

Accsys | GRI Content Index 2024

Statement of use	Accsys has reported the information cited in this GRI content index for the period 2023-04-01 - 2024-03-31, 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

1. The organization and its reporting practices

Code	Disclosure	Answer
2-1	Organizational details	<p>Accsys Technologies PLC is a publicly-listed company on the AIM and Euronext markets (LSE & AEX: AXS).</p> <p>Accsys, or 'the Accsys Group', comprises the holding company (Accsys Technologies PLC), wholly-owned subsidiaries, as well as a joint venture company in which Accsys holds a majority interest. All subsidiaries trade under the "Accsys" or "Accsys Technologies" name. For more information, see 'Accsys Corporate Structure' page on the Accsys website.</p> <p>Headquarters: Accsys Head Office, 4th Floor, 3 Moorgate Place, London EC2R 6EA, United Kingdom.</p> <p>Accsys has over 200 employees, products on every continent, and sell in many countries around the world. Our head office is in London, and we currently have one main Accoya</p>

		production site and office complex in Arnhem, NL, and we are in the process of building a new Tricoya wood chip acetylation plant in Hull, UK (currently on hold) and an additional Accoya production site in Kingsport, Tennessee, USA.
2-2	Entities included in the organization's sustainability reporting	All entities within the Accsys Group are included in the sustainability reporting. For more information, see 'Accsys Corporate Structure' page on the Accsys website. Please read more at: ARA 2024 - 'Notes to the Company Financial Statements' from page 129 onwards.
2-3	Reporting period, frequency and contact point	All data in this Content Index refers to Accsys' 2024 Financial Year ('FY24') which covers the period between 1 April 2023 and 31 March 2024, unless otherwise stated. Reporting cycle: Annually Investor contacts: investors@accsysplc.com Other: sustainability@accsysplc.com
2-4	Restatements of information	There has been no restatements of information from previous reporting periods.
2-5	External assurance	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

2. Activities and workers

Code	Disclosure	Answer
2-6	Activities, value chain and other business relationships	<p>Accsys' operations touch many functions and industries - chemical technology, wood processing and modified wood production, constructing and operating acetylation plants, and, of course sales, marketing, support, distribution, and more.</p> <p>We have over 250 colleagues, products on every continent, and sell into many countries around the world. Our head office is in London, and we currently have one main Accoya production site and office complex in Arnhem, NL, and we are in the process of building a new Tricoya wood chip acetylation plant in Hull, UK and an additional Accoya production site in Kingsport, Tennessee, USA. Commercial production from our Kingsport plant is expected to commence this summer. We also have a production site in Barry, Wales, UK where Accoya Color is produced.</p> <p>We are also working on developing further potential ventures and operations around the world.</p> <p>Markets served include:</p> <ul style="list-style-type: none"> - UK & Ireland - Benelux - Rest of Europe - Asia Pacific - Americas <p>Please see more at: ARA 2024 - 'With global presence' on page 3.</p> <p>We are committed to sourcing our raw materials supply responsibly: this is most evident in our wood sourcing.</p>

		<p>We retain FSC® (C012330) and PEFC chain of custody certification for our products, only making them with wood from certified sustainable forests and forestry operations. We expect and require our suppliers to demonstrate high standards in their operations, which includes ethics and compliance, environmental protection, health and safety, and business continuity planning through their own operations and supply chains.</p> <p>Accsys works with its key suppliers to drive continuous improvement, with regular communication, reviews, and feedback to enhance stability and value generation from the relationship.</p> <p>Our main material for Accoya (and currently Tricoya) production is very fast-growing Radiata Pine from New Zealand. The progressive state of the forestry industry in the country also offers good supply of the pruned 'clear wood' our customers particularly value, and minimises risks of environmental harm, non-compliance with responsible forest management principles, or PEFC certified sources to ensure zero deforestation, ensuring biodiversity risks are accounted for in our due diligence processes.</p> <p>There have been no significant changes in FY24 compared to the previous reporting period of FY23.</p>
2-7	Employees	<p>Permanent: 176 (23 female, 153 male) Fixed term: 31 (4 female, 27 male) Permanent: 176 (114 Netherlands, 55 UK, Other International 7) Fixed term: 31 (30 Netherlands, 1 UK) Full time: 152 (15 female, 137 male) Part time: 24 (8 female, 16 male)</p> <p>The data reflects the position at the 2024 reporting year end (31 March) and covers all reporting entities of Accsys and includes only permanent employees or fixed-term workers</p>

		<p>as these types make up the largest proportion of workers at Accsys. Fixed term refers to the contract type offered predominantly in the Netherlands.</p> <p>Other types of contractors across all regions are excluded from this reporting as well as Accsys' Non- Executive Directors.</p> <p>There are no significant variations in the numbers reported, for example from seasonal variations in the tourism or agricultural industries.</p>
2-8	Workers who are not employees	<p>The biggest proportion of workers are permanent or fixed-term workers. Other workers employed by Accsys are primarily in consultant functions that are employed to deliver very specific skills-based tasks.</p> <p>The data reflect the position at 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.</p> <p>Other types of contractors across all regions are excluded from this reporting as well as Accsys' Non- Executive Directors.</p>

GRI 2 General Disclosures 2021 3. Governance

3. Governance

Code	Disclosure	Answer
2-9	Governance structure and composition	<p>As at the date of this submission, Accsys' main governance body is the Board of Directors, comprising six directors: the Chief Executive Officer, the interim Chief Financial Officer and four Non-Executive Directors, three of whom are Independent.</p> <p>The Board meets regularly and is responsible for strategy, performance, approval of major capital projects and the framework of internal controls. Day to day operating decisions are made by the Executive Directors with support from the Senior Leadership Team.</p> <p>During the year, serving Directors attended the scheduled Board meetings that were held. In addition to the scheduled meetings, several ad hoc meetings were convened and there is frequent contact between all the Directors in connection with the Company's business. There are also three Board-level committees: the Audit, Nomination, and Remuneration Committees, meetings of which are held as required, but as a minimum twice per annum. The Executive Directors are not members of the standing committees, but they often attend meetings by invitation.</p> <p>Please see more at: ARA 2024 - 'Board of Directors' on pages 72 and 73.</p> <p>Accsys' Board-level committees support the Board in its responsibility for decision-making on and overseeing the management of the organisation's impacts on the economy, environment and people.</p> <p>The Audit Committee has primary responsibility for monitoring the quality of internal controls and ensuring that the financial performance of the Company is properly measured and reported on. The responsibilities of the Audit Committee include approving</p>

		<p>certain related party transactions, and identifying irregularities in the management of the Company's business, through consultation with the Company's external auditors, and proposing remedial measures to the Board of Directors.</p> <p>The Audit Committee considers the independence and objectivity of the external auditors on an annual basis, with particular regard to non-audit services. Currently, the members of the Audit Committee are Roland Waibel (Chair), Trudy Schoolenberg, Louis Eperjesi and Edwin Bouwman.</p> <p>Key matters addressed by the Committee during the year include financial reporting; review of the integrity of key financial announcements; review of the Annual report and Financial Statements to confirm the report as a whole was fair, balanced and understandable; and reviewing the independence, objectivity and effectiveness of Accsys' external auditors, PwC. Please see more at: ARA 2024 - 'Audit Committee Report' on pages 87 and 88.</p> <p>The Nomination Committee regularly reviews the structure, size and composition (including the skills, knowledge, experience and diversity) of the Board and its Committees, taking account of the Company's strategic priorities and other matters affecting the Company from time to time, and makes recommendations to the Board with regard to any changes. The Committee is non-executive only, meaning Accsys' Non-Executive Directors have an exclusive role in appointing and removing Executive Directors.</p> <p>In exercising their role, the Directors have regard to the recommendations put forward in the QCA Corporate Governance Code. Currently, Trudy Schoolenberg chairs the Nomination Committee and the other members are Louis Eperjesi and Roland Waibel. Please see more at: ARA 2024 - 'Nomination Committee Report' on pages 89 and 90.</p> <p>The Remuneration Committee's role is to ensure that the remuneration policy and</p>
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2-10	Nomination and selection of the highest governance body	<p>The process for nomination and selection of the highest governance body can be seen on page 91 ARA 2024.</p> <p>Accsys' Articles of Association provide that all directors are subject to re-election by the shareholders at Annual General Meetings.</p>

		<p>The Nomination Committee is required to keep under review the leadership of Accsys, with a view to ensuring the continued ability of the organisation to compete effectively in the marketplace.</p> <p>As for Accsys' three standing committees, members are appointed by the Board upon the recommendation of the Nomination Committee and in consultation with the current chair of the relevant committee. As the Nomination Committee is comprised of independent, Non-Executive Directors, this approach ensures that the appointment of the highest governance body and its committees is fair, transparent and effective.</p> <p>Accsys considers the views of its stakeholders to be important in the nomination and selection of its highest governance body. The Nomination Committee is entrusted to nominate and select the members of Accsys' highest governance body and takes into account the general needs of all stakeholders to ensure that decisions are taken which are in the interest of all stakeholders.</p> <p>The Nomination Committee is required to oversee the development of a diverse pipeline for succession, having regard to diversity of gender, social and ethnic backgrounds, cognitive and personal strengths. It is responsible for identifying and nominating, for the approval of the Board, candidates from diverse backgrounds to fill Board vacancies as and when they arise.</p> <p>The Nomination Committee is also required to consider candidates on merit and against objective criteria and with due regard for the benefits of diversity on the Board, including gender, social and ethnic backgrounds, and cognitive and personal strengths, taking care that appointees have enough time available to devote to the position.</p> <p>In the UK, where it is not usual to have independent supervisory boards, it is typical for a board of directors to comprise executive and non-executive directors. Accsys has a Board</p>
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		<p>where the majority of directors are non-executives, who have a supervisory role, providing appropriate challenge, strategic guidance and advice on certain areas.</p> <p>Appointments to the Board are controlled by the Nomination Committee. The Nomination Committee's Terms of Reference state that a majority of Committee members should be independent Non-Executive Directors.</p> <p>All Non-Executive Directors, save for Edwin Bouwman who was appointed pursuant to a Relationship Agreement with Teslin Participaties Coöperatief U.A. and “De Engh” B.V., are considered to be independent and are able to scrutinise matters and challenge the Executive Director on an unencumbered basis.</p> <p>The Nomination Committee is required to keep under review the leadership of Accsys, with a view to ensuring the continued ability of the organisation to compete effectively in the marketplace.</p> <p>The Nomination Committee is required to give full consideration to succession planning for Directors and the Senior Leadership Team in the course of its work, taking into account the challenges and opportunities facing the Company, the skills and expertise needed on the Board and Senior Leadership Team in the future and the length of service of the Board as a whole and the need for its membership to be regularly refreshed.</p> <p>The Board is satisfied that it has the appropriate skills and balance of sector, financial and public markets skills and experience as well as an appropriate balance of personal qualities and capabilities and where appropriate each Director keeps his/her skills up-to-date, for example by the completion of the Group's online training programme, attendance at seminars, briefings and through literature.</p> <p>Please see more at: ARA 2024 - 'Nomination Committee Report' on pages 89 and 90.</p>
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2-11	Chair of the highest governance body	The chair of the highest governance body is Trudy Schoolenberg, who is an Independent Non-Executive Director.
2-12	Role of the highest governance body in overseeing the management of impacts	<p>Accsys continues to integrate and prioritise ESG within its overall business operations, for example, into the procurement lifecycle, Accsys Project Management (APM), risk register and Executive Leadership remuneration. Accsys' approach to ESG is led by an ESG lead, who reports directly to the CEO, who then feeds into the Board. The Board brings a broad range of experience, allowing it to support and challenge the Executive team in the execution of the strategy. Please see more at: ARA 2024 - 'Our Strategy' on page 32 and 'Sustainability' on page 46.</p> <p>In November 2020, Accsys, supported by the Board, launched its first sustainability report and new approach to ESG, where 10 key material issues were identified and then an ESG framework was created which aligns with the Company's purpose, values, and strategy, while also setting out how it can contribute to the UN Sustainable Development Goals.</p> <p>This comprehensive process involved direct engagement with internal and external stakeholders to ascertain the ESG factors they consider to be most important. The material issues underwent thorough review and approval by the Board.</p> <p>The strategy and business model of the Company in relation to ethical values is readily promoted throughout and evident from the Company's accreditations, a list of which can be found in the Statement of Compliance of the QCA Code (pages 81 to 86 of the ARA 2024).</p> <p>Recognising the significance of Accsys' impacts on the economy, environment and people, the Board takes proactive steps to ensure transparent communication and collaboration with various stakeholders. The Board actively seeks feedback from stakeholders. This approach enables the Board to understand and address stakeholder expectations, incorporating their feedback into Accsys' practices.</p>

		<p>Additionally, the Board maintains risk management practices to review relevant information on the company's economic, environmental, and social performance, allowing stakeholders to assess the impact of its operations accurately. By engaging with stakeholders, the Board fosters a sense of shared responsibility and collaboration, ensuring that the company's actions align with the interests and needs of its broader ecosystem.</p>
2-13	Delegation of responsibility for managing impacts	<p>The Board delegates responsibility for managing the organisation's impacts on the economy, environment, and people through a structured approach. The Board assesses the need for senior executives with specific responsibilities for managing these impacts. Recognising the significance of these areas, the Board has appointed a Senior Leadership Team which is dedicated to overseeing and implementing strategies related to the economy, environment, and people. These individuals play a crucial role in driving sustainability initiatives, establishing targets, and ensuring compliance with relevant regulations and standards. The ESG lead reports into the CEO who then also provides quarterly updates to the Board on ESG matters. . The Board also engages with the Senior Leadership Team in setting meaningful ESG and sustainability targets.</p> <p>Please see more at: ARA 2024 - 'Sustainability' at page 46.</p>
2-14	Role of the highest governance body in sustainability reporting	<p>There is no specific process for the scheduled review of the reported information, but this information is considered at Board meetings if anything has been reported.</p>
2-15	Conflicts of interest	<p>Prior to the appointment of a director, the proposed appointee should be required to disclose any other business interests that may result in a conflict of interest, or other significant external commitments and be required to report any future business interests that could result in a conflict of interest.</p> <p>The Nomination Committee considers any situational conflicts of interest of directors and</p>

		<p>potential directors and can approve these if appropriate. Where there are any potential conflicts of interest, the Nomination Committee can keep these under review and develops appropriate processes for managing such conflicts if they consider this to be necessary. Please see more at: ARA 2024 - 'Nomination Committee Report' on pages 89 and 90.</p> <p>Furthermore, if a director knows that they are in any way directly or indirectly interested in a proposed contract with the company or a contract that has been entered into by the company, they must tell the other directors of the nature and extent of that interest in accordance with the legislation.</p> <p>The Supplier Code of Conduct stipulates that suppliers are expected to disclose to Accsys any situation that may appear as a conflict of interest and disclose to Accsys if any Accsys employee has an interest of any kind in the supplier's business or any kind of economic ties with the supplier.</p> <p>Any conflicts of interest requiring disclosure are disclosed to stakeholders through regulatory news updates on Accsys' website. The professional commitments of the Board are detailed in their biographies on Accsys' website and within the Annual Report on page 72 and 73. This enables stakeholders to be aware of any cross-board memberships. Any notifiable interests are disclosed via regulatory news updates.</p>
2-16	Communication of critical concerns	Critical actual or potential concerns can be raised to the Board through the Company's whistleblowing platform, raising grievances through functional heads or directly to members of the Board.
2-17	Collective knowledge of the highest governance body	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	<p>The Independent Non-Executive Directors scrutinise matters and challenge the Executive Directors on an unencumbered basis, due to their independent status.</p> <p>There is an annual Board evaluation (the structure of this can be seen in a flow chart on page 91 of the ARA 2024). The results of this allow progress to be made each year, examples of which are detailed on page 91 of the ARA 2024</p>
2-19	Remuneration policies	Accsys has a published Remuneration Policy that is public which describes these processes. This can be found in the ARA 2021 from page 74 onwards. You can also read more at: ARA 2024 - 'Remuneration Report' on page 93 and the Accsys 'Corporate Governance' page on the Accsys website for Terms of Reference.
2-20	Process to determine remuneration	<p>The Remuneration Committee approves the annual salaries, incentive arrangements (including setting performance targets and payments), service agreements and other employment conditions of the Executive Directors and has oversight over the wider workforce.</p> <p>The Committee has delegated responsibility for setting the remuneration of the Chair. The Committee invites individuals to attend meetings to ensure that decisions are informed and take account of pay and conditions in the wider group.</p> <p>The Remuneration Committee is engaged and also relies on the advice of the engaged Remuneration advisers. Deloitte LLP has provided remuneration consultancy to the Remuneration Committee. The Committee regularly reviews the external adviser relationship and is comfortable that the advice it is receiving remains objective and independent.</p> <p>In relation to certain material issues (such as the Company's Directors Remuneration</p>

		<p>Policy), the Remuneration Committee will consult with shareholders and will take into account guidance from shareholder representative bodies more generally.</p> <p>In line with current market practice, we do not actively consult with employees on executive remuneration. The Committee takes due account of remuneration structures elsewhere in the Group when setting pay for the Executive Directors and wider workforce remuneration conditions (for example, consideration is given to the overall salary increase budget and the incentive structures that operate across the group).</p>
2-21	Annual total compensation ratio	Whilst we don't publish compensation ratios in relation to employee pay, we do publish details on Director remuneration. Please see page 102 of the ARA 2024.

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

4. Strategy, policies and practices

Code	Disclosure	Answer
2-22	Statement on sustainable development strategy	<p>Accsys has integrated sustainability into its strategic planning and daily practices. Accsys places a strong emphasis on identifying and addressing the environmental and social impacts of its activities, striving to minimise its carbon footprint, conserve resources, and promote responsible consumption and production.</p> <p>Sustainable development is ingrained in Accsys' culture, with a commitment to ethical business practices, stakeholder engagement, and social responsibility.</p> <p>Through the implementation of sustainable practices, such as sustainable sourcing, waste reduction, and a focus on employee well-being, Accsys actively works towards achieving a</p>

		<p>positive impact on the environment and society.</p> <p>This focus on sustainable development can be seen throughout our business model in Accsys ARA 2024 on page 30.</p>
2-23	Policy commitments	<p>Accsys' policies include reference to the Modern Slavery Act 2015 and the UN Global Compact.</p> <p>Accsys' Supplier Code of Conduct states that suppliers should wherever possible support a precautionary approach to environmental matters, undertake initiatives to promote greater environmental responsibility and encourage the adoption of environmentally friendly technologies implementing sound lifecycle practices. The Supplier Code of Conduct is available to view on Accsys' website.</p> <p>Accsys' Supplier Code of Conduct states that it expects its suppliers to support and respect the protection of "internationally proclaimed human rights". The Code of Conduct is appended to contracts with suppliers and therefore these expectations form part of the signed contract. Accsys is committed to engaging with all stakeholders and suppliers to monitor, mitigate and minimise the risk of slavery in its operations and supply chains, through its Supplier Code of Conduct, ESG provisions in the Annual Report on page 46 and regular training for staff on recognising and preventing modern slavery. Accsys is currently engaging in a review of its due diligence practices, further ensuring it is upholding respect for human rights.</p> <p>In addition to the Supplier Code of Conduct, Accsys has a Human Rights Policy, a summary of which was published during FY24. This was approved by the Board of Directors and can be found on the 'Corporate Governance' page of Accsys' website. This policy is guided by international principles including those in the UN Guiding Principles on Business and Human Rights, Universal Declaration of Human Rights, International Bill of Rights and the International Labour Organisation's Declaration on Fundamental Principles and Rights at</p>

		<p>Work.</p> <p>Accsys' Modern Slavery Statement is available on Accsys' website. Due to company size, policy commitments are not published publicly but these commitments are apparent throughout all company communications. All policy commitments are approved at Board level and apply in every activity the business carries on. Policy commitments are communicated to employees and other relevant parties through internal channels of communication and through the policies available for all employees to read and download.</p>
2-24	Embedding policy commitments	<p>Responsible business conduct is an integral part of Accsys' overall business strategy. It is considered in decision-making processes, goal setting and resource allocation. This ensures that responsible business conduct is not seen as a separate initiative but that it is ingrained into Accsys' core operations and objectives.</p> <p>Accsys' policies demonstrate a clear commitment to responsible business conduct.</p> <p>The Supplier Code of Conduct is made available through a number of channels and committed adherence to the Code of Conduct is expected from suppliers.</p> <p>When internal policies are updated, this is communicated to all employees and employees are easily able to find the policies, ensuring awareness and understanding. Policies are often referenced, encouraging employees to make sure they are familiar with their content.</p> <p>To promote understanding and adherence to responsible business conduct principles, employees receive training on data management; anti-corruption; market abuse and anti-slavery. Please see ARA 2024 - 'How we identify, evaluate and mitigate risks' on page 40 for more information.</p>

2-25	Processes to remediate negative impacts	<p>Through the development of Accsys' ESG Framework and approach to each issue, goals, actions and reporting metrics have been identified for each of Accsys' material issues.</p> <p>Accsys has a grievance policy in place which is intended to provide a formal process to deal effectively and consistently with any problems or concerns that an employee should have or unfair treatment that they feel they may have suffered.</p> <p>Accsys collects feedback through a variety of ways including through employee questionnaires, skip level meetings, internal training and also through Councils where applicable. Action is usually taken by creating relevant working groups (for example through the Works Council where any issues can be raised and discussed).</p> <p>Accsys determines and monitors working conditions based on best practices, geographical location and industry.</p> <p>Additionally, through the development of our ESG Framework and approach to each issue, we identify goals, actions and reporting metrics for our material issues.</p>
2-26	Mechanisms for seeking advice and raising concerns	<p>Employees have access to the advice of the General Counsel and Company Secretary, who can advise them on Accsys' policies and practices for responsible business conduct. Furthermore, Accsys' Group-wide training programme includes content on slavery and trafficking and must be completed annually by all staff. As well as this, training on anti-bribery and insider dealing is provided to employees regularly. Accsys continues to demonstrate its commitment to learning and development. During FY24, two further modules were added to Accsys' management training programme and the 'Accsys Leadership Club' was launched, to help the Company develop future leaders from within.</p> <p>As part of Accsys' Inclusion and Diversity survey, employees are able to give their view on questions such as whether they feel they are able to be themselves at work, enabling them to raise any concerns they may have about Accsys' business conduct.</p>

		<p>Employees can raise concerns about the organisation's business conduct internally as described in our Whistleblowing Policy, as well as through an independent, third party whistleblowing hotline they have access to 24/7.</p>
2-27	Compliance with laws and regulations	<p>In FY24, there were no material legal actions initiated under national or international laws against Accsys.</p> <p>As for significant instances of non-compliance, there were none to determine.</p> <p>There was one fine in FY24 for a small chemical spillage and no fines in the reporting periods before or after this.</p>
2-28	Membership associations	<p>USA Window and Door Manufacturers Association (WDMA) Window Preservation Alliance (WPA)</p> <p>UK Timber Development UK (TDUK) Timber Decking and Cladding Association (TDCA) Wood Protection Association (WPA) British Woodworking Association (BWF)</p> <p>Netherlands NEN, the Royal Netherlands Standardization Institute's 'Wood Committee' and 'wood adhesives and sealants committee'.</p> <p>International International Research Group on Wood Protection (The IRG) International Living Future Institute (ILFI)</p>

		World Millwork Alliance (WMA)
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GRI 2 General Disclosures 2021 5. Stakeholder engagement

5. Stakeholder engagement

Code	Disclosure	Answer
2-29	Approach to stakeholder engagement	<p>Accsys considers its stakeholders as integral to its success, and is committed to engaging and collaborating with its key internal and external stakeholders throughout the value chain. The Company's progressive approach to sustainability and ESG issues began with a stakeholder engagement exercise, with its resulting material issues framework, strategy and activities built from that foundation. Under section 172 of the Companies Act 2006, Accsys' Directors are subject to a duty to promote the success of the Company and act in a way that they consider, in good faith, would be most likely to promote the success of the Company for the benefit of its employees as a whole. Please see more at: ARA 2024 - 'Stakeholder Engagement' on page 67.</p> <p>Accsys' stakeholders are divided into several categories: employees; distributors, customers and consumers; suppliers and business partners; community and the environment; and shareholders.</p> <p>Communications with shareholders are given high priority. There is regular dialogue with shareholders including presentations after the Company's preliminary announcement of the year-end results and six-monthly results. The Board uses the Annual General Meeting to communicate with investors and welcomes their participation. The Chair aims to ensure that the Directors are available at Annual General Meetings to answer questions.</p>

		<p>Accsys organises investor roadshows in the UK and Netherlands offering significant shareholders an opportunity to discuss the business, management and strategy of the Company with the Executive Directors. It also remains informed of shareholders' views via regular dialogue with its corporate brokers. Through this engagement, and other direct investor engagement periodically, the Board ensures that when balancing the interests of stakeholders, it is well-informed on shareholder needs and sentiment.</p> <p>To ensure strong and positive employee engagement, Accsys holds regular communication updates in different forms, from in-person meetings to video-conferences on a wide range of topics, including: health and safety; the Company's financial position; strategy; and updates on project progress and team activities. Employee feedback and questions are also actively encouraged. During FY24, an “Idea Box” was introduced giving employees the opportunity to put forward innovative ideas and be rewarded for the ideas that are implemented. These communication forums combine a strong structure with an informal environment to facilitate and promote real engagement and open dialogue throughout all levels and functions of the organisation.</p> <p>The Company intends to ensure that we remain a responsible and well-regarded employer, by considering factors from health and safety, skills and competency development to pay and benefits, and the implications of decisions on employees.</p> <p>Accsys has developed a strong network of global distributors, meaning Accoya has been able to be sold in all continents. Additionally, important relationships with suppliers in the wood and acetyls industries have been fostered over more than a decade to mitigate risk and promote success. Accsys provides training to its end-users (most frequently joineries) and distributors in relation to Accoya, including information for usage applications, manufacturing, environmental and social benefits. Accsys also maintains frequent contact with and, when possible, visits to customers to ensure regular and open dialogue.</p>
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		Accsys ensures meaningful engagement with the communities it works within by its strong focus on responsible sourcing and product sustainability. 100% of the Company's products are made from FSC® (C012330) certified sustainable wood from well-managed forests and 100% of the Company's key materials suppliers are assessed for social and environmental criteria. Accsys implemented an Environmental and Climate Change policy in 2022, which it updated in 2024, to better assess the impact of its operations on the environment. In addition, the location of Accsys' production assets are in sites that do not require community consultation in relation to community relocation or cultural heritage.
2-30	Collective bargaining agreements	<p>Accsys meets legal requirements related to collective bargaining agreements of those mandated for employees that are located in countries with mandatory collective bargaining agreements. Aside from these, Accsys does not have any voluntary collective bargaining agreements in place.</p> <p>Accsys determines and monitors working conditions based on best practices, geographical location and industry.</p>

GRI 3: Material Topics 2021 Disclosures on material topics

Disclosures on material topics

Code	Disclosure	Answer
3-1	Process to determine material topics	Information about Accsys' approach to ESG and sustainability and its material issues and ESG framework, can be found on the Accsys website and within the 2023 Annual Report as well as through other ESG reporting including GRI and SASB. Accsys' approach to ESG and sustainability includes the identification of our material issues, ESG Framework

		<p>aligned to our purpose, and its ESG governance structure. More information on our approach and its integration with our strategy can also be found in the 2020 Sustainability Report on pages 6-7.</p> <p>Our 2024 Annual Report updates on Accsys' progress in developing and implementing our ESG Framework and our performance on the 10 material issues. Accsys has continued to use improved data to refine action plans and set realistic, ambitious and attainable targets as well as implement and support new programmes and initiatives.</p> <p>We also summarise the risks and opportunities related to ESG and sustainability material issues in our 2024 Annual Report in the 'Our Market' (page 28) and 'Risk Management' (page 40) sections. Climate risks, identified through the Task Force on Climate-related Financial Disclosures (TCFD) are also outlined in page 58-60.</p> <p>Accsys also undertook a materiality assessment in 2020 to identify and prioritize the economic, environmental, and social issues that are most significant to the company and its stakeholders to ensure that important ESG issues are fed into our ESG strategy.</p>
3-2	List of material topics	<p>The list below contains our material topics assessed in 2020.</p> <ul style="list-style-type: none"> Governance, management and advocacy Health & safety People and wellbeing Fair and ethical conduct Innovation and technology Energy & Climate change Ecological footprint Responsible sourcing Sustainable and quality products

		Society and communities
3-3	Management of material topics	<p>Governance, management & advocacy: We strive for first-class governance, management and stakeholder relationships to sustain our growing scale.</p> <p>People and wellbeing: We focus on the wellbeing of our people through employee engagement, diversity and inclusion, development and talent management, and rewards and recognition.</p> <p>Innovation and technology: We'll innovate and utilise technology with sustainability and quality as our goals, going above and beyond to make a positive impact on a global scale.</p> <p>Fair and ethical conduct: We'll uphold our commitment to high ethical standards, ensuring our processes and procedures are strengthened as we continue to grow.</p> <p>Health & safety: Our ambition is ultimately for zero harm, which we will achieve through practising continuing health and safety excellence, improved monitoring, raising awareness of our safety policies and strategy, and further work embedding the importance of health and safety in our company culture.</p> <p>Responsible sourcing: We'll keep sourcing timber responsibly, working with our suppliers to ensure our needs are met and forging new partnerships to ensure the secure supply of sustainable materials.</p> <p>Energy and climate change: We are committed to monitoring, managing and reducing the overall negative impacts of our operations, while maximising the beneficial impacts of our business and products on the world. Operationally, our key focus is on climate change mitigation and adaptation so we are able to deliver on our purpose effectively.</p> <p>Sustainable and quality products: We'll ensure our products continue to meet high</p>

		<p>standards of quality and sustainability by achieving accreditations and certifications - while always meeting our customers' needs.</p> <p>Ecological footprint: We'll work to minimise the ecological impact from our operations, particularly focusing on reducing water and waste and adopting a circular economy approach to materials use instead of 'take-make-waste'</p> <p>Society and communities: We'll create a positive environmental and social impact through a variety of activities aligned with our purpose of 'Changing wood to change the world.'</p> <p>Accsys considers its stakeholders as integral to its success, and is committed to engaging and collaborating with the key internal and external audiences throughout the value chain. Accsys' progressive approach to sustainability and ESG issues began with a stakeholder engagement exercise, and our resulting material issues framework, strategy and activities are built on that foundation.</p> <p>The Directors are subject to a duty to promote the success of the Company and act in a way that he/she considers, in good faith, would be most likely to promote the success of the Company for the benefit of its members as a whole, and in doing so have regard (amongst other matters) to:</p> <ul style="list-style-type: none"> - The likely consequences of any decision in the long term - The interests of the Company's employees - The need to foster the Company's business relationships with suppliers, customers and others - The impact of the Company's operations on the community and the environment - The desirability of the Company maintaining a reputation for high standards of business conduct <p>Accsys' has policies or commitments related to each material topic. These include Accsys' Supplier Code of Conduct, Climate Change Policy, Employee</p>
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		<p>Handbook, Health and Safety protocols and other internal policies. All policies are continually reviewed and updated.</p> <p>Please see more at: ARA 2024 - 'Sustainability' on page 46.</p>
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