

## GRI Standards Index

**Key: AR&FS** Annual Report and Financial Statements 2025

We have had regard to the GRI Standards Index whilst compiling our 2025 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 03-07, 15-20
102-3	Location of headquarters	AR&FS page 03, 131
102-4	Location of operations	AR&FS page 03
102-5	Ownership and legal form	AR&FS pages 116 & 129
102-6	Markets served	AR&FS pages 03, 17, 19-20
102-7	Scale of the organisation	AR&FS page 03
102-8	Information on employees and other workers	AR&FS pages 03, 22-33
102-9	Supply chain	AR&FS pages 49-51
102-10	Significant changes to the organisation	AR&FS pages 04-07 & 19
102-12	External initiatives	AR&FS page 31-32
102-13	Membership of associations	<a href="https://www.treatt.com/about-us/accreditations">https://www.treatt.com/about-us/accreditations</a> <a href="http://www.treatt.com/sustainability">http://www.treatt.com/sustainability</a>
102-14	Statement from senior decision-maker	AR&FS pages 04-06
102-15	Key impacts, risks and opportunities	AR&FS pages 04-06, 08-10, 15-16, 37-46, 58-63
102-16	Values, principles, standards and norms of behaviour	AR&FS pages 26-31, 53
102-17	Mechanisms for advice and concerns about ethics	AR&FS pages 42, 49-51, 71
102-18	Governance structure	AR&FS page 23, 38-39, 43, 68-75
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 24,26, 30-31, 34-51, 53-54, 71
102-22	Composition of the highest governance body and its committees	AR&FS pages 76--83
102-23	Chair of the highest governance body	AR&FS page 77-78
102-24	Nominating and selecting the highest governance body	AR&FS pages 77-79, 82- 83
102-25	Conflicts of interest	AR&FS pages 04, 72, 96
102-26	Role of the highest governance in setting purpose, values and strategy	AR&FS pages 76-78
102-27	Collective knowledge of highest governance body	AR&FS page 04-06 & 76
102-28	Evaluating the highest governance body's performance	AR&FS page 88
102-29	Identifying and managing economic, environmental and social impacts	AR&FS page 23-51
102-30	Effectiveness of risk management processes	AR&FS pages 37-38, 58-63
102-31	Review of economic, environmental and social topics	AR&FS pages 23-51
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 71

<b>102-34</b>	Nature and total number of critical concerns	AR&FS page 71
<b>102-35</b>	Remuneration policies	AR&FS pages 85-95
<b>102-36</b>	Process for determining remuneration	AR&FS pages 85-95
<b>102-37</b>	Stakeholders' involvement in remuneration	AR&FS pages 97-99
<b>102-40</b>	List of stakeholder group	AR&FS pages 52-57
<b>102-41</b>	Collective bargaining agreements	There are no collective bargaining agreements with the organisation
<b>102-42</b>	Identifying and selecting stakeholders	AR&FS pages 52-57
<b>102-43</b>	Approach to stakeholder engagement	AR&FS pages 52-57
<b>102-44</b>	Key topics and concerns raised	AR&FS pages 52-57
<b>102-45</b>	Entities included in the consolidated financial statements	AR&FS pages 96-99, 116 -121
<b>102-47</b>	List of material topics	AR&FS pages 24, 43
<b>102-48</b>	Restatements of information	AR&FS page 09, 13-14, 22, 47, 85, 107, 90-145,
<b>102-50</b>	Reporting period	AR&FS page 156
<b>102-51</b>	Date of most recent report	AR&FS page 106
<b>102-52</b>	Reporting cycle	We report on a half year and annual basis AR&FS 154 for calendar
<b>102-53</b>	Contact point for questions regarding the report	AR&FS page 153
<b>102-54</b>	Claims of reporting in accordance to the GRI standards	AR&FS page 25
<b>102-55</b>	GRI content index	AR&FS page 25
<b>102-56</b>	External Assurance	AR&FS pages 35, 50-51, & 105
<b>201-1</b>	Direct economic value generated and distributed	AR&FS pages 98 & 107-115
<b>201-2</b>	Financial implications and other risks and opportunities due to climate change	AR&FS pages 37-46, 60
<b>201-3</b>	Defined benefit plan obligations and other retirement plans	AR&FS pages 136-139
<b>201-4</b>	Financial assistance received from government	No financial assistance has been received
<b>203-1</b>	Infrastructure investments and services supported	AR&FS pages 36, 128
<b>205-2</b>	Communication and training about anti-corruption policies and procedures	<a href="#">Anti-Bribery &amp; Corruption POLICY (treatt.com)</a>
<b>205-3</b>	Confirmed incidents of corruption and actions taken	There have been no confirmed incidents of corruption
<b>206-1</b>	Legal actions for anti-competitive behaviour	There have been no legal actions involving the company for anti-competitive behaviour
<b>302-1</b>	Energy consumption within the organization	AR&FS page 46
<b>302-4</b>	Reduction of energy consumption	AR&FS page 44-46
<b>303-1*</b>	Interactions with water as a shared resource	AR&FS pages 47
<b>305-1</b>	Direct (Scope 1) GHG emissions	AR&FS page 44-45
<b>305-2</b>	Energy indirect (Scope 2) GHG emissions	AR&FS page 44-45
<b>305-4</b>	GHG emissions intensity	AR&FS page 44-45
<b>305-7</b>	Nitrogen oxides (NOx), sulphur oxides (Sox) and other significant air emissions	AR&FS page 45 NB: VOC emissions are included in Scope 1 calculations.
<b>306-1</b>	Waste generation and significant waste-related impacts	AR&FS page 48
<b>306-2</b>	Management of significant waste related impacts	AR&FS page 48, also see our circular approach to waste stream case studies - <a href="#">TREATT   Sustainability   People, Planet &amp; Performance</a>
<b>306-3</b>	Waste generated	AR&FS page 48

306-4	Waste diverted from disposal	AR&FS page 48
306-5	Waste directed to disposal	AR&FS page 48
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 49-50 and (via Self-assessment questionnaire/audit)
401-1	New employee hires and employee turnover	AR&FS pages 15
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	AR & FS page 29 <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 27-28
403-3*	Occupational health services	AR&FS page 29
403-4*	Worker participation, consultation and communication on occupational health and safety	AR&FS page 29
403-5*	Worker training on occupational health and safety	AR&FS page 29
403-6*	Promotion of worker health	AR&FS pages 27-29
403-7*	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	AR&FS pages 27-29
403-9*	Work-related injuries	AR&FS pages 27-30. 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 29-30
404-1	Average hours of training per year per employee	AR&FS page 27-8
404-2	Programmes for upgrading employee skills and transition assistance programmes	AR&FS pages 29-30
404-3	Employees receiving regular performance and career development reviews	AR&FS pages 29-30
405-1	Diversity of governance bodies and employees	AR&FS pages 15, 31, 78
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 53-54, and <a href="#">TREATT   Slavery &amp; Human Trafficking Statement</a>
414-1	New suppliers that were screened using social criteria	AR&FS page 49-51 and <a href="#">TREATT   Slavery &amp; Human Trafficking Statement</a> & <a href="#">Responsible and sustainable sourcing policy</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 97 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	One incident of administrative non-compliance with fine of EUR660
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	No material incidences of non-compliance