

INEOS Enterprises

Sustainability Report 2022



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About this report



This report, published in H1 2023, details INEOS Enterprises' global sustainability performance over the 2022 financial year. It has been produced with reference to the 2021 INEOS group sustainability report and the Global Reporting Initiative standards (GRI 1 Foundation 2021).

Questions or feedback concerning the report should be directed to the following email address: mbententerprises.sustainability@ineos.com

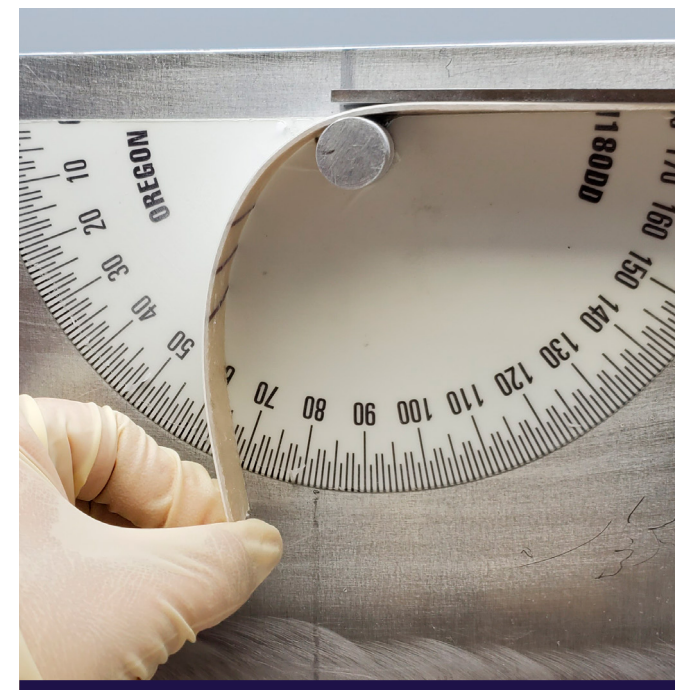
The focus of this report relates to the ambitions and progress for the INEOS Enterprises entity, a subsidiary of INEOS group. The INEOS group sustainability reports can be found [here](#).

The consolidated data available in this report is produced bi-monthly and gathered for input annually in line with our Sustainability Reporting methods.

The baseline year for all reporting data is 2019, with data shown until the end of FY22.

When consolidating environmental, social, and governance data from entities in the reporting boundary, our 2022 report includes data from our manufacturing sites and not our office locations due to much of the data, such as emissions and waste production, being immaterial at our office locations. The data reported is for all the manufacturing facilities of INEOS Enterprises except for the INEOS KOH facility at Ashtabula which was acquired in December 2022.

The Global Reporting Initiative (GRI) standards, which this report has been produced in reference to, provide structured reporting guidelines for organisations to report on the impacts of their sustainability activities in a consistent and credible manner. This enhances global comparability and enables organisations to be transparent and accountable. For more information about GRI reporting, please refer to [page 84](#).





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General overview

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1.1 Views from our leadership

1.1.1 Statement from our CEO

“
We have set a strong
roadmap to achieve
net zero emissions
by 2050.”



Ashley Reed
Chief Executive Officer
INEOS Enterprises

As a global chemical manufacturer, we are committed to thinking innovatively about ways to secure a liveable future for our planet and the generations to come. We know that for our business and our world to thrive tomorrow, we need to act today.

Based on our commitments and progress to date, to achieve net zero by 2050, we have set an ambitious target to reduce our emissions by 33% by 2030. We are committing to realistic goals in order to achieve significant positive impact on the environment around us and the communities we serve.

The products, services, and materials we produce are heavily relied upon by individuals and organisations across the world, helping society to advance. We take our position seriously and feel the responsibility to make sure that these advances do not come at a cost to our planet. We intend to use our influence to encourage society to invest in and use renewable energy sources.

In this report, we will provide an overview of our sustainability initiatives, including our progress towards our environmental, social, and governance (ESG) goals. One such goal is the significant reduction in our Scope 2 emissions achieved at

our Joliet plant in Illinois, USA, through the use of a certified renewable energy supply.

Although Enterprises relies heavily on the production of materials, as an entrepreneurial and innovative organisation, we are making substantial financial commitments to transform our operations and secure a sustainable and profitable future.

We are focusing on our circular economy to ensure the materials and products we use are reused, recycled, and repurposed across our value chain. We are also investing in innovative solutions and products that will advance our development in the hydrogen economy, aiming to lead the way in enriching the communities we work with, whilst minimising our impact on the environment.

INEOS Enterprises produces a wide range of products that are being used to have a positive impact in our supply chain and wider society. For example, we're producing materials for lightweight automotive parts required for greater energy efficiency, as well as parts for electric vehicles. To pass valuable sustainability processes and reduce the carbon footprint across our supply chain, we're also producing biologically sourced feedstocks in our resins and biodegradable solvents such as Butane-1,4-diol (BDO).

We are proud of the progress we have made, but we also recognise that there is much more work to be done.

Our sustainability process is a continuous one, and we remain committed to making meaningful progress.

As we progress on our sustainability journey, we have established six fundamental strategic pillars that form the foundations of our sustainability agenda.

INEOS Enterprises will play a full and active part to achieving net zero by:

1. Reducing our own emissions and the impact of our operations
2. Implementing the integration of a hydrogen economy
3. Fostering a true circular economy
4. Making it easy for our people to have a positive impact on the environment and society
5. Maintaining a sustainable workplace where everyone can thrive
6. Enriching the communities we are a part of

We are pleased to be able to share our first INEOS Enterprises Sustainability report to demonstrate the progress we've made to date and our sustainability intentions and ambitions for the future.



1.1 Views from our leadership

1.1.2 A word to our investors

INEOS Enterprises has a highly entrepreneurial culture, and we know we can play a distinct part in securing a sustainable future for our world.

As a chemical manufacturing business, combatting climate change and becoming climate neutral by 2050 (as set out in the Paris Climate Agreement, 2015) is even more of a challenge. But it is one we are fully committed to tackling, having set out an ambitious roadmap which we are already making significant progress with.

We are committed to leading the way in a world that is becoming less dependent on non-renewable sources. We will remain a profitable business through investing in innovative products and a circular economy in which materials are reused to the maximum extent, and no products, once used, enter the natural environment.

We aspire to create a thriving workplace that's committed to the growth, development, and progression of our people, and be a force for good in the society, businesses and communities we work in.

Sam Andrews

INEOS Enterprises Investor Relations Manager



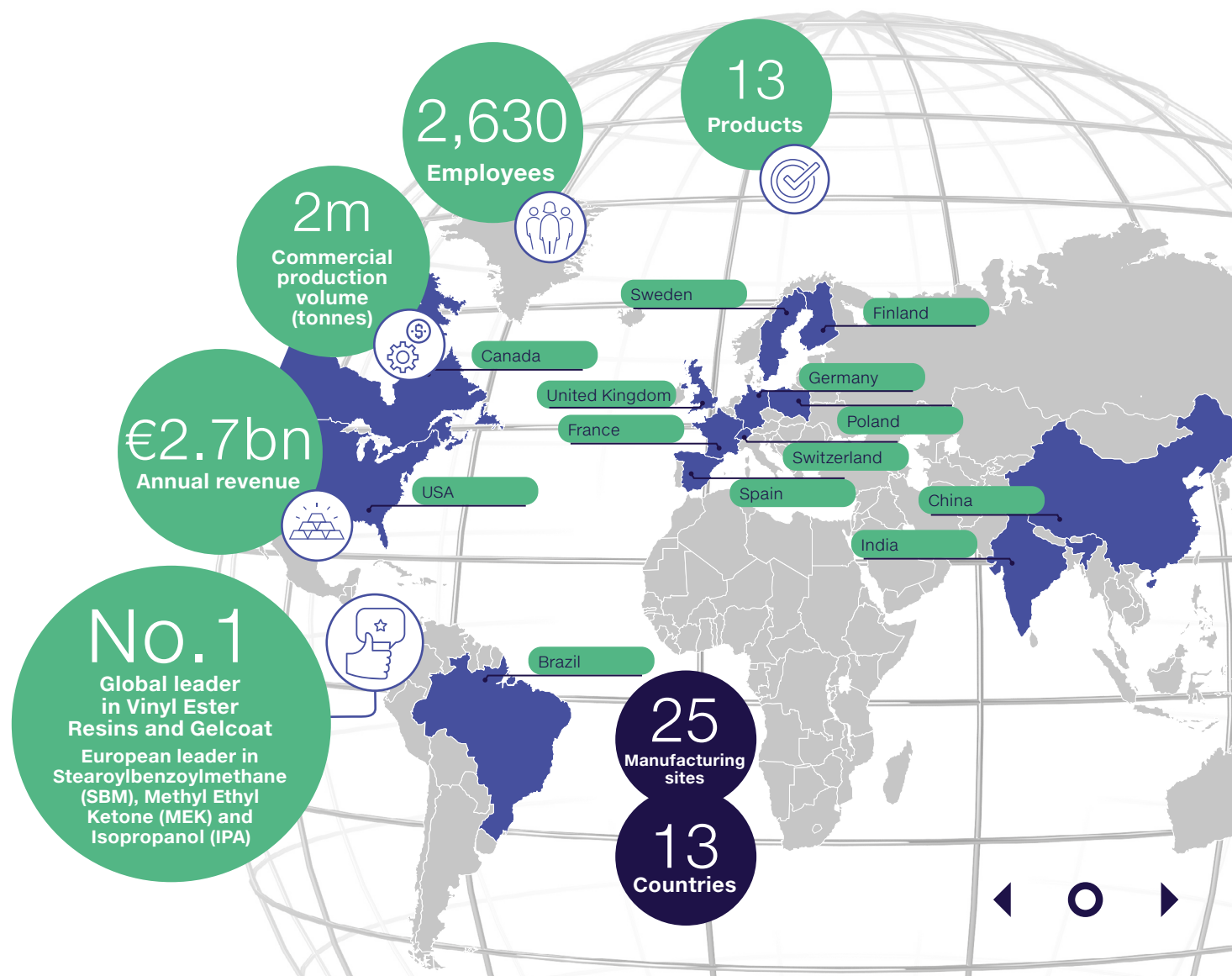
1.2 Introduction to INEOS Enterprises

1.2.1 INEOS Enterprises at a glance

We're a global market leader in the production of chemical products used in value chains across a broad range of sectors.

At INEOS Enterprises, we provide essential products into chemical manufacturing value chains, operating across a range of markets and sectors. Our comprehensive portfolio of chemical products serves industries as diverse as automotive; construction; paints and coatings; packaging; and medical devices.

The assets we produce are supported by our robust international manufacturing presence that positions us to have significant impact on a global scale. We are mindful of this impact and the pivotal role we have in the production of critical products, such as medical devices, to advance the wellbeing of our society.



1.2 Introduction to INEOS Enterprises

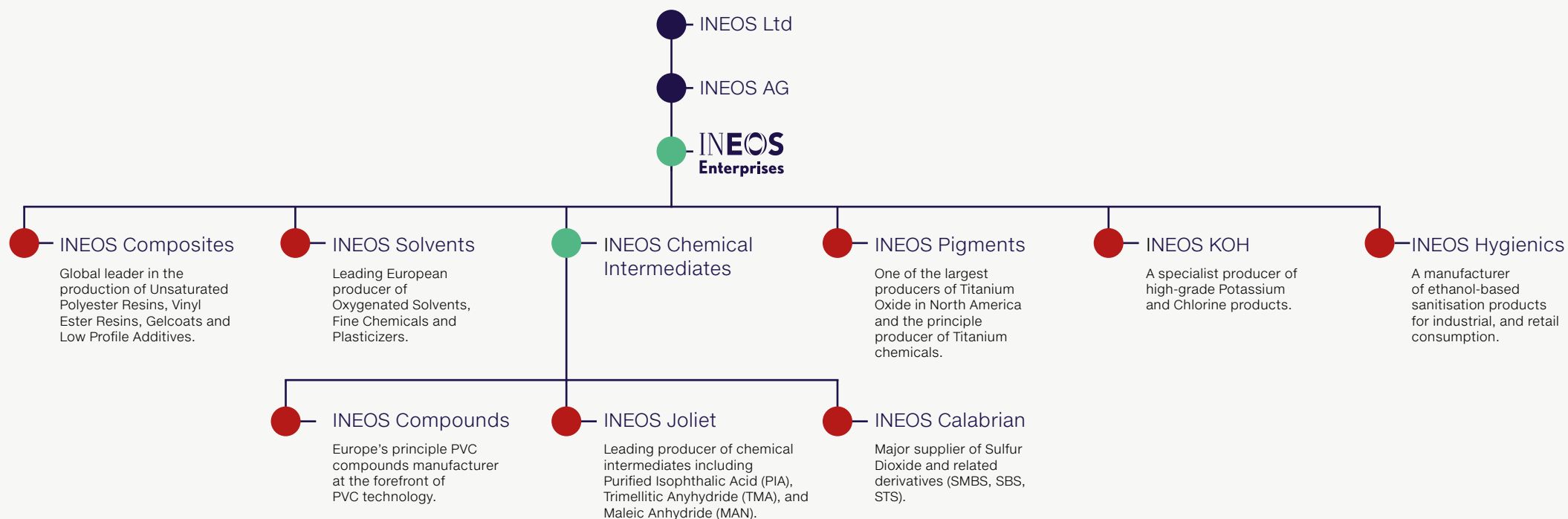
1.2.2 Our structure

INEOS Enterprises is one of the main financial groups within INEOS and contains 8 of over 30 businesses within the INEOS group as a whole.

The INEOS business and financial groups operate in a group federal structure with a high degree of independence in each group and business, allowing a dynamic and responsive working environment.

INEOS Enterprises functions as an independent banking group that raises its own capital and produces independent financial reports.

- Top company
- Holding company
- INEOS business



1.2 Introduction to INEOS Enterprises

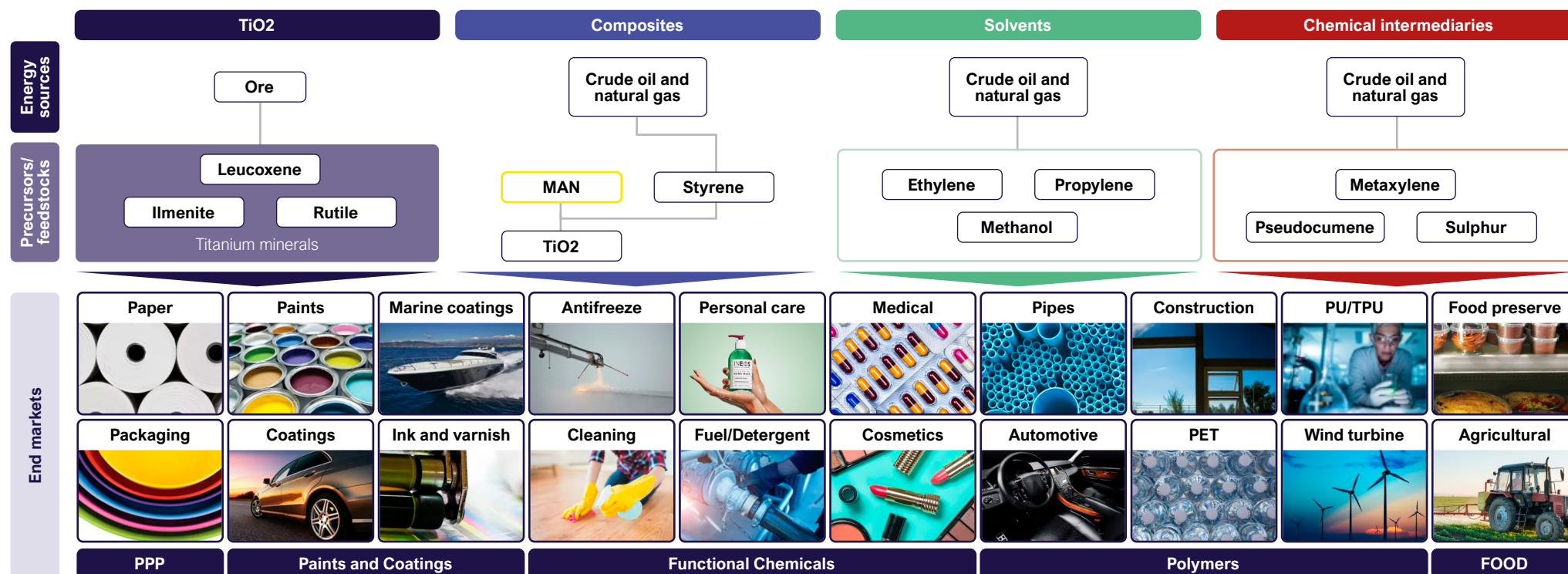
1.2.3 Our products and markets

INEOS Enterprises has a diversified product portfolio with a diverse range of end market applications.

Our businesses produce the raw materials that are essential to manufacture a wide variety of goods.

Our products are high-performing, affordable, and eco-efficient, making them the best and often the only materials suitable for their intended use.

Committed to providing solutions to the world's challenges, our products have the power to save lives, improve health, and enhance standards of living. As we work towards achieving net zero emissions, we remain committed to delivering the products that the world needs.



1.2 Introduction to INEOS Enterprises

1.2.4 Our people



At INEOS Enterprises, we are dedicated to creating a brighter future through diversity and inclusion.

We believe that by celebrating and championing the individual voices of our employees, we can make real progress in protecting our planet and driving positive change. Our people are at the heart of everything we do, and we value the diverse perspectives and experiences that everyone brings to the table.

We know that the more diverse our workforce, the better the outcomes, and that collaboration thrives when we incorporate a range of opinions and approaches. By working to cultivate a workplace culture that celebrates diversity and inclusivity, we strive to ensure that the benefits of sustainable actions are equally enjoyed by the communities they impact.

1.2 Introduction to INEOS Enterprises

1.2.5 Our key values and ethics

We take our responsibility for the environment and our people very seriously and are committed to continuing to work in close partnership with community groups and other stakeholders to ensure we are a responsible neighbour.

As an organisation, we continually strive to find scientific and engineering solutions to global challenges. We use our creativity to solve problems and move quickly to achieve change. Our culture is entrepreneurial, defined by a lack of bureaucracy. Being privately owned offers the freedom to take a long-term view, while a simple and decentralised organisational structure enables quick and efficient decision-making.



Safety is the top priority for everyone at Enterprises. Collectively and individually, we are committed to protecting and maintaining the quality of the work environment, to ensure the welfare of our employees and of the communities in which we operate.



We don't settle for anything less than excellence. We have high expectations of ourselves, each other, and our businesses, because we have seen what's possible when we give it all we've got.



We value each other, we act with integrity and treat everyone with the respect and dignity that they deserve. Good manners don't cost anything but are integral to forming and maintaining the long-term relationships that contribute to the success of our business.



Challenge brings us together and demands the best from us. It gets us out of bed in the morning, gives us purpose, and shows us what we are capable of.



Competition keeps us on our toes, and our unwavering desire to be the best keeps us out in front. It's amazing what people can achieve when they take the brakes off in their heads.

1.3 INEOS Enterprises and sustainability

1.3.1 Our material topics

INEOS Enterprises recognises the importance of sustainability as an integral part of our business strategy, and we are committed to creating long-term value for our stakeholders.

“

We believe that sustainability is not just a moral imperative, but also a critical driver of long-term financial performance. By integrating sustainability into our operations, we can enhance our operational efficiency, reduce costs, and attract and retain customers who value sustainability.

We recognise that our stakeholders, including investors, employees, customers, and the communities in which we operate, expect us to operate in a responsible way. As such, we are committed to transparent reporting of our sustainability performance and engaging with stakeholders on their expectations and concerns.

We are proud of the progress we have made so far, but we also recognise that there is more work to be done. We remain committed to driving positive change and creating a more sustainable future for all.”

**Andrew Brown**

Chief Financial Officer (CFO)

In 2022, to help us accelerate our sustainability progress, we conducted a materiality assessment, bringing together a wide range of internal and external stakeholders to understand areas of concern, challenge our assumptions and continue to develop our strategic sustainability efforts. We recognise that a credible and comprehensive sustainability strategy must be grounded in the needs of all stakeholders.

Our selection of external stakeholders to be surveyed was based on their impact on our business and their engagement with sustainability issues. These stakeholders encompassed investors, customers, and industry associations. We conducted interviews with each group and asked them to evaluate and rank various sustainability topics based on their significance.

We also engaged with our employees at different levels in the organisation. Through in-person interviews, email surveys, and a validation workshop, we consulted with employees on sustainability topics and assessed their input to validate the findings of the materiality assessment.

The results have been reviewed by the INEOS Enterprises Board of Directors and will be formally revised every 2 years, with consistent monitoring during the interim.

1.3.1 Our material topics (continued.)

The findings from the consultation are reflected in the chart below, with the position of each issue reflecting the stakeholder interest and the potential business impact.

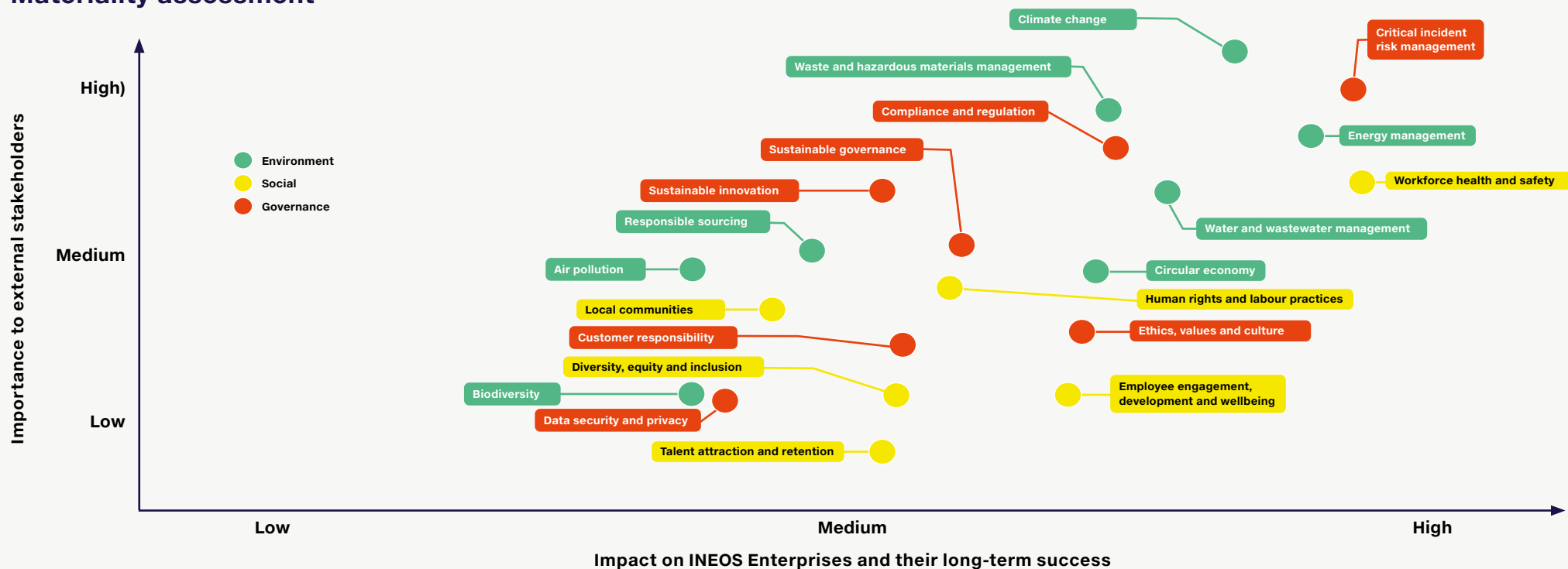
There were seven key topics identified with 'high priority' status from the materiality assessment: climate change; workforce health and safety; energy management; waste and hazardous material management; critical incident risk management; compliance and regulation; and water and wastewater management.

We also regularly discuss topics of materiality with

key stakeholders across our business environment to take a regular temperature check on sentiment, alongside consistent monitoring of regulatory developments to challenge our focus.

The topics identified by all these methods have been addressed in our six strategic sustainability pillars to help focus our attention on rectifying the key issues identified by our stakeholders and the business.

Materiality assessment



1.3 INEOS Enterprises and sustainability

1.3.2 Our sustainability strategy and commitments

Our Sustainability strategy sets out our ambitions and commitment to addressing the challenge of climate change, resource scarcity, waste, and pollution, whilst fostering a more inclusive and safer environment for our communities and our people.

We want to create a world where we are advancing society through innovative new products whilst minimising the impact of our operations on the environment around us; a world where our solutions accelerate a hydro-carbon future and a circular economy.

We are proud to share the six strategic pillars we have identified for our sustainability agenda which address Enterprises-specific focus areas from our 2022 materiality assessment.

A framework to address our social strategic pillars is also currently in development and will be launched across Enterprises later this year.

					
1 Reducing our own emissions and the adverse impact of our operations on our environment	2 Implementing the integration of a hydrogen economy	3 Fostering a true circular economy	4 Making it easy for our people to have a positive impact on the environment and society	5 Creating a sustainable workplace where everyone can thrive	6 Enriching the communities we are a part of
We aim to reduce our Scope 1 and 2 emissions by 33% by 2030, working to achieve climate neutrality, mitigating adverse impacts on water scarcity and biodiversity.	We will continue our work to innovate bio-based products and integrate recycled materials and biodegradable solvents into our product portfolio.	By the end of 2023, the bottles used in our Hygienics business will contain a minimum of 30% recycled plastic, with a further ambition to supply it's products in 100% recycled and recyclable packaging by 2024.	We commit to supporting our people to be innovators and identify opportunities for growth.	We are committed to ensuring our people are valued, trusted, and treated with respect, and human rights are respected throughout our operations.	We commit to inspiring and developing the next generation of scientists and engineers to help build our sustainable future.

1.3 INEOS Enterprises and sustainability

1.3.3 Our 2022 highlights and progress

In 2022, the world returned to a new state of “normal” after the effects of the Coronavirus pandemic. Throughout this time, our ethos has been to adapt, evolve, and grow.

We have been resilient and determined to help the world in overcoming these challenges and have made progress in a number of key sustainability areas highlighted below.



Our KOH facility is operating an INEOS electrolyser design for chlor-alkali production, providing long-lasting and **energy efficient performance**.

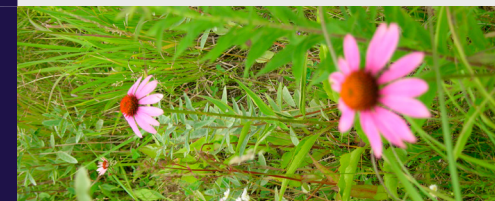


Helping local educators discuss the impact of environmental change to empower young people to **take action** by working with regulatory agencies to preserve wetlands near our site in Ohio.

In 2021 we eliminated Scope 2 emissions at our Joliet Facility in Illinois, USA. The electrical power for this facility is now sourced from a **certified renewable source**.



The use of anaerobic reactors at our facility in Illinois to convert clean biogas into a **renewable energy source**, saving in the use of non-reusable energy resources.



At INEOS Hygenics, all our anti-bacterial handwash bottles are **100% recyclable** and our anti-bacterial wipes are **100% biodegradable**.



In 2022, we recorded an average of approximately **over 22 hours** of training per employee globally, with 100% uptake of all core training globally.

Developed Envirez™ resins to be manufactured using an innovative patented process that incorporates a variety of **renewably sourced** raw materials in the formulation.



Through our Apprentice Workshops at the Herne Facility in Germany, we are **supporting 16 employees** to be trained as chemical technicians.



1.3 INEOS Enterprises and sustainability

1.3.4 Our contribution to the UN SDGs

INEOS Enterprises aligns positively to ten of the United Nations Sustainable Development Goals (UN SDGs).

At Enterprises, we produce chemicals that are used in the production of anti-bacterial products and the reagent chemicals used in virus testing kits (Goal 3). Our businesses also provide products essential for sanitation pipes and industrial systems, as well as chemicals needed to ensure water is safe for drinking or to treat sewage (Goal 6).

Our financial strategy aims to promote strong and

sustainable economic growth, and we partner with local communities and new organisations to support and enhance sustainable employment practices and offerings (Goal 8). We are placing great emphasis on fostering a circular economy and run several initiatives to drive innovative practice to reduce the consumption of raw materials (Goal 9). Our investment into the circular production of materials is also helping create sustainable working practices (Goal 12).

Many INEOS Enterprises products are essential in the provision of efficient housing, infrastructure,

water and energy networks, transport systems, and urbanisation (Goal 11). As part of Europe's largest operator of electrolysis technology for producing hydrogen, we are in a position to enable energy transition away from fossil fuels (Goal 13). Key areas of our business are transforming our plastic production processed to ensure plastics can be recycled at the end of its life (Goal 14).

We also take part in a number of of corporate memberships, industry charters, management standards, and other pledges to drive key stakeholder initiatives (Goal 17).





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2.1 Our climate

INEOS Enterprises is committed to the INEOS-wide target of reducing its greenhouse gas emissions and achieving net zero by 2050.

To achieve this goal, we have implemented a comprehensive GHG management system throughout our organisation. As part of our commitment to combat climate change, we're integrating TCFD (Task Force on Climate Related Financial Disclosures) reporting into our sustainability agenda. This means that in our 2024 disclosures, we'll report on the challenges and opportunities arising from the changing climate and detail how we're working to reduce and eliminate our emissions.

As we continue to assess our opportunities, we're exploring measures such as national hydrogen and carbon strategies, as well as changes to regulations that will increase our competitiveness in locations that are leading the way.



2.1 Our climate

However, we're taking a closer look at how different climate change scenarios could impact our sites in terms of the severity and frequency of these events.

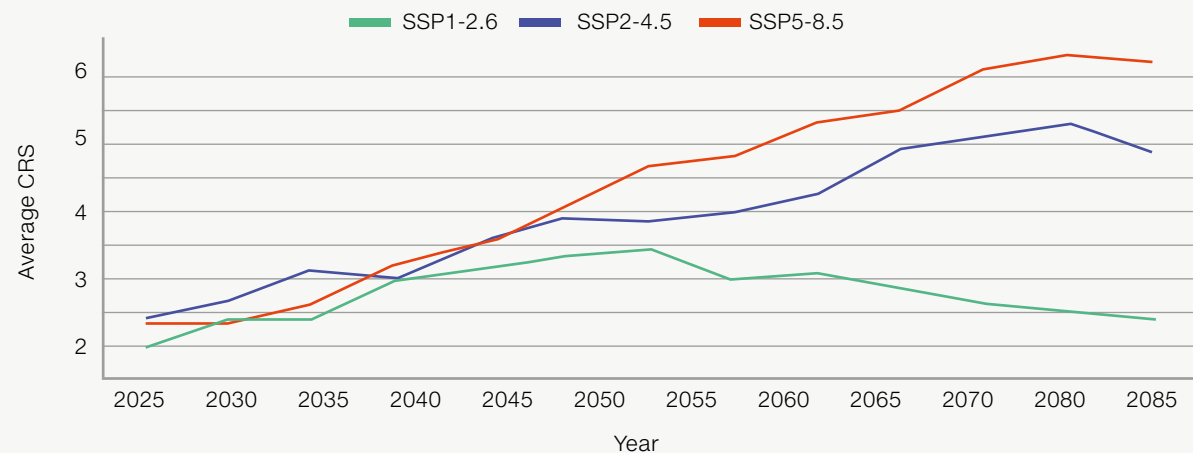
We're using the 'Swiss RE Sustainability Compass', a tool that assists organisations in evaluating the risk of extreme weather events such as; floods, storms, and rising sea levels, and the effects of climate change. This allows us to assess the potential impact of different climate scenarios and extreme events on our facilities, so we can integrate the results into our management plans.

Using the tool helps us better prepare for and respond to future climate challenges and ensure the resilience of our operations.

Shared Socio-economic Pathways (SSP) describe different climate futures, all of which are considered possible depending on the volume of greenhouse gases (GHG) emitted in the years to come. Four pathways have been developed spanning a broad range of global changes up to 2100 [2.6, 4.5, 6.0, and 8.5 watts per meter squared].

Our manufacturing sites already adhere to strict regulations that require us to have crisis management plans in place to manage extreme weather conditions such as floods, heatwaves, cold snaps, and high winds.

Year vs Average of Climate Risk Score (CRS)



2.1 Our climate

2.1.1 GHG emissions

We've developed roadmaps to guide us towards this ambitious goal, and as part of this effort, we've adopted the group-wide target to reduce our Scope 1 and 2 emissions by 33% by 2030, all while sustaining our growth.

This is a crucial step on our journey towards reaching our ultimate net zero goal by 2050.

Our work has been ongoing for several years and a key milestone was achieved in 2021 with the elimination of Scope 2 emissions at our Joliet Facility in Illinois, USA. The electrical power for this facility is now sourced from a certified renewable source.

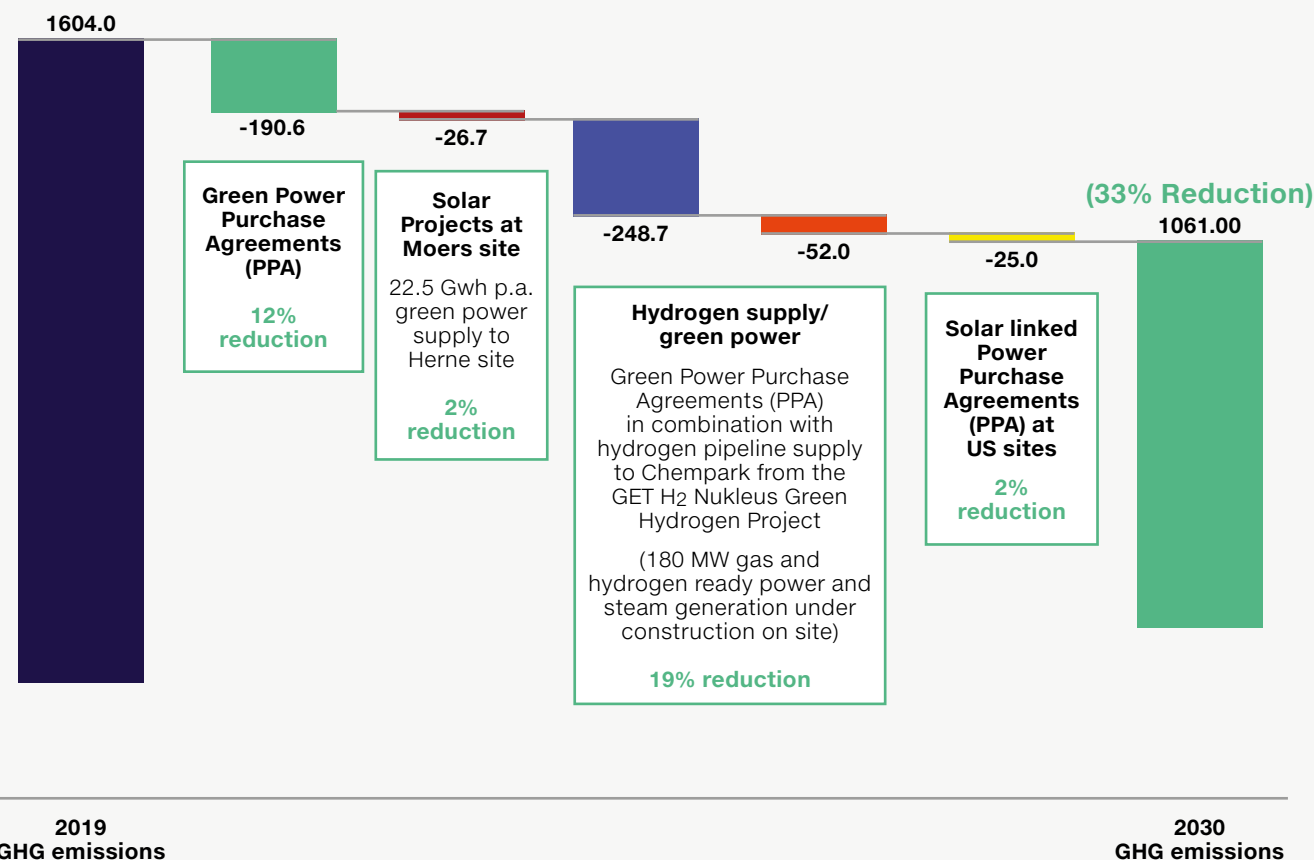
Our greenhouse gas emissions reductions, however, must also include Scope 1 emissions from our facilities and our 2030 roadmap overview includes significant fuel-switching as well as renewable power supply initiatives.

Our site-based roadmap initiative and 2020 investment plans are designed to reduce our GHG emissions, while maintaining profitability.

Our goal is to support these plans and leverage the opportunities presented by the rapidly changing energy and climate landscape. To achieve this, we have committed over €40 million in the coming years to a variety of initiatives aimed at achieving our objective, with €18 million planned to be spent on climate change related projects in 2023.

2030 Target: 33% Reduction in Total GHG emissions as compared to 2019

All values in '000 tCO₂e/year



2.1 Our climate

2.1.1 GHG emissions (continued.)

We're proud to report that we've made significant progress in reducing our overall GHG emissions, achieving a 24% reduction since 2019.

This has been made possible through a combination of measures, including reducing our Scope 1 emissions by 3% and our Scope 2 emissions by 51%, compared to our 2019 baseline.

We report both Scope 1 and Scope 2 emissions annually using internationally recognised standards to track our progress.

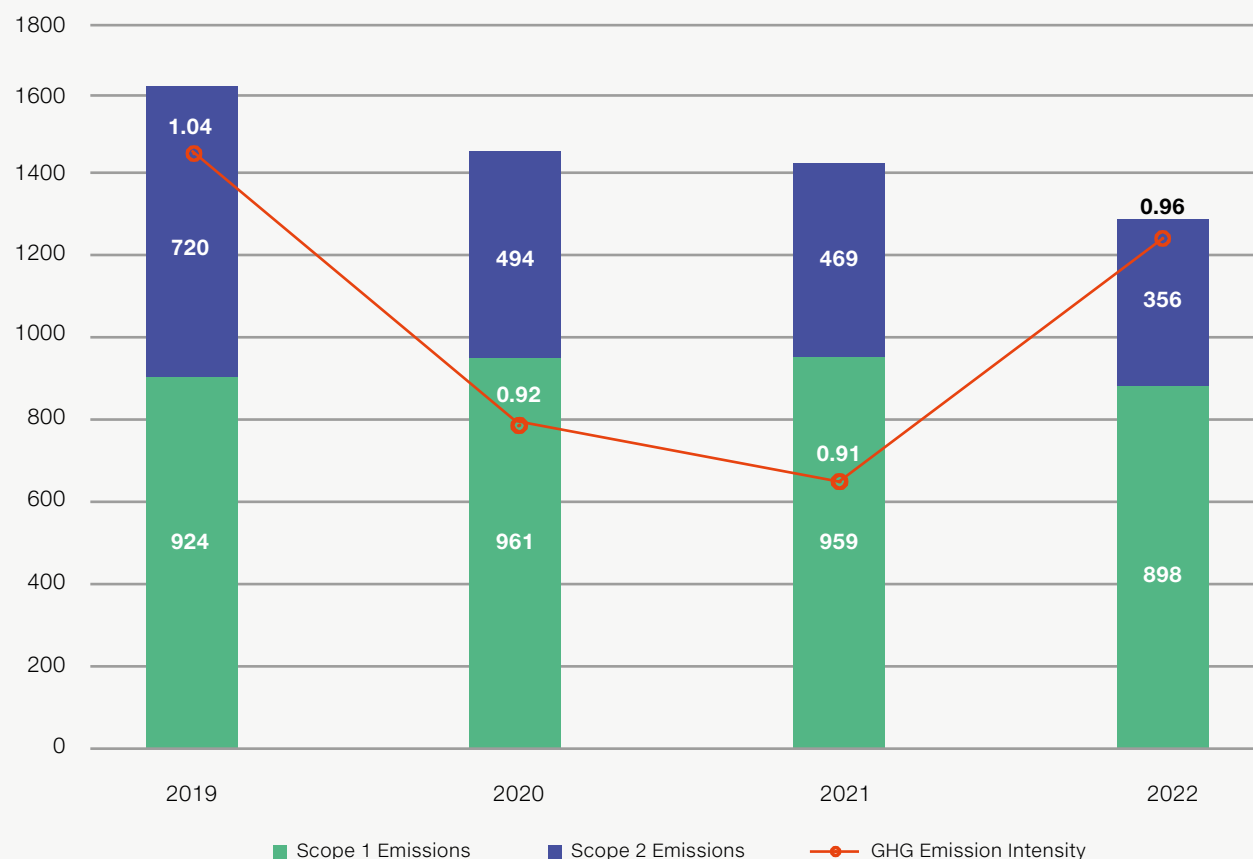
Our company-wide climate strategy aims to achieve net zero emissions by 2050 and reduce emissions by 33% by 2030. To measure our progress against a 2019 baseline, we monitor our operational GHG emissions every year according to rigorous accounting standards.

In some regions, such as Europe and China, we report our Scope 1 emissions to local authorities and have them verified by third parties which helps to increase transparency and accountability.

Our total GHG emissions in the reporting year, including emissions from exported energy, accounted for 1,255 thousand tonnes of CO₂ eq.

GHG emissions (including exported energy)

(Scope 1 and Scope 2 Emissions – '000 t of CO₂e; GHG Emission Intensity – '000 t of CO₂e/'000 t of Production)



2.1 Our climate

2.1.1 GHG emissions (continued.)

We recognise that achieving our goal of net zero by 2050 requires us to look beyond just our operational emissions.

We must also consider the emissions occurring throughout our entire supply chain, both upstream and downstream. These emissions contribute significantly to the overall carbon footprint of our products and we are committed to taking action to reduce them.

Our customers are increasingly requesting information about the carbon footprints of our products, and we're committed to sourcing materials in a more responsible manner.

Initially our focus will be on addressing upstream Scope 3.1 emissions, which covers the extraction, production and transportation of goods and services purchased or acquired in the reporting year, as well as our own Scope 1 and 2 operational emissions. By taking this approach, we can make a meaningful impact on our overall carbon footprint and work together with our customers towards a more sustainable future.



CO₂-FREE ENERGY AT JOLIET

CASE STUDY

Our Joliet site in Illinois, USA, has entered into a CO₂ free power purchase agreement for 100% of its Scope 2 electricity supply. The certification is 100% CO₂ free and has reduced the CO₂ footprint of the facility by 190,000 tons. The Scope 2 power is now fully certificated as it is generated from a nuclear source. This has been made possible by a federally audited certification system that allows certified sources of power supplies for operational use.



2.1 Our climate

2.1.1 GHG emissions (continued.)

The facility had an overall Scope 1 and 2 GHG emission of 389 thousand tonnes, meaning that the CO₂ free PPA has reduced the facility Scope 1 and 2 GHG emissions by approximately 50%. The huge reduction in emissions also contributed to approximately 1/3rd of the entire Enterprises 2030 GHG emissions reduction target.

Sustainability measures have been embedded in our supplier management systems for many years. We require all our suppliers to provide details of their plans and strategies for emissions reduction programmes. These strategies are included in the annual supplier review scorecard and count towards the assessment of supplier performance. In addition to emissions safety, a standard clause is included in our supplier contracts with adherence to INEOS Enterprises Life Saving Rules.

Our procurement team receive internal ESG procurement training so that they can implement our management approach effectively.



At its core, INEOS sustainable procurement is about taking a holistic approach to procurement that considers not only the price and quality of goods and services, but also their social, environmental, and economic impacts. By including sustainability in our procurement decision making processes, we can create more resilient and responsible supply chains, reduce our environmental footprint, and promote social and economic development in the communities where we operate.

One of the key opportunities presented by sustainable procurement is the ability to drive innovation and promote the development of more sustainable products and processes. By engaging with suppliers who share our commitment to sustainability, we collaborate on the development of new materials and technologies that can help us reduce our environmental impact and improve our overall sustainability performance. This not only benefits our company, but also helps to drive progress across our industry as a whole.

To demonstrate our commitment to sustainable procurement, all INEOS Enterprises Suppliers are required to sign up to the INEOS Supplier Code of Conduct as a prerequisite to doing business with us.

Sustainable procurement enables us to manage risk and build resilience. By proactively identifying and addressing potential sustainability issues in our supply chains, we mitigate the risks of supply chain disruptions, reputational damage, and legal and regulatory non-compliance. This not only protects our business, but also helps us to build trust and credibility with our stakeholders, including customers, investors, and regulators.”

Carla Ford

Head of Procurement

2.1 Our climate

2.1.2 Air emissions management

The air emissions from our manufacturing facilities worldwide are covered by operating licenses that set out the strict air emissions limits we adhere to, helping us to reduce our emissions and limit the impact of our operations.

We monitor regulatory change and maintain dialogue with regulators to plan changes to any of these regulated emissions limits, for instance, the variations in the Industrial Emissions currently on-going in the EU.

We are members of a variety of industry groups and regulatory monitoring working groups that support the need to learn about potential regulatory change relating to emissions in advance.

We take great care to prevent any accidental release of materials. In the unlikely event of such an occurrence, we promptly report it to the appropriate authorities in compliance with local regulations. Our systems are closely monitored to minimise any potential risk. We have established internal reporting procedures that automatically initiate online reporting and a thorough internal investigation in the event of a loss of containment that reaches 10% of the reportable level, which we refer to as LOC10s.

We have made significant progress in this area over the past eight years by maintaining a strong focus on continuous improvement, resulting in a reduction in the frequency of these minor losses since the 2019 baseline year.

Where appropriate for local reporting requirements, our sites are equipped to measure levels of Nitrogen Oxides (NOx), Sulfur Oxides (SOx), Carbon Monoxide (CO), Volatile Organic Compounds (VOC), and dust (particulate matter, PM). We operate in full compliance with both local and national regulations governing air pollution. Our annual monitoring helps to minimise the impact our operations have on air quality. In 2022, our non-GHG air emissions were as follows.

Emissions of air pollutants, '000 t					
NOx	SOx	VOC	PM	CO	ODS*
0.42	0.03	2.31	0.15	51.53	0.01
* Ozone-depleting substances as defined under Montreal Protocol					

More than half of our emissions are being produced by just two of our manufacturing facilities, specifically Ashtabula Pigments and Joliet. Thus we will focus on implementing measures to address emissions at these specific sources.

We will also prioritise reducing our air emissions by continuing our investment into advanced systems like low NOx burners, selective catalytic reduction, and DeNOx treatment through urea injection. Additionally, we have implemented leak detection and quantification (LDAR) programs to detect and eliminate fugitive emissions from our equipment.

2.2 Our resources

2.2.1 Energy roadmaps and targets

As an organisation that relies heavily on energy-intensive operations, our energy-related emissions are the primary contributor to our operational GHG footprint.

To maintain our competitiveness, we recognise that energy efficiency is critical. By striving for continuous improvement in our global site operations, we can not only reduce costs but also increase our resource efficiency and advance our emission reduction strategy.

As part of our ambitious 2030 emission reduction strategy, we are committed to investigating and implementing measures that optimise energy usage in our operations and replace fossil fuels with cleaner alternatives.

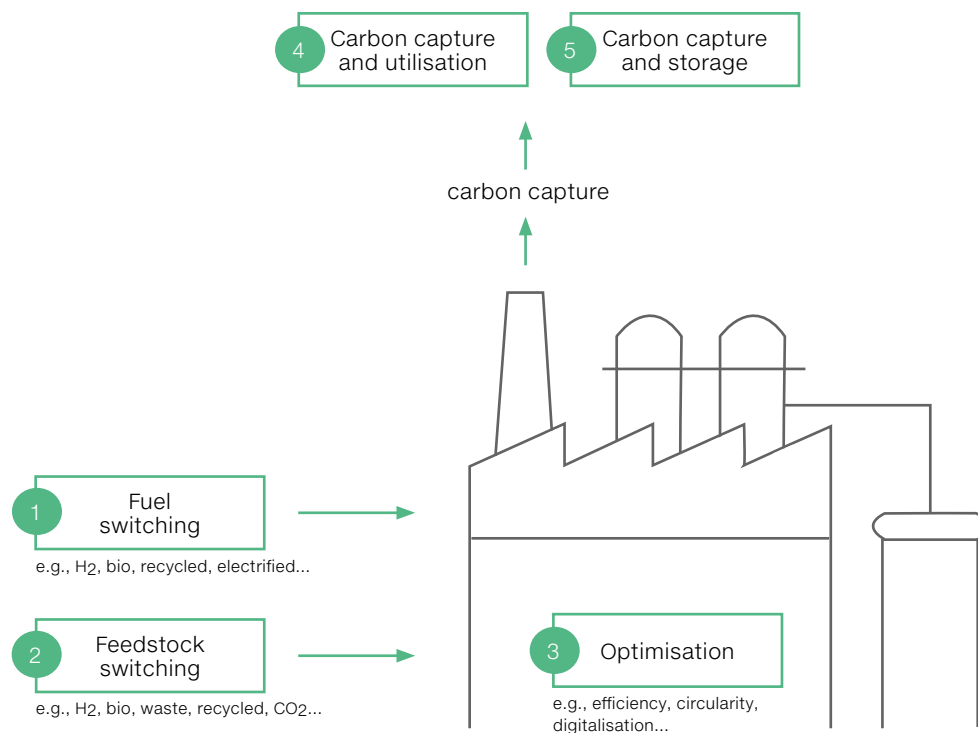
For instance, our businesses and sites are transitioning to cleaner energy sources such as co-firing hydrogen, utilising biogas as a replacement for natural gas, and procuring green power through power purchase agreements (PPAs).



2.2 Our resources

2.2.1 Energy roadmaps and targets (continued.)

At INEOS Enterprises we distinguish five main pathways to achieve **net zero** emissions



INEOS Enterprises subscribes to the comprehensive INEOS group 2030 roadmap protocol that outlines five different pathways for reducing emissions.

This protocol has been instrumental in helping our sites create dynamic and realistic 2030 roadmaps, using 2019 as a reference year. This baseline is recognised for its accuracy, completeness, and consistency in data across all our sites and is subject to recalculation to reflect any structural changes within the company. Reduction options within each of the five active abatement pathways are evaluated and organised into feasible roadmaps for each site based on technical and economic factors.

In addition to outlining reduction measures for each pathway, our roadmaps also reflect organic growth or contraction by increasing or decreasing emissions in accordance with the GHG Protocol. This includes factoring in the estimated GHG emissions impact of any new builds.

2.2 Our resources

2.2.2 Energy consumption

We have a comprehensive approach to managing energy consumption and usage across our sites and businesses.

By analysing our energy data at a granular level, we can identify areas for improvement in technology and fuel usage, which are critical to our emission reduction strategies. Both technology and fuel usage abatement pathways play a key role in our efforts to reduce emissions across all our sites.

During 2022, we faced supply chain challenges due to increased energy demands and limited gas availability at some of our European operations. Consequently, we had to adjust our production volumes, leading to a reduction in CO₂ emissions from 2021 levels. While this level of reduction may not be sustainable in the immediate future, we remain fully committed to our goal of reducing GHG emissions by 33% by 2030.

In 2022, our total fuel consumption was through non-renewable sources. Our strategy to manage this situation is based on fuel-switching and green

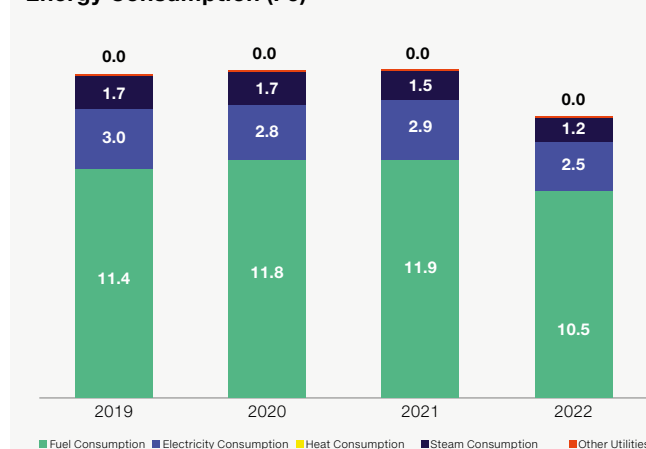
power sources rather than wholesale energy consumption reduction, which we acknowledge is not a realistic approach.

The strategy for fuel switching and green power purchase is exemplified by our roadmap to reducing our overall emissions by 33% by 2030 that addresses primarily Scope 1 and 2 emissions in this way.

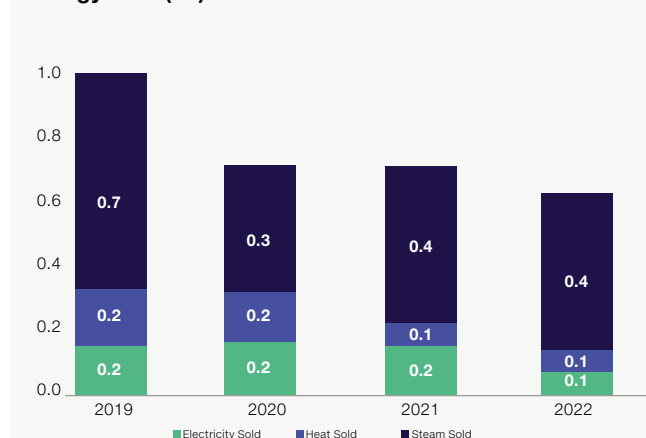
Our total energy consumption within the organisation in the reporting year accounted to 14.2 Petajoule (PJ), a reduction of 12% since 2019. The energy intensity value per tonne of chemicals manufactured for 2022 stands at 10.91 GJ/t. The energy intensity figure is calculated considering energy consumed within the organisation.

As part of our ongoing mission to improve oversight of emissions within our supply chain, we have begun monitoring the carbon footprint related to feedstocks and transportation of raw materials, as these make up a significant portion of upstream Scope 3 emissions. Going forward we aim to expand our monitoring of supply chain emissions to other categories, such as the use of sold products (Category 11) and business travel (Category 6), as well as work closely with our suppliers to explore where emissions reductions can be achieved, such as through alternative feedstock or biofuel usage.

Energy Consumption (PJ)



Energy Sold (PJ)



2.2 Our resources

2.2.2 Energy consumption (continued.)



IMPROVING ENERGY EFFICIENCY WITH BREAKTHROUGH TECHNOLOGY AT KOH

CASE STUDY

At our KOH facility in Ashtabula, Ohio, we produce and distribute potassium hydroxide and chlorine, which are widely used in various industries such as liquid fertilisers, runway de-icers, food ingredients, pharmaceuticals, and agricultural applications. We take pride in offering high-quality products that cater to the diverse needs of our customers.

The plant has commissioned membrane cell technology chlor-alkali unit that incorporates INEOS' BICHLOR™ technology.

This state-of-the-art technology places INEOS KOH at the forefront of chlor-alkali production technology. The BICHLOR™ technology is a significant breakthrough in electrolyser design and construction, offering a modular approach that streamlines maintenance and reduces plant downtime. This innovative bipolar technology is energy-efficient and provides long-lasting performance throughout the lifespan of chlor-alkali production.



2.3 Our water management

As part of our commitment to reducing our water emissions, we are dedicated to using water sustainably and recognise its importance in basic human rights and sanitation.

Water shortages affect every area we operate in, so we use water responsibly, and also encourage our supply chain partners to do so, for the bettering of society and our local environment. We are continually working to reduce our water usage by improving water efficiency, as well as reducing emissions into water sources.

Each site has a meter in place to track incoming water throughout the year and our water discharge is also monitored to track water usage as part of our environmental data collection.



2.3 Our water management

2.3.1 Water withdrawal

During 2022, production volumes at some of our largest manufacturing sites changed due to increased energy costs and reduced availability of gas in some of our European operations, which put increased pressure on our supply chain.

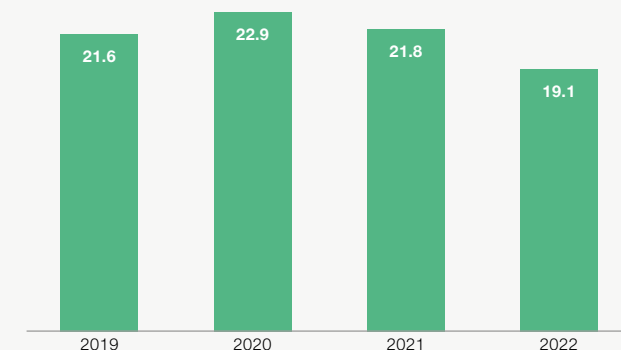
As a result, our water withdrawal figures have reduced by 11.7% from 2019. This reduction may not be sustainable into the immediate future as production volumes fluctuate over the coming years, however we remain committed to optimising water use and withdrawal.

In 2022, our major source of water was from surface water (46%), followed by groundwater (40%), third-party water (10%) and other sources (4%) respectively.

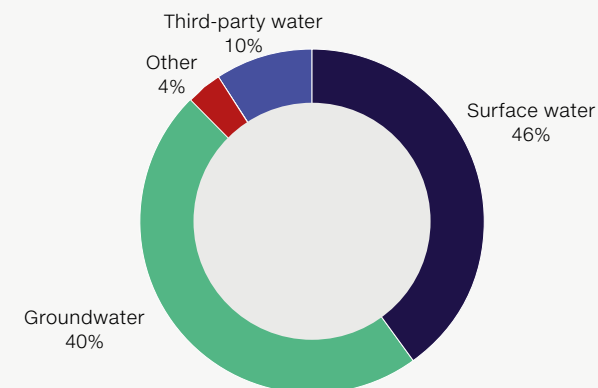
Groundwater is a very important resource for INEOS Enterprises and our facility at Joliet, Illinois, utilises most of the groundwater that we abstract. Our groundwater resource efficiency is included in our climate change scenario assessments, and we engage with the Illinois State strategy that will transfer the water supply for the Chicago area to lake derived water rather than groundwater.

Our climate change assessments use the Swiss RE climate change model to screen our operations against different climate change scenarios and different criteria. From the climate change scenario modelling that we have carried out to date, combined with the state of Illinois water supply planning process, we are confident that this water resource is not under immediate threat and will continue to engage with the state water authorities to ensure it does not reach harmful levels.

Total Water Withdrawal (all areas)
(million m³)



Source of Water Withdrawal



2.3 Our water management

2.3.2 Water discharge

We have achieved a 20% reduction in water discharge since our baseline year, 2019.

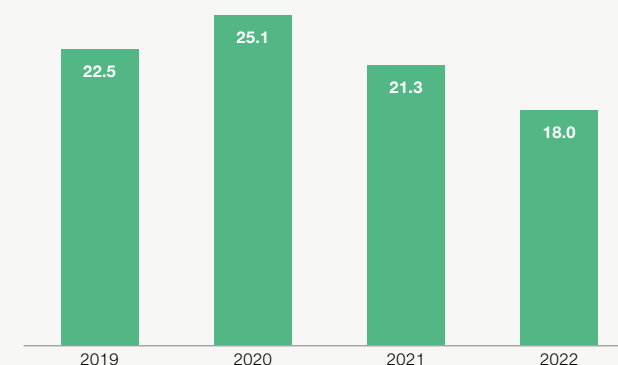
Our water is mainly discharged to surface water (91%) and the remaining amount (9%) is discharged to third-party water supplies (municipal or private water treatment plants). It is important to note that our total water discharge numbers may relate to the inclusion of storm water drainage.

In 2020, we saw an increase in our water withdrawal and discharge which correlated to an increase in water usage at our Moers plant in Germany during a rise in production. The fluctuations in our production quantities mean our operational data will vary, and our trends will be monitored in relation to the sustainability initiatives we are instigating.

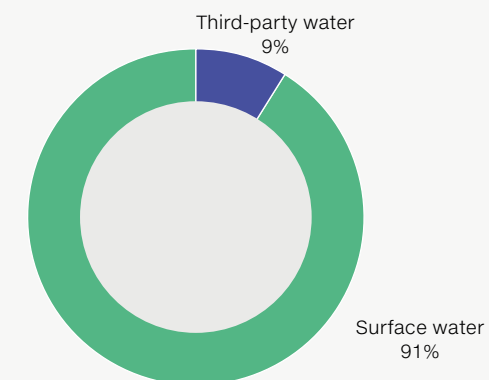
Our water discharge is monitored by destination at all manufacturing sites. Each manufacturing site has their own water discharge practice which is dependent on discharge permits per site and local regulations. Our water discharge levels are dictated by these permits, and we prioritise compliance to the permit metrics across each site.

The water output quality is measured against parameters such as temperature, pH value, oxygen demand, total suspended solids, as well as nitrogen, phosphor, and sulphur concentration. This will also include other site-specific substances of concern as required. Water discharge is heavily regulated, and the requirements become stricter as policymakers address chemicals in the environment and global water scarcity.

Total Water Discharge (all areas)
(million m³)



Source of Water Discharge



2.3 Our water management

2.3.2 Water discharge (continued.)



CONVERTING WASTE WATER TO BIOGAS FOR ENERGY USE AT JOLIET

CASE STUDY

Converting waste products into energy sources reduces our consumption of non-reusable resources, limiting our impact on the environment and our waste footprint.

To convert waste products into energy, an anaerobic reactor was installed at our Joliet facility in Channahon, Illinois, where wastewater is treated to generate clean and renewable biogas which then powers the boiler at the facility.

The anaerobic reactor degrades the TOC (Total Organic Carbon) produced at the facility through bacterial digestion. The reactor has a PVC packed

bed with corrugated sheets which act to support the growth of bacterial cultures.

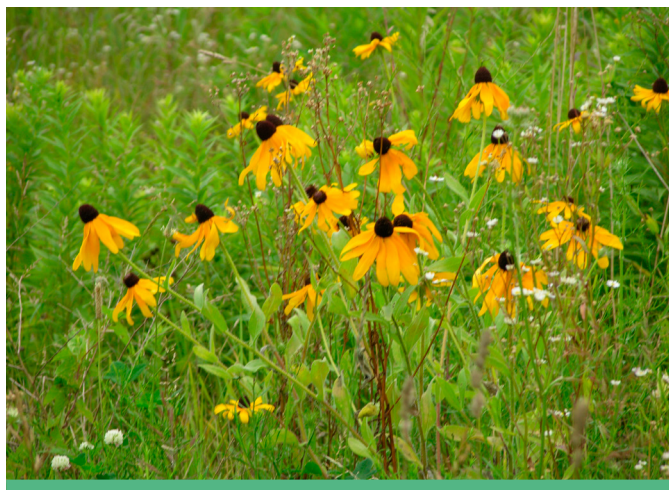
The bacterial cultures can be differentiated into two broad groups, methanogenic and non-methanogenic. The non-methanogenic bacteria work to break down the raw organic materials in the wastewater to lighter weight acids, carbon dioxide and hydrogen gas. Whilst the methanogenic bacteria utilise these raw organic materials to produce methane gas. The biogas produced from the bacterial reaction is collected at the top of the anaerobic reactor for compression and drying.

The anaerobic reactor has double impact. This initiative is:

1. Helping to reduce the amount of solid waste produced at our Joliet facility
2. Generating clean biogas which is used as a renewable energy source to power the boiler, saving in the use of non-reusable energy resources



2.4 Our biodiversity approach



Biodiversity is essential for maintaining the health of ecosystems and providing a range of services that are vital for human survival, such as clean air and water, pollination of crops, and regulation of the climate.

As a chemical manufacturing organisation, it is essential that we strive to reduce our impact on the planet, working to find ways to continue to produce essential products but limiting any effect on healthy ecosystems.

Governments worldwide are introducing new regulations to protect biodiversity and the natural world, with specific regulations that chemical companies must comply with to continue operating. Chemical manufacturers must maintain close relationships with regulators to ensure compliance, with failure to comply resulting in legal sanctions.

Commercially, we must also consider our impact on biodiversity as we rely on natural resources for our operations, including water, raw materials, and energy. Biodiversity loss can lead to the depletion of these resources, resulting in increased costs and reduced profitability.

We are taking an active approach to help increase biodiversity worldwide. We are proud members

of the Task Force on Nature-related Financial Disclosures (TNFD), a global initiative that aims to raise awareness among financial sector stakeholders of nature-related issues, including biodiversity.

By sharing our own experiences in biodiversity conservation, we contribute to the development of the framework of biodiversity disclosures that organisations must adhere to. This system of financial disclosures developed by TNFD requires organisations to report on their impact on biodiversity and the natural world, holding them accountable for their pollution levels. This approach also helps investors assess the risks and opportunities associated with their investments.

We are also members of NICOLE, a leading forum on industrially co-ordinated sustainable land management in Europe. Tom Hayes, Head of ESG at INEOS Enterprises is a member of the steering committee for the NICOLE group and has played an active role in the organisation for over 15 years. NICOLE is at the forefront of sustainable land management and is working on concepts that are key to strategies that will be needed for the CSRD (Corporate Sustainability Reporting Directive) which will come into effect in 2025. Being a member of these important organisations allows us to share experiences and best practice with other non-governmental organisations, regulators, consultants, and industry peers.

2.4 Our biodiversity approach



PROMOTING WETLANDS PRESERVATION AND RESTORATION AT ASHTABULA

CASE STUDY

The most biologically diverse of all ecosystems, wetlands play a crucial role in the sustenance of the world's flora and fauna.

In instances where wetlands exhibit healthy biodiversity, they provide fundamental services to the environment and our communities. They are home to various species of fish and other wildlife, they purify polluted waters, and they help alleviate the destructive power of floods and storms. They also provide a wide variety of recreational opportunities such as fishing, hunting, photography and wildlife observation. As these and many other wetland functions are becoming more widely known, wetlands are increasingly seen as productive and valuable resources worthy of protection and restoration.

When building the disposal facility at our INEOS Pigments manufacturing site in Ashtabula, Ohio, regulatory agencies were consulted to obtain the necessary approvals for development. Although a limited area of isolated wetlands could not be avoided, INEOS Pigments has worked closely with these agencies to ensure that our operations are conducted responsibly and sustainably, with a commitment to protecting the local environment. Determined to preserve the valuable functions of

the local wetland ecosystem, hydrogeologists and biology experts have been consulted to help design high-quality replacement wetlands larger than the originally disturbed area. The replacement wetland has been constructed in a location distant from the industrial operating areas and includes three different hydrology types: open water, saturated, and partially saturated. Certain plant species were carefully selected that would thrive in the area and ensured to include native wildlife and flora on the surrounding land. To ensure this special zone is maintained and protected, this area will be maintained in perpetuity by INEOS Pigments.

INEOS Pigments also recognises the value of supporting education and local biodiversity and, as a result, has granted unlimited access to the site for students of the nearby Grand River Academy for classes related to biology and biodiversity. By creating opportunities for innovative, hands-on teaching and promoting strong community engagement, local educators can now provide context to lessons centered on the impact of environmental change to empower young people to take action for their futures.



“INEOS has provided a great resource to the Academy students and staff, and a superb sanctuary for flora and fauna in a historically industrial region of the country.”

Tony Tucker

Headmaster, Grand River Academy

2.5 Our hydrogen economy

2.5.1 Clean energy

As the world transitions to cleaner energy, renewable hydrogen has emerged as a promising solution to reduce greenhouse gas emissions.

[Europe has set a target of producing 10 million tonnes of renewable hydrogen by 2030](#), and other regions such as North America and Asia are similarly committed to scaling up green hydrogen production.

Developing clean hydrogen as a fuel

Hydrogen has long been a vital feedstock in the chemical industry for the production of fertilisers and other essential products. However, there is now increasing interest in hydrogen as a zero-carbon energy source for broader applications, including transportation.

Hydrogen is a critical element in our journey towards achieving net zero emissions by 2050, and it can significantly contribute to our 2030 reduction targets. However, it's important to note that hydrogen should be produced in a low-carbon manner, such as through electrolysis with renewable energy sources or steam methane reforming with carbon capture and storage. As Europe's largest operator of electrolysis technology, the wider INEOS group are well-positioned to produce hydrogen sustainably. Moreover, we own hydrogen storage infrastructure that can help balance the intermittency of renewable energy sources.

As both a producer and user of hydrogen, we are uniquely placed to drive the growth of the hydrogen economy not only for INEOS Enterprises but also for Europe and the wider world. We can leverage our existing co-produced hydrogen to spearhead the transition towards a cleaner, more sustainable energy future.



2.5 Our hydrogen economy

2.5.1 Clean energy (continued.)



INTEGRATING HYDROGEN INFRASTRUCTURE AT MARL

CASE STUDY

We're excited to share that the ground-breaking "GET H₂ Nukleus" project will soon be providing 'green' hydrogen to our Marl facility, generated from wind power in Lingen, Lower Saxony, where an electrolysis plant will also be built.



Existing gas pipelines will be converted to transport 100% hydrogen, creating a 130-kilometre network from Lingen to Gelsenkirchen, which will become the first H₂ network in the regulated sector with non-discriminatory access and transparent prices. This way, our customers can reduce their CO₂ emissions while benefiting from a reliable, sustainable energy source.

The project will help establish a competitive hydrogen market with the help of several companies, municipalities, and institutions, driving the production, transport, storage, and purchase of 'green' hydrogen. This will establish the core for a nationwide 'green' hydrogen infrastructure system, promoting renewable energy sources in Germany and reducing CO₂ emissions.

Green hydrogen is an excellent way to store renewable energy and works especially well in places where applications cannot be electrified, such as refineries, chemical parks, the steel industry, and aviation. By using green hydrogen, we can significantly reduce additional CO₂ generation, making it a beacon of hope for the energy transition and a catalyst for a low-carbon future.

Learn more about the GET H₂ NUKLEUS project [here](#).

2.5 Our hydrogen economy

2.5.1 Clean energy (continued.)

We see an exciting opportunity to help innovate a new renewable source for our planet.



Our strategic priorities for energy use and consumption over the Enterprises group depend largely on the national and international agreements and strategies implemented in the locations we operate in. These plans will develop over the coming years, and we will be agile in our approach to adapting our strategies in accordance. Based on the information we have to date, our strategy to achieve the 33% reduction by 2030 includes significant reductions of

Scope 1 and Scope 2 emissions and we will continue to move forward with these plans.

We are also continuing to monitor worldwide hydrogen development strategies and are actively sharing experience and best practice to help the integration of a hydrogen economy. There are still big gaps in the hydrogen market, but we see this as an exciting opportunity to help innovate a new renewable source for our planet.

2.6 Our circular economy

Resource conservation, waste reduction, and water sustainability are major societal and political challenges and, as leaders across a range of markets, we are committed to responding to these challenges.

Across our chemical sites, we are consistently aiming to reduce material intake and use recycled or renewable materials as feedstock to cut waste and pollution.

We contribute to the transition to a bio-based and circular economy by investing in bio-attributed and circular products that save resources, reduce greenhouse gas emissions, and create opportunities for our customers and businesses to meet consumer demands and enter new markets.

We also work to improve the recyclability of our products, so they can be recovered and reused, or recycled to the maximum extent possible, reducing landfill, incineration, and lowering the demand for fossil-based raw materials. This is a particular priority for our businesses that make products that reach end-consumers, such as polyethylene, polypropylene, polystyrene, and PVC. The move to a circular economy will maximise the valuable contribution that such plastics make to society, for example, parts used in electric vehicles, while working to reduce environmental impact.

Two areas of our business, Composites and Hygienics, are making significant progress in reducing our waste and packaging, which are detailed on the following pages. In the coming years, we will be looking to implement some of these initiatives across the rest of Enterprises and are in the process of establishing data management systems to monitor, review and reiterate progress.



2.6 Our circular economy

2.6.1 Waste management

INEOS Enterprises is committed to monitoring and reducing our waste footprint to make substantial progress in our commitment to fostering a circular economy.

Effective waste management has a two-fold advantage for us. Focusing on the management of hazardous waste forces us to optimise resource efficiency, whilst conserving resources is crucial to our operational cost effectiveness. Following our 3R's hierarchy, we continuously strive to create innovative solutions to minimise our waste products, and reduce the need for disposal, which in turn lowers the waste products we emit to the environment, as well as lowering our operating costs. A good example of this is the operation and management of our landfill at the Ashtabula plant that provides high quality, reliable and predictable waste management for the main production process at the plant.

We are also required by law to comply with

environmental regulations related to waste management. These regulations result in our operations becoming increasingly sustainable, by specifying the correct handling, storage, and disposal of hazardous waste generated by chemical production processes, ensuring that waste is disposed of in a safe and environmentally friendly manner.

Our management approach to waste is guided largely by the regulatory regimes we work within in each jurisdiction where we operate. The waste framework directive in the EU and Resource Control and Recovery Act (RCRA) in the US provide robust regulatory frameworks for the classification and handling of waste to which we adhere. Recording our waste related activities is also crucial to our management approach in terms of both volumes as well as details of destinations.

We are committed to focusing on end-to-end waste management across our value chain, conducting regular audits of our waste treatment and disposal facilities.

We are continuously engaged in the process of waste minimisation wherever we can reduce our waste volumes, and this is often tied to innovation measures and changes in regulations that allow wastes to be recovered and utilised as a product or reincorporated into existing products.



2.6 Our circular economy

2.6.1 Waste management (continued.)



BUILDING A CIRCULAR ECONOMY WITH INEOS HYGIENICS

CASE STUDY

By 2024, our Hygienics business aims to supply all its products in 100% recycled and recyclable packaging.

We know that plastic is a growing environmental issue and many of our products rely on plastic packaging so we must do our bit to reduce our environmental

impact. Therefore, we're aiming to make it as easy as possible for our customers to refill, reuse and recycle our products.

What we're already doing:

1. All our anti-bacterial handwash bottles are 100% recyclable
2. All our anti-bacterial wipes are 100% biodegradable, meaning, once used, they will biodegrade in 12 weeks.

This year, we also launched a range of refill packs for our antibacterial handwashes to encourage customers to refill their bottles, and reuse the pumps, saving at least 75% of plastic every time instead of buying a new bottle.

In the coming year, we are working to ensure that all our plastic bottles will include a minimum of 30% recycled materials. But we know we need to do more! We plan to offer refills for every product we develop, always giving our customers the option to refill and reuse by the end of 2023.



2.6 Our circular economy

2.6.1 Waste management (continued.)



INEOS COMPOSITES REDUCES WASTE WITH RENEWABLY SOURCED RESIN

CASE STUDY

At INEOS Composites, our brand Envirez™ has successfully produced an unsaturated polyester resin (UPR) which has been made from 20 % of renewable materials.



We are making significant business commitment to fundamentally change the production of our products, ensuring their sources come from renewable products and instigate sustainable business practices.

Envirez™ resins are manufactured using an innovative patented process that incorporates a variety of renewably sourced raw materials in the formulation. The resins meet the same performance and processing requirements as 100 percent petroleum-based UPR products (non-renewable) and are used in a wide variety of processes and applications within the construction, marine, transportation and energy markets.

The product line has been expanded to include resins with recycled content to provide a large number of more sustainable resin options.

The Envirez™ line illustrates INEOS Enterprises' leadership position in UPR technology and our commitment to partner with our customers to offer real solutions to reducing our waste and making a positive impact on real-life issues.

2.6 Our circular economy

2.6.1 Waste management (continued.)

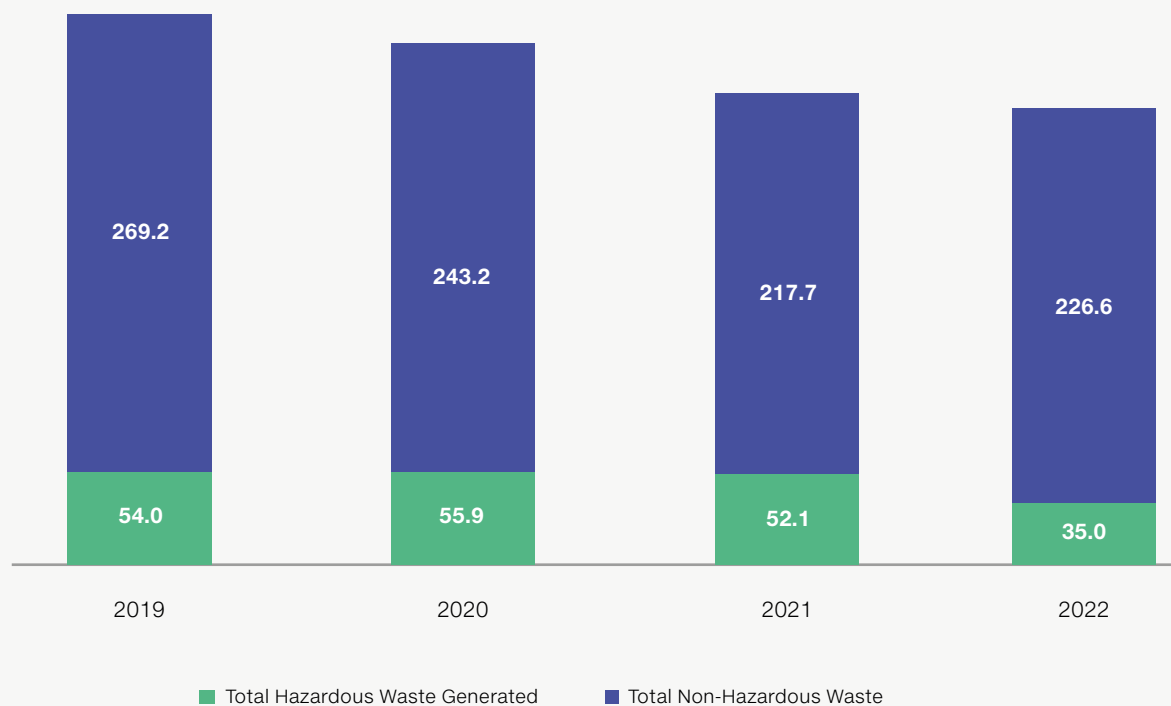
Monitoring and tracking our waste footprint

To foster a circular economy, we are aligned to strict waste management regulations. We track our waste footprint on an annual basis, gathering data on the quantity and treatment of waste in order to iterate our waste management strategy.

All our manufacturing sites monitor their waste production and handling, including treatment methods, operators, and whether waste is treated onsite or offsite. Across our manufacturing sites worldwide, waste is handled in full compliance with the local regulations.

Our waste footprint from our 2019 baseline year is summarised here. In 2022, our total waste generated from our operations was 261.5 thousand tonnes of which 13.4% was hazardous while the rest was non-hazardous waste. In total, our hazardous waste generation has decreased by 35%, while our non-hazardous waste generation is decreased by 23% since 2019.

Waste Generation
(‘000 t)



2.6 Our circular economy

2.6.2 Waste treatment

At INEOS Enterprises, transparency and honesty are paramount. In our effort to minimize our environmental impact, we monitor various waste categories closely, identifying areas where we can make improvements.

Our goal is to reduce waste production and maximize recycling and reuse of materials. We only believe in sending waste for incineration, landfill, or other disposal routes, as a last resort. By prioritizing waste reduction, reuse, and recycling, we hope to contribute to a healthier planet for all. In 2022, 52% of our hazardous waste was recycled.

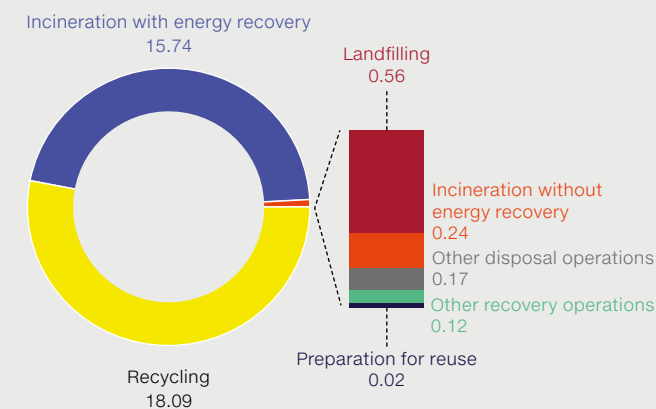
While most of our non-hazardous waste is landfilled (92%), our annual amount of landfilled waste has decreased by 18% since the 2019 baseline year, we acknowledge that there is still significant room for improvement, and we are committed to continuing the reduction in waste to landfill: both by reducing overall waste and diverting otherwise landfilled waste to more sustainable disposal methods.

When waste is handled by a third party off site, we ensure that the service and contractors follow the applicable regulations, whether on waste, SHE, or labour, in compliance with our Code of Conduct through external audits as appropriate.

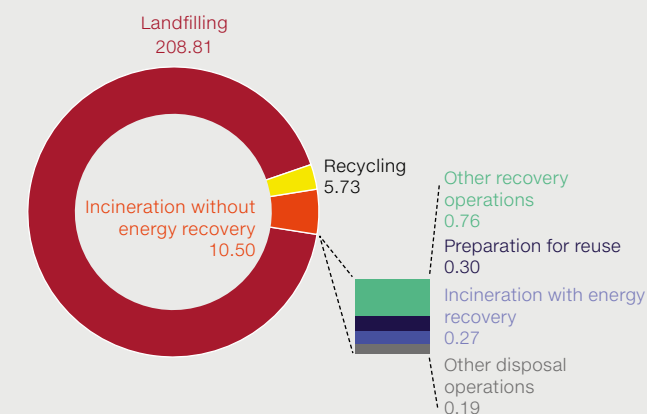
Our waste production at INEOS Enterprises is closely linked to our production process and minimisation of waste production takes place wherever possible.

We continue to partner with other businesses and governments from across the world who want to transform today's take, make, dispose economy into one where chemicals, and plastics in particular, are designed to be used over and over again – and, in doing so, retain their value while avoiding the environmental impact of incineration or landfill.

Hazardous Waste Treatment ('000 t)



Non-hazardous Waste Treatment ('000 t)





3

Social

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3.1 Our people

As of the end of 2022, INEOS Enterprises employed approximately 2,630 members of staff worldwide, including 102 contractors. 51% of this workforce was based in Europe, 45% in Americas, and the remaining 4% in the rest of world.

A demographic breakdown of our workforce and information on new hires during the reporting period can be found in table 7 in the appendix.

As an INEOS group business, we adhere to the INEOS Code of Conduct which outlines our standards for managing various aspects such as health and safety, workers' rights, equal opportunity in the workplace, working conditions, career management, training, harassment, and personal conduct. Our management of health and safety is guided by our Safety, Health, Environment, and Quality (SHEQ) policy, 20 Principles

of behavioural and process safety, 7 Life Saving Rules and INEOS group Guidance Notes (IGGNs).

We expect all our business and employees to uphold these standards and report any suspected violations as a priority.

We strictly adhere to local, regional, and national laws concerning human rights in all countries in which we operate. Our workforce is empowered to join labour unions, works councils, and engage in collective bargaining or other comparable programmes. On average, approximately 60% of INEOS Enterprises employees are covered by a formal collective labour or bargaining agreement (CLA/CBA).

Our European sites participate in European Works Council (EWC) meetings twice a year and produce an annual report for their EWC. We have committees and CLAs/CBAs in place that address various aspects of employee health and safety, wages and benefits, working conditions, recruitment, training and development, diversity, and equality. We also use union delegations, formal or informal team meetings, and safety committees to communicate with employees.

All of our temporary or part-time employees are able to access their local benefit selections. For those not covered by CLAs/CBAs, we adhere to local employment laws to determine working conditions. Our sites also establish employee forums to enable employees to raise concerns.



3.1 Our people

3.1.1 Workforce health and safety

Our goal is zero injuries and product spills, to be accomplished through rigorous application of best practices and fostering a safety culture that promotes the prevention of all accidents.

The health and safety of INEOS Enterprises' employees, contractors and site visitors is our highest priority. We follow strict regulations and do not compromise our standards for commercial benefit or any other reason.

To achieve our goal of zero injuries, all employees and contractors under our control must adhere and contribute to the ongoing development of our strict safety, health and environmental standards and procedures.

Everyone at INEOS Enterprises is responsible for maintaining the highest standards of health and safety. The Executive Board of each Enterprises

business is accountable for safety performance, while all employees and contractors receive safety training, participate in safety teams, contribute to incident learning, and suggest ongoing improvements in safety standards and procedures.

Our safety principles define what is expected of all our employees, contractors and businesses on a day-to-day basis.

We measure each business's adherence to safety principles and performance against safety targets, and our employee bonus scheme is linked to safety performance to foster a safety culture.

Our operational systems and procedures prioritise safety to ensure proper plant and equipment operation. Changes undergo a risk assessment and potential safety risks or impacts are analysed through a hazard study. Emergency procedures are in place, and complete plant shutdown is implemented when necessary until an issue is resolved.

Everyone has responsibility for ensuring a safe working environment for themselves and their co-workers and speaking up about safety issues is encouraged. This responsibility extends to incentivising employees to report near-misses. We can learn from these near misses and put in place corrective action to ensure such incidents are never repeated.



3.1.1.1 Our health and safety management system

The INEOS 20 Principles

We’ve simplified our safety philosophy into what we call the INEOS 20 Principles to ensure transparency and understanding. Each principle consists of a list of sub-principles covering various aspects like mandatory PPE requirements and SHE improvement programmes.

This system covers both people and plant operations to ensure company-wide safety. All employees and contractors are expected to follow these principles, which are available in multiple languages on our website and intranet.

Behavioural safety principles

- 1We believe all incidents and injuries can be prevented
- 2Everyone’s first responsibility is to ensure they work safely
- 3Everyone has the duty to stop work if they feel the situation is unsafe
- 4The expectations and standards are the same for everyone on the site
- 5Rules and procedures must be observed and respected
- 6We should look out for each other’s safety and unsafe situations
- 7All injuries and incidents/near misses must be reported and investigated
- 8Risk assessment must be carried out prior to, during and on completion of work
- 9All team leaders have a special responsibility for promoting and upholding these principles
- 10We must always work within the limit of our competency and training

Process safety principles

- 1The asset operating manager is responsible for its overall integrity
- 2The asset engineers are responsible for maintaining the asset and protective systems integrity
- 3The responsibilities in the organisation for defining and maintaining the correct operating envelopes must be clear
- 4Operating procedures and envelopes must be observed. Deviations must be reported and investigated
- 5Any changes must be properly risk assessed and subjected to MOC procedures
- 6Process hazards are systematically identified, risk assessed, reviewed and managed
- 7All assets must be subject to periodic inspection designed to ensure their integrity and the reliability of their protective systems investigated
- 8Operations must always place the safe operation or shutdown of the asset ahead of production
- 9When in doubt the asset must always be taken to its safest state
- 10We have emergency plans based on assessed risks which are regularly tested

3.1.1 Workforce health and safety

3.1.1.1 Our health and safety management system (continued.)

These principles are supported by our Life Saving Rules outlined in the INEOS group Guidance Notes (IGGNs). These are mandatory rules put in place to prevent health and safety incidents within the workplace. Any violation of these rules results in immediate suspension from INEOS Enterprises' property pending investigation. If found to have intentionally acted with negligence, the individual will be automatically dismissed from INEOS Enterprises, regardless of whether they are an employee or third-party worker.

Due to the nature of our industry and the work we do, risk assessment processes, training and hazard prevention are embedded into ways of working at INEOS Enterprises. Work at our facilities is covered by a strict process of competency assessments, followed by assessments of the risks associated with the work delivered. The process of risk assessment includes routine and non-routine tasks. We also complete final health and safety assessments of the tasks and potential risks immediately prior to commencement to verify that the operation situation is as expected.

We operate a range of Enterprises-wide policies and procedures which cover a variety of operational tasks and methods, from work platforms to electrical isolation, all of which are designed to create a safe working environment for our employees and contractors.

Performance against these principles is assessed yearly on every one of our sites, with opportunities for improvement logged and actioned in short-term and longer-term plans.

Life Saving Rules

1. No consumption or being under the influence of alcohol or drugs on company property
2. No smoking outside dedicated smoking areas
3. No work on live equipment/machines to commence without authorisation
4. Safety critical devices/interlocked must not be disabled or overridden without authorisation
5. Persons working at height must use proper fall protection
6. No entry to confined space without authorisation and gas test
7. Lifting/hosting: no authorised person to enter the defined danger zone where objects can fall

3.1.1 Workforce health and safety

3.1.1.1 Our health and safety management system (continued.)



To ensure our work environments are physically safe, routine asset care audits are undertaken at our facilities to identify if there are any risks resulting from the conditions of the assets.

We also require all our businesses, sites, and employees to participate in a mandatory 'near-miss' reporting system which is designed to identify and learn from any issues or circumstances that may lead to unsafe conditions.

Everyone working at INEOS Enterprises sites is expected to help identify and report unsafe working conditions or practices. The process is embedded in our risk assessment process and is ultimately supported by our confidential 'speak up' whistleblowing process.

In 2022, our Composites business took the initiative to develop a peer-mentor program for our new recruits. This program ensures that every new hire is provided with a designated mentor who can offer support and guidance. Additionally, our manufacturing sites across our Compounds business are set to launch peer-to-peer training. This training will equip our operators with the necessary knowledge and skills to deliver training covering key areas of health and safety, specifically hazard recognition (with a focus on preventing line-of-fire hand injuries) and Walk-In Safety (aimed at identifying trainers and providing them with 'Train The Trainer' training).

Across all our locations, we also invest in continuous improvement of our infrastructure and working environment and periodically audit our standards to ensure they remain up to par.

Anyone arriving at our manufacturing sites, whether employee, contractor, service provider or visitor, is provided with a minimum of basic SHE training. All our employees must complete mandatory training, with a 100% uptake rate. Employees are not allowed onto our manufacturing sites without the required site specific and task specific training. Additional training modules are also available and are made mandatory if deemed necessary.

To protect our own employees, our sites also perform noise assessments and draw sound maps at the plant level. This information is then used to determine the need for personal protective equipment such as earplugs or ear defenders in certain plant areas.

We have implemented mandatory health checks for all our employees, which are organised per business and/or site and comply with local legislation. Some of our sites are provided with an external service for prevention and protection at work, to conduct site-based employee health checks on a risk matrix and offsite medical screening is offered to employees aged 45 and over. At our other sites, such as Herne and Moers in Germany, we have a physician available on site approximately one day per week to perform health checks related to job exposure or function, covering all site employees.

3.1.1 Workforce health and safety

3.1.1.2 Our health and safety performance

Our approach to safety has resulted in a 56% decrease in the injury rate among our employees and contractors since 2019.

When it comes to health, safety, and environment, we treat our employees and contractors alike, which is why we report their combined performance when working on our sites.

In 2022, zero fatalities were reported across all INEOS Enterprises sites and our OSHA (Occupational Safety and Health Administration) recordable injury rate was 0.26 injuries per 200,000 hours worked (for employees and contractors combined).

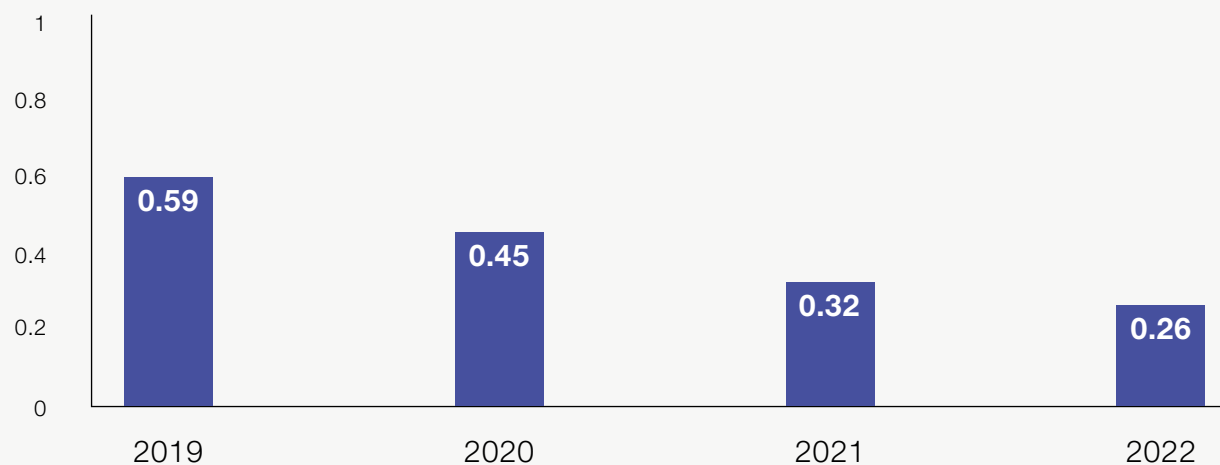
Work related incidents are investigated at a site and

business level within INEOS Enterprises. Incidents, including near-misses are discussed at site-specific Health and Safety committees, and at Enterprises group-wide forums so that learning and actions can be widely shared.

Although we have a commendable safety record, we recognise that there is always opportunity for improvement. We are continuously working towards

further enhancing our safety measures, with the ultimate goal of achieving a zero-injury rate and maintaining our standing as a leader in our industry.

For example, following two muscle strains at an Enterprises plant in North America, a programme of training was implemented by the site medical staff and team leaders to refresh body position and manual handling procedures.

Injury Rate**(Recordable injuries per 200,000 hours)**

3.1.2 Employee engagement

3.1.2.1 Health and wellbeing



SUPPORTING EMPLOYEE WELLBEING WITH INEOS ENERGY STATION

CASE STUDY

INEOS Energy Station is a comprehensive online health and fitness hub that provides our employees with resources and information on health and wellbeing, training, events, and challenges.

Our goal is to promote an active and healthy lifestyle for everyone in the company, no matter where they work. Through the Energy Station online platform, employees can access advice on nutrition, wellbeing, sports and training, as well as book classes at our gyms located in our offices and manufacturing sites.



To keep employees engaged, we also organise challenges that individuals or teams can participate in. This allows everyone to improve their physical and mental wellbeing while having fun.

For employees who need extra support, we offer private healthcare schemes, which vary depending on the country and local regulations.

In 2023, we will continue to develop and offer a range of health and wellbeing opportunities and initiatives. We also believe in encouraging and implementing our health and wellbeing activities across any organisation that joins our group. This is especially important during mergers and acquisitions, where we make sure to prioritise the deployment process of these initiatives.



We recognise the importance of fostering a healthy work environment for our employees and place high priority on supporting and encouraging healthy lifestyle choices.

At INEOS Enterprises, we believe that by providing resources and promoting wellness initiatives, we can support our employees to better maintain their physical health, mental wellbeing, and a healthy work-life balance.

3.1.3 Talent attraction and retention

3.1.3.1 Our hiring practices

We recognise our people as the driving force behind our sustainable business success and competitive advantage.

To achieve our goals, we rely on and champion the creativity, diversity, knowledge, passion and expertise of our employees. We value fresh thinking and new perspectives that drive innovative solutions and new ways of doing things. By fostering a culture that encourages our people to bring their unique perspectives and ideas to the table, we can remain agile and responsive to the needs of our customers and stakeholders.

As part of the INEOS group, we pride ourselves on our core guiding principle of 'value and respect'. We believe in nurturing an entrepreneurial culture

that rewards talent, initiative, and performance. Our focus on 'healthy body, healthy mind' highlights our commitment to creating an environment where everyone can develop to their full potential. We encourage an adaptable, agile, and forward-looking approach to the way we do business. Our objective is to continuously push towards ambitious goals by drawing in a varied pool of exceptional candidates for all open positions. We strive to hire based on merit and adhere to the principles of equal opportunity.

We uphold a recruitment process that is transparent and impartial, ensuring that all applications are regularly informed of the status of their application and evaluated objectively at each stage. Additionally, we ensure that all newly hired employees undergo comprehensive training before they are fully onboarded to ensure they excel in their roles.

As identified in our workforce data, we know there is an imbalance in the gender diversity in our manual roles. Recruiting to these positions is a challenge faced across our industry, but one we are working to address. We want to destigmatise people of a certain gender and ethnicity being recruited into our manual roles; educate a wider population about the variety and flexibility these roles afford; and listen and enact on feedback to make the roles appealing to a diverse range of people.



3.1.3 Talent attraction and retention

3.1.3.2 Graduate schemes

At all our locations, we prioritise recruitment of local talent into our operations and business.

In addition to these local recruitment efforts, we also onboard talent via our INEOS group-wide programmes such as our Core Graduate Engineering Programme and our European Commercial Programme. These initiatives aim to support and develop individuals from diverse backgrounds and bring a wealth of unique expertise to our organisation.

As part of our graduate programme, we offer our graduates a range of opportunities to develop their skills and build their networks.

Upon joining, each graduate is assigned a senior manager who acts as a mentor throughout the programme. In their first and third years, graduates attend corporate events that provide invaluable networking opportunities and the chance to meet senior leaders across INEOS. These events include interactive sessions and hands-on learning that help our graduates deepen their understanding of financial management, leadership, and business strategy.

In their fourth year, our graduates are offered a unique opportunity to participate in an exciting adventure together that pushes their limits. The IN-NAM challenge is a seven-day journey through the Namibian desert, providing an unforgettable experience for our graduates to test themselves both mentally and physically. It's a chance to come together with their peers and redefine the limits of what they can achieve.

“Participating in the IN-NAM program was a once in a lifetime experience. Seldom does a door open, presenting such a rewarding and fulfilling path. After travelling along it, I have been positively transformed in more ways than I could have ever imagined, both personally and professionally.”

Michael, Engineer
IN-NAM Graduate



3.1.3 Talent attraction and retention

3.1.3.3 Training and development

Ongoing training and development is a priority at INEOS Enterprises.

From day one, we focus on safety and job-related training to equip our employees with the necessary skills and knowledge to excel in their roles. We also place emphasis on enhancing professional and technical expertise, as well as developing managerial and executive skills. When applicable, we also support our employees in working towards externally recognised qualifications to further their growth.

Mentoring and support play a crucial role in career progression at INEOS Enterprises, and we encourage all employees to engage in regular appraisals with their line managers to review their performance, set goals for the upcoming year, and discuss individual training and development needs. This allows us to provide tailored support and guidance for each employee to reach their full potential.



We offer various in-house training programmes designed to develop and enhance the skills of all our employees. These include modern apprenticeship schemes, our PhD strategy, and ongoing training opportunities for technicians, executives, and leadership teams. Our programmes cover a range of topics from enhancing SHE skills, to environmental protection training and the promotion of ethical behaviour and soft skills within the workplace.

Committed to nurturing our employees' growth and potential, we operate an annual performance appraisal system and training/development process at each of our sites. Through this system, we can identify the specific needs of each employee and provide them with the necessary training and resources to meet their individual requirements. We encourage the sharing of best practices across INEOS Enterprises to enhance our overall performance and build upon our experiences and achievements. All of our employees receive regular performance and career development reviews where they can discuss their experiences, training and development.

In 2022, we recorded an average of approximately 22.2 hours of training per employee globally. We provide customised training that caters to the specific requirements of each business within Enterprises. Our training programmes can be broadly categorised into the following:

Training categories

Health and safety (e.g. Life Saving Rules, process and behavioural safety, hazard communication, hearing awareness, transport of hazardous materials)

Environment (e.g. spill prevention and response, energy conservation and environmental awareness, waste and wastewater management)

Workforce and human rights: (e.g. leadership effectiveness, soft skills development, discrimination and harassment, media training, presentation skills)

Ethics and compliance (e.g. anti-bribery and corruption, anti-slavery and people trafficking, competition/anti-trust law, sanctions, IT security)

Sustainable procurement (e.g. Supplier Code of Conduct, international trade sanctions)

3.1.3 Talent attraction and retention

3.1.3.3 Training and development (continued.)



CREATING STRONGER ROUTES INTO SCIENCE FOR THE LOCAL POPULATION TO OUR HERNE FACILITY IN GERMANY

CASE STUDY

INEOS Solvents is one of the leading producers of oxygenated solvents in Europe. As science innovators, we take responsibility in upskilling the next generation and supporting more routes into science and engineering.

One of our Solvents facilities is situated in the city of Herne, North Rhine-Westphalia; a city with a population of over 150,000. Engaging with the local population is very important, generating a strong local economy and helping form the successful operation of the plant.

At the Herne facility, we employ approximately 135 employees. Of these, we are supporting 16 members of staff to be trained as chemical technicians: providing them with set study time, additional tuition, alongside on the job training.

This scheme has successfully been running for 20+ years, and on average, between 5 and 10 new applicants are hired each year. Part of this programme is to also encourage a diverse range of apprentices, ensuring that individuals, with or without qualifications, can apply for chemical science roles.

Some of our apprentices have the technical college entrance qualification, whilst others have the Abitur, the general university entrance qualification.



3.1.3 Talent attraction and retention

3.1.3.4 Remuneration

We are committed to providing our employees with a fair and competitive compensation package that recognises their contributions to the success of our business.

Our remuneration strategy therefore emphasises paying competitive rates and recognising productive team behaviours. Our compensation structure consists of a fixed pay element, which is reviewed and set annually based on individual performance in a specific role, and a variable pay element, which is linked to business performance on safety and other goals.

While the actual reward structure may vary depending on the country and business, we always ensure that our overall compensation is competitive within the relevant market. For senior managers and board members, we use global benchmarks to ensure consistent treatment at this level and to facilitate movement and progression within INEOS Enterprises.

We are committed to providing our employees with a fair and competitive compensation package that recognises their contributions to the success of our business.



3.1 Our people

3.1.4 Diversity, equity and inclusion

At INEOS Enterprises, we place great value on diversity. We understand and respect the rights, values and dignity of all our employees, customers, contractors, vendors, and other stakeholders. We hold of all our staff, regardless of location, to the highest standards of ethics, integrity, openness and accountability.

To ensure we maintain these standards, we offer an anonymous whistleblowing service – INEOS Speak Up! – to all our employees. This service allows our employees to report any concerns they have about anyone representing INEOS who may not be acting in accordance with our values. Speak Up! Is accessible through an independent third-party platform as well as a 24/7 toll-free phone number. We take all reports seriously and investigate them promptly to ensure our employees feel supported and confident in using this service.

Establishing a sense of belonging is a critical element of cultivating a diverse, equitable and inclusive workplace culture. We therefore strive to ensure that all our people feel part of a team and that their unique perspectives and experiences are valued. When our employees feel they belong, they are more likely to feel comfortable being themselves and contributing to their fullest potential.

All employees are aware of their responsibility to ensure that decisions regarding selection, development and advancement should be based on merit, qualifications, demonstrated skills, and achievements. We believe in equal opportunity for all and do not tolerate discrimination based on race, colour, religion, gender, age, national origin, sexual orientation, gender identity, marital status, disability, or political affiliation. We ensure none of these considerations influence our judgement or treatment of others.

Our commitment to diversity and inclusion is an essential aspect of the INEOS Code of Conduct, which outlines the specific behaviours we expect of all INEOS Enterprises employees. We are committed to upholding these principles and ensuring all employees and stakeholders are aware of and adhere to them. The code is readily available to everyone within the organisation and can be accessed via our website for all other stakeholders.

At the end of 2022, we had a gender split of 17.4% female and 82.6% male in our workforce.

This gender gap is unfortunately common across the wider chemical industry. To address this imbalance and encourage a more diverse range of job applicants, we actively promote science, engineering, and chemistry to young people through programmes such as our TuWas! Initiative and STEM Crew.

We also recognise and are committed to addressing the gender pay gap within the industry. As a step towards this, we plan to start reporting on gender pay within INEOS Enterprises in the coming years. We understand the importance of transparency in this area and believe this will help us identify any areas where we need to improve and take appropriate action to address any disparities.

We closely monitor changes in our workforce by tracking employee demographics and reviewing them annually across each of our INEOS Enterprises businesses. This allows us to assess our manpower planning requirements and ensure that our succession planning, recruitment, and development strategies align with our business objectives and are based solely on merit. By regularly reviewing these demographics, we can identify areas for improvement and act accordingly to ensure that we have a diverse and talented workforce that is well-equipped to drive the success of our organisation.

3.1 Our people

3.1.5 Human rights and labour management

INEOS Enterprises strongly believes in respecting and upholding the principles outlined in the International Bill of Human Rights and the International Labour Organisation Declaration on Fundamental Principles and Rights at Work.

We recognise the importance of collective bargaining and freedom of association and strive to eliminate any forms of forced or compulsory labour, child labour, and employment discrimination in our supply chains. We hold our suppliers accountable to ensure they also prioritise the protection of human rights and treat their employees with respect and dignity. Committed to ensure the safety and wellbeing of all individuals involved in our operations and supply chains, we continuously work to ensure that our standards align with best practices.

We take pride in partnering with responsible suppliers who share our commitment to sustainability and social responsibility. We believe that compliance with applicable laws and adherence to internationally recognised environmental, social and governance (ESG) standards is key to achieving this goal and set high standards for our suppliers which are clearly outlined in our Code of Conduct and SHEQ policy.

We firmly believe that all workers in our value chain have the right to a fair and ethical workplace, and we are committed to ensuring that they are treated with dignity and respect. By working with suppliers who share our values, we can help to create a more sustainable and equitable future for all.

Our Supplier Code of Conduct requires suppliers to prioritise the protection of human rights and create a workplace that is safe and fair for all employees. We expect our suppliers to meet the following standards:

Supplier Code of Conduct key areas

Health and safety

Anti-discrimination, anti-harassment, and abuse

Prevention of forced labour and human trafficking

Prevention of child/underage labour

Avoidance of conflict minerals

Fair working conditions

Freedom of association and collective bargaining

3.1 Our people

3.1.5 Human rights and labour management (continued.)

INEOS Enterprises adopts a zero-tolerance approach to modern slavery in the supply chain.

While most of our activities take place in the EU and US, and can be considered at lower risk of modern slavery, we understand the importance of remaining vigilant to the risks of slavery in our supply chain partners and staff.

We therefore take a proactive approach to engaging with supply chain stakeholders and alerting them to the risks of slavery in their businesses and supply chain then help them act on it. We conduct regular checks and due diligence when onboarding new suppliers, monitor potential risks in our supply chains, and carry out selective supplier audits. We also include due diligence on slavery in our merger and acquisition activity and have measures in place to protect whistle-blowers.

Education is key to preventing modern slavery, which is why we provide relevant training to our employees and ensure our anti-slavery policy is available to all employees.

Our anti-slavery policy reflects our commitment to acting ethically and with integrity in all our business relationships. It also leads to implementing and enforcing effective systems and controls to ensure slavery and human trafficking are not occurring anywhere in our supply chains.

We believe that by working together with our partners, we can create a more responsible and ethical supply chain that prioritises the protection of human rights and we will continue to take steps to ensure that our supply chain is free from exploitation and abuse.

For more information on our policies and practices regarding modern slavery, we encourage you to read our [Modern Slavery Transparency Statement](#) which outlines our commitment to due diligence and the steps we're taking to ensure our supply chain is free from exploitation and abuse. We commit to continue to work to the high standards and comply with regulations to ensure our policies and practices continue to be robust against modern slavery.



3.2 Our value chain

3.2.1 Embedding CSR in our value chain

We hold our suppliers, subsidiaries, affiliates, and other business partners to a high standard of Corporate Social Responsibility (CSR). Our Supplier Code of Conduct outlines the expectations we have for all these parties, regardless of their location or background.

Our commitment to CSR is an integral part of our business, and the group-wide Supplier Code of Conduct is one of the ways we ensure that our

standards are upheld. The code can be found on our website in 22 different languages, reflecting our global presence.

We take monitoring supplier CSR and ESG performance seriously. To do so, each of our businesses across INEOS Enterprises worldwide is responsible for sharing the Supplier Code of Conduct and an associated questionnaire (available in 11 languages) with their suppliers. All responses are automatically updated into a central database accessible to all INEOS businesses, enabling us to monitor our suppliers' compliance with our CSR expectations.

INEOS Enterprises provides sustainable procurement training and shares information across its businesses to implement the Supplier Code of Conduct. This includes sharing examples of contractual clauses and assessments, as well as putting monitoring systems in place.

On certain occasions, we also conduct inspections of our suppliers and contractors to ensure they're meeting our expectations for social and environmental performance. These inspections help us ensure that we're doing business with responsible companies who value their employees' human rights.

To measure our progress and ensure we're meeting our goals in this area, our central procurement team has created and validated the following list of KPIs:

SCoC KPIs

Distribution of the Supplier Code of Conduct

Inclusion of social and environmental clauses in standard terms of purchase and in contracts

Proportion of suppliers that have signed the Supplier Code of Conduct or equivalent

Proportion of procurement staff that have attended sustainable procurement training or self-training programme

Response rate to the supplier questionnaire

Suppliers with third party CSR accreditation and which rating bands they belong to (i.e., platinum, gold, silver or bronze)

3.2 Our value chain

3.2.2 Customer responsibility

INEOS Enterprises takes its responsibility as a manufacturer seriously. We believe that it's essential to ensure our products and services are safe to create, purchase, use, and dispose of.

To guarantee product safety, we strictly comply with the EU chemicals safety program known as REACH and the US OSHA regulations.

As part of the INEOS group-wide REACH network, INEOS Enterprises assesses the impact of our products on the health and safety of our partners in the supply chain. Our network, which comprises over 40 members, manages global product safety-related topics. We regularly meet to discuss updates on matters such as REACH policies, OSH interface, ECHA registration, evaluation, and authorisation changes, safety data sheets, data sharing, classification, labelling, and packaging, and trade association actions.

Before engaging with suppliers, we ensure that they are REACH compliant as required by EU law. Our monitoring is ongoing outside of the EU, in jurisdictions such as the UK and Korea. As regulatory changes are made to the EU REACH program and other similar systems worldwide, we keep a close eye on these changes and implement necessary developments to ensure continued product safety.



3.3 Our communities

To build a sustainable future, we are committed to being a responsible neighbour and supporting the local communities we serve; we know this is essential for the long-term prosperity for our local people and our business.

INEOS Enterprises operates according to the SHE standards detailed in our Code of Conduct and SHEQ policy, aiming to prevent any incidents that could harm people near our facilities or pollute the local environment.

We know we need to do more to reduce our incident rate, and for 2023 we are aiming to reduce this to 0 incidents.

During any development planning processes, we consult with the local community and work together to find a solution that meets the needs of all. During 2022, due to the energy crisis, we limited the amount of development work, however in the coming years we will be working with community groups on the development of upcoming projects.

Our manufacturing facilities operate in and near communities worldwide, and the health and safety of those communities is critical to the way that we work. Our operations are covered by strict permit conditions that cover the chemical operating processes in relation to the environmental and health impact to local communities. This includes the regulations of our air and water emissions, the safe control of dangerous materials used and our potentially hazardous chemical operation processes.

We are required to produce and maintain emergency plans in the event of significant emergencies, such as flash flooding or extreme wind, and how these

emergency events could see impact from our sites on the local community. We know we need tight measures to mitigate potential impacts and we review these plans continuously. We are currently in the process of reviewing these risks in relation to the impact of climate change and how it could alter community dynamics.



3.3 Our communities



INSPIRING YOUNG PEOPLE INTO STEM WITH THE 1851 TRUST

CASE STUDY

Over a multi-year campaign, INEOS Hygienics will collaborate with The 1851 Trust to create an array of educational resources for students. These resources will include inspiring figures such as elite athletes and leading nutrition and fitness experts.

These educational materials will be made available to secondary schools throughout the country, encouraging students to participate in a range of activities that emphasises the importance of understanding our bodies and minds. The objective of these resources is to motivate young people to explore and discuss the science behind physical and mental health, while also providing them with the necessary tools to tackle any challenge.

At INEOS Enterprises, we believe that every individual has the potential to achieve great things, and no one should be limited. Through this partnership, we aim to combine outstanding scientific knowledge with top athletes to inspire young people to engage with STEM subjects and prepare them for a bright future.

Our INEOS Hygienics business recently announced an exciting new partnership with the educational charity, The 1851 Trust.



3.3 Our communities

3.3.1 Community outreach

As a leading provider of manufactured goods in the medical space, we want to ensure our innovative approach helps support our local communities where possible.

Last year, we invested in several new projects focused on local children, health, education and access to grassroots sports to help engage our local people with access to key development opportunities.

Community involvement in the operation of our plants and business will expand and improve in the future. We see opportunities such as the Environmental Justice programme in the US and changes to the European Pollutant, Release and Transfer Register (E-PRTR) as being key to the development of our community engagement. Much of the legislative change is under review but we will need to continue the process of increased transparency and engagement.

As well as managing the impact of our sites on communities, we are partnering and supporting local causes and projects to help inspire the next generation and promote physical health, wellbeing and fitness.



3.3 Our communities

3.3.1 Community outreach (continued.)



SUPPORTING THE LOCAL COMMUNITY IN ASHTABULA

CASE STUDY

Ashtabula County Education Service Center Business Council



Our team collaborated with the Ashtabula County Educational Service Center Business Advisory Council to strengthen the connections between schools, higher education, and local employers. As part of this initiative, our community outreach team organised mock interviews for high school students, providing them with the opportunity to hone their interviewing skills and prepare for their future careers.

At our INEOS Pigments Ashtabula Complex in Ohio, US, our teams have been running several highly successful projects to support the community, helping to connect our employees with opportunities to give back to the local area.

Homesafe and the State Road Community Playground



Our team invested their time and efforts in rejuvenating the State Road Community Playground, which was in need of cleaning and repair. As a result, the playground has been transformed into a clean and secure area that serves as an essential venue for play and education for the children and families of the Ashtabula community.

Annual Mike Sawruk Golf Outing



Our annual event raised \$14,749 in 2022, which will contribute to the renovation and expansion of the Ashtabula County Medical Center's outpatient cancer center, as well as equipment upgrades that address the specific and crucial needs of cancer patients. This year's donation amount is double the amount raised since the event began in 2015, making it a significant achievement for our team and the community.

3.3 Our communities

3.3.2 Charities and foundations



HELPING CHILDREN GET MOVING WITH THE INEOS DAILY MILE

CASE STUDY

In 2022, the team at our Ashtabula site partnered with the local school program 'Allegro' to organise The Daily Mile.

The initiative aimed to promote children's social, emotional, and mental health and well-being by encouraging them to cover a mile each day through various physical activities.

The Daily Mile is an extremely valuable keystone habit for young children. In today's world, children are leading increasingly sedentary lifestyles while consuming more calories than ever before.

At the primary school age of 5-11, children are at a highly impressionable stage of development, with minds that are receptive to new ideas and bodies that are responsive to positive habits. Therefore, it is the perfect time to cultivate good exercise habits and educate them about the numerous benefits of being physically active.

To help students track their progress, each participant received a pedometer. The project coordinators also motivated the children to engage in a range of activities such as walking, jumping, running, skiing, cycling, or any other suitable physical exercise to achieve their Daily Mile.

The challenge was well received by the children, and it also piqued their interest in science. Some students took the initiative to explore and research the number of muscles used to walk forward and backward, which was found to be 200 and 400 respectively.



INEOS Enterprises is proud to support a wide range of charity partners. One such partnership is with The Daily Mile.



4

Governance

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4.1 Ethics and compliance

INEOS Enterprises takes great pride in maintaining high ethical standards and conducting business responsibly, in compliance with both the law and our internal Code of Conduct.

Our code is regularly reviewed and shared with both our employees and external stakeholders.

Each member of our team is individually and collectively responsible for legal compliance. Our Code of Conduct outlines our expectations for behaviour and requirements for all INEOS Enterprises businesses and their employees.

The board of each INEOS Enterprises business is responsible for ensuring that our policies are adhered to and that we operate in the bounds of the law. Legal compliance is a regular item on our board agendas, and we have compliance managers embedded in each business to assist with this.

These compliance managers are responsible for leading legal compliance initiatives, ensuring that our policies are being followed, and

supporting the board with the development and implementation of a business compliance plan.

Our businesses must address the following four key areas in compliance management:

1 ANTI-BRIBERY AND CORRUPTION

2 ANTI-SLAVERY, ANTI-CHILD LABOUR AND ANTI-PEOPLE TRAFFICKING

3 ANTI-TRUST / COMPETITION LAW

4 INTERNATIONAL TRADE / SANCTIONS

In addressing these areas in their compliance programmes, executive boards and compliance managers must consider the following elements of effective compliance management:

7 elements of effective compliance management

Risk assessment: Identifying risks when engaging with new counterparties or trading in new products or jurisdictions and assessing such risks by completing comprehensive due diligence.

Prioritising and planning: Prioritising and planning for outcomes using a risk-based approach built on the likelihood of an event occurring and its potential impact and severity.

Training: Identifying all staff who are exposed to actual or potential risk and ensuring they are allocated and complete required training in the four areas of compliance listed above, which is monitored using a virtual training assistant (VTA) system.

Record keeping: Ensuring complete and accurate records are kept of external advice received, training content and completion, board meetings, trade conferences and seminars, meetings with competitors, trade unions and other key stakeholders and external statements.

Reviewing: Reviewing business compliance plans regularly to account for changes in law, markets and operations.

Reporting: Providing both the relevant board and the group legal compliance team with periodic reports on compliance issues as well as annual training completion statistics.

Auditing: Conducting periodic audits of the relevant business to ensure appropriate compliance priorities and identified and addressed for the business.

4.1 Ethics and compliance (continued.)

While our executive boards and compliance managers are best placed to identify and manage compliance risks in their respective businesses according to their specific business needs and circumstances, as part of the INEOS group, they are supported by the group legal compliance team at the central level.

The group legal compliance team provides regular reports and assurance on compliance matters to our shareholders. In addition, significant business compliance issues are directly reported to the shareholders of INEOS by the board of the relevant business.

The group legal compliance team is responsible for:

Group legal compliance team remit

Circulating guidance notes and regular updates on changing areas of law.

Providing free competition and commercial law helplines with external international law firms.

Maintaining a central legal compliance database containing internal policies, guidance notes, reference materials, checklists, process and procedural documents and sample contract terms and templates.

Auditing legal compliance across existing and newly acquired businesses and commissioning spot-audits on businesses in legal compliance areas.

Providing online training in compliance areas, supplemented by in-person training events hosted by external experts, monitored per business in the group VTA system.

Hosting legal compliance conferences to discuss current issues, share knowledge, and promote development current issues, share knowledge and promote.

INEOS Enterprises strives to foster an environment where open and honest communications are the expectation, not the exception.

We encourage our staff to report any instances of apparent or suspected malpractice to their senior manager as a first step. However, we also offer an independent whistleblowing service called Speak Up! to all our employees and contractors working on INEOS Enterprises sites. This service is hosted by a third-party operator and enables individuals to report any concerns anonymously across the following areas:

Dangers to safety, health and the environment

Financial malpractice, impropriety, or fraud

Failure to comply with a legal obligation or statutes

Criminal activity

Improper conduct or unethical behaviour

Attempts to conceal any of the above

Our Speak Up! System is accessible to all INEOS Enterprises staff globally, 24 hours a day, 365 days a year. We prioritise the resolution of all reports to ensure that they are addressed as a matter of urgency and take enforcement action as necessary to address any identified issues.

4.2 Anti-bribery and corruption

INEOS Enterprises recognises its responsibility to uphold strong policies and ensure that all its businesses and employees comply with applicable laws and regulations to prevent bribery and corruption in all the countries in which we operate.

Our policy strictly prohibits the payment of bribes, kickbacks, or any other payments to government officials, suppliers, customers, or the request or solicitation, offer or promise in cash or kind to obtain or retain business or otherwise gain advantage for INEOS Enterprises, irrespective of whether payments or offers are made directly or indirectly.

Each business in INEOS Enterprises is responsible for creating and maintaining internal controls that are appropriate for the risk of bribery and corruption faced by that business. These controls must be continuously assessed, monitored, and updated to ensure they remain effective and applicable to changing circumstances. Before forming contractual relationships with agents and distributors, businesses are required to conduct appropriate due diligence and screening processes.

We provide training to employees who are at risk of exposure to bribery and corruption, and we monitor this training in our Group Virtual Training Assistant (VTA) system. All employees are encouraged to seek clarification and guidance in cases of doubt.

We have a zero-tolerance approach to any breaches of our anti-bribery and corruption policies and internal control procedures. We thoroughly investigate any reports of actual or suspected violations and impose appropriate sanctions for non-compliance.



4.3 Anti-trust and anti-competitive practices

At INEOS Enterprises, we believe that fair and vigorous competition is crucial in ensuring that we provide high-quality products and services at reasonable prices.

We are committed to adhering to anti-trust and competition laws which prevent companies from engaging in anti-competitive behaviour and promote a level playing field in the open-market economy. Compliance with these laws is an integral part of our business compliance plan and applies to all INEOS Enterprises businesses.

It is essential that INEOS Enterprises adheres to competition, anti-trust, and other trade regulation laws in any jurisdiction in which we operate. We understand that failure to comply with these laws could have severe consequences for both INEOS Enterprises and the individuals involved, including significant civil and criminal penalties.

To minimise this risk, our employees receive regular training on relevant anti-trust and competition rules and regulations. Free helplines with external legal advisors are available for employees to use at any time if they have any questions or concerns. Our businesses are also required to conduct regular assessments to identify areas where there may be potential risks relating to anti-competitive behaviour.



4.3 Anti-trust and anti-competitive practices

4.3.1 Training on compliance

Employees must successfully complete a variety of online training courses to meet compliance standards.

We will be implementing a new training system in 2023. The online training system is a Thomson Reuters Compliance Learning system which offers varied courses in different languages to ensure a global reach across all our locations within INEOS Enterprises.

The online training is tailored to each region, and all courses are updated to reflect recent changes to laws and regulations. The training platform is shared by the entire INEOS group, and updates to personnel changes will be made on quarterly basis in 2023. The courses available are as follows:

- 1 Sanctions
- 2 Modern Slavery
- 3 Competition Law
- 4 Tax Evasion
- 5 Anti-Bribery & Corruption
- 6 Anti-Money Laundering

While Thomson Reuters is a “gold-standard” compliance training provider, we know that supplemental training and initiatives are also useful. At INEOS Enterprises, we also conduct our own compliance-related sessions through our internal legal counsel, with some training requiring the involvement of specialised external counsel.



4.4 IT Security

We recognise that large companies' IT systems are often vulnerable to constant attack, which is why INEOS Enterprises has implemented a management system aimed at minimising digital security risks.

We conduct regular threat hunting across all INEOS Enterprises platforms and have a contract with a leading provider who monitors and alerts us to potential threats across our network. We are committed to complying with regulations, including the General Data Protection Regulation, and respecting the intellectual property and data of our customers, suppliers, and employees.

All INEOS Enterprises employees are required to undergo regular cyber security training and have been provided with our “10 golden IT security rules” which they must follow under our Code of Conduct. We have IT security incident management guides and Cybersecurity Incident Response Plans (CIRPs) in place to supplement our behavioural codes, and we regularly undertake system vulnerability assessments and IT audits to ensure our systems are secure.



4.5 Political engagement

At INEOS Enterprises, we believe in transparent political engagement that serves the interests of democracy and good governance. To uphold this principle, we do not make any financial or in-kind political contributions.

Our employees are required to follow the rules set out in our Code of Conduct when interacting with

government representatives or undertaking political activity, in accordance with all relevant local regulations on lobbying. While we do not typically engage in direct political activity, we do participate in policy debates of legitimate concern to us through trade associations. By contributing to briefings and meetings in this way, we aim to provide useful information and lend our valuable expertise to the policymaking process.

Our corporate affairs departments for climate and energy and communications oversee this political activity, which is supported by INEOS Enterprises' networks.

We disclose information on our EU political engagement via the EU transparency register. Our submission provides details about the policy areas we engage with, the associations we are a member of, and the financial and human resources we devote to political activity.

Our financial expenditure is calculated based on the number of FTEs involved and our contribution to associations, primarily The European Chemical Industry Council. In addition to our EU transparency register submission, we also disclose information on our climate-related political engagement in our CDP disclosure.

We engage in policy debates concerning climate change, energy, the circular economy, pollution, chemical regulation, and energy-intensive industries.

Our positions in political engagement are consistent with our public statements and commitments, as well as those advocated by our associations. For further information about our memberships, partnerships, and industry charters, please refer to our [website](#).

We are fully committed to ensuring we follow high ethical standards and operations to help serve our people and communities responsibly, and in accordance with the law and our Code of Conduct.



4.6 Closing statement

Being a sustainable business is a crucial priority for INEOS Enterprises. We are fully committed to playing our part in creating a sustainable future for our planet.

Whilst we have set out our ambition, strategy, and projects and are making progress, we recognise there is more to do. Throughout the coming year, we will look to deepen the impact of our interventions, accelerate our progress, and will continue to engage with and listen to stakeholder concerns and suggestions.

This report openly shows how we are working to address all aspects of our societal and environmental impact and shows our willingness to learn and adapt. We have a unique role in society to support its advancement and to do so in a way that is socially and environmentally responsible.

For us sustainability is about so much more than regulatory compliance; it's about being a force for good in society that moves it forward, creates value and improves every element of the way we live from the physical environment to the conditions in the workplace.

If you have any queries regarding the contents of this report, please contact us at: mbententerprises.sustainability@ineos.com or get in touch with Tom Hayes, Head of ESG at INEOS Enterprises.

Thank you for your continued interest and support.





5

Appendix

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5.1 Sustainability data

Table 1: GHG emissions

GHG EMISSIONS	UNIT OF MEASUREMENT	2019	2020	2021	2022
SCOPE 1 EMISSIONS:					
CARBON DIOXIDE (CO₂)	`000 tCO ₂ e	884.1	937.6	938.8	877.1
OTHER GHG EMISSIONS:					
METHANE (CH ₄)	`000 tCO ₂ e	0.1	0.2	0.2	0.2
NITROUS OXIDE (N ₂ O)	`000 tCO ₂ e	0.1	0.2	0.2	0.2
HYDROFLUOROCARBONS (HFC)	`000 tCO ₂ e	0.2	0.1	0.2	0.1
PERFLUOROCARBONS (PFC)	`000 tCO ₂ e	0.0	0.0	0.0	0.0
SULPHUR HEXAFLUORIDE (SF ₆)	`000 tCO ₂ e	0.0	0.0	0.0	0.0
NITROGEN TRIFLUORIDE (NF ₃)	`000 tCO ₂ e	0.0	0.0	0.0	0.0
TOTAL SCOPE 1 EMISSIONS	`000 tCO₂e	884.5	938.1	939.4	877.6
EXPORTED ENERGY TO 3RD PARTIES	`000 tCO ₂ e	39.2	22.9	19.7	20.8
SCOPE 2 EMISSIONS:					
MARKET-BASED EMISSIONS	`000 tCO ₂ e	719.9	493.5	468.9	356.4
TOTAL SCOPE 2 EMISSIONS	`000 tCO₂e	719.9	493.5	468.9	356.4
TOTAL EMISSIONS EXCLUDING EXPORTED ENERGY	`000 tCO₂e	1604.4	1431.6	1408.3	1234.0
TOTAL EMISSIONS INCLUDING EXPORTED ENERGY	`000 tCO₂e	1643.6	1454.5	1428.0	1254.8
GHG EMISSION INTENSITY EXCLUDING EXPORTED ENERGY	`000 tCO<sub>2</sub>e/`000 t of production	1.01	0.91	0.90	0.95
GHG EMISSION INTENSITY INCLUDING EXPORTED ENERGY	`000 tCO<sub>2</sub>e/`000 t of production	1.04	0.92	0.91	0.96

5.1 Sustainability data

Table 2: Air emissions

AIR EMISSIONS	UNIT OF MEASUREMENT	2019	2020	2021	2022
NITROGEN OXIDES (NOX)	'000 t	0.45	0.48	0.44	0.42
SULFUR OXIDES (SOX)	'000 t	0.06	0.07	0.03	0.03
VOLATILE ORGANIC COMPOUNDS (VOC)	'000 t	3.15	2.55	2.32	2.31
PARTICULATE MATTER (PM)	'000 t	0.19	0.16	0.15	0.15
CARBON MONOXIDE (CO)	'000 t	43.51	39.44	51.36	51.53

EMISSIONS OF OZONE DEPLETING SUBSTANCES (ODS)	UNIT OF MEASUREMENT	2019	2020	2021	2022
EMISSIONS OF OZONE DEPLETING SUBSTANCES (ODS)	'000 t CFC-11-eq	0.000	0.002	0.013	0.010

5.1 Sustainability data

Table 3: Energy

ENERGY CONSUMPTION	UNIT OF MEASUREMENT	2019	2020	2021	2022
FUEL CONSUMPTION	PJ	11.4	11.8	11.9	10.5
ELECTRICITY CONSUMPTION	PJ	3.0	2.8	2.9	2.5
STEAM CONSUMPTION	PJ	1.7	1.7	1.5	1.2
OTHER UTILITIES	PJ	0.01	0.01	0.01	0.01
TOTAL	PJ	16.1	16.3	16.3	14.2

ENERGY SOLD	UNIT OF MEASUREMENT	2019	2020	2021	2022
ELECTRICITY SOLD	PJ	0.2	0.2	0.2	0.1
HEAT SOLD	PJ	0.2	0.2	0.1	0.1
STEAM SOLD	PJ	0.7	0.3	0.4	0.4
TOTAL	PJ	1.0	0.7	0.7	0.6

5.1 Sustainability data

Table 4: Water withdrawal and discharge

WATER WITHDRAWAL (ALL AREAS)	UNIT OF MEASUREMENT	SURFACE WATER	GROUND WATER	THIRD PARTY WATER	SEA WATER	PRODUCED WATER	OTHER WATER WITHDRAWAL	TOTAL WATER WITHDRAWAL
2019	Million m ³	10.2	9.0	2.3	–	–	–	21.6
2020	Million m ³	10.5	10.1	2.3	–	–	–	22.9
2021	Million m ³	10.2	9.4	2.2	–	–	–	21.8
2022	Million m ³	8.8	7.7	1.8	–	–	0.8	19.1

WATER DISCHARGE (ALL AREAS)	UNIT OF MEASUREMENT	DISCHARGE OF WATER DIRECTLY TO SURFACE WATERS	DISCHARGE OF WATER TO GROUNDWATER	DISCHARGE OF WATER TO A THIRD PARTY	DISCHARGE OF WATER TO SEA	OTHER WATER DISCHARGE	TOTAL WATER DISCHARGE
2019	Million m ³	20.5	–	2.0	–	–	22.5
2020	Million m ³	23.0	–	2.1	–	–	23.1
2021	Million m ³	19.3	–	2.0	–	–	21.3
2022	Million m ³	16.3	–	1.7	–	–	18.0

5.1 Sustainability data

Table 5: Waste disposal and consumption

WASTE GENERATION	UNIT OF MEASUREMENT	2019	2020	2021	2022
HAZARDOUS WASTE	'000 t	54.0	55.9	52.1	35.0
NON-HAZARDOUS WASTE	'000 t	269.2	243.2	217.8	226.6
TOTAL WASTE	'000 t	323.2	299.1	269.9	261.6

WASTE DIVERTED FROM DISPOSAL	UNIT OF MEASUREMENT	2019	2020	2021	2022
HAZARDOUS WASTE					
REUSE	'000 t	–	–	–	0.0
RECYCLING	'000 t	26.3	21.9	24.1	18.1
OTHER RECOVERY OPERATIONS	'000 t	–	–	–	0.1
TOTAL	'000 t	26.3	21.9	24.1	18.2
NON-HAZARDOUS WASTE					
REUSE	'000 t	0.3	0.3	0.3	0.3
RECYCLING	'000 t	3.5	4.1	3.9	5.7
OTHER RECOVERY OPERATIONS	'000 t	–	–	–	0.8
TOTAL	'000 t	3.8	4.3	4.2	6.8
TOTAL WASTE DIVERTED FROM DISPOSAL	'000 t	30.1	26.3	28.3	25.0

5.1 Sustainability data

Table 6: Waste disposal and consumption (continued.)

WASTE DIRECTED TO DISPOSAL	UNIT OF MEASUREMENT	2019	2020	2021	2022
HAZARDOUS WASTE					
INCINERATION WITH ENERGY RECOVERY	'000 t	25.9	32.1	26.0	15.7
INCINERATION WITHOUT ENERGY RECOVERY	'000 t	0.1	0.6	0.8	0.2
LANDFILLING	'000 t	0.8	0.6	0.6	0.6
OTHER DISPOSAL OPERATIONS	'000 t	0.8	0.6	0.5	0.2
TOTAL	'000 t	27.7	33.9	27.9	16.7
NON-HAZARDOUS WASTE					
INCINERATION WITH ENERGY RECOVERY	'000 t	0.2	0.3	0.5	0.3
INCINERATION WITHOUT ENERGY RECOVERY	'000 t	10.4	12.1	11.4	10.5
LANDFILLING	'000 t	254.4	226.0	201.5	208.8
OTHER DISPOSAL OPERATIONS	'000 t	0.4	0.4	0.3	0.2
TOTAL	'000 t	265.4	238.9	213.6	219.8
TOTAL WASTE DIRECTED TO DISPOSAL	'000 t	293.1	272.8	241.6	236.5

5.1 Sustainability data

Table 7: Employee data

Workforce data	Male	Female	Total
Europe	1097	190	1287
Americas	995	151	1146
Rest of world	72	23	95
TOTAL	2164	364	2528

New hires	Male	Female	Total
Europe	124	25	149
Americas	139	21	160
Rest of world	1	2	3
TOTAL	264	48	312

Employee turnover	Male	Female	Total
Europe	156	22	178
Americas	175	19	194
Rest of world	4	0	4
TOTAL	335	41	376

5.1 Sustainability data

Table 8: Recordable Injury Rate

RECORDABLE INJURY RATE FOR INEOS ENTERPRISES (INJURIES PER 200,000 HOURS WORKED)	
2019	0.59
2020	0.45
2021	0.32
2022	0.26

5.2 Reporting standards

5.2.1 GRI table

INEOS Enterprises has reported the information cited in this GRI content index for the period of 1st April 2022 to 31st March 2023 with reference to the GRI Standards.

GRI 1 used	GRI 1: Foundation 2021		
GENERAL DISCLOSURES			
GRI Standards	Disclosure	Chapter/Section/Comments	Page no.
GRI 2: General Disclosures 2021	2-1 Organisational details	About this report Our structure	1, 7
	2-2 Entities included in the organisation’s sustainability reporting	About this report Our structure	1, 7
	2-3 Reporting period, frequency and contact point	About this report	1
	2-4 Restatements of information	Being a first year report, there are no restatements of information	84
	2-5 External assurance	During the reporting period, there was no external assurance on the disclosures made	84
	2-6 Activities, value chain and other business relationships	INEOS Enterprises at a glance Our structure Our products and markets	6, 8, 9
	2-7 Employees	Our people Appendix Table 7	44, 82
	2-8 Workers who are not employees	Our people	44
	2-21 Annual total compensation ratio	Not applicable. Fair remuneration is fundamental to INEOS, but we do not consider this metric to be a meaningful measure in a large privately owned company	85
	2-22 Statement on sustainable development strategy	Statement from our CEO A word to our investors GHG Emissions	3, 4, 5, 19

5.2 Reporting standards

5.2.1 GRI table

GRI Standards	Disclosure	Chapter/Section/Comments	Page no.
GRI 2: General Disclosures 2021 (continued.)	2-23 Policy commitments	Our people Ethics and compliance Diversity, equity and inclusion All policies mentioned in this report are approved at the highest governance level, and communicated to our internal and external stakeholders via our website: Policies & Codes (ineos.com)	44, 56, 65
	2-24 Embedding policy commitments	Our people Ethics and compliance Diversity, equity and inclusion All policies mentioned in this report are approved at the highest governance level, and communicated to our internal and external stakeholders via our website: Policies & Codes (ineos.com)	44, 56, 65

5.2 Reporting standards

5.2.1 GRI table

GRI Standards	Disclosure	Chapter/Section/Comments	Page no.
GRI 2: General Disclosures 2021 (continued.)	2-25 Processes to remediate negative impacts	As outlined in our IGGNs (INEOS Group Guidance Notes), INEOS Enterprises monitors complaints from members of the public, as well as employees from other companies working at our sites, and regulatory authorities (including prosecutions and citations). Complaints are classified according to significance as follows: • Category I: Complaints from members of the public not considered to be justified against INEOS after appropriate investigation has been carried out. • Category IIa: Justified complaints from members of the public where three or fewer persons complained about the same event. • Category IIb: Justified complaints from members of the public where more than 3 persons complained about the same event. • Category III: Formal written complaints from regulatory authorities, including legally enforceable instruments requiring specific improvement. Issues are investigated and addressed as they arise. We also have a dedicated contact for INEOS Enterprises available on our website in case of emergencies and complaints: Contact INEOS Enterprises	85
	2-26 Mechanisms for seeking advice and raising concerns	Our health and safety management system Diversity, equity and inclusion All topics of critical concern are discussed in monthly Exco meetings; SHE performance receives prime attention. Any employee who wishes to report a concern anonymously, can do so via the INEOS Speak Up! service.	46,56
	2-27 Compliance with laws and regulations	Ethics and compliance	67

5.2 Reporting standards

5.2.1 GRI table

GRI Standards	Disclosure	Chapter/Section/Comments	Page no.
GRI 2: General Disclosures 2021 (continued.)	2-28 Membership associations	Our contribution to the UN SDGs Air emissions management Our biodiversity approach Customer responsibility Further information on our memberships, charities, and foundations can be found on our website: Associations, Charities and Foundations.	15, 23, 32, 60
	2-29 Approach to stakeholder engagement	Our material topics	11
	2-30 Collective bargaining agreements	Our people Human rights and labour management	44, 57
MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Our material topics	11, 12
	3-2 List of material topics	Our material topics	11, 12
	3-3 Management of material topics	Through out the report	–
ENVIRONMENT			
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Energy consumption Appendix Table 3	26, 78
	302-2 Energy consumption outside of the organisation	Energy consumption INEOS Enterprises is preparing to report this disclosure in future year	26
	302-3 Energy intensity	Energy consumption Appendix Table 3	26, 78

5.2 Reporting standards

5.2.1 GRI table

GRI Standards	Disclosure	Chapter/Section/Comments	Page no.
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Our water management	28
	303-2 Management of water discharge-related impacts	Water discharge	30
	303-3 Water withdrawal	Water withdrawal Appendix Table 4	29, 79
	303-4 Water discharge	Water discharge Appendix Table 4	30, 79
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	GHG emissions Appendix Table 1	19, 76
	305-2 Energy indirect (Scope 2) GHG emissions	GHG emissions Appendix Table 1	19, 76
	305-3 Other indirect (Scope 3) GHG emissions	INEOS Enterprises is preparing to report this disclosure in future year	–
	305-4 GHG emissions intensity	GHG emissions Appendix Table 1	19, 76
	305-5 Reduction of GHG emissions	GHG emissions	19
	305-6 Emissions of ozone-depleting substances (ODS)	Air emissions management Appendix Table 2	23, 77
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Air emissions management Appendix Table 2	23, 77

5.2 Reporting standards

5.2.1 GRI table

GRI Standards	Disclosure	Chapter/Section/Comments	Page no.
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste management Waste treatment	38, 41, 42
	306-2 Management of significant waste-related impacts	Waste management	38
	306-3 Waste generated	Waste management	41
	306-4 Waste diverted from disposal	Waste management Appendix Table 6	42, 80
	306-5 Waste directed to disposal	Waste management Appendix Table 5	42, 81
SOCIAL			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Appendix Table 7	82
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Training and development	53
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and development	53
	404-3 Percentage of employees receiving regular performance and career development reviews	Every employee receives career development and performance reviews	89
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity, equity and inclusion	56
	405-2 Ratio of basic salary and remuneration of women to men	INEOS Enterprises is preparing to report this disclosure in future year	–
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents of discrimination were recorded in the reporting year	89

5.2 Reporting standards

5.2.1 GRI table

GRI Standards	Disclosure	Chapter/Section/Comments	Page no.
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Workforce health and safety Our health and safety management system Our health and safety policy could be accessed on our website: SHEQ Policy	45, 46
	403-2 Hazard identification, risk assessment, and incident investigation	Our health and safety management system	47, 48
	403-3 Occupational health services	Our health and safety management system	48
	403-4 Worker participation, consultation, and communication on occupational health and safety	Workforce health and safety Our health and safety management system	45-48
	403-5 Worker training on occupational health and safety	All employees received training on occupational health and safety aspects in the reporting period	90
	403-6 Promotion of worker health	Our health and safety management system	46
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Customer responsibility INEOS Enterprises is extensively involved in the distribution of both hazardous and non-hazardous goods across Asia, Europe, and the US. We adhere to strict product stewardship protocols and make our experts available to customers and emergency services in the event of an incident. We also require our customers and suppliers to meet occupational health and safety standards via our free carrier policy and Supplier Code of Conduct	60, 90
	403-8 Workers covered by an occupational health and safety management system	All employees are covered by the occupational health and safety management system	90
	403-9 Work-related injuries	Our Health and Safety performance	49
	403-10 Work-related ill health	INEOS Enterprises is preparing to report this disclosure in future year	–

5.2 Reporting standards

5.2.1 GRI table

GRI Standards	Disclosure	Chapter/Section/Comments	Page no.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Our people	44
	408-1 Operations and suppliers at significant risk for incidents of child labor	INEOS Enterprises is preparing to report this disclosure in future year	–
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human rights and labour management	57
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Our communities	61
	413-2 Operations with local community engagement, impact assessments, and development programs	Our communities	61
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	INEOS Enterprises is preparing to report this disclosure in future year	–
	414-2 Negative social impacts in the supply chain and actions taken	Embedding CSR in our value chain	59

5.2 Reporting standards

5.2.1 GRI table

GRI Standards	Disclosure	Chapter/Section/Comments	Page no.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Customer responsibility INEOS Enterprises is extensively involved in the distribution of both hazardous and non-hazardous goods across Asia, Europe, and the US. We adhere to strict product stewardship protocols and make our experts available to customers	60, 91
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No incidents of non-compliance concerning the health and safety impacts of products and services in the reporting period	91
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-bribery and corruption	69
	205-2 Communication and training about anti-corruption policies and procedures	Anti-bribery and corruption	69
	205-3 Confirmed incidents of corruption and actions taken	No incidents of corruption reported in the reporting period	92
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Anti-trust and anti-competitive practices	70
GRI 415: Public Policy 2016	415-1 Political contributions	Political engagement	73

INEOS Enterprises

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