

## GRI STANDARDS INDEX

We have had regard to the GRI Standards Index whilst compiling our 2021 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	Treatt plc
102-2	Activities, brands, products and services	AR&FS pages 04-08
102-3	Location of headquarters	AR&FS page 146
102-4	Location of operations	AR&FS page 06
102-5	Ownership and legal form	AR&FS pages 105 & 120
102-6	Markets served	AR&FS pages 7 & 16-18
102-7	Scale of the organisation	AR&FS page 05-06
102-8	Information on employees and other workers	AR&FS pages 29-35
102-9	Supply chain	AR&FS pages 40-41
102-10	Significant changes to the organisation	AR&FS page 24 & 51
102-12	External initiatives	AR&FS page 42
102-13	Membership of associations	<a href="#">TREATT   About Treatt the trusted global ingredients manufacturer</a>
102-14	Statement from senior decision-maker	AR&FS pages 12 & 23
102-15	Key impacts, risks and opportunities	AR&FS pages 54-59
102-16	Values, principles, standards and norms of behaviour	AR&FS pages 13 & 34
102-17	Mechanisms for advice and concerns about ethics	AR&FS page 65
102-18	Governance structure	AR&FS page 63
102-20	Executive-level responsibility for economic, environmental and social topics	AR&FS pages 27 & 66
102-21	Consulting stakeholders on economic, environmental, and social topics	AR&FS page 27 & 44-45
102-22	Composition of the highest governance body and its committees	AR&FS pages 60-61
102-23	Chair of the highest governance body	AR&FS page 60
102-24	Nominating and selecting the highest governance body	AR&FS pages 67 & 70
102-25	Conflicts of interest	AR&FS pages 65 & 88
102-26	Role of the highest governance in setting purpose, values and strategy	AR&FS pages 63-66
102-27	Collective knowledge of highest governance body	AR&FS page 62
102-28	Evaluating the highest governance body's performance	AR&FS page 68
102-29	Identifying and managing economic, environmental and social impacts	AR&FS page 54
102-30	Effectiveness of risk management processes	AR&FS pages 54-59
102-31	Review of economic, environmental and social topics	AR&FS pages 27-42
102-32	Highest governance body's role in sustainability reporting	The sustainability disclosures are reviewed by the Audit Committee and Board as part of its review of the whole annual report

102-33	Communicating critical concerns	AR&FS page 65
102-34	Nature and total number of critical concerns	AR&FS page 65
102-35	Remuneration policies	AR&FS pages 77-81
102-36	Process for determining remuneration	AR&FS pages 74-76
102-37	Stakeholders' involvement in remuneration	AR&FS pages 81
102-40	List of stakeholder group	AR&FS pages 43-46
102-41	Collective bargaining agreements	There are no collective bargaining agreements with the organisation
102-42	Identifying and selecting stakeholders	AR&FS pages 43-46
102-43	Approach to stakeholder engagement	AR&FS pages 43-46 & 65
102-44	Key topics and concerns raised	AR&FS pages 43-46
102-45	Entities included in the consolidated financial statements	AR&FS pages 105 & 120
102-47	List of material topics	AR&FS pages 27-28
102-48	Restatements of information	AR&FS page 39
102-50	Reporting period	AR&FS page 88
102-51	Date of most recent report	AR&FS page 92
102-52	Reporting cycle	We report on a half year and annual basis
102-53	Contact point for questions regarding the report	AR&FS page 142
102-54	Claims of reporting in accordance with the GRI standards	AR&FS page 27
102-55	GRI content index	AR&FS page 28
102-56	External Assurance	AR&FS pages 28 & 93-95
201-1	Direct economic value generated and distributed	AR&FS pages 88 & 98-104
201-2	Financial implications and other risks and opportunities due to climate change	AR&FS pages 36-39, 46 & 57
201-3	Defined benefit plan obligations and other retirement plans	AR&FS pages 128-130
201-4	Financial assistance received from government	No financial assistance has been received
202-2	Proportion of senior management hired from the local community	AR&FS page 42
203-1	Infrastructure investments and services supported	AR&FS pages 51-52
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Anti-Bribery &amp; Corruption POLICY (treatt.com)</a>
205-3	Confirmed incidents of corruption and actions taken	There have been no confirmed incidents of corruption
206-1	Legal actions for anti-competitive behaviour	There have been no legal actions involving the company for anti-competitive behaviour
302-1	Energy consumption within the organization	AR&FS page 39
302-4	Reduction of energy consumption	AR&FS page 39
303-1*	Interactions with water as a shared resource	AR&FS pages 37 & 39
305-1	Direct (Scope 1) GHG emissions	AR&FS page 39
305-2	Energy indirect (Scope 2) GHG emissions	AR&FS page 39
305-4	GHG emissions intensity	AR&FS page 39
305-7	Nitrogen oxides (NOx), sulphur oxides (Sox) and other significant air emissions	AR&FS page 39 NB: VOC emissions are included in Scope 1 calculations. Total KgCO2 VOC for 2021: 1,325
306-2	Waste by type and disposal method	AR&FS page 38

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 36 & 41
401-1	New employee hires and employee turnover	AR&FS pages 34 & 112
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">TREATT   Looking After You</a> All benefits are provided equally to full and part-time staff
403-2*	Hazard Identification, risk assessment and incident investigation	AR&FS pages 32-33
403-3*	Occupational health services	AR&FS page 29
403-4*	Worker participation, consultation and communication on occupational health and safety	AR&FS page 33
403-5*	Worker training on occupational health and safety	AR&FS page 33
403-6*	Promotion of worker health	AR&FS pages 29-30
403-7*	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	AR&FS pages 32-33
403-9*	Work-related injuries	AR&FS page 33 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 33
404-1	Average hours of training per year per employee	AR&FS page 32
404-2	Programmes for upgrading employee skills and transition assistance programmes	AR&FS pages 30-31
404-3	Employees receiving regular performance and career development reviews	AR&FS pages 30-31
405-1	Diversity of governance bodies and employees	AR&FS pages 32 & 67
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 32 and <a href="#">TREATT   Slavery &amp; Human Trafficking Statement</a>
414-1	New suppliers that were screened using social criteria	AR&FS page 41 and <a href="#">TREATT   Slavery &amp; Human Trafficking Statement</a>
414-2	Negative social impacts in the supply chain and actions taken	We are not aware of any negative social impacts in the supply chain
415-1	Political contributions	AR&FS page 90 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