

GRI Standards Index

Key: AR&FS Annual Report and Financial Statements 2023

We have had regard to the GRI Standards Index whilst compiling our 2023 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 04-06
102-3	Location of headquarters	AR&FS page 04
102-4	Location of operations	AR&FS page 04
102-5	Ownership and legal form	AR&FS pages 113 & 126
102-6	Markets served	AR&FS pages 10-13
102-7	Scale of the organisation	AR&FS page 04
102-8	Information on employees and other workers	AR&FS pages 04,27-34
102-9	Supply chain	AR&FS pages 48-49
102-10	Significant changes to the organisation	AR&FS pages 07-09 & 56
102-12	External initiatives	AR&FS page 33-34
102-13	Membership of associations	https://www.treatt.com/about-us/accreditations http://www.treatt.com/sustainability
102-14	Statement from senior decision-maker	AR&FS pages 07-09
102-15	Key impacts, risks and opportunities	AR&FS pages 40-41 & 60-65
102-16	Values, principles, standards and norms of behaviour	AR&FS pages 08 & 27-28
102-17	Mechanisms for advice and concerns about ethics	AR&FS pages 48,73,81-83 & 98
102-18	Governance structure	AR&FS page 38 & 79-81
102-20	Executive-level responsibility for economic, environmental and social topics	AR&FS pages 38-39
102-21	Consulting stakeholders on economic, environmental, and social topics	AR&FS pages 26, 33 & 50-53
102-22	Composition of the highest governance body and its committees	AR&FS pages 77-81
102-23	Chair of the highest governance body	AR&FS page 78
102-24	Nominating and selecting the highest governance body	AR&FS pages 75-77 & 83
102-25	Conflicts of interest	AR&FS pages 73, 75, 95
102-26	Role of the highest governance in setting purpose, values and strategy	AR&FS pages 77-78
102-27	Collective knowledge of highest governance body	AR&FS page 38-39 & 70
102-28	Evaluating the highest governance body's performance	AR&FS page 86
102-29	Identifying and managing economic, environmental and social impacts	AR&FS page 36-43, 70
102-30	Effectiveness of risk management processes	AR&FS pages 36-43 & 60-65
102-31	Review of economic, environmental and social topics	AR&FS pages 24-49
102-32	Highest governance body's role in sustainability reporting	The sustainability disclosures are reviewed by the ESG Board Advisory Panel, Audit Committee and Board as part of its review of the whole annual report
102-33	Communicating critical concerns	AR&FS page 83

102-34	Nature and total number of critical concerns	AR&FS page 83
102-35	Remuneration policies	AR&FS pages 82-93
102-36	Process for determining remuneration	AR&FS pages 87-90
102-37	Stakeholders' involvement in remuneration	AR&FS pages 96-97
102-40	List of stakeholder group	AR&FS pages 50-53
102-41	Collective bargaining agreements	There are no collective bargaining agreements with the organisation
102-42	Identifying and selecting stakeholders	AR&FS pages 50-53
102-43	Approach to stakeholder engagement	AR&FS pages 50-53 & 78
102-44	Key topics and concerns raised	AR&FS pages 50-53
102-45	Entities included in the consolidated financial statements	AR&FS pages 96, 113 & 116
102-47	List of material topics	AR&FS pages 26
102-48	Restatements of information	AR&FS page 42
102-50	Reporting period	AR&FS page 104, 113, 155
102-51	Date of most recent report	AR&FS page 104
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 154
102-54	Claims of reporting in accordance to the GRI standards	AR&FS page 26
102-55	GRI content index	AR&FS page 26
102-56	External Assurance	AR&FS pages 36, 53, 64 & 101
201-1	Direct economic value generated and distributed	AR&FS pages 94 & 104-112
201-2	Financial implications and other risks and opportunities due to climate change	AR&FS pages 36-43, 62
201-3	Defined benefit plan obligations and other retirement plans	AR&FS pages 133-136
201-4	Financial assistance received from government	No financial assistance has been received
203-1	Infrastructure investments and services supported	AR&FS pages 36-37
205-2	Communication and training about anti-corruption policies and procedures	Anti-Bribery & Corruption POLICY (treatt.com)
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 43
302-4	Reduction of energy consumption	AR&FS page 43
303-1*	Interactions with water as a shared resource	AR&FS pages 45
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 VOC for 2023: 7 mt
306-1	Waste generation and significant waste-related impacts	AR&FS page 44-45
306-2	Management of significant waste related impacts	AR&FS page 44-45 , also see our circular approach to waste stream case studies - TREATT Sustainability People, Planet & Performance
306-3	Waste generated	AR&FS page 44-45

306-4	Waste diverted from disposal	AR&FS page 44-45 & 48 (supplier self-assessment questionnaire)
306-5	Waste directed to disposal	AR&FS page 44-45
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 48-49
401-1	New employee hires and employee turnover	AR&FS pages 23 & 30
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	AR & FS page 32 TREATT Looking After You 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 32
403-4*	Worker participation, consultation and communication on occupational health and safety	AR&FS page 32
403-5*	Worker training on occupational health and safety	AR&FS page 32
403-6*	Promotion of worker health	AR&FS pages 32-33
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 23, 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 23, 33
404-1	Average hours of training per year per employee	AR&FS page 29
404-2	Programmes for upgrading employee skills and transition assistance programmes	AR&FS pages 29, 41
404-3	Employees receiving regular performance and career development reviews	AR&FS pages 29, 63
405-1	Diversity of governance bodies and employees	AR&FS pages 30 & 75
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 26 and TREATT Slavery & Human Trafficking Statement
414-1	New suppliers that were screened using social criteria	AR&FS page 48-49 and TREATT Slavery & Human Trafficking Statement
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 95. 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