0	0	0
Direct spend on political campaigns, lobbying or think tanks (€)	0	0	0	0	0
Spend on trade associations (€)	TBC	13,230	0	0	0
Fines or settlements related to anti-competitive business practices (€)	0	0	0	0	0
Sites requiring physical or economic resettlement in the last ten years	None	None	None	None	None

Donations (€)	Accoya® Wood to the equivalent value of €7,000	Accoya® Wood to the equivalent value of €10,000	Accoya® Wood to the equivalent value of €15,000	€72,219	€20,875
'Meet the Board' events with Accsys colleagues	2	2	-	-	-

The donations value includes both charitable and community activities through product and monetary donations.

\*Relates to a small chemical spillage. There was no significant health exposure.

Membership Associations Include:

- **USA:** Window and Door Manufacturers Association (WDMA); Window Preservation Alliance (WPA); American Institute of Architects (AIA)
- **UK:** Timber Development UK (TDUK); Timber Decking and Cladding Association (TDCA); Wood Protection Association (WPA); British Woodworking Association (BWF)
- **Netherlands:** NEN, the Royal Netherlands Standardization Institute's 'Wood Committee' and 'wood adhesives and sealants committee'.
- **International:** International Research Group on Wood Protection (The IRG); International Living Future Institute (ILFI); World Millwork Alliance (WMA)