

**GRI STANDARDS INDEX**

We have had regard to the GRI Standards Index whilst compiling our 2020 report and accounts and have indicated on the table below where relevant standards have influenced our reporting in a bid to provide sustainability information regarding environmental, social and governance factors.

The majority of the disclosures referenced are the 2016 GRI standards, except those marked with an asterisk, which are 2018 standards.

Disclosure number	Disclosure title	LOCATION / LINK / COMMENT
102-1	Name of organisation	Treant plc.
102-2	Activities, brands, products and services	AR&FS page 03
102-3	Location of headquarters	AR&FS page 163
102-4	Location of operations	AR&FS page 03
102-5	Ownership and legal form	AR&FS page 115
102-6	Markets served	AR&FS page 03
102-7	Scale of the organisation	AR&FS page 125
102-8	Information on employees and other workers	AR&FS page 36
102-9	Supply chain	AR&FS page 30
102-10	Significant changes to the organisation	AR&FS page 23
102-13	Membership of associations	<a href="https://www.treant.com/about-us">https://www.treant.com/about-us</a>
102-15	Key impacts, risks and opportunities	AR&FS page 56
102-16	Values, principles, standards and norms of behaviour	AR&FS page 43
102-17	Mechanisms for advice and concerns about ethics	AR&FS page 79
102-18	Governance structure	AR&FS page 71
102-20	Executive-level responsibility for economic, environmental and social topics	AR&FS page 22
102-22	Composition of the highest governance body and its committees	AR&FS page 66 - 67
102-23	Chair of the highest governance body	AR&FS page 66
102-24	Nominating and selecting the highest governance body	AR&FS page 74
102-25	Conflicts of interest	AR&FS page 97
102-26	Role of the highest governance in setting purpose, values and strategy	AR&FS page 68 - 73
102-28	Evaluating the highest governance body's performance	AR&FS page 73
102-29	Identifying and managing economic, environmental and social impacts	AR&FS pages 22-23 and 58
102-30	Effectiveness of risk management processes	AR&FS page 56-63
102-31	Review of economic, environmental and social topics	AR&FS pages 22-23 and 27
102-33	Communicating critical concerns	AR&FS page 77
102-35	Remuneration policies	AR&FS page 80-83
102-36	Process for determining remuneration	AR&FS page 80-83
102-37	Stakeholders involvement in remuneration	AR&FS page 88
102-39	Percentage increase in annual total compensation ratio	AR&FS page 93
102-40	List of stakeholder group	AR&FS page 29-31
102-42	Identifying and selecting stakeholders	AR&FS page 27-28
102-44	Key topics and concerns raised	AR&FS page 28
102-45	Entities included in the consolidated financial statements	AR&FS page 135
102-47	List of material topics	AR&FS page 27
102-50	Reporting period	AR&FS page 164
102-51	Date of most recent report	AR&FS page 164
102-52	Reporting cycle	We report on an annual basis.
102-53	Contact point for questions regarding the report	AR&FS page 163
201-1	Direct economic value generated and distributed	AR&FS page 109-116
201-2	Financial implications and other risks and opportunities due to climate change	AR&FS page 37
201-3	Defined benefit plan obligations and other retirement plans	AR&FS page 145 - 147
201-4	Financial assistance received from government	AR&FS page 128
202-2	Proportion of senior management hired from the local community	AR&FS page 46
203-1	Infrastructure investments and services supported	AR&FS page 21

205-2	Communication and training about anti-corruption policies and procedures	AR&FS page 43
205-3	Confirmed incidents of corruption and actions taken	There have been no confirmed incidents of corruption.
302-1	Energy consumption within the organization	AR&FS page 42
302-4	Reduction of energy consumption	AR&FS page 42
303-1*	Interactions with water as a shared resource	AR&FS page 39
305-1	Direct (Scope 1) GHG emissions	AR&FS page 42
305-2	Energy indirect (Scope 2) GHG emissions	AR&FS page 42
305-4	GHG emissions intensity	AR&FS page 42
305-7	Nitrogen oxides (NOx), sulphur oxides (Sox) and other significant air emissions	AR&FS page 42 NB: VOC emissions are included in Scope 1 calculations. Total KgCO2 VOC for 2020: 1,392
306-2	Waste by type and disposal method	AR&FS page 39
306-3	Significant spills	There have been no significant spills.
307-1	Non-compliance with environmental laws and regulations	There have been no identified non-compliances with environmental laws and/or regulations.
308-1	New suppliers that were screened using environmental criteria	AR&FS page 43
401-1	New employee hires and employee turnover	AR&FS page 33
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	AR&FS page 33
403-2*	Hazard Identification, risk assessment and incident investigation	AR&FS page 36-37
403-3*	Occupational health services	AR&FS page 36-37
403-4*	Worker participation, consultation and communication on occupational health and safety	AR&FS page 36-37
403-5*	Worker training on occupational health and safety	AR&FS page 36-37
403-6*	Promotion of worker health	AR&FS page 32
403-7*	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	AR&FS page 36-37
403-9*	Work-related injuries	There have been no fatalities as a result of work-related injury; and the number of high-consequence work-related injuries is zero.
403-10	Work-related ill health	AR&FS page 25
404-1	Average hours of training per year per employee	AR&FS page 44
404-2	Programmes for upgrading employee skills and transition assistance programmes	AR&FS page 44
404-3	Percentage of employees receiving regular performance and career development reviews	AR&FS page 16
405-1	Diversity of governance bodies and employees	AR&FS pages 67 and 36
406-1	Incidents of discrimination and corrective actions taken	There have been no incidents of discrimination during the reporting period.
412-2	Employee training on human rights policies or procedures	AR&FS page 43
414-1	New suppliers that were screened using social criteria	AR&FS page 43
414-2	Negative social impacts in the supply chain and actions taken	AR&FS page 43
415-1	Political contributions	As a matter of policy we will not make contributions to political parties, elected officials or candidates for election.
417-2	Incidents of non-compliance concerning product and service information and labelling	There have been no incidences of non-compliance concerning product and service information labelling.
417-3	Incidents of non-compliance concerning marketing communications	There have been no incidences of non-compliance concerning marketing communications.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There have been no incidences of breaches concerning customer privacy and any losses of customer data.
419-1	Non-compliance with laws and regulations in the social and economic area	There have been no incidences of non-compliance with laws and/or regulations in the social and economic area.