

Accsys ESG Data Table 2023

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.

The reporting covers Accsys' financial years, where for example, '2023' refers to Accsys' 2023 financial year over the period of 1 April 2022 to 31 March 2023.

For further information on Accsys' approach to sustainability and ESG, please visit the Accsys website where you will find the Accsys 2023 Annual Report and the 2023 GRI Content Index and SASB Report.

	2023	2022	2021
GOVERNANCE, MANAGEMENT AND ADVOCACY			
Fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations (€)	1	0	0
Data coverage			
<ul style="list-style-type: none"> Covers the activities of the Accsys Group and subsidiaries. This fine 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	1.0	0.5	1.8
Contractors (Hull only)	n/a	n/a	1.5
Lost-Time Incident Rate (LTIFR) per million hours worked			
Employees and contractors	4.8	2.61	8.96
Contractors (Hull only)	n/a	n/a	7.4
Lost Time Incidents (LTI's)	3	2	3
Incident Severity Rate (ISR)** per 200,000 hours worked	9.0	1.0	16.7
Days lost due to accidents	28	8	28
Total Recordable Incident Rate (TRIR)* per 200,000 hours worked			
Employees and contractors	3.6	5.2	6.75
Contractors (Hull only)	n/a	n/a	4.4
Total Recordable Incident Rate (TRIR)* per million hours worked			
Employees and contractors	18	26.1	32.9
Contractors (Hull only)	n/a	n/a	22.15
Management Safety Tours	694	741	98
Safety Committee Meetings	25	51	16
SOC's (Safety Observation Cards)	1316	1060	90
Fatalities			

Employees and contractors	0	0	0
Contractors (Hull only)	0	0	0
Data coverage			
<ul style="list-style-type: none"> Data in this section covers all of Accsys' physical sites: Arnhem, NL; London, UK; Hull, UK; Barry, UK, except from the Dallas sales office US, which is a two-person office. Kingsport (Accoya USA) has also been included since January 2023. In 2023, Accsys continues to report on incident metrics in Arnhem, NL, London and Barry, UK, including contractors under the employment of Accsys are reported on. Incident metrics in Hull covers both employees and contractors in 2022 and 2023. Prior to 2022, employee and contractor metrics were reported separately as Hull contractors were not under the employment of Accsys. 			
PEOPLE AND WELLBEING			
Incidents of discrimination	0	0	0
New employees added	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 FY23 Employee Share Plan (%)	22	36	34
Open positions filled by internal candidates (%)	3.5	4.8	
Total hours of training and development per person	34	29	15
Total amount spent on training and development per person	402	840	862
% training hours on legal training	2.3%		
% training hours on technical training	66.8%		
% training hours on leadership and management	15.3%		
% training hours on safety	11.8%		
% training hours on other types of training	3.7%		
Employee turnover (%)	32.5	15	9
Breakdown of leavers	17 female, 68 male; 3 senior managers 4 middle managers		
Bi-annual colleague engagement survey response rate (%)	78	78	
Job satisfaction – engagement score (%)	71	71	
Purpose – enablement score (%)	72	72	
Happiness – I would recommend my company as a good place to work (%)	70	70	
Stress – My company has the right resources and support in place to help its employees when they are mentally strained (%)	44	44	
Gender diversity (% women):			
Non-Executive Board members	29	33	33
Senior managers	20	10	12
Managers in revenue generating positions	33		
Top management positions	36		
STEM-related positions	8		
All employees	16	16	16
Breakdown by nationality (%)			
Dutch (share in total workforce)	58	47.5	
UK (share in total workforce)	24	31	
USA (share in total workforce)	5	3.5	
Other (share in total workforce)	13	18	

Dutch (share in all management positions)	30		
UK (share in all management positions)	43		
USA (share in all management positions)	17		
Other (share in all management positions)	10		

Data coverage

- Data in this section covers all Accsys business units: Arnhem, NL; London, UK; Hull, UK; Barry, UK; International (US + all other).
- For diversity information, the data is snapshot data from the 2023 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 the pausing of our Hull construction site which explains why the employee turnover figure is higher in FY23.
- Incidents of discrimination refers to claims of discrimination as determined by a competent tribunal.

INNOVATION AND TECHNOLOGY

Dedicated investment in research and development (R&D) (€ mil)	1.5	1.2	1.1
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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 2023, p. 140 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
Relevant employees that have completed Bribery Prevention; Data Protection; Market Abuse Regulations; and modern slavery training (%)	100	73	69
Cases / incidents of corruption and bribery	0	0	0
Direct spend on political campaigns, lobbying or think tanks (€)	0	0	0
Fines or settlements related to anti-competitive business practices (€)	0	0	0

Data coverage

- Covers the activities of the Accsys Group and subsidiaries.

SUSTAINABLE AND QUALITY PRODUCTS

Wood sold (m³)	63,344	59,649	60,466
Carbon sequestered in products sold (tco ₂)	50,827	47,838	48,493
CPDs delivered in the UK	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
Key materials suppliers* screened using environmental criteria (%)	100	100	

Key material suppliers* screened using social criteria (%)	100	100	
Key material suppliers* met with, visited or audited in the past year (%)	100	93	100
New supplier wood mills visited in advance of commercial supply (%)	100	100	100
Wood supply mills visited within three years (%)	81	85	70
Incidents of human rights violations in our supply chain	0	0	0
Incidents of violations involving rights of indigenous people	0	0	0
Total number of Tier-1 suppliers	22		
Total number of significant suppliers in Tier-1	17		
% of total spend on significant suppliers in Tier-1	>98%		
Total number of significant suppliers in non Tier-1	0		
Total number of significant suppliers (Tier-1 and non Tier-1)	17		
Total number of suppliers assessed via desk assessments/ on-site assessments	35		
% of significant suppliers assessed	100		
Number of suppliers assessed with substantial actual/ potential negative impacts	0		
% of suppliers with substantial actual/potential negative impacts with agreed corrective action/ improvement plan	0		
Number of suppliers with substantial actual/ potential negative impacts that were terminated	0		

Data coverage

- Covers the activities of the Accsys Group and subsidiaries.
- Key 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)	6,922	7,848					
Non-renewable energy consumption (MWh)	33,304	26,215					
Total energy consumption (MWh)	40,296	34,603					
		FY23			FY22		
	Unit	Total	UK	Global (excl. UK)	Total	UK	Global (excl. UK)
Scope 1 Emissions	tCO ₂ e	5,479	84	5,395	4,715	41	4,674
Scope 2 Emissions (location-based)	tCO ₂ e	3,238	155	3,083	2,817	160	2,658
Scope 2 Emissions (market-based)	tCO ₂ e	1,547	249	1,298	680	257	422
Total Energy Consumption (Scope 1 and 2)	MWh	40,296	1,234	39,062	34,603	960	33,642
RECs	MWh	4,783	-	4,783	7,502	-	7,502
Offsets	tCO ₂ e	2,843			3,910		
Total Gross Scope 1 & 2 Emissions (location-based)	tCO ₂ e	8,717	239	8,478	7,533	201	7,332

Total Gross Scope 1 & 2 Emissions (market-based)	tCO2e	7,027			
Wood Product Produced	m3	63,344		59,649	
Intensity Ratio: Gross Scope 1 and 2 Emissions/ m3 wood product produced	tCO2e/ m3 wood product produced	0.11		0.09	
Scope 3 emissions					
Category 1: Purchased Goods and Services	Non-product related	1,459		2,097	
	Product related (raw materials)	35,154		33,105	
Category 2: Capital Goods		8,981		17,218	
Category 3: Fuel – and Energy – Related Activities		1,123		1,002	
Category 4: Upstream transportation & distribution		3,876		3,651	
Category 5: Waste		75		183	
Category 6: Business Travel		288		223	
Category 7: Employee Commuting		237		157	
Category 9: Downstream & distribution	Product related	133		125	
	Acetic acid	922		871	
Category 10: Processing of sold products	Product related	10,138		9,586	
	Acetic acid	6,597		6,142	
Category 12: End of life of sold products	Product related	1,663		1,582	
	Acetic acid	19,371		16,988	
Total Scope 3 Emissions	tCO2e	90,018		92,930	
Gross Scope 1,2 and 3	tCO2e	97,044		98,325	
Net Scope 1,2 and 3	tCO2e	94,202		94,415	
Net Scope 1,2 and 3 Intensity	tCO2e/ m3 wood product produced	1.49		1.58	

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. Our energy consumption at our Kingsport site is currently below the reporting thresholds. Please see ARA 2023, p. 140 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 2022 figures have been restated following improvements in our methodology. See ARA 2023, p. 62 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): We have included all emissions from the operation of facilities within Scope 1 and 2 calculations as per an operational control accounting approach. Therefore, emissions which would be found in this category have already been accounted for elsewhere.
- 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 currently have a joint venture for a USA facility, which is currently under construction in addition to the Hull facility which is partly owned. When in operation, this will be accounted for within Scope 1 & 2 calculations and so no emissions will be accounted for here for this reporting year.

ECOLOGICAL FOOTPRINT	FY23	FY22	FY21
Reclaimed Accoya® wood re-processed for Tricoya® (tonnes)	60	134	216
Reclaimed Accoya® wood re-processed for Tricoya® (%)	100	100	100
Waste to landfill (tonnes)	0	0	0
Waste recycled (tonnes)	45.69	3.97	3.29

Waste disposed, diverted from landfill –e.g. incinerated with or without energy recovery (tonnes)	1,361.13	1,472	1,160
Water withdrawal (m³)			
Municipal supply (m ³)	616	616	612
Deionised and deionised water (m ³)	34,317	26,574	23,144
Surface water (m ³)	3,942,901	2,955,523	3,066,571
Rain water (m ³)	16,913	19,177	11,644
Water discharge (m³)			
Wastewater Treatment Plant (m ³)	90,415	87,649	71,993
Surface water (m ³)	3,889,948	2,897,813	3,054,171
Rainwater sewer (m ³)	13,768	15,611	9,479
NOx (metric tonnes)	0.9	0.9	0.9
Chemical Oxygen Demand (metric tonnes)	231	243	231
Data coverage			
<ul style="list-style-type: none"> Data in this section covers the manufacturing site in Arnhem, NL (water and waste). 			
SOCIETY AND COMMUNITIES			
Donations (€)	72,219	20,875	6,400
Data coverage			
<ul style="list-style-type: none"> Covers the activities of the Accsys Group and subsidiaries. The value includes both charitable and community activities through product and monetary donations. 			