

## Accsys | SASB Report 2023

### Energy Management in Manufacturing

Code	Question	Our Disclosure
CG-BF-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	<p><b>Total Energy Consumed:</b>            Scope 1 (Fuel converted to kWh): 29,252,189 kWh            Scope 2 (All Purchased Electricity): 11,043,937 kWh            Total: 40,296,126 kWh</p> <p><b>Percentage grid electricity:</b>            Total: 4,166,225 kWh            Grid Electricity as a % of Total Electricity: 38%            Grid Electricity as a % of Total Energy: 10%</p> <p><b>Percentage renewable:</b>            RECs: 4,783,000 kWh            Arnhem Energy (38% Engie Tariff): 2,094,712 kWh            Total: 6,877,712 kWh            Renewable as a % of Total Electricity: 63%            Renewable as a % of Total Energy: 17%</p>

## Management of Chemicals in Products

Code	Question	Our Disclosure
CG-BF-250a.1	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	<p>Accsys' manufacturing business involves using raw wood and chemicals, posing risks of health, safety, and environmental incidents like injury, damage, explosion, contamination, or death. These risks are ongoing and potentially significant. Construction activities also carry HSE risks.</p> <p>The Group HSE Director oversees and improves HSE matters across the business, supported by dedicated HSE managers at operational sites. The Group HSE reports frequently to the Senior Leadership team on HSE matters and risks. The HSE Committee reviews and assesses HSE issues, adapting our approach and strategy based on risk. It also oversees any incidents relating to any fatality or major/serious incident or near-miss, meaning risks and hazards associated with the materials Accsys uses in its manufacturing are managed. During FY23, the Board approved a change in the HSE Committee's terms of reference to ensure a stronger emphasis on oversight of management and operational HSE activities.</p> <p>At Accsys, we prioritise and invest in internal HSE processes and systems. Our aim is to continually increase HSE awareness among our people. In February 2023, we held a Health and Safety Month, offering training and activities to enhance awareness. We also used</p>

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		<p>this as an opportunity to introduce nine Lifesaving Rules – several key safety rules to keep colleagues safe when carrying out higher risk activities. The benefit of the focus in FY23 on safety awareness continues to be seen, with all employees understanding their important role to play in their own safety and the safety of others.</p> <p>Read more at: ARA 2023 - 'Risk Management Continued' on page 52 and 'Focus on: Health and Safety' on page 65.</p>
CG-BF-250a.2	Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	100%

**Product Lifecycle Environmental Impacts**

Code	Question	Our Disclosure
CG-BF-410a.1	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	<p>Our products offer the world a choice to build more sustainably, without compromising on quality or performance.</p> <p>We transform sustainably sourced, fast-growing, FSC® certified wood into a building material that has better characteristics than man-made, intensely resource depleting or heavily carbon-polluting alternatives, such as tropical hardwoods, synthetics and plastics or mined metal.</p>

		<p>With Accoya and Tricoya, architects, specifiers, manufacturers and end-customers no longer need to choose between performance and sustainability.</p> <p>The acetylation process gives Accoya outstanding durability in any climate. Our product is much less susceptible to shrink or distort and is more resilient than other woods in the face of increasingly frequent extreme weather.</p> <p>Additionally, by lasting longer, Accoya wood plays its part in the circular economy. Due to its durability, our products can last long enough (50-year warranty above ground) that generations of new trees can grow (typically 2, at 26-year harvest), reducing the need for early replacement and protecting forest resources. Accoya is Cradle to Cradle® certified Gold, and Platinum for Material Health, recognising its circular economy benefits. It is one of the few building materials to receive this level of certification. The C2C certification is a rigorous third-party assessment that evaluates products based on their material health, recyclability, renewable energy use, water stewardship, and social fairness.</p> <p>In addition to this, Accoya has a Declare label which again reflects our efforts to manage product lifecycle impacts and meet the demand for sustainable products through transparency and material health. The Declare program is a transparency initiative</p>
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		<p>developed by the International Living Future Institute (ILFI) that focuses on disclosing the ingredients and impacts of building products.</p> <p>Accoya wood is certified by the Forest Stewardship Council® (FSC® C012330). FSC® certified products help protect the world's forests. They achieve this through advanced and robust Chain of Custody systems, where every actor in the supply chain, from forest to final product, is required to meet strict sustainability, worker protection and community focus standards. These standards ensure that there is low risk of the wood emanating from illegally harvested sources, high-conservation value forests or harvested in violation of human rights.</p> <p>As a further part of our commitment to managing product lifecycle impacts our products all have Environmental Product Declaration's (EPD's) which are standardised documents that provides quantified data on the environmental impact of a product throughout its life cycle, including raw material extraction, production, use, and disposal.</p> <p>Read more at: ARA 2023 - 'Giving the world a choice to build sustainably' on page 26 and 'Our approach to sustainability' on page 56 to page 64.</p>
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<p>CG-BF-410a.2</p>	<p>(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled</p>	<p>In FY23, Accsys had 11.5 tonnes of reclaimed pre-consumer wood offcut materials, of which 100% was remanufactured by Accsys for Tricoya wood chips and 60 tonnes of reclaimed Accoya wood re-processed for Tricoya.</p> <p>Our products are certified non-toxic and can be recycled at the end of use stage (e.g. Tricoya MDF manufacturing). Accoya has been independently assessed to have a service life of up to 90 years.</p> <p>Read more at: ARA 2023 - 'Sustainability continued' on page 60.</p>
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### Wood Supply Chain Management

Code	Question	Our Disclosure
<p>CG-BF-430a.1</p>	<p>(1) Total weight of wood fiber materials purchased, (2) percentage from third-party certified forestlands, (3) percentage by standard, and (4) percentage certified to other wood fiber standards, (5) percentage by standard</p>	<p>Total weight of wood fiber material percentage: 67,911m3 (which includes stickers and beams).</p> <p>2023 sales volume: 63,344m3 of Accoya sold.</p> <p>100% of Accoya from FSC® (CO12330) certified sources.</p> <p>Read more at: ARA 2023 - 'Our Approach to Sustainability' on page 56.</p>

## Activity Metrics

Code	Question	Our Disclosure
CG-BF-000.A	Annual production	2023 sales volume: 63,344m <sup>3</sup> of Accoya sold
CG-BF-000.B	Area of manufacturing facilities	Our manufacturing site in Arnhem has a site area of 16,439m <sup>2</sup> .