



Essentra basis of reporting 2024: ESG data

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Document Control

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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 2024 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 2024 to 31st December 2024.

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
- 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 our 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 are 2019. For scope three emissions the baseline is 2022.

Emissions, energy, water and waste data will be 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 this 5% threshold, such as the acquisition of a small distribution business, we will not restate the baseline but commentary may be provided in the narrative.

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 2024 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 2: Capital Goods
 - Category 3: Fuel and energy-related activities
 - Category 4: Upstream transportation and distribution
 - Category 5: Waste generated in operations
 - Category 6: Business travel
 - Category 7: Employee commuting
 - Category 8: Upstream leased assets
- Total solid hazardous and non-hazardous waste by destination (Recycling, Recovery, Incineration, Landfill) [metric tonnes]
- Total liquid hazardous and non-hazardous waste by destination (Recycling, Recovery, Incineration, Landfill) [metric tonnes]
- Zero waste to landfill sites [number]
- Total water usage [cubic metres]
- Percentage of raw materials from sustainable sources in polymer ranges [percentage]
- Suppliers that have agreed to Essentra's Supplier Code of Conduct [percentage]
- Products introduced with sustainability criteria [number]
- 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 (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs). These emissions are converted into and reported as a single carbon dioxide equivalent figure. (CO₂e). The emissions factors and conversion factors used are from the following sources:

Performance Measure	Region	Emissions Factor Data Source	Updated
Scope 1 fuels	Global	UK Government greenhouse gas conversion factors (2023), US EPA EF HUB (2023)	Annually
Scope 2 electricity (location based)	Global	IEA emission factors (2023)	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	EPA Emissions & Generation Resource Integrated Database (eGRID) (2023)	Annually
Scope 2 electricity (market based)	Rest of world	IEA emission factors (2023) Australian National Emissions factors (2023)	Annually
Scope 3	Global	Various and detailed within each category in this document, including UK Government emissions factors (2024), EPA Supply chain emissions 2.1 (2021), Ecoinvent (3.11)	Periodically as data sets become available

Data Hierarchy

Data is collected in order of the following hierarchy:

Data Source Hierarchy	
1. Invoices	Supplier invoices with usage or activity defined.
2. Meter readings	Meter readings 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	Any data source which provides an audit trail as to how the data was calculated for a given month's indicator entry. This should only be used if meter readings or invoices are not attainable. Example – when the site is renting, and the information on electricity usage is provided directly from the landlord or management company via email.
4. Estimations	Estimations are used if it is not possible to obtain data via any of the three options above. Estimates are based on historical data, spend data or other proxies as identified in the calculation methodology for each metric, and in the Essentra Corporate estimation methodology (Appendix A).

Our Planet

Energy

Indicator	Scope	Calculated methodology	Standard Unit
Electricity consumed	The total amount of purchased electricity at sites in our operational control, including renewable sources.	Electricity usage (kWh) data is collected based on consumption period from supplier invoices, and reported on a monthly basis. If a supplier invoice is not available, meter readings should be taken and recorded. If the meter can't be accessed at leased properties, evidence from the landlord should be provided. For sites where no evidence is available, an estimation is calculated following the estimation methodology detailed in appendix A.	kWh
Renewable electricity purchased	The amount of purchased renewable electricity used at sites in our operational control.	Where there is contractual evidence showing that the electricity used at a site is supported by electricity attribute certificates or unbundled certificates, it is classed as renewable. Renewable energy consumption (kWh) is reported on a monthly basis.	kWh
Renewable electricity generated on site	The amount of electricity generated on an Essentra site from a renewable resource.	On site renewable electricity generation data is measured by site metering systems and recorded on a monthly basis by local facilities management teams. For those sites where we have solar panels which we own, monthly meter readings are taken, and the kWh generated are 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.	kWh
Purchased off-site electricity	The amount of purchased off-site electricity used for company-owned electric vehicles at sites in our operational control.	Purchased off-site electricity from third party suppliers, reported on a monthly basis. Data is taken from supplier invoices and reported in kWh.	kWh
Steam Procured	The amount of purchased steam used for heating at sites in our operational control	Purchased steam from third party suppliers, reported on a monthly basis. Data is taken from supplier invoices where the quantity of steam purchased is specified, and converted to metric tonnes.	Metric tonnes
Natural gas consumed	The amount of natural gas used for heating at sites in our operational control.	Natural gas usage based on consumption period is collected from supplier invoices. If a supplier invoice is not available, meter readings are 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 estimate is calculated based on the estimation methodology, detailed in appendix A. Natural gas consumption is reported by sites in local units and converted to kWh.	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 based on invoiced date. It is reported by sites in local units e.g. litres and converted to kWh.	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 on-site equipment and heating is collected from fuel invoices. It is reported by sites in local units e.g. litres then converted to kWh.	kWh
Refrigerant gases	Refrigerant gases used in our equipment at sites within our operational control.	Data is collected from maintenance reports and invoices from suppliers performing maintenance and replacement of gases. This data is entered by sites in the unit of relevant gas (i.e. kg).	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
Total Scope 1 emissions from combustion of fuels	Includes emissions resulting from all sites within our operational control. Emission sources: <ul style="list-style-type: none"> company owned vehicles and equipment onsite combustion for heating and generators 	Fuel consumption is captured and converted into kWh from local units. Fuel-specific emissions factors are applied using the relevant regional greenhouse gas conversion factors.	Tonnes of CO ₂ e
Total Scope 1 emissions from the operation of equipment with refrigerants	Includes emissions resulting from the operation of all equipment containing refrigerants from sites in our operational control.	All refrigerant gases based on net total of top-ups and recovered refrigerants outlined in maintenance reports and invoices. A refrigerant gas-specific emissions factor is used to calculate the emissions generated from refrigerant gas leakages.	Tonnes of CO ₂ e
Total Scope 2 emissions (location and market based)	The total amount of CO ₂ e from electricity using either the location-based or market-based accounting method. This emissions category also includes the emissions from purchased steam and emissions from electric vehicles charged off site.	<p>Electricity (Location based method) The electricity usage in kWh is converted to CO₂e using the latest IEA emission factors. For 2024 data, we added IEA provided trade adjustments to the emissions factors.</p> <p>Electricity (Market based method) Electricity usage is converted to CO₂e using the GHG protocol market-based method. Electricity from renewable sources is reported as zero, and non-renewable electricity is converted to CO₂e using relevant regions emissions factors, provided by eGrid for the USA and AIB for rest of the world.</p> <p>Steam Procured The electricity usage in kWh is converted to CO₂e using the latest UK Government greenhouse gas conversion factors.</p> <p>Off-site purchased electricity for electric vehicles Electricity usage is converted to CO₂e using both the GHG location-based and market-based methodology.</p>	Tonnes of CO ₂ e
Direct (scope 1 and 2) emissions intensity	Total tonnes of CO ₂ e using the market-based approach for the calendar year, per million pounds of revenue.	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 ₂ e 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, and this is updated on an annual basis.

The scope 3 emissions inventory uses financial data, activity data and material specific data. Where financial data is used, the reporting period is Q4 2023 (previous year) to Q3 2024 (reporting year) and spend is converted to USD using an average foreign exchange rate for 2024. Historic spend-based emissions factors are also updated to reflect the rate of inflation in the reporting year.

The inventory is updated annually using a hybrid model combining primary activity based data and spend data in accordance with the GHG Protocol guidance.

Indicator	Scope	Calculated methodology	Standard Unit
Category 1: purchased goods and services	<p>Purchased goods are split into three categories for calculation purposes.</p> <p>Raw material - This includes all raw resin and metal materials purchased during the reporting year.</p> <p>Goods for resale - This includes all finished goods purchased during the reporting year.</p> <p>Non-production related goods and services - All indirect goods and services purchased in reporting year including IT, support services, consultancy services and office equipment, which aren't reported in any other Scope 3 emissions categories.</p>	<p>Raw material An average-data methodology is used to calculate the upstream emissions from purchased raw materials where weight [kg] of raw material purchased is available. Data on the quantity of all the polymer resin and metal purchased in the reporting year is collected on a monthly basis. Raw materials are subsequently categorized based on material source, type and a material-specific emissions factor is applied. Where available, supplier specific emissions information is used. If unavailable, emissions factors are sourced from the most relevant source. In the event that weight [kg] of raw material isn't available, spend data is collected and a category specific emissions factor is applied using the latest EPA supply chain emissions factors.</p> <p>Goods for re-sale Goods for re-sale spend is classified by product categories. A category specific emissions factor is applied using 2021 EPA supply chain emissions factors to calculate emissions generated from goods for re-sale products.</p> <p>Non-production-related goods Non-production goods and services spend is allocated into sub-categories. Spend for each sub-category is calculated and a category-specific emissions factor is applied using the 2021 EPA supply chain emissions factors to calculate emissions. Uncategorized procurement spend is included attributed general business activity emissions factor.</p>	CO ₂ e
Category 2: capital goods	This category includes all spend categorised as capital goods expenditure in the Procurement spend cube in the reporting year.	Spend data categorized as capital goods expenditure is allocated an appropriate product group category. A product group-specific emissions factor is applied using the latest EPA supply chain emissions factors to calculate emissions generated from capital goods spend.	CO ₂ e

Indicator	Scope	Calculated methodology	Standard Unit
Category 3: fuel and energy related activities	The upstream Well-To-Tank (WTT) emissions for all fuels used to calculate Scope 1 emissions, and the emissions associated with the transmission and distribution (T&D) of electricity and district heating used as well as the WTT emissions of T&D are reported in this category.	<p>Upstream emissions of purchased fuels Data on fuel usage per fuel type is collected as part of our energy reporting, and then a relevant emissions factor from the 2023 UK Government greenhouse gas conversion factors is applied.</p> <p>Upstream CO₂e emissions of purchased electricity Total electricity consumption data at each site is collected as part of our energy reporting. Site electricity consumption is collated into consumption per country based on site location. Renewable energy is excluded from the data for calculation of this metric. The relevant country specific emissions factor is applied from the latest IEA emissions factor database.</p> <p>Transport and Distribution (T&D) losses Total electricity consumption data at each site is collected. Site electricity consumption is collated into consumption per country based on site location. The relevant country specific emissions factor is applied from the latest IEA emissions factor database.</p>	CO ₂ e
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 captured under the Purchased goods and services category.	<p>Supplier activity data Activity data is collected from suppliers where possible. In 2024 one supplier provided details on package weights and shipping routes. To determine distance, the average distance between the pick up and destination is calculated. All European transport is categorised as road, whilst all non European shipments is calculated as air freight. A distance based calculation was used and the latest UK Government transport emissions factors applied.</p> <p>Supplier spend data A spend-based methodology is used to calculate remaining 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 mode-specific emissions factor 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).</p>	CO ₂ e
Category 5: waste generated in operations	Information on waste volumes categorised by end destination is collected for all sites within Essentra's operational control.	Solid waste and liquid waste volumes sent to each end destination type (Recycling, Recovery, Incineration and Landfill) is collected as part of our waste reporting. The total sum of waste sent for recycling, recovery, incineration and landfill are calculated for both solid waste and liquid waste. For liquid waste, a conservative 1:1 conversion unit is used to convert litres to kg. Waste type-specific and waste treatment-specific emission factors from the 2023 UK Government database are then applied to calculate emissions.	CO ₂ e
Category 6: business travel	This category includes all spend on transportation carriers 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 (SAP Concur). This excludes hotel stay and any business travel that is expensed outside of SAP Concur.	<p>Total spend on travel that is captured within our corporate travel reporting platform (SAP Concur). Travel spend is categorized by transport type and a transport mode-specific emissions from the 2021 EPA supply chain factor dataset is applied to calculate emissions.</p> <p>Note: Only UK and US-based employees have access to SAP Concur platform, the rest of Essentra employees are outside of the reporting boundary.</p>	CO ₂ e

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.	Total distance travelled and the mode of commuting of employees is obtained through an employee questionnaire. A sample covering 10% of Essentra's total number of employees was collected across Europe, the Americas and Asia Pacific and extrapolated to reflect the employee commuting emissions generated across all company operations. A distance-based methodology is used and relevant emissions factors for each transport mode are sourced from the latest UK Government Greenhouse Gas Conversion Factors database.	CO ₂ e
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-specific fuel and energy use data, and applying the relevant fuel and electricity emissions factors sourced from the latest UK Government Greenhouse Gas Conversion Factors database. 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.	CO ₂ e
Category 10: processing of sold products	Essentra's estimated downstream emissions generated from the processing of all Essentra products sold within the reporting year.	Essentra's sold products are categorized as intermediate products that then have further processing prior to use. These products have been grouped into 3 main product categories that we sell. The groups are Electrical Equipment & Machinery, Containers & Packaging and Automobiles & Components. A spend-based calculation is used based on the cost of processing of these parts sold and product range-specific emissions factors from the EPA supply chain dataset applied.	CO ₂ e
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. Due to limited weight data availability, the total weight of our sold manufactured products (kg) is calculated through applying an internal waste % per site to the sum of procured raw material (resin and metals). A combination of qualitative internal waste destination mapping and global waste disposal trend are used to allocate a disposal method and UK Government emissions factors to the sold Essentra products. To calculate the end of life emissions generated for our goods for resale products, an estimation based on revenue extrapolation is used.	CO ₂ e
Category 13: downstream leased assets	Essentra's estimated downstream emissions generated from Essentra's leased assets within the reporting year.	Where available, an asset-specific calculation methodology is applied using asset-specific fuel and energy use data, and applying the relevant fuel and electricity emissions factors sourced from the latest UK Government Greenhouse Gas Conversion Factors database. 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.	CO ₂ e

Waste

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

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

Indicator	Scope	Calculated methodology	Unit
Total waste generated (kg)	The quantity of solid and liquid waste that is sent to a third-party for recycling, incineration, energy recovery or landfill. Includes all sites in our operational control.	Waste is segregated at each site dependent on whether it is hazardous or non-hazardous, and based on its material properties. It is then further segregated into solid and liquid waste based on waste stream and finally by how it is treated at end destination; whether it is recycled, incinerated, used for energy recovery or into landfill. Waste weights are taken from supplier invoices. If supplier does not provide weight information, an estimation is applied based on the methodology in Appendix A.	kg
Zero waste to landfill	The % of sites which have achieved zero waste to landfill. 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 is excluded. Further guidance is provided in our zero waste to landfill protocol.	%

Water

Indicator	Scope	Calculated methodology	Standard Unit
Water consumption	Amount of water sourced from municipal water supply, groundwater, rainwater or other source.	Water consumption is reported by sites in local units and converted to cubic metres. If a supplier invoice is not available, meter readings can be taken and recorded. If the meter can't be accessed at leased properties, evidence from the landlord can be provided. For sites where no evidence is available, an estimation 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.	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 same figure is used as water drawn. 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

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 biopolymer resin, calculated as a percentage of total tonnes of polymer resin purchased in reporting year. Includes all resin bought directly in the reporting year.	The total amount of all purchased resin material is tracked and reported monthly by type in procurement systems. The amount of sustainable material is reported as a percentage of total resin bought in the reporting year.	%
Percentage of packaging widely reusable, recyclable, or compostable	Percentage of packaging by weight that is widely reusable or recyclable. Includes all packaging bought directly in the reporting year. 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. A spend-based methodology is used, whereby total spend for each packaging supplier is subsequently categorized as recyclable packaging spend and non-recyclable packaging spend. The percentage of packaging spend categorized as 'recyclable' is calculated as a percentage of total packaging spend. Materials defined as reusable are defined as any packaging or transportation containers that are reused by Essentra. Materials defined as widely recyclable are, paper, card and wood. Materials defined as compostable are bio-based packaging that has a relevant certification.	%
Percentage of recycled content in our packaging	The percentage of recycled content in our packaging. Includes all packaging bought directly in the reporting year, and any materials converted into packaging in reporting year.	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 volume of packaging containing recycled material is calculated as a percentage of the total tonnage of packaging purchased in the reporting year. An overall recycled material percentage is calculated for each supplier. A spend-based methodology is used, whereby total spend for each packaging supplier is subsequently categorized as recycled material packaging spend and non-recycled material packaging spend. The percentage of packaging spend categorized as 'recycled material' is calculated as a percentage of total packaging spend.	%

Our Culture

Health and Safety

Target: Zero accidents for our people and visitors

Target: Healthy lifestyles campaigns at 50% of sites by 2025

Target: Mental health training to 80% of leaders by 2024

Governance

Target: 100% of employees trained on ethics code biannually

Diversity, Equity and Inclusion

Target: 40% women in leadership teams by 2025

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 to 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.	%
Healthy lifestyle campaigns conducted at 50% of sites	Includes all sites within our operational control in the reporting year. The reporting period is January 2023 – December 2025.	Local Essentra site teams keep track of any healthy lifestyle campaigns carried out at their site. The data is collected centrally and reported as number of sites that have conducted a healthy lifestyle campaign as a percentage of all sites.	%
Mental health training to 80% of leaders by 2024	Includes all employees within the Essentra leadership team, which is defined as the group executive committee (GEC) and their direct reports (GEC-1). The reporting period is January 2023- December 2024.	Data on employees within the leadership team is maintained by HR. The number of employees who have been trained on mental health is reported as a percentage of total employees within the leadership team.	%
Percentage of employees trained in ethics code over two year period.	Includes all Essentra employees in the reporting period which is January 2023-December 2024.	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 in leadership teams	Includes all employees who identify as a woman within the Essentra leadership team, which is defined as the group executive committee (GEC) and their direct reports (GEC-1).	Data on employees within the leadership team, and their gender identification is maintained by HR. The number of employees who identify as a women is reported as a percentage of total employees within the leadership team.	%

Our Communities

Our supply chain

Target: All suppliers where we spend over £100k per annum have received and agreed to the code of conduct

Target: The top 70% of suppliers by spend are actively risk monitored

Community engagement

Target: Volunteer day taken by 25% of employees during 2023

Indicator	Scope	Calculated methodology	Standard Unit
% 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 in the preceding year.	The procurement team manage the data on spend per supplier each annum (October 2023 - September 2024). 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.	%
Top 70% of suppliers by spend actively risk monitored	All Essentra suppliers in the top 70% of spend in the preceding year, excluding providers of regulatory services.	The procurement team manage the data on spend per supplier each annum. Those suppliers who we spend with, that fall within the top 70% of the overall third party spend, and are not providers of regulatory services, are risk monitored for sanctions and adverse media, ensuring appropriate Essentra action is undertaken to understand and respond to potential supplier risk. This is reviewed on a six monthly basis to ensure all suppliers within threshold are included.	%

Our Customers

Target: Increasing the number of products introduced with sustainability criteria annually

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. Does not include factored goods.	The product management team maintain a list of all products that are developed for manufacture. Sustainability attributes include 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/m ²)
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 m ² (KWh/m ²)
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 m²
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 (Recycling, Recovery, Incineration or landfill) generated and input in Enabler

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 - Not Hazardous	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 (Recycling, Recovery, Incineration or landfill) generated and input in Enabler

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

Appendix B: Scope 3 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 ₂ e 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.	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, 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.	Calculated, Average-data method
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, Average-data method
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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Austria

Tel: +43 (0) 1-3649330

Fax: +43 (0) 1-3649041

sales@essentracomponents.at

www.essentracomponents.com/de-at

Czech Republic

Tel: +420 545 221 660

Fax: +420 545 221 877

sales@essentracomponents.cz

www.essentracomponents.com/cs-cz

Finland

Tel: +358 92522 1500

Fax: +358 92522 1540

sales@essentracomponents.fi

www.essentracomponents.com/en-fi

France

Tel: +33 (0) 1 48 17 50 00 (local)

Fax: +33 (0) 1 48 17 50 29 (local)

sales@essentracomponents.fr

www.essentracomponents.fr

Germany

Tel: +49 (0) 180 389 0089

Fax: +49 (0) 21 57 89 69 89

sales@essentracomponents.de

www.essentracomponents.com/de-de

Hungary

Tel: +36 1 610 5845

info@essentracomponents.hu

www.essentracomponents.com/hu-hu

Ireland

Tel: +35 31 806 2266

Fax: +35 31 806 2299

sales@essentracomponents.ie

www.essentracomponents.ie

Italy

Tel: +39 051 6325 266

Fax: +39 051 6325 279

sales@essentracomponents.it

www.essentracomponents.com/it-it

Netherlands

Tel: +31 (0) 497 572002

Fax: +31 (0) 497 574185

sales@essentracomponents.nl

www.essentracomponents.com/nl-nl

www.essentracomponents.com/fr-nl

Poland

Tel: +48 (0) 42 639 52 64 lub...65

Fax: +48 (0) 42 639 52 66

info@essentracomponents.pl

www.essentracomponents.com/pl-pl

Romania

Tel: +40 317 112 790

Fax: +40 317 112 793

info@essentracomponents.ro

www.essentracomponents.com/ro-ro

South Africa

Tel: +27 (0) 11 314 8750

Fax: +27 (0) 11 314 8759

sales@essentracomponents.co.za

www.essentracomponents.com/en-za

Spain

Tel: +34 900 802 600

Fax: +34 902 627 871

madrid@essentracomponents.es

www.essentracomponents.com/es-es

Slovakia

Tel: +421 2 21 29 11 11

Fax: +421 2 21 29 11 12

sales@essentracomponents.sk

www.essentracomponents.com/sk-sk

Sweden

Tel: (+46) (0)31 10 50 00

Fax: (+46) (0)31 10 50 99

sales@essentracomponents.se

www.essentracomponents.com/sv-se

Turkey

Tel: +90 212 721 4444

Fax: +90 212 721 4445

sales@essentracomponents.com.tr

www.essentracomponents.com.tr-tr

United Kingdom

Tel: +44 (0) 345 528 0474

Fax: +44 (0) 1914 962 699

sales@essentracomponents.co.uk

www.essentracomponents.com/en-gb