

ENVIRONMENTAL, SOCIAL AND GOVERNANCE

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Thanks to the robust and reliable build of the locking systems provided by Essentra, misuse of the sliding whiteboards in schools has been totally eliminated, which in turn has protected the Smartboards.

Customer: Taylan Bedelci, Mechanical Engineer, VESTEL

End Market: Consumer Electronics/Industrial Appliances



Essentra listened to our needs and delivered a solution that not only worked, but also helped us achieve our customer sustainability goals, saving 2.5 million parts from the landfill.

Customer: Alan Webb, Company Secretary and Director, IRACROFT

End Market: Metal Fabrication/Specialist Vehicles



Our Research and Development Centre, located in our Manufacturing Centre of Excellence, Kidlington, UK

All sites

achieved zero waste to landfill

62%

reduction in scope one and two emissions

Introduction

At Essentra, sustainability is embedded in our purpose: **to help customers build a sustainable future**. Our ESG strategy is central to how we operate, combining environmental stewardship, social responsibility and strong governance to create long-term value for all stakeholders.

In this report, we set out our progress against our ESG strategy in 2025. We are now halfway towards our 2030 goals, and it is encouraging to reflect on our progress and achievements so far.

During the year, we launched our first range of components using post-consumer recycled material, demonstrating our continued focus on material innovation and supporting our customers with more sustainable and lower carbon options.

We are proud to confirm that we have successfully achieved our near-term Science Based Targets initiative (SBTi) commitment for scope one and scope two emissions, five years ahead of schedule. This achievement reflects decisive action to reduce our operational emissions through energy efficiency, process optimisation and increased use of renewable energy across our global sites. In 2025, we also made CDP's "A list" for the first time and achieved a Gold EcoVadis rating. These achievements demonstrate that sustainability is not an aspiration, it is a core driver of our resilience and growth.

Looking ahead, we will continue to advance circularity through innovative product design and material choices, while accelerating our net-zero targets. We will also drive social impact through diversity, inclusion and community engagement, and maintain robust governance frameworks that ensure transparency and accountability.

Sustainability is built into everything we do—from the smallest component we create to the largest strategic decision—and together we are shaping a future where performance and responsibility go hand in hand.

JENNIFER SPENCE

ESG Director

Our purpose:


To help customers build a sustainable future

Our vision:




To be the world's leading responsible hassle-free supplier of essential industrial components

Sustainability ambition:




Components delivering real-world impact for a sustainable future







Our customers
Providing a hassle-free service that helps customers achieve their sustainability goals.





Our components
Developing innovative products using renewables, recyclables, reusables and biodegradables.



Our planet
Driving resource and energy efficiency, reducing emissions and embracing renewables.

Our culture
A safe, supportive work environment that champions equality and celebrates diversity.

Our communities
Working with suppliers to ensure ethical practices and contribute to equitable economies. Volunteering our time and supporting good causes.

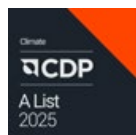



A foundation of good governance and responsible business practices

2025 Awards



EcoVadis Gold rating



CDP A list

External frameworks we align to



UN Global Compact



SBTi



UN SDGs

Non-Financial and Sustainability Information Statement






Essentra's strategic priorities and progress are measured against KPIs within the environment, our customers, communities and people.

This table follows the requirements of Companies Act 2016 Sections 414C (7), 414CA and 414CB and is intended to help stakeholders understand our position on key non-financial matters. We have a number of Group policies and standards which govern our approach to these matters, and most of those listed below can be found on our website: essentraplc.com/esg/codes-policies-and-standards.

Reporting requirement	Related policies and guidance	Where to read more	Pages	Companies Act area
Business model		Strategy and business model	08 to 09	CA s414CB 2(a)
Non-financial KPIs		Non-financial KPIs	28 to 29	CA s414CB 2(e)
Environmental matters	<ul style="list-style-type: none"> • Sustainability Policy • Health, Safety and Environment Policy • Our Climate Transition Plan 	ESG Report TCFD and TNFD Report	42 to 46 54 to 61	CA s414CB 1(a)
People	<ul style="list-style-type: none"> • Our Ethics Code • Health, Safety and Environment Policy • Diversity and Inclusion Policy 	ESG Report	47 to 49	CA s414CB 1(b)
Human rights	<ul style="list-style-type: none"> • Modern Slavery statement • Supplier Code of Conduct • Our Ethics Code 	ESG Report	50 to 51	CA s414CB 1(d)
Social matters	<ul style="list-style-type: none"> • Diversity and Inclusion Policy • Community Engagement Policy 	ESG Report Stakeholder engagement S172	49 and 52 68 to 71	CA s414CB 1(c)
Anti-bribery and corruption	<ul style="list-style-type: none"> • Anti-bribery and Corruption Policy • Right to Speak Policy 	ESG Report Audit and Risk Committee Report	50 100 to 107	CA s414CB 1(e)
Principal risks		Risk Management Report	64 to 67	CA s414CB 2(d)
Climate and nature-related financial disclosures	<ul style="list-style-type: none"> • Sustainability Policy 	TCFD and TNFD Report	54 to 61	CA s414CB 2A(a-h)

KEY: ● On Track/Ahead ● Slightly behind target ● Behind Target

Our ESG strategy

Pillar	Focus and targets	Our progress	Status	Highlight	Read more
 Our customers	Increasing the number of products introduced with sustainability criteria	8,698 products across our ranges now have sustainability attributes, 1,662 were introduced in 2025	●	8,698 total sustainable products	Page 40
 Our components	50% of materials from sustainable sources by 2030 across our manufactured polymer ranges	21.1% of our manufactured polymer ranges used sustainable materials*	●	48% of our packaging contains recycled content	Pages 41 to 42
	100% of our general protection and security seals ranges use materials from sustainable sources by 2030	51% of our general protection and security seal ranges made from sustainable materials	●		
	100% of our packaging is reusable, recyclable or compostable by 2030	65% of our packaging is recyclable or compostable	●		
	50% recycled content in packaging materials by 2030	48% of packaging materials contain recycled content*	●		
 Our planet	Reduce scope one and two emissions by 50% by 2030 from a 2019 base year	Scope one and two emissions have reduced by 62% since 2019	●	62% reduction in scope one and two emissions since 2019	Pages 43 to 46
	Reduce scope three emissions intensity by 55% per GBP of value added by 2030	Scope three emissions intensity has reduced by 10% since 2022	●		
	All sites to achieve zero waste to landfill by 2030	All sites (25) ¹ , achieved zero waste to landfill in 2025*	●		
	Reduce overall waste volumes by 50% by 2030	Waste intensity has reduced 44% against 2019 baseline	●		
 Our culture	Zero accidents for our people and visitors	14 lost-time incidents in 2025	●	97% of employees trained in ethics code	Pages 47 to 50
	100% of employees trained on Ethics Code biannually	97% of employees were trained on Ethics Code in 2025	●		
	40% women in our leadership team by 2025	28% women in 2025 leadership team, 50% on the Board	●		
	25% of leaders identify as ethnically diverse by 2030, 20% by 2027	19% of our leaders identify as ethnically diverse	●		
 Our communities	100% of suppliers over a £100k spend threshold sign up to our Supplier Code of Conduct	51% of targeted suppliers have signed up to this code	●	100% of suppliers over £75k spend actively risk monitored	Pages 51 to 52
	70% of suppliers over £100k spend actively risk monitored	100% of suppliers over £75k spend actively risk monitored	●		
	A community engagement day taken by 25% of employees	Volunteer days taken by 10% of employees in 2025	●		

¹ All sites within our operational control are included, with further details on scope set out in our ESG Basis of Reporting at essentraplc.com/esg/reporting-centre

* ERM CVS has provided assurance on this metric, with details of the scope, activities, limitations and conclusions set out on pages 140 to 141.



Our customers

Our targets

Increasing the number of products introduced with sustainability criteria.

Our progress

1,662
products introduced in 2025

8,698
products in total

UNSDGs



Supporting sustainable industries

We remain committed to increasing our range of sustainable products. In 2025, we introduced 1,662 products into our sustainable product ranges. Our sustainable products include those with lower carbon emissions, increased recycled content or biomaterials, and improved circularity. During 2025, we rolled out a new range of caps and plugs using a post-consumer recycled material. The range is 100% post-consumer recycled, contributing to circularity by diverting materials from landfill, and providing customers with a low-carbon option that can be recycled easily again at the end of its use.

As well as new sustainable product introductions, in 2025, we gained third-party verification of the recycled content within 2,660 products we manufacture at our Kidlington site, across our caps and plugs, and protective ranges, which contain up to 100% recycled content. This certification provides our customers with the assurance that all the products in those ranges have been verified as containing the recycled content advertised.

Continuing to develop our range of sustainable product options is a key focus area in 2026, as we recognise these products meet growing customer demand for sustainable

solutions, backed by transparent, clear and credible information.

Alongside development of our products, we are in a leading position to assist customers in achieving their own sustainability goals. We intend to reduce our emissions to net-zero across the manufacturing and distribution network, delivering a low-carbon service to our customers from product design through to delivery. This is shown within the product carbon footprints and material circularity information we provide to our customers, providing transparency and expertise to help our customers when looking for sustainable solutions.

Product governance

We are committed to achieving the highest standards of product quality, reliability and safety. We have comprehensive product design and development procedures to ensure precise delivery to specifications, and are constantly seeking opportunities to enhance quality and safety performance.

In 2025, 12 of our manufacturing sites, equivalent to 99% of products we manufacture, were certified to a recognised international quality management standard of ISO 9001 or ISO/IATF 16949.

Our sustainable product focus areas



Sustainable design

Cutting waste, lowering impact and designing for reuse and longevity



Material innovation

Scaling sustainable and recycled materials



Responsible sourcing

Embed ESG goals across our supply chain



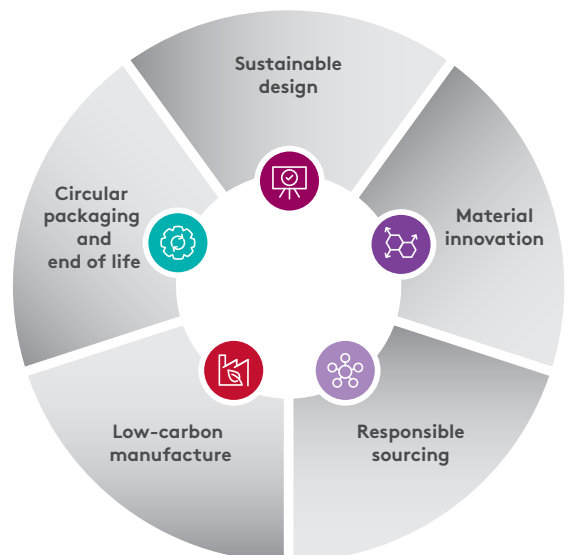
Low-carbon manufacture

Decarbonise energy, boost efficiency, cut waste



Circular packaging and end of life

Enhance packaging circularity through recycled content and reuse





Our components

Our targets

50%

of materials from sustainable sources by 2030 across our manufactured polymer ranges

100%

of our general protection and security seals ranges use materials from sustainable sources by 2030

Our progress

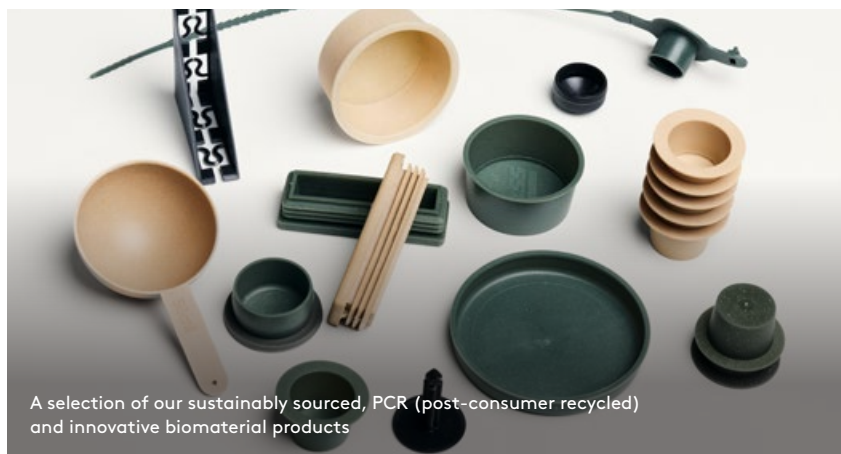
21.1%

of our manufactured polymer ranges used sustainable materials

51%

of our general protection and security seal ranges made from sustainable materials

UNSDGs



A selection of our sustainably sourced, PCR (post-consumer recycled) and innovative biomaterial products

In 2025, we have increased the percentage of sustainable materials in our polymer ranges. This now sits at 21.1%, up from 18.4% in 2024. This increase was driven by our continued focus on transitioning our product ranges to use more recycled content, and the introduction of our post-consumer recycled caps and plugs product range.

We are committed to material and product innovation as a key strategic initiative to meet our customers' needs for more sustainable products and services. This is driven from testing by our materials research team in our Centre of Excellence in Kidlington, UK, through to commercial production globally. Last year, we completed 68 trials across recycled and biomaterial alternatives and brought several materials into production, including a recycled nylon alternative now in production, a more technically demanding material that requires tighter processing control and represents a significant first for the business.

This research supports our wider programme to broaden the range of sustainable materials used in our components, particularly those used in general protection and security seal applications where performance, consistency and durability are critical. The move from exploratory testing to proven, production-ready materials reflects both the maturity of our development process and the increasing capability of our manufacturing teams to work with more advanced recycled polymers.

As a result of this work, we have been able to increase the proportion of our general protection and security seals made from sustainable materials, from 33% in 2024 to 51% this year. This has strengthened our product offering, reduced reliance on fossil-based feedstocks and accelerated progress against our sustainability objectives.

Looking ahead to 2026, we will focus on scaling the sustainable materials introduced in 2025, broadening their use across key product families, alongside continued trials of innovative biomaterials. We will continue to align with evolving product regulations, and expand the proportion of general protection and security seals produced from sustainable materials, strengthening both customer choice and our progress towards our wider sustainability objectives.

Our packaging Our targets

100%

of our packaging is reusable, recyclable or compostable by 2030

50%

recycled content in our packaging materials by 2030

Our progress

65%

of our packaging spend is reusable, widely recyclable or compostable

48%

of our packaging contains recycled content

Packaging is an integral part of our customer experience and plays a critical role in ensuring our products are protected, compliant and delivered safely across global markets. As customer expectations around responsible packaging continue to rise, and regulatory requirements become more complex and geographically diverse, the sustainability and circularity of our packaging materials have become increasingly important, particularly for customers operating under tightening global packaging and extended producer responsibility regulations.

In 2025, we launched a coordinated, Group-wide initiative across all of our sites to engage directly with local packaging supply chains. This initiative was designed to improve the consistency, transparency and quality of packaging data, whilst strengthening supplier relationships and local accountability. As a result, active engagement increased to 79% of our total packaging spend, up from 54% in 2024, providing improved visibility of material composition, recycled content levels and end-of-life pathways. This improved engagement has translated into measurable improvements in packaging outcomes. The recycled content

reported in our packaging increased to 48% in 2025, up from 29% in 2024, whilst the proportion of packaging that is reusable, recyclable or compostable rose to 65%, compared with 48% in 2024.

In 2026, we will build on the insights generated through this programme by developing regional packaging action plans tailored to local regulatory requirements and operational contexts. These plans will focus on optimising packaging design and sizing, increasing recycled content, reducing unnecessary materials and improving circularity and end-of-life outcomes, supporting both environmental impact reduction and customer sustainability objectives. Delivery of these actions will be supported by existing governance and reporting processes, with progress reviewed through established management forums. This approach enables regional flexibility while maintaining Group-level oversight and consistency. It also supports compliance with evolving regulatory requirements and helps ensure packaging decisions continue to balance environmental considerations, operational efficiency and customer expectations.



2025 environmental data

Greenhouse gas ("GHG") emissions and Streamlined Energy and Carbon Reporting ("SECR") disclosure in accordance with UK SECR requirements.

Scope one and two GHG emissions (tonnes CO ₂ e)*	2025	2024	2019	% change 2025/2019
Stationary fuel combustion	2,128	2,127	3,050	-30%
Mobile fuel combustion	625	640	372	68%
Fugitive emissions	74	16	-	
Total scope one emissions	2,827	2,783	3,422	-17%
Electricity – location based	15,094	15,151	22,587	-33%
Electricity – market based	5,386	8,275	18,814	-71%
Purchased heating and cooling	151	187	-	
Total scope two – location	15,245	15,343	22,587	-33%
Total scope two – market	5,537	8,470	18,814	-71%
Total scope one and two emissions location	18,072	18,126	26,009	-31%
Total scope one and two emissions market	8,364	11,253	22,236	-62%
GHG intensity (total scope one and market-based two emissions per £m revenue)	27.7	37.2	74.2	-63%

Energy (MWh)*		2025	TCO ₂ e 2025	2024
Total electricity used	UK	5,935	28	5,629
	Global	42,201	5,235	41,237
Renewable electricity procured and generated	UK	5,519	-	5,564
	Global	26,853	-	23,432
Natural gas	UK	120	22	353
	Global	11,000	2,012	11,179
Fuels	UK	329	88	328
	Global	3,192	742	3,103

Scope three emissions by category number (tonnes CO ₂ e)	2025	2024	2022	% change 2025/2022
1. Purchased goods and services*	61,586	67,735	98,789	-38%
4. Upstream transportation and distribution* ¹	21,102	22,106	44,756	-53%
Near-term target total (categories 1 and 4)	82,688	89,841	143,545	-42%
Near-term GHG intensity (kgs/£ of value added)	1.62	1.52	1.80	-10%

Solid hazardous and non-hazardous waste destinations (tonnes)*	2025	2024	2019
Recycling	1,944	2,006	1,374
Recovery	342	351	161
Incineration	163	80	66
Landfill	29	135	2,787
Total solid waste	2,478	2,572	4,388
% solid waste diverted from landfill	99%	95%	36%

The organisational boundary for this data is determined using an operational control approach. All comparatives from 2019 to 2022 were restated in 2022, to reflect the divestment of our Filters and Packaging businesses. The 2019 to 2022 reporting periods are January to December. The 2023 to 2025 reporting period is January to December, for all data except for spend-based calculations in scope three categories one and four, where the reporting period is January to September of the current year, and October to November of the preceding year. Further details on our methodology can be found in our ESG Basis of Reporting alongside our full suite of ESG metrics and complete scope three dataset on our website: essentra.com/esg/reporting-centre

* ERM CVS assured metric. Details of the scope, activities, limitations and conclusions of the assurance are on pages 140 to 141.

¹ Upstream transportation includes intra-company transport and products to customers. Downstream transportation is captured in category one as part of our spend on materials and services.



Our planet

Our targets

Reduce our scope one and two carbon emissions by 50% by 2030 from a 2019 baseline, and reach net-zero by 2040

Reduce our scope three carbon emissions intensity, from purchased goods, services and transport, by 55% per GBP of value added by 2030 from a 2022 baseline, and reach net-zero by 2050

Our progress

62%

reduction in scope one and two emissions since 2019

10%

reduction in scope three emissions intensity since 2022

UNSDGs



Scope one and two emissions

In 2025, we surpassed our 2030 target of a 50% reduction in scope one and two emissions, achieving a 62% reduction from our 2019 baseline, five years ahead of schedule. This progress reflects sustained action to decarbonise our operations, driven predominantly by the transition to renewable electricity sources and increased on-site renewable electricity generation.

Globally, 71% of electricity consumption is now sourced from renewables, with 7% generated on site, reflecting continued investment in low-carbon energy solutions across our manufacturing footprint. Alongside energy sourcing, we continue to focus on energy efficiency and operational optimisation at site level, including equipment upgrades, process improvements and energy-management initiatives, to support further emissions reductions.

Progress is overseen through established governance and reporting processes, providing visibility of energy use, emissions trends and delivery against our emissions reduction pathway. In 2026, we will refresh our emissions reduction targets to reflect our updated emissions profile, ensure alignment with evolving regulatory and reporting expectations, and support delivery of our wider business strategy and values.

Scope three emissions

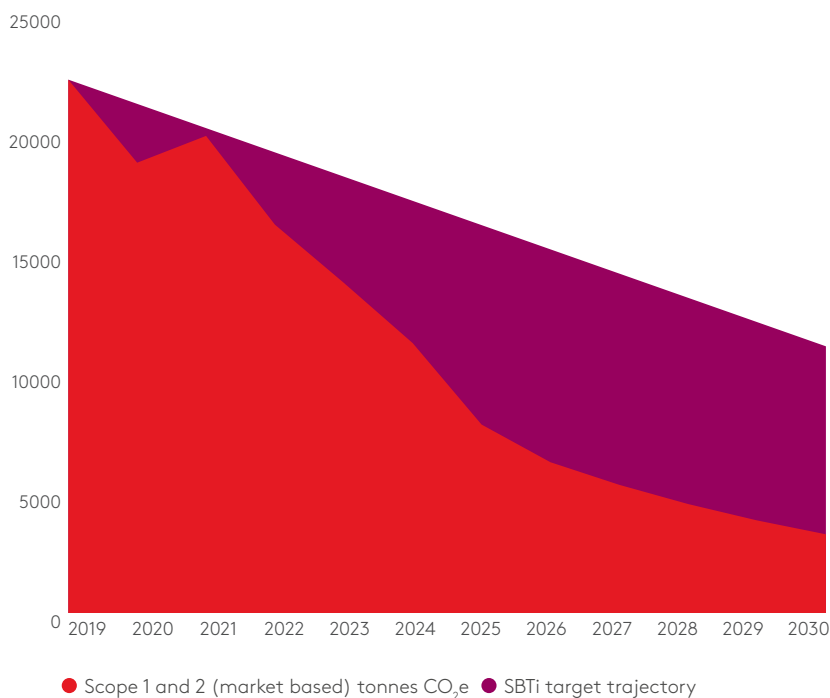
In 2025, emissions from our most material scope three categories covered by science-based targets, including purchased goods and services and logistics, totalled 82,688 tonnes CO₂e. These categories represent the majority of our value chain emissions and remain a key focus of our decarbonisation approach.

Scope three emissions are subject to a higher level of uncertainty than scope one and two emissions due to reliance on third-party data, estimates and assumptions, and the scale and geographic diversity of our supply chain and logistics activities. Reported emissions may be refined as data availability, methodologies and emissions factors evolve. During the year, we continued to optimise our manufacturing footprint and supply chain, increasing local and regional production and distribution where feasible to support efficiency and reduce transportation-related emissions.

Within our key material procurement of polymers and metals, we continued to engage suppliers through our centre of excellence to support increased circularity and reduced carbon intensity of materials, whilst maintaining required quality and performance standards.

In 2026, we will build on this activity by deepening supplier collaboration and using improved data visibility to identify and prioritise emissions reduction opportunities across raw material sourcing and transportation services. A breakdown of scope three emissions by material category is provided in the table on page 43. Our complete scope three inventory and Basis of Reporting are available in our ESG Reporting Centre at essentraplc.com/esg/reporting-centre

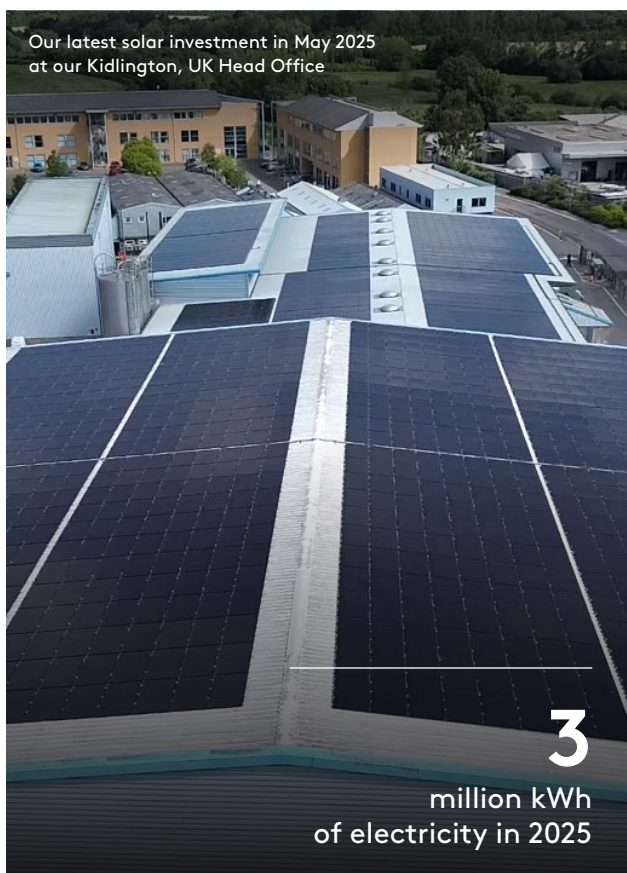
Our trajectory to net zero in our direct operations



Our pathway to net zero

Our scope one and two emissions reductions since 2019 have progressed ahead of our SBTi-validated target trajectory. In 2025, we surpassed our near-term, 2030 scope one and two target, supporting our pathway towards net-zero in our direct operations by 2040. Subject to maintaining momentum, our 2030 forecast indicates continued good progress in emissions reduction.

Following achievement of our near-term target, we intend to set new targets in 2026 to ensure continued alignment with evolving science, business growth and our net-zero ambition. Further detail on our approach and planned decarbonisation actions is set out in our Climate Transition Plan at essentraplc.com/esg/reporting-centre

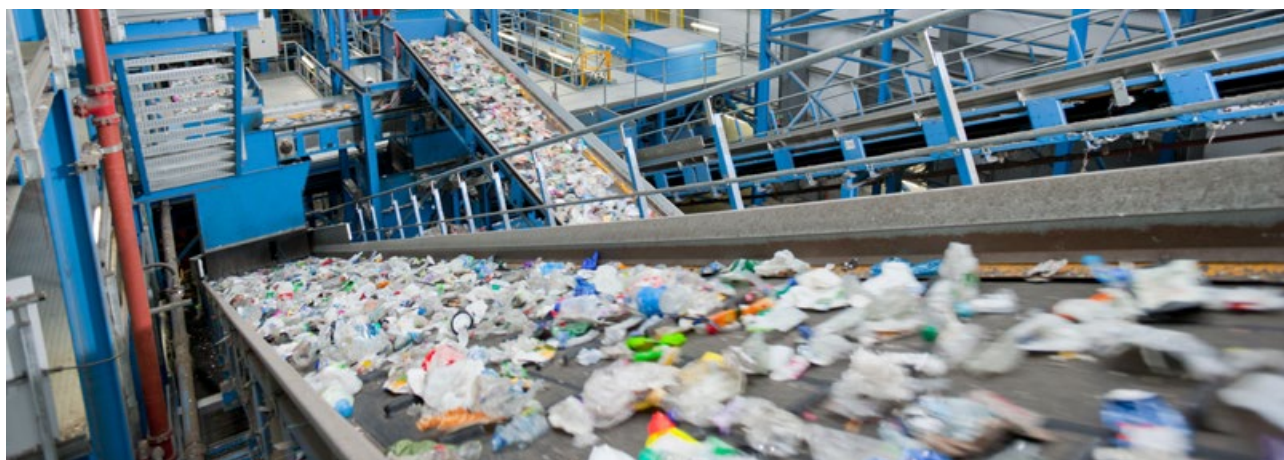


Solar panels

In 2025, we continued our progress in integrating solar power across our global manufacturing sites, with the commissioning of another two solar systems, almost doubling our solar capacity worldwide.

In April, our 999kWp solar array began generating energy at our manufacturing facility in Ningbo, China. This was followed closely in May with the switch on of a further 815kWp of solar capacity at our Kidlington, UK Head Office. The two systems together are expected to produce around 1.7 million kWhs of electricity per annum, as well as providing immediate cost savings and reducing reliance on grid electricity.

Since we completed our first project at our site in Rayong, Thailand, in 2023, we have made remarkable strides in integrating solar power across our global manufacturing sites, with over 4MWp of capacity now installed across five of our manufacturing sites. Together, they will avoid approximately 1,700 tonnes of carbon emissions each year by replacing grid electricity use, and, in 2025 alone, they produced over three million kWh of electricity.



Recycling and waste

Our targets

All sites to achieve zero waste to landfill by 2030 at the latest

Reduce waste intensity by 50% by 2030 from a 2019 baseline

Our progress

All sites

have achieved zero waste to landfill

Waste intensity has reduced by 44% to

8.2 tonnes per £million revenue

We are committed to reducing, reusing and recycling waste across our operations, recognising the associated cost efficiencies and the importance of effective waste management in supporting employee engagement and operational performance. Waste reduction is managed through site-level processes and performance monitoring, supported by the inclusion of waste-related objectives within local incentive structures. In 2025, 21% of employees had a waste reduction metric included in their bonus objectives. During the year, waste intensity reduced by 44% compared to the 2019 baseline, and by 4% compared to 2024, reflecting continued operational focus on waste prevention and segregation.

In 2025, we achieved zero waste to landfill across our direct operations, five years ahead of our original target. Now achieved, zero waste to landfill will be managed as an ongoing operational requirement rather than a standalone strategic target, and will be maintained through regular site-level compliance monitoring and internal reviews. Waste management arrangements are also reviewed as part of acquisition due diligence, with sites aligned to zero waste to landfill requirements during integration, where practicable.

Across our global operations in 2025, 78% of waste was recycled, 14% was sent for energy recovery, 7% was incinerated, and 1% was sent to landfill.

Looking ahead, our focus is on maintaining zero waste to landfill performance, continuing to reduce waste intensity through operational efficiencies, and embedding consistent waste management practices across existing and newly acquired sites. Performance will continue to be monitored through established governance and reporting processes.

Environmental management and compliance

The majority of our sites operate an environmental management system to manage risk, monitor performance and identify opportunities for improvement. Ten of our manufacturing sites, representing 81% of production, are certified to ISO 14001.

Sites with water discharge consents are subject to ongoing compliance monitoring. In 2025, two sites, Yichun in China and Rayong in Thailand, held discharge consents, with no incidents of non-compliance reported. There were no reportable spillages, environmental incidents, fines or penalties during the year.



Our culture

Our targets

Zero accidents

for our people and visitors

Our result

14

Lost-time incidents in 2025

UNSDGs



Health, Safety and Wellbeing

In 2025, lost-time incidents increased by four compared to 2024, which had remained flat with 2023 at ten. First Aid cases rose by more than 60%, while OSHA recordable injuries (excluding LTIs) decreased by 50%. Near Miss and Fire Event reporting remained steady year-over-year. Overall reporting activity increased significantly, with total reports up 24% from 2024. Days away increased with longer recovery times. This is a strong indicator that risk mitigation efforts need to be re-evaluated.

The safety culture assessments identified several key opportunities for improvement across the organisation. These include greater consistency in compliance training, further development of frontline leadership capability, strengthening incident investigation practices, and a more structured approach to new-employee onboarding. These findings point to foundational issues that influence day-to-day safety behaviours and overall cultural maturity. Each of these areas has been incorporated into the 2026 safety plan.

To ensure consistent standards across our operations, all of our sites have a health and safety management system in place, and nine of our sites are certified to ISO 45001 or an equivalent standard, covering 81% of production.

Whenever we have a new acquisition, we conduct health and safety audits, inductions and awareness training, which ensures alignment to our standards.

As well as physical health and safety, we recognise the importance of our people's mental health and wellbeing. We provide all of our people with access to our Employee Assistance Programme, providing them and their families with 24/7 access via a confidential phone line to support on any financial, legal or family topics. This is backed up with access to online health and wellbeing resources.

Annually, we have a rolling programme of global health and wellbeing campaigns, which includes a diverse range of activities throughout the year, ranging from team sports and walking challenges, creative challenges such as an annual baking competition, and regular spotlight campaigns which focus on employee mental health.

Safety performance

	% Change	2025	2024
Lost-time incidents	40%	14	10
LTI rate per 200,000 hours	37%	0.59	0.43
Days lost	63%	543	333
Severity rate (days lost per 200,000 hours)	65%	23	13.95
Fatalities	–	–	–

Our targets

40%

women in our Board and leadership teams by 2025

25%

of leaders identify as ethnically diverse by 2030, 20% by 2027

Our progress

28%

Women in leadership team, 50% on Board

19%

of leaders identify as ethnically diverse in 2025, 25% on our Board

Employee engagement and recognition

Employee engagement is one of the most important indicators of the health of our business, as we believe that higher rates of employee engagement generate higher levels of customer satisfaction.

Our employee engagement survey cadence runs over two years, and comprises a full survey in year one, followed by a reduced set of questions the following year, named survey lite. 2025 was a survey lite year, 23 questions in comparison to 52 in a full survey.

We maintained our exceptional response rate, with 93% of employees answering the survey. The overall engagement score in 2025 was 81%. This is down by 4% compared to 2024; however it still exceeds the industry benchmark by 7%. The decrease in overall engagement is attributed to the volatility of external market conditions and general economic environment, combined with the ongoing changes that are being implemented with our enabling technology programmes to make us more efficient. Employees

voiced they would like to hear more communication regarding our new product initiatives and strategy and vision from our leadership, and this will be incorporated into our engagement action plans.

Despite the decline in our overall engagement score, there were many positives within the survey results. Overall, intent to stay with the Company remains strong, with 85% of employees agreeing with the statement "I would like to be working for Essentra 12 months from now", and Essentra being a responsible business remains the strongest area with a score of 83%. In addition, verbatim comments show positive and constructive feedback towards the Company. Examples include: "A healthy working environment that strives to make all personnel feel welcome and valued. The work is always interesting and there are always opportunities to learn new processes and grow as an individual."

"At Essentra, a job isn't just about production or sales. Its contributions to people, the environment and society are also considered and valued. In addition, the reward system is also very encouraging for people."

Employee engagement

81

2025	81
2024	85
2023	82



Stanislav Vichta presented with the 2025 Czech Sales Team award, recognising outstanding contribution to driving customer satisfaction and growth.

Championing equality and celebrating diversity

As a global organisation, we are dedicated to fostering a safe, supportive work environment where cultural differences are recognised and every individual feels valued and empowered. We are committed to offering equal opportunities to potential and current employees and maintain a flexible approach to best support disabilities, making adjustments in a range of ways to meet the needs of future and current colleagues.

We have had an employee resource group focused on sexual orientation and LGBTQIA+ topics (Spectrum) since 2021. In 2025, two more groups were launched: EmpowHer, supporting colleagues on topics related to gender, and Accessibility, supporting neurodivergence, disability and wellbeing. These groups are employee-led, open to all and

actively run events throughout the year to raise awareness across a wide variety of topics.

We remain committed to strengthening the diversity of our employee community, as we believe this diversity brings a range of perspectives to decision making and problem solving, ensures the representation of our employee base and the communities in which we operate, and fosters positive change within the business.

Globally, at the end of 2025, gender diversity within our senior leadership team was 28%. Although this represents a decrease from 2024, the definition of senior leadership has been expanded to include all employees within grades five to eight, giving us greater visibility of representation across our wider leadership population. At Board level, gender composition changed to 50% women and 50% men, following the appointment of Klaus Goldenbot.

In addition, we continued to collect data on the ethnic diversity of our senior leadership team and found that 19% of employees in this population identify as ethnically diverse. At Board level, ethnic representation stood at 25%, reflecting an increase in Board size to eight members.

In 2026, we will continue to strengthen our inclusive culture by enhancing the reach of our employee resource groups, improving the quality and coverage of our diversity data, and embedding targeted actions across regions to support representation, development and engagement for all colleagues.

Our employee diversity

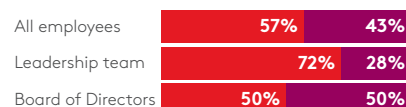
Permanent/contractor split



Employee type

● Permanent employees	2894 (97%)
● Contractors	104 (3%)

Gender



All employees

● Men	1715 (57%)
● Female	1283 (43%)

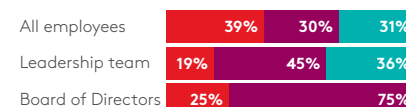
Leadership team

● Men	63 (72%)
● Female	24 (28%)

Board of Directors

● Men	4 (50%)
● Female	4 (50%)

Ethnicity



All employees

● Ethnically diverse	1169 (39%)
● White	905 (30%)
● n/a or no response	924 (31%)

Leadership team

● Ethnically diverse	17 (19%)
● White	39 (45%)
● n/a or no response	31 (36%)

Board of Directors

● Ethnically diverse	2 (25%)
● White	6 (75%)
● n/a or no response	0 (0%)

Our commitment to being an ethical employer

Our Ethics Code is the framework that guides all of our employees in acting safely, responsibly and with integrity across all aspects of the business. It emphasises core values such as openness, honesty, respect, diversity and compliance with laws and regulations. The Code supports ethical decision making, outlines expectations around issues such as health and safety, anti-corruption, fair treatment, responsible use of Company assets, and transparent relationships with customers and suppliers. It also encourages employees to speak up about concerns without fear of retaliation, reinforcing our commitment of maintaining trust with stakeholders and upholding the highest ethical standards. Our training programme spans over a two-year period. 2025 was the start of this two-year cadence, and, by the end of 2025, 96.7% of employees who were assigned to receive training had completed it. Alongside the Ethics Code, an ethics decision tree helps guide employees on making the right decision. In addition, we have specific policies and training relating to Sanctions, Anti-Bribery and Corruption, Anti-Money Laundering, Anti-Trust and Competition and Third-Party Due Diligence.

Our Right to Speak Policy provides all stakeholders with a clear and safe way to report concerns about illegal, unethical or inappropriate behaviour. Our reporting mechanisms are well established and enable anyone to report circumstances where they believe that the standards of our Ethics Code, or our wider policies and guidance, are not being upheld. We are committed to ensuring employees feel able to raise any

concerns in good faith, without fear of victimisation or retaliation and with our support. During 2025, our Audit and Risk Committee received updates at each of its meetings on all Right to Speak issues raised and sought assurance from management on the issues and the response. The issues raised mainly related to employment practices, health and safety, business conduct and gift disclosure. All issues raised were thoroughly investigated and additional actions taken where necessary. More information can also be found in the Audit and Risk Committee Report on page 100.

Throughout our international operations, we support and endorse human rights – as set down by the United Nations (“UN”) Declaration and its applicable International Labour Organisation conventions – through our employment policies, our supply chain and the responsible provision of our products and services. This commitment includes a mandatory requirement at all our sites to prevent the employment of children, as well as a commitment to the prevention of slavery and human trafficking. Each of our websites includes a statement on anti-modern slavery. This statement is reviewed each year by management and then assurances are provided as appropriate to the Board, prior to being agreed. In 2023, we joined the UN Global Compact initiative, confirming our commitment to responsible business practices, human rights and our support of the UN Sustainable Development Goals. In 2025, we also participated in the UN Global Compact’s Working Groups on Circular Economy and Nature, to gain insights and share best practice in those topics.

Our targets

100%
of employees trained on our Ethics Code biannually

Our progress

97%
of employees completed training



Our communities

Our targets

100%

of suppliers over a £100k spend threshold sign up to our Supplier Code of Conduct

70%

of suppliers over £100k spend actively risk monitored

Our progress

51%

of suppliers over a £100k spend threshold sign up to our Supplier Code of Conduct

100%

of suppliers over a £75k spend actively risk monitored

UNSDGs



Responsible and resilient supply chains

Responsible business practices are integral to how we operate across our global supply network. Our suppliers play a critical role in supporting product quality, continuity of supply and innovation, and are an important extension of our operational footprint. With more than 1,500 suppliers supporting over 50,000 products, our supply base represents both a key operational foundation and an important lever for managing environmental, social and governance matters across the value chain.

As we operate across diverse regions with differing regulatory and operating environments, we apply a global Supplier Code of Conduct to promote consistent standards of ethical conduct, environmental stewardship and social responsibility. The Code informs how supplier relationships are governed and how supply chain risks are identified, assessed and managed. It also supports alignment with applicable laws and regulations and provides a common framework for engagement across geographies. We view suppliers as long-term partners in building a resilient and sustainable business, and alignment with the Supplier Code signals a shared commitment to high standards and continuous improvement.

In 2025, we intensified supplier oversight and engagement to strengthen transparency, resilience and operational controls across the supply base. During the year, we completed 100 supplier audits and scorecards globally. These reviews covered approximately £22.3m of spend and supported improvements in delivery performance, collaboration and risk management, as well as enhanced visibility of supplier practices.

We actively monitored 100% of suppliers with spend above £75k, representing £111.5m of spend, and all new suppliers were subject to screening as part of onboarding. Lower-spend suppliers assessed as critical to operations were subject to ongoing monitoring, supporting early identification of potential issues and informed decision making. Engagement with the Supplier Code continued to increase. Among suppliers with spend above £100k, 51% had adopted the Code, or an equivalent, covering approximately £51m of spend.

In 2026, we will continue to strengthen collaboration with suppliers, embed ESG considerations within sourcing decisions and enhance resilience across critical supply chains. Our focus will remain on building capability, improving transparency and supporting continuous improvement, ensuring our supply network continues to support long-term value creation and sustainable growth. Our supply network continues to support long-term value creation and sustainable growth.



Members of the Rayong, Thailand team support their local community centre – donating new air purifiers.

Community engagement

Our targets

A community engagement day taken by 25% of employees

Our progress

10%

of employees took a volunteer day in 2025

We engage with our local communities to create a positive impact and support local economies. Every employee is offered one day of paid leave each year to volunteer in ways that are meaningful to them. In 2025, over 1,600 hours of volunteering were recorded by 298 of our people worldwide, supporting a wide range of causes that reflect the diversity of the communities in which we operate. Activities included helping local foodbanks with sorting and distribution, supporting animal shelters with care and maintenance, taking part in environmental clean-ups, and contributing to educational outreach with local schools.

These examples demonstrate our people’s commitment to making a positive difference.

Participation in volunteering fell in 2025, and we recognise there is more we can do to encourage greater engagement. We will continue to promote volunteering opportunities across our regions as part of our annual sustainability week and through our healthy lifestyle campaigns.



Some of the Sydney, Australia team providing and packing 780 Christmas hampers at their local food bank.



CLIMATE- AND NATURE-RELATED FINANCIAL DISCLOSURES

This report details our climate-related financial disclosures, which are compliant with the requirements of Listing Rule 9.8.6R, and the Companies (Strategic Report) (Climate-related Financial Disclosure) Regulations 2022 by including climate-related financial disclosures that are consistent with the 11 TCFD recommendations. We have also incorporated guidance from the TCFD Recommendations and Annexes (October 2021), and the Recommendations of the Taskforce on Nature-related Financial Disclosures. Since climate and nature issues are closely related, we believe that we should tackle these issues in an integrated manner. In the following information we provide integrated disclosures on our climate- and nature-related risks and opportunities.

Reference	Disclosure	Related information
TCFD & TNFD Governance A	Board's oversight of climate- and nature-related dependencies, impacts, risks and opportunities.	Page 55
TCFD & TNFD Governance B	Management's role in assessing and managing climate- and nature-related dependencies, impacts, risks and opportunities.	Page 55
TNFD Governance C	Human rights policies and engagement activities, and oversight by the Board and management, with respect to Indigenous Peoples, Local Communities, and other stakeholders, in the assessment and response to, nature-related dependencies, impacts, risks and opportunities.	Our human rights activities are detailed on page 50 Our approach to stakeholder engagement is detailed on pages 68 to 71
TCFD and TNFD Strategy A	The climate- and nature-related dependencies, impacts, risks and opportunities identified over the short, medium and long-term.	Pages 55 to 57
TCFD and TNFD Strategy B	The effect climate- and nature-related dependencies, impacts, risks and opportunities have had on the business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place.	Pages 56 to 59
TCFD and TNFD Strategy C	The resilience of the strategy to climate- and nature-related risks and opportunities, taking into consideration different scenarios.	Page 58
TNFD Strategy D	The locations of assets and/or activities in the direct operations and, where possible, value chain that meet the criteria for priority locations.	Page 61
TCFD and TNFD Risk management A, A(i) and A(ii)	The processes for identifying and assessing climate- and nature-related risks, dependencies, impacts and opportunities in direct operations and value chain.	Page 61
TCFD and TNFD Risk management B	The processes for managing climate- and nature-related dependencies, impacts, risks and opportunities.	Our impacts, dependencies, risks and opportunities are identified and managed in accordance with the Company's risk management processes as detailed on pages 62 to 64. Each has an owner, rating, mitigation plan and metric(s) which are monitored and reported against at least quarterly. Our internal risk team monitor the process and controls for our risks.
TCFD and TNFD Risk management C	How processes for identifying, assessing, prioritising and monitoring climate- and nature-related risks are integrated into and inform the overall risk management processes.	Our climate- and nature-related risks are managed within our overall risk management processes as detailed on pages 62 to 64
TCFD and TNFD Metrics and targets A TNFD Metrics and targets B	Metrics used to assess and manage climate- and nature-related dependencies, impacts, risks and opportunities in line with strategy and risk management process.	The metrics used to monitor our climate and-nature related risks and opportunities are set out on page 56 to 57.
TCFD Metrics and targets B	Scope one, two, and three emissions, and related risks.	Our emissions are disclosed on pages 43 to 45 and carbon-related risks are detailed on pages 56 to 57.
TCFD and TNFD Metrics and targets C	The targets used to manage climate- and nature-related dependencies, impacts, risks and opportunities and performance against targets.	The targets and performance of our metrics are outlined on pages 56 to 57. We obtain third-party assurance on our most material metrics as detailed on pages 140 to 141.

TCFD/TNFD Governance A,B

s414CB 2A (a,c)

Board oversight, and Management's role in managing dependencies, impacts, risks and opportunities.

Our climate and nature governance activities are integrated within our wider corporate governance. Our risk governance structure, including how the Board and management interact, is detailed on page 63.

The Board, via the Audit and Risk Committee ("ARC") and the ESG Committee ("ESGC") oversees climate- and nature-related matters under formal terms of reference available at: essentra plc.com/investors/corporate-governance/esg-committee

The Remuneration Committee is responsible for determining Remuneration policy, including considering ESG risks and opportunities in determining rewards and incentives, and agreeing any ESG-related KPIs that form employee rewards. Details of this can be found on pages 116 to 117.

The Nomination Committee is responsible for Board appointments, and takes account of experience in ESG in fulfilling its responsibilities. Further details are on pages 96 to 99.

The Group Executive Committee ("GEC"), is responsible for our approach to identifying and assessing key risks and opportunities, and our management of them. We assess climate and nature risk as part of this risk management framework, which is provided on page 62.

Further details of the responsibilities, composition, expertise, remit and meeting frequency of the Board, the Group Executive, our governance structure and Committees, is provided on pages 76 to 79 as well as pages 84 and 88.

TNFD Strategy A

Dependencies, and impacts on nature and climate

In 2025, we reviewed and strengthened our insights on our impacts and dependencies. Using the TNFD Leap methodology, we evaluated our operational sites with a screening of likely material nature-related impacts and dependencies, alongside a spatial analysis using GIS software.

As per the TNFD materiality guidance, we focused on the potential impacts and dependencies, which are rated as Medium, High or Very High. Relevant impacts and dependencies were then evaluated in the context of Essentra's business operations and strategy.

The following impacts and dependencies were identified.







Operational Impacts		Operational Dependencies	
Impact	Determined Materiality	Dependency	Determined Materiality
Greenhouse gas emissions	High	Water supply	High
Water use	High	Water flow regulation	Medium
Non-GHG air pollution	Medium	Water purification	Medium
Toxic soil and water pollution	Very high	Solid waste remediation	Medium
Solid waste	Medium	Flood & Storm control	Medium

Whilst these impacts and dependencies do not affect all operating assets equally, these do need to be considered in the ongoing management of nature-related issues as they present mid- to long-term risks.

TCFD/TNFD Strategy A,B

s414CB 2A(d,e,g,h)

Describe the risks and opportunities over the short, medium and long term

Risk/Opportunity	Description	Link to strategy
Physical risks		
Impact of extreme weather	Extreme weather events, including high winds, heavy rainfall and flooding, could damage physical assets and disrupt operations at our sites. Potential impacts include temporary site closures, production downtime, damage to buildings or equipment, supply chain disruption and increased costs associated with repairs, remediation and business interruption.	
Extreme heat	Increasing frequency and severity of extreme heat events could adversely affect the health, safety and wellbeing of people working at our sites. Potential impacts include increased risk of heat-related illness, reduced comfort and productivity, higher absenteeism, and the need for additional operational controls or adjustments to working practices to maintain safe working conditions.	
Transition opportunities		
Increased revenue from products that enable a low carbon economy	Growth in revenue from low-carbon industrial sectors, and development of product ranges that support customers in those sectors. Assessment of this opportunity includes growth prospects in low-carbon end markets, alignment with Essentra's capabilities and customer demand, whilst also considering the potential risk of revenue decline in sectors less aligned with the low-carbon transition.	 
Reduced energy costs through solar generation and energy efficiency	Investment in on-site solar generation and energy efficiency initiatives presents an opportunity to reduce energy costs and exposure to energy price volatility. Assessment of this opportunity considers the feasibility of solar deployment across sites, anticipated cost savings over time and the contribution to improved operational efficiency.	
Transition risks		
Increased production costs due to the transition from fossil fuels	The transition away from fossil fuels could lead to increased production costs, driven by higher energy prices, investment in alternative energy sources, changes to processes or equipment, and potential increases in input costs across the value chain. These factors may affect operating margins if not offset through decarbonisation activities, efficiency improvements, energy management initiatives or pricing actions.	
Carbon pricing and environmental levies	The introduction or increase of carbon pricing mechanisms and environmental levies could lead to higher operating costs through increased energy prices, carbon taxes, emissions trading schemes or product-related levies. These costs may affect operating margins if not mitigated through energy efficiency, emissions reduction initiatives or pricing strategies.	

1 Metrics internally monitored by the relevant functional management teams.

2 These metrics, targets and progress are detailed in our ESG update on pages 39 to 52.

KEY:  Strategic role on the bill-of-materials  Peace-of-mind supplier  Commercial resilience  Breadth and depth of offer  Focus on broad industrial sectors

2025 management activities and progress

Metrics monitored and targets

- Site activities are based on risk assessments to reduce exposure to natural hazards
- Business continuity and emergency plans in place at all sites, to respond to extreme weather events, including appropriate mitigation plans, such as transferring operations across manufacturing and distribution sites
- Expansion of global footprint builds resiliency

2026 focus: ongoing mitigation through business continuity planning

- All sites within operational control to have a business continuity plan¹

- Insurance costs¹

- Ongoing mitigation through business continuity planning, review additional sites for HVAC and fabric improvement options

2026 focus: ongoing mitigation through business continuity planning, including review of sites identified in our 2025 assessment, where additional cooling or heat-management measures may be required.

- Site operating temperatures¹

- Worker productivity and absence during high-heat periods¹

- Continued business development activity within customer segments in low carbon industries and services

- Continuous development of service and product offering for this growth market

2026 focus: targeted business development activity within low-carbon industries, supported by development of our product sustainability strategy to provide continuous development of our products and services aligned to customer needs in these growth markets.

- Percentage of revenue from sustainable products¹

- Percentage of revenue from energy transformation sector¹

- Target of 50% of materials from sustainable sources – 21.1% in 2025²

- Expansion of on-site solar generation at our Ningbo and Kidlington sites in 2025

- Continuation of energy efficiency projects across our operations globally

2026 focus: ongoing assessment of solar generation opportunities, supported by continued energy efficiency projects to improve operational efficiency and reduce energy-related costs.

- Percentage of energy use from onsite generation²

- Reduction in energy costs²

- Total energy usage²

- Our Centre of Excellence has continued to test new materials and, in 2025, we launched our first low carbon post-consumer recycled caps and plugs range

- Continued close collaboration with supply chain to explore alternative material options

- Continuation of energy efficiency projects across our operations globally

2026 focus: continued decarbonisation of operations, supported by continued energy efficiency projects to improve operational efficiency and reduce energy-related costs.

- Freight costs¹

- Target of 50% of materials from sustainable sources – 21.1% in 2025²

- Target of 50% direct emissions reduction by 2030 and net-zero by 2040 – 62% reduction in 2025²

- Target of 55% reduction in scope three emissions intensity by 2030 – 10% reduction in 2025²

- Continued transition to renewable electricity across our operations, with approximately 71% of electricity consumption across our sites globally now sourced from renewables, reducing operational emissions.

- Amendments to the scope of the EU Carbon Border Adjustment Mechanism (CBAM) in 2025 have resulted in Essentra being out of scope for reporting and tariffs. We have nevertheless continued supplier engagement to understand potential impacts in our supply chain, enabling us to provide relevant information to customers that may be within scope.

- Continued transition to lower-carbon materials used in manufacturing, reducing emissions intensity per product.

- Commencement of a global carbon footprinting project to improve the availability and automation of product-level carbon footprint information provided to customers.

2026 focus: continuation of product carbon footprinting project, decarbonisation activities, supplier engagement and monitoring CBAM developments.

- Target of 50% direct emissions reduction by 2030 and net-zero by 2040 – 62% reduction in 2025²

- Target of 55% reduction in scope three emissions intensity by 2030 – 10% reduction in 2025²

TCFD/TNGFD Strategy C

s414CB 2A(f)

Describe the resilience of the strategy to climate- and nature-related risks and opportunities, taking into consideration different scenarios

In 2025, we reviewed and refreshed our scenario analysis and modelling, supported by external subject matter expertise to ensure robustness and consistency with best practice.

Our analysis of climate-related risk and opportunities, now looks at three different climate scenarios from the International Energy Agency (IEA) for transition risk, and two Intergovernmental Panel on Climate Change (IPCC) Representative Concentration Pathways (RCPs) for physical risk. The time horizons used in our analysis and disclosures for 2025 are short term (2025-2028), medium term (2030) and long term (2040), which is aligned with our target of reaching net-zero in our scope one and two emissions by 2040. The financial impact of the risks and opportunities has been refreshed, and assessed both pre- and post- mitigation activities.

Physical risks are disclosed on a residual, post-mitigation basis as a percentage of adjusted operating profit, reflecting the significant risk transfer achieved through insurance and other resilience measures. Overall, we have low exposure to physical climate risks, with our operations generally located in areas assessed as lower risk. Under the long-term physical climate scenarios, extreme heat is assessed as a medium risk, reflecting potential increases in frequency and severity over time. Scenario analysis includes assumptions of immaterial capital expenditure to illustrate potential adaptation measures, without indicating a material impact on financial performance.

Transition risks are assessed on an inherent, pre-mitigation basis and expressed as a percentage of adjusted operating profit, reflecting potential financial exposure prior to the application of management actions. The Group's diversified business model, global customer base, established supplier relationships and capital strength provide a degree of resilience to climate-related transition risks. However, the effectiveness of these mitigating factors remains dependent on continued investment, disciplined execution and active management as transition risks evolve over time.

Scenario analysis indicates that, subject to the successful delivery of strategic growth initiatives in low-carbon products, service solutions and industry sectors, climate-related risks and opportunities are expected to result in a very low net-positive financial impact across most scenarios and time horizons. An exception arises under the long-term No Action scenario, where a very low net-negative financial impact is identified. These outcomes are inherently uncertain, reflecting assumptions regarding future climate pathways, market dynamics and policy developments, but indicate a degree of underlying resilience across a range of plausible scenarios. Gross financial impact assessments have been considered as inputs to the Group's Long-term Viability Statement and impairment reviews (pages 136 to 137).

With regard to nature-related risks and opportunities, in 2025, we held a workshop facilitated by an external subject matter expert, with stakeholders from across the business, to identify the most relevant nature scenarios for the Company. TNFD Scenario 2 (Go Fast or Go Home) and Scenario 3 (Sand in the Gears) were identified as the most plausible and impactful. As part of this process, extreme heat was incorporated into both our TCFD and TNFD scenario modelling to reflect its increasing relevance under longer-term climate and nature pathways. The outputs of the workshop were integrated with findings from the wider LEAP assessment, informing a number of actions to support our broader strategy for managing nature-related risks and opportunities.

KEY: Risks ○ Very low ● Low ● Medium ● High
 Opportunities ○ Very low ● Low ● Medium ● High

Financial impact analysis

Risk/Opportunity	Financial Impact	Annual impact on adjusted profit			
		Timeframe	Short-term	Medium-term	Long-term
Physical risks		Scenario	Residual risk impact		
Impact of extreme weather	Annual revenue and operating costs, mitigated by recovery via insurance	2.0°C	Low	Low	Very low
		4.3°C	Low	Low	Low
Impact of extreme heat	Annual revenue and operating costs, mitigated by recovery via insurance and investment in potential adaptation measures	2.0°C	Very low	Very low	Medium
		4.3°C	Very low	Very low	Medium
Transition opportunities		Scenario	Inherent opportunity impact		
Increased revenue from products that enable a low carbon economy	Annual revenue impact, forecast from increased sales in growth industries	No action	Low	Low	Low
		Middle of road	Low	Low	Medium
		Low Carbon	Low	Low	High
Reduced energy costs through solar generation and energy efficiency	Annual operating costs benefit expected from completed on-site solar installations	No action	Low	Low	Medium
		Middle of road	Low	Low	Medium
		Low Carbon	Low	Low	Medium
Transition risks		Scenario	Inherent risk impact		
Increased production costs due to the transition from fossil fuels	Annual operating costs, expected to be offset through pricing margins	No action	Very low	Low	Low
		Middle of road	Low	Low	Low
		Low Carbon	Low	Low	Low
Carbon pricing and environmental levies	Annual operating costs, expected to be mitigated via decarbonisation activities	No action	Very low	Low	Low
		Middle of road	Very low	Low	Low
		Low Carbon	Very low	Low	Low

Annual impact on adjusted operating profit

Very low	less than 0.5%
Low	0.5%–2.5%
Medium	2.5%–5%
High	5%–7.5%
Very high	>7.5%

Climate temperature-aligned scenarios

Transition scenarios

Scenarios	Reference Scenarios	Temperature
Low carbon	IEA World Energy Outlook 2024 Net Zero Emissions by 2050 Scenario (NZE)	1.5°C
Middle of the road	IEA World Energy Outlook 2024 Announced Pledges Scenario ("APS")	~2.7°C
No action	IEA World Energy Outlook 2024 Stated Policies Scenario ("STEPS")	>4°C

Physical scenarios

Scenarios	Reference Scenarios	Temperature
Low	RCP 2.6	2.0°C
High	RCP 8.5	4.3°C

Nature scenarios

#2 Go fast or go home

Nature loss and climate change:

- Impacts immediate and significant
- Material risks materialise

Transitional drivers:

- Public and policy focus on nature increases
- Urgency for action from governments and investors

#3 Sand in the gears

Nature loss and climate change:

- Rapid loss of natural assets
- Costs of severe risks are externalised

Transitional drivers:

- Financial and political will is stalled and divided
- Division on how to deal with issues
- Perverse incentives to extract natural assets

TNFD Strategy D

Disclose the locations of assets and/or activities in the organisation's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations

In 2025, we engaged external consultants to conduct a detailed geospatial analysis of our operational assets, building on our previous high-level disclosure of location-based biodiversity and water risks. The review identified two manufacturing sites (Barcelona and Silivri) within Key Biodiversity Areas, one (Jaguariúna) within a Protected Area, and two (Silivri and Sydney) near potential Critical Habitat. Seven sites (Jaguariúna, Sydney, Rayong, Monterrey, Ningbo, Yichun and Milan) also met TNFD criteria for sensitive locations due to high species rarity and/or richness.

Using the SBTN freshwater methodology, five sites – Rayong, Yichun, Silivri, Monterrey and Barcelona – were prioritised for further review of water use and mitigation planning.

Next steps include site-level assessments at these locations, supported by external experts, to inform mitigation measures and integrate nature-related risks into operational planning and future TNFD-aligned disclosures.

TCFD/TNFD Risk management A

s414CB 2A (b, d(ii))

Describe the organisation's processes for identifying and assessing climate- and nature-related risks, opportunities, dependencies and impacts

In 2025, we reviewed and built on our defined climate risks and opportunities. Our assessment covers a large geographic scope, including all manufacturing and distribution centres alongside strategic offices. We have incorporated all new sites we have acquired up to mid-2025 into the model.

The time horizons used in our analysis and disclosures for 2025 are short term (2025-2028), medium term (2030) and long term (2040). The long-term time frame of 2040 is aligned with our target of reaching net-zero in our scope one and two emissions by 2040. The short-term and medium-term time frames are aligned with our business continuity planning. Physical impacts were assessed based on the analysis of our insurance partners, and third-party climate risk data for all Essentra sites.

We then conducted a quantitative financial analysis on the six material risks and opportunities, modelled across our scenarios to determine unmitigated and mitigated financial impact. The mitigated impact is shown as a percentage of adjusted operating profit, for risks and opportunities, across each time horizon in each scenario.

For nature-related impacts, dependencies, risks and opportunities within direct operations and our tier one supply chain, we followed the TNFD LEAP process. The ENCORE screening tool was used to identify potentially material impacts and dependencies across operations based on activity. Geospatial analysis was used to identify sensitive operational sites, and High Impact Commodities were identified using the SBTN HIC list.

Primary data on water use was used to prioritise water-related impacts in high materiality activities, at sensitive locations, and sites were prioritised using the SBTN guidance.

Impacts and dependencies assessed as medium materiality were then further evaluated through internal workshops and with the support of expert opinion to identifying potential business specific risks and opportunities, taking into context the shifting patterns of global policy, ecological thresholds, regional regulation, customer expectations and investor expectations, among other key drivers of risk and opportunity.

Each identified nature risk and opportunity was then scored against TNFD-aligned criteria of Likelihood, Magnitude, Scope, Scale and Vulnerability/Feasibility, along with the speed of onset across our three timeframes of short term, medium term, and long term. In 2026, we will review the financial impact of these risks and opportunities alongside our climate risks, and incorporate any which are material into our integrated disclosure.