ESSENTRA

ESSENTRA BASIS OF REPORTING 2025: ESG DATA

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Document Control

Version Control			
Version	**Issue Date**	**Status**	**Description**
0.2	20.02.2026	Published	

About this Document

The purpose of this document is to outline the definitions, approach and scope used for ESG data collection and calculation, which is used to report against our ESG key performance indicators (KPIs). The ESG KPIs form the basis of Essentra's ESG strategy and are reported within the Essentra Plc 2025 Annual Report.

Reporting period

The reporting period for the ESG performance metrics, unless stated otherwise within the metric calculation methodology, is aligned to our financial reporting period, from 1st January 2025 to 31st December 2025.

Reporting boundary and methodology

The ESG performance metrics are prepared in alignment with the following standards and guidelines:

- CDP guidance
- GHG Protocol standards and guidance
- Global Reporting Initiative (GRI)
- Sustainability Accounting Standards Board (SASB)
- Science-based Targets Initiative (SBTi)
- Streamlined Energy and Carbon Reporting (SECR) Guidelines
- UN Sustainable Development Goals

Sustainability data is collected and reported on within our organisational boundary. Essentra defines its organisational boundary on an operational control basis, and energy, emissions, waste and water data are reported on this basis.

Setting of baseline and restating of data

Essentra's baseline year for scope one and two emissions, materials from sustainable sources and waste metrics is 2019. For scope three emissions reporting the baseline is 2022. Emissions, energy, water and waste data is restated in the annual report for previous years up to and including the baseline year, when there is a material structural change to the business such as an acquisition. This materiality is set at >5% of emissions. For changes below the 5% threshold, such as the acquisition of a small distribution business, emissions, energy, water and waste is not restated in the baseline.
New acquisitions are included in our reporting from the date at which they are acquired, where this data is available and deemed robust. However, it is recognised that in certain cases, new acquisitions may not have appropriate reporting systems in place at the date of acquisition to allow them to record or disclose their ESG performance data. In this case, we

will report the ESG data in the following financial year's Annual Report and Accounts. This will be backdated to the point of ownership and previous years data will be restated to include the new acquisition if it meets the materiality threshold.

Data quality

We aim to report data that is complete, accurate and relevant to our business. Data will be restated when there has been a significant and material increase in accuracy (e.g. refined estimation or calculation methodologies), or if a material error is found, and this will be clearly indicated in our reporting.

Assurance

A sample of data is reviewed and verified internally by the appropriate accountable person(s) and subject matter experts, on a quarterly basis.
The most material ESG performance data is subject to external assurance, through a limited assurance process, to ISAE 3000 standards. The KPIs assured in 2025 include:

- Total Scope 1 greenhouse gas ('GHG') emissions [metric tonnes CO2e]
- Total Scope 2 GHG emissions (location-based) [metric tonnes CO2e]
- Total Scope 2 GHG emissions (market-based) [metric tonnes CO2e]
- Total Scope 3 GHG emissions from the following categories [metric tonnes CO2e]
  - Category 1: Purchased goods and services
  - Category 4: Upstream transportation and distribution
- Total solid hazardous and non-hazardous waste by destination (Recycling, Recovery,
- Incineration, Landfill) [metric tonnes]
- Zero waste to landfill sites [number]
- Percentage of raw materials from sustainable sources in polymer ranges [percentage]
- Recycled content in packaging materials [percentage]

A full assurance statement will be available in our annual reports and external disclosures.

Greenhouse gas emission factors

Essentra measures and reports on emissions from the following greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), and hydrofluorocarbons (HFCs). These emissions are converted into and reported as a single figure carbon dioxide equivalent (CO_2e). The emissions factors and conversion factors used are from the following sources:

Performance Measure	Region	Emissions Factor Data Source (unless stated otherwise in the report)	Updated
Scope 1 fuels	Global	UK Government greenhouse gas conversion factors (2024), US EPA EF HUB (2025)	Annually
Scope 2 electricity (location based)	Global	IEA emission factors S2 (2024)	Annually
Scope 2 electricity (market based)	Globally where there is evidence of renewable energy purchase	Supplier provided factors	Annually
Scope 2 electricity (market based)	Europe	AIB Residual Mixes and European Attribute Mix (2022)	Annually
Scope 2 electricity (market based)	United States	US EPA EF HUB (2025)	Annually
Scope 2 electricity (market based)	Rest of world	IEA emission factors S2(2024)	Annually
Scope 3	Global	Various and detailed within each category in this document, including UK Government emissons factors (2025), EPA Supply chain emissions 1.3 (2024), Ecoinvent (3.12)	Periodically as data sets become available

Data Hierarchy

Data is collected in order of the following hierarchy:

Data Source Hierarchy	
1. Invoices	Supplier invoices containing usage or activity information.
2. Meter readings	A meter reading is to be taken on the last day of the month for each indicator where meters exist, and a photograph taken as evidence.
3. Emails or other evidence	A document that provides an audit trail as to how the data was calculated. This should only be used if meter readings or invoices are not attainable. Example – Information on electricity consumption that is provided directly by the landlord or management company via email.
4. Estimations	Estimations are used when obtaining data via any of the three options above is not possible. Estimates are based on historical data, spend data or other proxies as stated in the Essentra Corporate estimation methodology section (Appendix A).

Our Planet
Energy

Indicator	Scope	Calculated methodology	Standard Unit
Total electricity procured	The total amount of electricity purchased at sites in our operational control, including renewable sources.	Electricity usage (kWh) data is collected from supplier invoices, and recorded monthly in Essentra's ESG reporting platform. If a supplier invoice is not available, meter readings are taken and recorded. If the meter can't be accessed at leased properties, evidence of consumption from the landlord is provided. For sites where no evidence is available, an estimatation is calculated following the estimation methodology detailed in Appendix A.	kWh
Renewable electricity procured	The amount of renewable electricity purchased by sites in our operational control.	Purchased renewable electricity is defined by contractual evidence showing that the electricity used at a site is supported by electricity attribute certificates or unbundled certificates, it is classed as renewable. Data is reported on a monthly basis in Essentra's ESG reporting platform.	kWh
Renewable electricity generated	Electricity generated by an Essentra site from a renewable resource.	On-site renewable electricity generation data is measured by the site's metering systems and recorded on a monthly basis by local facilities management teams. For those sites where we have solar panels are Essentra-owned, monthly meter readings are taken, and the electricity generated is recorded. For sites where there are solar panels provided via a power purchase agreement, the monthly invoice from the power provider is used to determine the amount of renewable electricity generated. Data is reported on a monthly basis in Essentra's ESG reporting platform.	kWh
Purchased off-site electricity	The amount of purchased off-site electicity used for company-owned electric vehicles at sites in our operational control.	Purchased off-site electricity data is taken from supplier invoices and/or fuel reciepts from third-parrt suppliers. Data is reported on a monthly basis in Essentra's ESG reporting platform.	kWh
Steam Procured	The amount of purchased steam used for heating at sites in our operational control	Purchased steam data is taken from supplier invoices, where the quantity of steam purchased is reported in invoiced units and converted to kWh in Essentra's ESG reporting platform.	kWh
Natural gas consumed	The amount of natural gas used for heating at sites in our operational control.	Natural gas consumption data is collected from supplier invoices, and recorded in local units and converted to kWh in Essentra's ESG reporting platform. If a supplier invoice is not available, meter readings are taken and recorded. If the meter can't be accessed at leased properties, evidence of consumption from the landlord is provided. For sites where no evidence is available, an estimate is done based on an estimation hierarchy, detailed in Appendix A.	kWh
Transport fuel consumed	The amount of liquid petroleum gas, diesel and petrol used for transport of company-owned/company operated vehicles.	Total fuel use data for transport is collected from supplier invoices and/or fuel receipts. Fuel is reported in local units e.g. litres and converted to kWh in Essentra's ESG reporting platform.	kWh
On-site fuel use	The amount of liquid petroleum gas, diesel and petrol used on site for machinery and equipment, and kerosene, diesel and other fuels for heating.	Total fuel use data for onsite equipment and heating is collected from supplier invoices and/or fuel receipts. It is reported by sites in local units e.g. litres then converted to kWh in Essentra's ESG reporting platform.	kWh
Refrigerant gases leakage	Refrigerant gas leakages from equipment used on site. Includes all sites in our operational control.	Data on refrigerant leakage is collected from maintenance reports and invoices from suppliers performing maintenance and refill of gases. This data is entered by sites in the unit of relevant gas (i.e. kg) in Essentra's ESG reporting platform.	kg

Scope 1 and 2 emissions

Target: 50% reduction in our absolute Scope 1 and 2 emissions from our 2019 baseline by 2030
Target: net-zero by 2040 at the latest

Indicator	Scope	Calculated methodology	Standard Unit
Scope 1 emissions from combustion of fuels	Includes emissions sources from all sites within our operational control. Emission sources: • company-owned vehicles and equipment • on-site combustion for heating and generators	Fuel consumption is captured and converted into kWh from local units in Essentra's ESG reporting platform. Fuel-specific emissions factors are applied using the relevant regional greenhouse gas conversion factors.	Tonnes of CO_2e
Scope 1 emissions from the operation of equipment with refrigerants	Includes emissions sources from leakages in equipment containing refrigerants from sites in our operational control.	All refrigerant gases based on net total of top-ups of refrigerants outlined in maintenance reports and invoices is captured in Essentra's ESG reporting platform. A refrigerant gas-specfic emissions factor is used to calculate the emissions generated from refrigerant gas leakages.	Tonnes of CO_2e
Total Scope 2 CO2e location and market based	The total emissions from electricity using the location-based and market-based accounting methodology. This emissions category also includes the emissions from purchased steam and emissions from electric vehicles charged offsite.	Electricity (Location based method) The electricity usage in kWh is converted to emissions using the latest IEA emission factors in Essentra's ESG reporting platform. Electricity (Market based method) Electricity usage is converted using the GHG protocol market-based method, whereby electricity from renewable sources is reported as zero, and non-renewable electricity is converted to emissions using the relevant regional emissions factors provided by eGrid (USA) and AIB (Europe). Steam Procured The electricity usage in kWh is converted to emissions using the latest UK Government greenhouse gas conversion factors in Essentra's ESG reporting platform. Off-site purchased electricity for electric vehicles Electricity usage is converted to emissions using both the GHG location-based and market-based methodology in Essentra's ESG reporting platform, using the lates IEA and regional grid emissions factors.	Tonnes of CO_2e
Direct (scope 1 and 2) emissions intensity	Total tonnes of CO2e using the market-based approach for the calendar year, per million pounds of revenue for the calendar year.	The combined total scope one and two emissions for the calendar year, divided by total revenue as reported in the end-of-year financial statements.	Tonnes of CO_2e per million £ revenue

Scope 3 emissions

Target: 55% reduction in Scope 3 emissions per £ value add by 2030 from our 2022 baseline
Target: net-zero by 2050 at the latest

To calculate scope 3 emissions, we select the categories of emissions reporting which are material and relevant to our business by conducting a screening assessment. The screening assessment outcomes for each category are detailed in Appendix B, which is updated on an annual basis.
The scope 3 emissions inventory includes financial data, activity data and product-specific data. Where financial data is used, the reporting period is Q4 2024(previous year) to Q3 2025 (reporting year) and spend is converted to USD using an average yearly foreign exchange rate. Historic spend-based emissions factors are also updated to reflect the rate of inflation in the reporting year using annual CPI index values.
Scope 3 emissions inventory is calculated in accordance with the GHG Protocol's Corporate Value chain (Scope 3) Accouting and Reporting Standard.

Indicator	Scope	Calculated methodology	Standard Unit
Category 1: purchased goods and services	Purchased goods and services are into three sub-categories for emissions calculation purposes. **Raw material** - This includes all raw resin and metal materials purchased during the reporting year. **Goods for resale** – This includes all finished goods purchased during the reporting year. **Non-production related goods and services** – All indirect goods and services purchased in the reporting year including IT, support services, consultancy services and office equipment, which aren't reported in any other emissions reporting categories.	Raw material An average-data methodology is used to calculate the upstream emissions from purchased raw materials where quantity [kg] of purchased raw material purchased is available. Data on the quantity of all the polymer resin and metal purchased in the reporting year is collected centrally by Essentra's procurement function. Purchased raw materials are subsequently categorised based on material source and material type. If available, a supplier-specific emissions factor is applied. If a supplier-specific emissions factor is unavailable, a material-specific emissions factor are sourced from the most relevant data source available. In the event that quantity [kg] of raw material isn't available, spend data is collected and a category-specific emissions factor is applied using the EPA supply chain emissions factors. Goods for resale goods A spend-based methodology is used to calculate the upstream emissions from purchased finished products. Goods for resale spend data is collected centrally by Essentra's procurement function and classified by product type. A relevant product category-specific emissions factor is applied using the EPA supply chain emissions factors to calculate th emissions generated. Non-production-related goods and services A spend-based methodology is used to calculate the upstream emissions from non-production releated goods and services purchased in the reporting year. Non-production goods and services spend data is allocated based on Essentra's internal procurement spend taxonomy. Spend information for each sub-category is calculated and a spend category-specific emissions factor is applied using the EPA supply chain emissions factors. Spend categorised as uncategorised and unaddressable procurement is included and attributed a general business activity emissions factor.	Tonnes of CO_2e
Category 2: capital goods	This category includes all spend categorised as capital goods expenditure in the Procurement spend cube in the reporting year.	A spend-based methodology is used to calculate the upstream emissions from capital goods purchased in the reporting year. Spend data categorised as capital goods is calculated and a spend group-specific emissions factor is applied using EPA supply chain emissions factors to calculate the emissions generated.	Tonnes of CO_2e

Indicator	Scope	Calculated methodology	Standard Unit
Category 3: fuel and energy related activities	The upstream Well-To-Tank (WTT) emissions for all fuels and electricity used at sites in Essentra's operational control, as well as transmission and distribution (T&D) losses.	Upstream emissions of purchased fuels An average-data method is used to calculate the upstream emissions of purchased fuels. Fuel consumption per fuel type is collected in Essentra's ESG reporting platform, and then a relevant emissions factor from the UK Government GHG database is applied. Upstream emissions of purchased electricity An average-data method is used to calculate the upstream emissions of purchased electricity. Total electricity consumption data in Essentra's ESG reporting platform. Renewable energy is excluded from the data for calculation of this metric. The relevant country specific emissions factor is applied from the IEA emissions factor database. Transport and Distribution (T&D) losses An average-data method is used to calculate the Transmission and Distribution (T&D) emissions losses. Total electricity consumption data at each site is collected in Essentra's ESG reporting platform. Purchased renewable energy is included in the data for calculation of this metric. The relevant country specific emissions factor is applied from the IEA emissions factor database.	Tonnes of CO_2e
Category 4: upstream transportation and distribution	This category includes all procured upstream transport and distribution from 3rd party suppliers. Emissions from the transport of materials and other inputs to our operations where spend data is not available (i.e. transport costs are incorporated into the supplier price) are excluded. These emissions are likely to be captured under the Purchased goods and services category.	Supplier activity data A distance-based method is used to calculate the emissions generated from upstream transportation and distribution activities, when details on transport weights and shipping routes is provided. To determine distance, the average distance between the pick-up and destination country is calculated. All european transport is categorised as road, whilst all non european shipments is calculated as air freight. The latest UK Government transport emisisons factors are applied to calculate the emissions generated. Supplier spend data A spend-based methodology is used to calculate emissions relating to 3rd party transport and distribution services purchased by Essentra during the reporting year. Data is received from the Procurement team, and a primary transport mode is assigned to each freight transaction. Total spend on each transport mode is determined, and a transport mode-specific emissions factor from the 2024 EPA supply chain data base is applied. This includes emissions from the transport of our products where freight costs are covered by Essentra (in vehicles not owned or controlled by Essentra), as well as purchased transport services for our operations which includes inbound logistics, outbound logistics and distribution between our own facilities (in vehicles and facilities not owned or controlled by Essentra).	Tonnes of CO_2e
Category 5: waste generated in operations	This category includes all waste generated by sites within Essentra's operational control.	Waste type specific methodology is used to calculate the emissions generated from the disposal of waste generated in operations. Solid waste and liquid waste volumes and destination type (recycling, recovery, incineration & landfill) is collected in Essentra's ESG reporting platform. For liquid waste, a conservative 1:1 conversion unit is used to convert litres to kg. Waste type-specific and treatment-specific emission factors from the UK Government database are applied to calculate emissions generated.	Tonnes of CO_2e
Category 6: business travel	This category includes all spend on transportation used by employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars, present in our corporate travel reporting platform.	A spend-based methodology is used to calculate the emissions arising from business travel. Total spend on travel that is captured within Essentra's business travel reporting platform. Travel spend is categorised by transport type and a transport mode-specific emissions from the EPA supply chain factor dataset is applied to calculate the emissions generated. Note: Only UK and US-based employees have access to Essentra's business travel platform, the rest of Essentra employees are outside of the reporting boundary.	Tonnes of CO_2e

Indicator	Scope	Calculated methodology	Standard Unit
Category 7: employee commuting	This category includes emissions from the commuting of Essentra employees to Essentra sites. Emissions from teleworking (i.e. employees working remotely) is not included in this category.	A distance-based methodology is used to calculate emissions generated through employee commuting. The total distance travelled and the mode of commuting of employees is obtained through an annual employee questionnaire. A sample covering >10% of Essentra's total number of employees is collected across Europe, the Americas and Asia Pacific and extrapolated to reflect the employee commuting emissions generated across all company operations. Emissions factors for each transport mode are sourced from the latest UK Government Greenhouse Gas Conversion Factors database to calculate the emissions generated.	Tonnes of CO_2e
Category 8: upstream leased assets	This category includes emissions from the operation of assets beyond Essentra's operational control and not already reported in Essentra's Scope 1 and 2 emissions inventory.	Where available, an asset-specific calculation methodology is applied using asset-specfic fuel and electricity use data. Relevant fuel and electricity emissions factors sourced from UK Government Greenhouse Gas Conversion Factors database, e-Grid and IEA emissions factors database are used. Where unavailable. emissions are estimated for each leased assets based on industry-average emissions factors based on building type and floor space as detailed in Appendix A. Relevant fuel and electricity emissions factors are sourced from UK Government Greenhouse Gas Conversion Factors database, E-Grid and IEA emissions factors databases.	Tonnes of CO_2e
Category 10: processing of sold products	Essentra's estimated downstream emissions generated from the processing of all Essentra products sold within the reporting year.	A spend-based calculation is used to calculate the emissions generated through processing of sold products. An estimation based on labour costs is made to determine the cost of processing sold Essentra products, which is calculated based on regional average annual salary figures published by Trade Economics studies. A product-range specific emissions factor from the EPA Supply chain database is applied to calculate the emissions generated.	Tonnes of CO_2e
Category 12: end of life treatment of sold products	Emissions from the waste disposal and treatment of manufactured products sold in the reporting year at the end of their life. The total mass of sold packaging is excluded.	An average-data methodology is used to calculate the emissions arising from the end of life treatment of Essentra's sold products. The total weight of our sold manufactured products (kg) is calculated using the sum of raw material (resin and metals) purchased in the reporting year. A combination of qualitative internal waste destination mapping and global waste disposal trends were also used to allocate a disposal method to the sold Essentra products. To calculate the end of life emissions generated for our goods for resale products, an extrapolation based on manufactured sold products data and total revenue data is applied.	Tonnes of CO_2e
Category 13: downstream leased assets	Essentra's estimated downstream emissions generated from Essentra's leased assets within the reporting year.	An average data method is used to calculate the emissions generated from downstream leased assets. The total emissions generated from downstream leased assets is calculated based on building type and floor size and an industry-average emisisons factor is applied (Appendix A). Relevant fuel and electricity emissions factors sourced from UK Government Greenhouse Gas Conversion Factors database, E-Grid and IEA emissions factors database to calculate the emissions generated.	Tonnes of CO_2e

Waste

Zero waste to landfill

Target: achieve zero waste to landfill at all sites by 2030

Total waste disposed of by end destination

Target: reduce overall waste volumes by 50% by 2030 (2019 baseline)

Indicator	Scope	Calculated methodology	Unit
Solid hazardous and non-hazardous waste	The quantity of solid waste that is picked up by third-party vendors for recycling, incineration, energy recovery or landfill disposal for all Essenta sites in our operational control. Project waste, defined as waste generated from construction or non business as usual activities is excluded.	Solid waste information is extracted from invoices generated by the waste vendor disposing of the waste. If supplier does not provide weight information, an estimation is applied based on the methodology in Appendix A. The waste is reported by waste type and by end of life destination in Essentra's ESG reporting platform.	Tonnes
Liquid hazardous and non-hazardous waste	The quantity of liquid waste that is picked up by third-party vendors sent for recycling, incineration, energy recovery or landfill disposal for all Essentra sites within our operational control.	Liquid waste information is extracted from invoices generated by the waste vendor disposing of the waste. If supplier does not provide weight information, an estimation is applied based on the methodology in Appendix A. The waste is reported by waste type and by waste end destination in Essentra's ESG reporting platform.	m3
Zero waste to landfill	The number of sites that have achieved zero waste to landfill. This includes all sites in our operational control.	The total tonnage of non-hazardous waste disposed to landfill is calculated as a percentage of total non-hazardous waste generated at each site. Over 99% of waste must be diverted from landfill for a site to be classed as zero waste to landfill. Project waste and liquid waste is excluded. Further guidance is provided in Essentra's zero waste to landfill protocol, which can be provided on request.	number

Water

Indicator	Scope	Calculated methodology	Standard Unit
Water drawn	Amount of water sourced from municipal water supply, groundwater, rainwater or other sources to sites within Essentra's operational control.	Water consumption is reported by sites in local units and converted to cubic metres in Essentra's ESG reporting platform. If a supplier invoice is not available, meter readings is taken and recorded. If the meter can't be accessed at leased properties, evidence from the landlord is provided. For sites where no evidence is available, an estimatation is calculated following the estimation methodology detailed in Appendix A.	m^3
Water discharge	Amount of water discharged from the site into storm water drains and sewers from sites within Essentra's operational control.	Water discharge is reported by sites in local units and converted to cubic metres. If the site does not have flow meters to measure discharge, the water drawn value is used. For all sites that have storage tanks, water discharge is calculated by removing the volume of liquid waste (such as solvents dissolved in water) stored for removal by third party suppliers.	m^3

Our Components

Products

Target: 50% of materials from sustainable sources by 2030 in our polymer ranges

Packaging

Target: 100% of packaging is widely reusable, recyclable or compostable by 2030

Target: 50% recycled content in our packaging by 2030

Indicator	Scope	Calculated methodology	Standard Unit
Percentage of materials from sustainable sources in polymer ranges	The total tonnage of recycled and bio-based resin, calculated as a percentage of total tonnes of polymer resin purchased in the reporting year.	The total amount of all purchased resin material is tracked and reported centrally by the Procurement team. The amount of sustainable material is reported as a percentage of total resin purchased in the reporting year.	%
Percentage of packaging by weight widely reusable, recyclable, or compostable	Percentage of packaging that is widely reusable or recyclable purchased in the reporting year. This includes all packaging and containers used for intra-company movements and deliveries to customers.	All packaging suppliers are requested to provide information on the weight, material type and recycled content percentages of the products they provide. The total volume of widely reusable, recyclable or compostable packaging is calculated as a percentage of the total tonnage of packaging purchased in the reporting year. An overall recyclability percentage is calculated for each supplier using the activity data provided by each supplier. A spend-based methodology is used, whereby total spend for each packaging supplier is subsequently categorised as recyclable packaging spend and non-recyclable packaging spend based on the recyclability percentage calculated. The percentage of packaging spend categorised as 'recyclable' is calculated as a percentage of total packaging spend. Materials defined as widely recyclable or compostable are paper, card and wood.	%
Percentage of recycled content in our packaging	The percentage of recycled content in packaging purchased in the reporting year. This includes all packaging and containers used for intra-company movements and deliveries to customers.	The amount of packaging that is bought each year is tracked in the procurement spend data. All packaging suppliers are requested to provide information on the weight, material type and recycled content percentages within the products they provide. The total amount of recycled content is calculated as a percentage of total packaging purchased in the reporting year. An overall recycled content percentage is calculated for each supplier using the activity data provided by each supplier. A spend-based methodology is subsequently used, whereby total spend for each packaging supplier is categorised as recycled content packaging spend and non-recycled content packaging spend based on the recycled content percentage calculated. The percentage of packaging spend categorised as recycled content is calculated as a percentage of total packaging spend.	%

Our Culture

Health and Safety

Target: Zero accidents for our people and visitors

Governance

Target: 100% of employees trained on ethics code biannually

Diversity, Equity and Inclusion

Target: 40% women in our Board and leadership teams by 2025

Target: 25% of leaders identify as ethnically diverse by 2030, 20% by 2027

Indicator	Scope	Calculated methodology	Standard Unit
Zero accidents for our people and visitors	Includes all Essentra employees and visitors at sites within our operational control in the reporting year.	Accident data is collected in the form of lost time injury rate, total recordable rate and total number of days lost. This is collected at site level whenever a reportable injury occurs. Lost time injury rate is calculated as the total number of workdays lost, divided by the total number of hours worked by all employees, multiplied by 200,000. Number of days lost is calculated by totalling total days lost by Essentra employees from workplace related illness in the reporting year. Total recordable rate is calculated as total number of recordable injuries ,divided by the total number of hours worked by all employees, multiplied by 200,000.	%
Perecentage of leaders identify as ethnically diverse	Includes all employees who identify as ethnically diverse within the Essentra leadership team, which is defined as Grade 5 job level and above.	Ethnicity information of leaders is maintained centrally in the Global HRIS database. The number of leaders that identify as non-white is caculated as a percentage of the total of number of leaders at Essentra.	%
Percentage of employees trained in ethics code over two year period.	Includes all Essentra employees in the reporting period.	Data on number of employees who have completed ethics code training is maintained by the Compliance team. The number of employees who have completed ethics code training is expressed as a percentage of total Essentra employees, and total Essentra employees with email addresses.	%
Percentage of women on our Board and leadership teams	Includes all employees who identify as a woman within the Essentra leadership team, which is defined as Grade 5 job level and above.	Gender information of leaders is maintained centrally in the Global HRIS database. The number of leaders and Board members that identify as a women is calculated as a percentage of the total number of leaders at Essentra.	%

Our Communities

Our supply chain

Target: 100% of suppliers over £100k spend threshold have signed up to our Supplier Code of Conduct

Target: 70% of suppliers over £100k spend threshold actively risk monitored

Community engagement

Target: Volunteer day taken by 25% of employees

Indicator	Scope	Calculation methodology	Standard Unit
Percentage of targeted suppliers which have signed up to the Essentra code of conduct	All suppliers of Essentra with an annual spend of over £100k per annum (October 2024 - September 2025).	The procurement team manage the data on spend per supplier each annum (October 2024 - September 2025). The suppliers that meet the spend threshold and who have not previously accepted Essentra's Code of Conduct, or provided their own acceptable equivalent are sent a copy of the Supplier Code for acceptance. The data for the metric is managed in the procurement supplier management system and is calculated by using the total spend value of all suppliers that have agreed to the Essentra Supplier Code of Conduct, or have supplied their own Code of Conduct that has been reviewed and accepted by Essentra, as reflecting the principles of our own, as a percentage of the total spend of targeted suppliers.	%
Percentage of suppliers over £75k spend that have been actively risk monitored	All suppliers of Essentra with an annual spend of over £75k per annum (October 2024 - September 2025).	Suppliers are actively risk monitored in Essentra's central supply chain risk management platform. A report of all risk monitoring reports within the reporting year is generated and the number of suppliers actively risk monitored of the total number of suppliers in scope is calculated as a percentage.	%
Percentage of audits conducted for targeted raw materials suppliers	All raw material suppliers of Essentra in the reporting year.	Audits and performance reviews are conducted within a central supplier assessment platform. A report of all audits and performance reviews within the reporting year is generated and the number of suppliers where audits of the total number of suppliers in scope is calculated as a percentage.	%

Our Customers

Target: Increasing the number of products introduced with sustainability criteria

Indicator	Scope	Calculated methodology	Standard Unit
Number of products manufactured with sustainability criteria	The total number of manufactured products introduced in the reporting year with attributes that provide sustainability benefits.	The product management team maintain a list of all products that are developed for manufacture with sustainability attributes. This includes recycled content, the addition of biopolymer, and reduced carbon footprint. The metric is calculated as the total number of products introduced in the reporting year with one or more of the defined sustainability attributes.	Number

Appendix A: energy, water and waste estimation methodology

Where actual data cannot be provided for a performance measure, an estimation methodology is used to provide proxy data. Estimations can be used if it is not possible to obtain actual data at all.

Estimating energy and water

Energy is estimated based on the site type and m2 floor area of the site. Sites must:

1. Determine if your site type is manufacturing , warehouse or office
2. Determine the site size in m2
3. For each energy type, multiply the site size by the relevant site type in tables below
4. Divide this number by 12 to give a monthly estimate
5. Add this figure into the Electricity [KWh] indicator into the environmental data questionnaire each month

Electricity

Site type	Electricity intensity per year (KWh/m2)
Manufacturing	30
Distribution / Warehouse	28
Office	58

Natural gas

Determine if you use natural gas before estimating, before following the same estimation process as Electricity but using the Natural Gas intensity values below.

Site type	Natural Gas intensity value per m2 (KWh/m2)
Manufacturing	85
Distribution / Warehouse	60
Office	165

Water

Water usage is estimated based on number of employees on site. An average figure of 1000 litres can be used to estimate the water usage of each employee each month.

Estimating Waste

Waste generation is estimated based on site type, and then either number of employees OR the size of the site. Determine site type then follow the examples below.

For manufacturing and distribution sites

1. Identify size of site in m^2
2. Identify primary waste source of the site from table below
3. Multiply waste intensity by site size to determine total monthly waste in kg.
4. Allocate the most suitable end-destination to the waste generated and input value in Essentra's ESG reporting platform

Waste types

Waste description	Monthly waste intensity (kg per m2)
Paper and card board packaging	4
Mixed municipal waste (general waste)	5.2
Plastic	2.8
Mixed metals	5.4
Wood Waste	6.6

For office sites

Sites must:

1. Know the number of employees on site
2. Multiply the number of employees on site with the **Mixed municipal waste (general waste)** estimation number in the table below
3. Allocate the most suitable end-destination to the waste generated and input in Essentra's ESG reporting platofrm

Waste description	Monthly waste intensity (kg per employee)
Mixed municipal waste (general waste)	52

Appendix B: scope 3 emissions screening

Scope 3 Category	Description	Screening Conclusion	Rationale	Calculation status
1: Purchased goods and services	The emissions relating from the extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year.	High significance	This is a material source of scope 3 emissions in Essentra's value chain.	Calculated, hybrid method
2: Capital Goods	This category includes all upstream (i.e. cradle-to-gate) emissions from the production of capital goods purchased or acquired by the reporting company in the reporting year. Emissions from the use of capital goods by the reporting company are accounted for in either scope 1 (e.g., for fuel use) or scope 2 (e.g., for electricity use), rather than in this scope 3 emissions category.	Medium significance	This is not a highly significant source of scope 3 emissions in Essentra's value chain, and as described in the scope 3 guidance, purchase of capital goods can be difficult to segregate from the purchased goods and services category. Given all spend data (which includes purchases of capital goods) is captured in the same data sources as for category 1, emissions related to purchases of capital goods are only reported separately here, when the procurement taxonomy attributes spend as capital goods.	Calculated, spend based
3: Fuel and energy related activities	Emissions related to the production of fuels and energy purchased and consumed in reporting year that are not included in Scope 1 or Scope 2 disclosures including: Upstream emissions of purchased fuels: extraction, production, and transportation of fuels consumed Transport and Distribution (T&D) losses: the emissions from energy lost during transmission and distribution Upstream CO_2e emissions of purchased electricity: extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling	Medium significance	This category is of medium significance in Essentra's value chain, and consumption of fuels and energy represent a highly material contribution to our scope 1 and 2 operating emissions; and so the associated scope 3 emissions are therefore also of interest.	Calculated , Physical unit average data method
4: Upstream Transport and Distribution	This category includes emissions from the transport of our products where freight costs are covered by Essentra (in vehicles and facilities not owned or controlled by Essentra) , as well as purchased transport services for our operations which includes inbound logistics, outbound logistics and transportation and distribution between our own facilities (in vehicles and facilities not owned or controlled by Essentra).	High significance	A material source of scope 3 emissions in Essentra's value chain.	Calculated , spend based & average data method
5: Waste generated in operations	This category includes the emissions generated from third-party disposal and treatment of waste generated in all Essentra sites.	Low significance	This category does not significantly contribute to Essentra's total Scope 3 emissions, however as we routinely measure volumes of waste across all our operations this category is included as the emissions are linked to waste which is of high materiality to Essentra.	Calculated , average-data method

Scope 3 Category	Description	Screening Conclusion	Rationale	Calculation status
6: Business travel	This category includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars reported in our corporate travel platform Concur. Emissions from business travellers staying in hotels are not included within this reporting boundary. Emissions from transportation of employees to and from work are reported in Category 7.	Low significance	This category does not significantly contribute to Essentra's total Scope 3 emissions, however, it is an emissions source within our direct control that we hope to reduce periodically.	Calculated, spend-based method
7: Employee commuting	This category includes emissions from the transportation of employees between their homes and their worksites. Emissions from teleworking (i.e., employees working remotely) is not included in this category.	Medium significance	This category is moderately significantly to Essentra's total Scope 3 emissions total. It is an emissions source within our direct control that we hope to reduce periodically.	Calculated, distance-based method
8: Upstream leased assets	Upstream Leased Assets category includes emissions from the operation of assets leased by Essentra in the reporting year and not already included either through operational control of activities or estimation of activities in the reporting of Essentra's Scope 1 and 2 emissions inventories	Low significance	An emissions figure is calculated for this category as where Essentra has leased upstream assets, an estimation methodology has been applied to include the energy consumption of these assets into our scope 1 and 2 emissions. This assessment will be periodically reviewed.	Not calculated
9: Downstream Transport and Distribution	This category includes emissions that occur in the reporting year from transportation and distribution of sold products in vehicles not owned or controlled by Essentra. Because the Scope 3 Standard categorises scope 3 emissions as upstream or downstream on the basis of financial transactions, this category includes emissions from the transport of our products where freight costs are not covered by Essentra.	Not relevant	An emissions figure is not calculated for this category as outbound transportation and distribution services that are purchased by the Essentra are excluded from category 9 and included in category 4 (Upstream transportation and distribution) as per the Scope 3 standard. In addition, the initial screening process found that our operations do not include instances where a third party pays for the downstream freight costs, this assessment will be periodically reviewed.	Not calculated
10: Processing of sold products	Intermediate products sold by Essentra are defined as requiring further Processing, Transformation, and/or Inclusion in another product before use. This excludes factored goods as these products are deemed to be final once finished at Essentra premises.	Medium significance	This category is moderately significant to Essentra's total Scope 3 emissions based on an initial screening exercise. We hope to gather more robust data from our customers to reduce our downstream processing emissions in the future.	Screened
11: Use of sold products	Emissions from the end use of goods and services sold by Essentra in the reporting year.	Not relevant	An emissions figure is not calculated for this category as our products do not consume energy.	Not calculated

Scope 3 Category	Description	Screening Conclusion	Rationale	Calculation status
12: End-of-life treatment of sold products	Emissions from the waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life.	Low significance	Although not a material category, an emissions figure is calculated for this category as it aligns to Essentra's sustainability key KPIs on waste and emissions.	Calculated, physical unit average data method
13: Downstream leased assets	Emissions from the operation of assets owned by Essentra (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2.	Low significance	This category does not significantly contribute to Essentra's total Scope 3 emissions after a screening exercise was conducted.	Calculated, asset-specific methodology
14: Franchises	Emissions from the operation of franchises in the reporting year, not included in scope 1 and scope 2 reported by franchisor.	Not Relevant	Not calculated as we do not currently have any franchises.	Not calculated
15: Investments	Emissions associated with the operation of the reporting company's investments (including equity and debt investments and project finance) in the reporting year, not already included in scope 1 or scope 2.	Not Relevant	Not calculated as we do not currently have any investments.	Not calculated

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