



GRI and SASB Content Index 2026

for the financial year ended 31 March 2026

Accsys GRI Content Index 2026

Statement of use	Accsys Group has reported the information cited in this GRI content index for the period 2025-04-01 - 2026-03-31, with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI 2 General Disclosures 2021 1. The organization and its reporting practices

Code	Description	Location and page number	Comment
2-1	Organisational details	ARA 2026, Introduction (p2), Our Business at a Glance (p7-8), Shareholder Information (p146) Accsys corporate structure: https://www.accsysplc.com/about-us/accsys-corporate-structure/	Accsys Technologies PLC is a publicly-listed company on the AIM and Euronext markets (LSE & AEX: AXS).
2-2	Entities included in the organization's sustainability reporting	ARA 2026, Greenhouse gas emissions (p46-47)	GHG emissions data is for Accsys Group + 60% of joint venture (JV), Accoya USA. Employee data is inclusive of Accsys Group only. Health and safety data is reported for Group + 100% JV
2-3	Reporting period, frequency and contact point	In this Content Index	FY26 unless otherwise stated. Reporting cycle: Annually Investor contacts: ir@accsysplc.com Other: sustainability@accsysplc.com
2-4	Restatements of information	In this Content Index	There has been no restatements of information from previous reporting periods.
2-5	External assurance	In this Content Index	While effort has been made to ensure all data included in this document is accurate, metrics reported here have not been independently assured. However, to some extent, many of our key measures have been verified through our certification processes and through our S&P CSA reporting.

GRI 2 General Disclosures 2021 2. Activities and workers

Code	Description	Location and page number	Comment
2-6	Activities, value chain and other business relationships	ARA 2026, Our Business Model (p18), Our Products (p19-20), Our Market (p29-30)	
2-7	Employees	Accsys ESG Data Table 2026 (p6-8)	
2-8	Workers who are not employees	Accsys ESG Data Table 2026 (p6-8)	

GRI 2 General Disclosures 2021 3. Governance

Code	Description	Location and page number	Comment
2-9	Governance structure and composition	ARA 2026, Corporate Governance (p59-91)	
2-10	Nomination and selection of the highest governance body	ARA 2026, Nomination Committee Report (p71-73)	
2-11	Chair of the highest governance body	ARA 2026, Board of Directors (p59)	The chair of the highest governance body is Dr Trudy Schoolenberg, who is an Independent Non-Executive Director.
2-12	Role of the highest governance body in overseeing the management of impacts	ARA 2026, Our Strategy (p22), Risk Management (p36-42) Sustainability (p43), QCA Code (p67) Accsys Climate Disclosures Report: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/07/TCFD-Report.pdf	
2-13	Delegation of responsibility for managing impacts	ARA 2026, Risk Management (p36-42) Accsys Climate Disclosures Report: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/07/TCFD-Report.pdf	
2-14	Role of the highest governance body in sustainability reporting	Audit Committee Terms of Reference: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/06/Audit-Committee-Terms-of-Reference-Final.pdf	

2-15	Conflicts of interest	ARA 2026, Board of Directors (p59-60), Nomination Committee Report (p71-73)	Any notifiable interests are disclosed via regulatory news updates.
2-16	Communication of critical concerns	ARA 2026, Stakeholder Engagement (p56) Accsys Whistleblowing Summary Policy: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2024/01/Accsys-Whistleblowing-Summary-Policy.pdf	Critical actual or potential concerns can be raised to the Board either through the Company's whistleblowing platform or by raising grievances through functional heads or directly to members of the Board.
2-17	Collective knowledge of the highest governance body	ARA 2026, Board of Directors (p59-60)	The Nomination Committee at Accsys ensures that the Board of Directors has a diverse range of experience and expertise. As part of the internal board effectiveness review, there is an agreed plan of continuous improvement with regard to the knowledge, skills and experience of the Board.
2-18	Evaluation of the performance of the highest governance body	ARA 2026 Corporate Governance (p65), Nomination Committee Report (p71-73)	
2-19	Remuneration policies	ARA 2023, Remuneration Policy (p95-97) ARA 2026, Remuneration Report (p74-86) Remuneration Committee Terms of Reference: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2023/12/Remuneration-Committee-Terms-of-Reference-Dec-23-revisions.pdf	
2-20	Process to determine remuneration	ARA 2026, Remuneration Report (p74-86)	
2-21	Annual total compensation ratio	ARA 2026, Remuneration Report (p82)	Whilst we don't publish compensation ratios in relation to employee pay, we do publish details on Director remuneration.

GRI 2 General Disclosures 2021 4. Strategy, policies and practices

Code	Description	Location and page number	Comment
2-22	Statement on sustainable development strategy	Accsys Cares sustainability plan: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/06/Accsys-Cares_Sustainability-Plan-and-Material-Issues-2.pdf	Our sustainability strategy is set out in our Accsys Cares Plan.
2-23	Policy commitments	Modern Slavery Act Statement: https://www.accsysplc.com/modern-slavery-act-statement/ Corporate Governance website: https://www.accsysplc.com/investors/corporate-governance/	Accsys' policies include reference to the Modern Slavery Act 2015 and the UN Global Compact. Additional policies, including the Human Rights Policy, were approved by the Board of Directors and can be found on the 'Corporate Governance' page of Accsys' website.
2-24	Embedding policy commitments	ARA 2026, How we identify, evaluate and mitigate risks' (p36), Corporate Governance (p63-66) Accsys Code of Conduct and Ethics Policy: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2025/01/Accsys-Code-of-Conduct-and-Ethics-Policy.pdf	
2-25	Processes to remediate negative impacts	Accsys Cares sustainability plan: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/06/Accsys-Cares_Sustainability-Plan-and-Material-Issues-2.pdf	
2-26	Mechanisms for seeking advice and raising concerns	Accsys Whistleblowing Summary Policy: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2024/01/Accsys-Whistleblowing-Summary-Policy.pdf	
2-27	Compliance with laws and regulations	Accsys ESG Data Table 2026 (p9)	In FY26, there were no material legal actions initiated under national or international laws against Accsys. As for significant instances of non-compliance, there were none to determine.
2-28	Membership associations	Accsys ESG Data Table 2026 (p10)	

GRI 2 General Disclosures 2021 5. Stakeholder engagement

Code	Description	Location and page number	Comment
2-29	Approach to stakeholder engagement	ARA 2026, Stakeholder Engagement (p53-57)	
2-30	Collective bargaining agreements	Accsys ESG Data Table 2026 (p7) Accsys Human Rights Policy: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2025/06/2025-Human-Rights-Policy_FINAL_19June2025.pdf	

GRI 3: Material Topics 2021 Disclosures on material topics

Code	Description	Location and page number	Comment
3-1	Process to determine material topics	Accsys Cares sustainability plan (p9-12): https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/06/Accsys-Cares_Sustainability-Plan-and-Material-Issues-2.pdf ARA 2026, Sustainability (p43) Accsys Climate Disclosures Report: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/07/TCFD-Report.pdf	
3-2	List of material topics	Accsys Cares sustainability plan (p9-12): https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/06/Accsys-Cares_Sustainability-Plan-and-Material-Issues-2.pdf	
3-3	Management of material topics	Accsys Cares sustainability plan (p14-28): https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/06/Accsys-Cares_Sustainability-Plan-and-Material-Issues-2.pdf ARA 2026, Sustainability (p43)	

GRI 101: Biodiversity 2024

Code	Description	Location and page number	Comment
101-1	Policies to halt and reverse biodiversity loss	Accsys Cares sustainability plan (p18): https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/06/Accsys-Cares_Sustainability-Plan-and-Material-Issues-2.pdf Accsys Climate Change Policy: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2026/02/Accsys-Environment-and-Climate-Change-Policy.pdf	
101-2	Management of biodiversity impacts	ARA 2026, Sustainability (p45), Stakeholder Engagement (p56) Biodiversity Risk Assessment: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2025/01/WWF-Biodiversity-Report-Accsys-Group-Sites-.xlsx Water Stress Assessment: https://wp-accsys-2025.s3.eu-west-2.amazonaws.com/media/2025/04/Accsys-water-stress-report-October-2024-v2.pdf	Biodiversity and responsible sourcing certified wood target. Local community volunteering in water and soil impact projects, where 250kg of rubbish was collected.

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Energy Management in Manufacturing

Code	Description	Location and page number	Comment
CG-BF-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Accsys ESG Data Table 2026 (p3-4)	Total Energy Consumed (Group + 60% JV) Scope 1 (Fuel converted to kWh): 33,182,771 kWh Scope 2 (All Purchased electricity + purchased steam at JV): 26,381,047 kWh Total: 51,179,728 kWh Grid Electricity as a % of Total Energy (kWh): 11% Percentage renewable electricity (Group + 60% JV) RECs: 8,855,000 kWh Renewable as a % of Total Electricity: 57% Renewable as a % of Total Energy: 15%

Management of Chemicals in Products

Code	Description	Location and page number	Comment
CG-BF-250a.1	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	ARA 2026, Risk Management (p36), Directors' Report (p88)	At Accsys we prioritise and invest in internal HSE processes and systems and health and safety remains a top priority for the Group. Accoya is non-toxic and there are no hazardous chemicals in the end product. The Board oversees health and safety operations and activities.
CG-BF-250a.2	Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	Accoya Cradle to Cradle Certified Platinum Material Health Status: https://www.accoya.com/app/uploads/2020/05/Accsys-Accoya-Platinum-MHC5093-2021-09-23-16624.pdf	100%

Product Lifecycle Environmental Impacts

Code	Description	Location and page number	Comment
CG-BF-410a.1	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	ARA 2026, Our Products (p19), Sustainability (p50) Accoya Sustainability website: https://www.accoya.com/uk/sustainability/ ESG environment website: https://www.accsysplc.com/environment/	
CG-BF-410a.2	(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled	ARA 2026, Sustainability (p50)	182m3 of reclaimed Accoya offcuts processed into Tricoya wood chips.

Wood Supply Chain Management

Code	Description	Location and page number	Comment
CG-BF-430a.1	(1) Total weight of wood fibre materials purchased, (2) percentage from third-party certified forestlands, (3) percentage by standard and (4) percentage certified to other wood fibre standards, (5) percentage by standard	ARA 2026, 2026 Highlights (p5), Sustainability (p45)	We do not own any forest land and all wood is purchase from certified third party suppliers. 100% of Accoya is made from certified sustainable sources (FSC® (CO12330), PEFC/16-37-2311 or equivalent).

Wood Supply Chain Activity Metrics

Code	Description	Location and page number	Comment
CG-BF-000.A	Annual production	ARA 2026, 2026 Highlights (p5)	2026 sales volume: 77,237m3 of Accoya sold (Group + 100% JV).
CG-BF-000.B	Area of manufacturing facilities	In this Content Index	Our manufacturing site in Arnhem, NL has a site area of 16,439m2. Our manufacturing site in Barry, UK has a site area of 511m2. Our joint venture manufacturing site in Kingsport, USA has a site area of 5,800m2.