

Accsys | SASB Report 2024

Energy Management in Manufacturing

Code	Question	Our Disclosure
CG-BF-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	<p>Total Energy Consumed Scope 1 (Fuel converted to kWh): 36,081,439 kWh Scope 2 (All Purchased Electricity): 10,433,080 kWh Total: 46,514,518 kWh</p> <p>Percentage grid electricity Total: 2,527,849 kWh Grid Electricity as a % of Total Electricity: 24% Grid Electricity as a % of Total Energy: 5%</p> <p>Percentage renewable RECs: 6,935,000 kWh Arnhem Energy (40.3% Engie Tariff): 970,231 kWh Total: 7,905,231 kWh Renewable as a % of Total Electricity: 76% Renewable as a % of Total Energy: 17%</p>

Management of Chemicals in Products

Code	Question	Our Disclosure
CG-BF-250a.1	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	<p>Accsys' manufacturing business involves using raw wood and chemicals, posing risks of health, safety, and environmental incidents like injury, damage, explosion, contamination, or death. These risks are ongoing and potentially catastrophic. Construction activities also carry HSE risks.</p> <p>At Accsys we prioritise and invest in internal HSE processes and systems.</p> <p>The Board oversees health and safety operations and activities through receiving regular updates from the Senior Leadership Team on H&S matters. The Group has also implemented site-level HSE committees which facilitate detailed review and involvement of senior and site management of HSE matters.</p> <p>Read more at: ARA 2024 - 'Risk Management Continued' on page 42.</p>
CG-BF-250a.2	Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	100%

Product Lifecycle Environmental Impacts

Code	Question	Our Disclosure
CG-BF-410a.1	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	<p>Accoya wood means no compromise is made between performance and sustainability.</p> <p>The acetylation process gives Accoya outstanding durability in any climate. Our product is much less susceptible to shrink or distort and is more</p>

		<p>resilient than other woods in the face of increasingly frequent extreme weather. By lasting longer, Accoya sustainable wood plays its part in the circular economy, reducing the need for early replacement and protecting forest resources.</p> <p>Accoya also holds Cradle to Cradle Certified™ (C2C) Gold certification demonstrating our commitment to managing product lifecycle impacts and meeting the demand for sustainable products. The C2C certification is a rigorous third-party assessment that evaluates products based on their material health, recyclability, renewable energy use, water stewardship, and social fairness.</p> <p>In addition to this, Accoya has a Declare label which again reflects our efforts to manage product lifecycle impacts and meet the demand for sustainable products through transparency and material health. The Declare program is a transparency initiative developed by the International Living Future Institute (ILFI) that focuses on disclosing the ingredients and impacts of building products.</p> <p>Additionally, Accoya wood is certified by the Forest Stewardship Council® (FSC®). FSC® certified products help protect the world’s forests. They achieve this through advanced and robust Chain of Custody systems, where every actor in the supply chain, from forest to final product, is required to meet strict sustainability, worker protection and community focus standards. These standards ensure that there is low risk of the wood emanating from illegally harvested sources, high-conservation value forests or harvested in violation of human rights.</p> <p>Our products also have Environmental Product Declaration's (EPD's) which are standardised documents that provides quantified data on the</p>
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		<p>environmental impact of a product throughout its life cycle, including raw material extraction, production, use, and disposal.</p> <p>Read more at: ARA 2024 - 'Our Products' on page 26 and 'Sustainability' on page 46 to page 63.</p>
CG-BF-410a.2	(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled	<p>In FY24, Accsys remanufactured 100% of reclaimed pre-consumer wood offcut materials into Tricoya wood chips, along with processing 123 tonnes of reclaimed Accoya wood for Tricoya production.</p> <p>Read more at: ARA 2024 - 'Sustainability continued' on page 48.</p>

Wood Supply Chain Management

Code	Question	Our Disclosure
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	<p>Total weight of wood fiber material percentage: 54,076m3 (which includes stickers and beams).</p> <p>2024 sales volume: 56,568m3 of Accoya sold.</p> <p>100% of Accoya from FSC® (CO12330) certified sources.</p> <p>Read more at: ARA 2024 - 'Sustainability' on page 46 to page 63.</p>

Activity Metrics

Code	Question	Our Disclosure
CG-BF-000.A	Annual production	2024 sales volume: 56,568m3 of Accoya sold
CG-BF-000.B	Area of manufacturing facilities	Our manufacturing site in Arnhem has a site area of 16,439m2.