



INEOS

Non-Financial Disclosure Report 2025

Contents

General Information	3	Environment	15	Social	29	Data tables	36
1.1 About this report	3	2.1 Climate change	15	3.1 Own workforce	29	5.1 Environmental data	36
1.2 INEOS' governance	4	2.1.1 INEOS' climate transition plan	15	3.1.1 INEOS' workforce	29	5.2 Social data	44
1.2.1 Governance bodies	4	2.1.2 INEOS' policies	16	3.1.1.1 Employees	29	Disclosures in this report	45
1.2.2 Sustainability-related performance incentives	5	2.1.3 INEOS' actions	16	3.1.1.2 Contractors	29	6.1 ESRS index	45
1.2.3 Sustainability reporting quality controls	5	2.1.3.1 Energy switching	17	3.1.2 INEOS' policies	29	6.2 EU regulatory index	49
1.3 INEOS' strategy, business model, and value chain	5	2.1.3.2 Optimisation	17	3.1.3 INEOS' engagement and impact management	30	Glossary	55
1.3.1 INEOS at a glance	5	2.1.3.3 Carbon capture,	17	3.1.4 INEOS' actions	31		
1.3.2 Structural changes in 2025	5	2.1.4 INEOS' climate targets	18	3.1.4.1 Health and safety	31		
1.3.3 Business model and value chain	6	2.1.5 INEOS' energy use	18	3.1.4.2 Working conditions	31		
1.3.4 Sustainability strategy	6	2.1.6 INEOS' GHG emissions	19	3.1.4.3 Personal development	32		
1.3.5 Stakeholder engagement	7	2.2 Emissions	20	3.1.4.4 Diversity, equality, and inclusion	32		
1.4 INEOS' materiality assessment	8	2.2.1 INEOS' policies	20	3.2 Workers in the value chain	33		
		2.2.2 INEOS' actions	21	3.2.1 INEOS' policies	33		
		2.2.2.1 Own operations	21	3.2.2 INEOS' engagement and impact management	33		
		2.2.2.2 Value chain	22	3.2.3 INEOS' actions	33		
		2.2.3 INEOS' emissions to air, and water	22	3.3 Affected communities	34		
		2.3 Water	23	3.3.1 INEOS' policies	34		
		2.3.1 INEOS' policies	23	3.3.2 INEOS' engagement and impact management	34		
		2.3.2 INEOS' actions	24	3.3.3 INEOS' actions	34		
		2.3.3 INEOS' water use	24	Governance	35		
		2.4 Biodiversity and ecosystems	25	4.1 Business conduct	35		
		2.4.1 INEOS' policies	25	4.1.1 INEOS' policies	35		
		2.4.2 INEOS' actions	25	4.1.2 INEOS' actions	35		
		2.5 Resource use and circular economy	26				
		2.5.1 INEOS' policies	26				
		2.5.2 INEOS' actions	27				
		2.5.2.1 Resource efficiency and waste management	27				
		2.5.2.2 Circular materials and products	27				
		2.5.2.3 End-of-life waste recycling	28				
		2.5.3 INEOS' resource inflows	28				
		2.5.4 INEOS' resource outflows	28				
		2.5.4.1 Waste	28				

1.1 About this report

This report details INEOS' non-financial performance in 2025.

It has been prepared on a consolidated basis in relation to the entity INEOS AG, which does not produce consolidated financial statements.

The group comprising of INEOS AG and its subsidiaries (the "Group" or "INEOS") excludes the business interests of the wider INEOS' group in Manchester United Plc and Petroineos but includes INEOS' main financing groups. Disaggregated data tables have been presented in this report for INEOS entities that produce financial statements. The report selectively applies the European Sustainability Reporting Standards (ESRS), which are currently undergoing simplification, with guidance expected mid 2026.

INEOS has no obligation to report under the ESRS until financial year 2027.

INEOS consolidates environmental data fully from its wholly owned subsidiaries and proportionally from joint operations following the financial control approach. In the case of social and governance data, however, INEOS consolidates data fully from joint operations over which it has operational control and not at all from other joint operations. Data from the Group's business operations in the sports sector and two non-operated joint operations were unavailable in 2025. INEOS does not currently collect environmental data from its office locations, however, such data is not anticipated to have a material impact on Group figures. To control for structural changes, figures are adjusted using the 'all-year same-year' or 'all-year next-year' approach, depending on the availability of data. INEOS only reports investee GHG emissions in scope 3 category 15 when it holds at least a 20% stake.

This report contains information on INEOS' value-chain policies and actions, including those relating to procurement, product stewardship, human rights, and the circular economy. It also contains key value-chain metrics, such as INEOS' scope 2 and scope 3 GHG emissions. The table below details where information can be found on due diligence.

ASPECT OF DUE DILIGENCE	SECTION REFERENCE
Embedding due diligence in governance, strategy, and business model	1.2.1, 1.2.2, 1.2.3, 1.3.5, 2.1.2, 2.2.1, 2.3.1, 2.4.1, 2.5.1, 3.1.2, 3.2.1, 3.3.1, 4.1.1
Engaging with affected stakeholders	1.4, 3.1.3, 3.2.2, 3.3.2
Identifying and assessing adverse impacts	1.4, 3.1.3, 3.2.2, 3.2.3, 3.3.2, 4.1.2
Acting to address adverse impacts	2.1.1, 2.1.3, 2.2.2, 2.3.2, 2.4.2, 2.5.2, 3.1.4, 3.2.3, 3.3.3, 4.1.2,
Tracking effectiveness and communicating	1.2.2, 1.2.3, 2.1.1, 2.2.2, 2.3.2, 2.5.4, 3.1.4, 3.2.2, 3.3.2, 3.3.3, 4.1.2

1.2 INEOS' governance

1.2.1 Governance bodies

INEOS is a privately owned group of companies with a federal governance structure. Each INEOS business is responsible for its functions but is expected to operate in accordance with group policies. Businesses have a board that meets on a monthly basis, as well as an executive committee that reports to INEOS' shareholders approximately once every two months. Boards are supported by group functions including HR, Finance, Legal, Operations and ESG that provide guidance.

To set group targets, group functions work with businesses to develop proposals for endorsement by INEOS' shareholders. At the end of 2025, 11.3% of senior business and group positions were filled by women and none were filled by independents.

Within each business, the CEO has overall responsibility for sustainability performance, while CFOs oversee financial conduct and sustainability-related investments. Operations Directors are responsible for Safety, Health, and Environmental (SHE) performance. Business Directors and Procurement Directors oversee sustainability in the value chain, and HR Directors are responsible for workforce issues. However, the exact composition of each board of directors will vary according to the requirements of each specific business. At the local level, site managers are responsible for ensuring individual assets operate in accordance with INEOS' standards and regulations, as well as managing site workforce matters and business relationships.

INEOS board personnel are informed on sustainability and ESG matters of relevance to their role and have access to sustainability expertise within their business, as well as the wider group through guidance issued by group functions and through internal networks. INEOS boards ensure employees are trained to manage sustainability matters and access external expertise via consultancies, where relevant. SHE performance is a standing item on the agenda at board meetings and executive committees, while other sustainability matters are discussed ad hoc and can inform decisions on strategy, risk management, procurement, product development, investments, and transactions. Boards may consider trade-offs, where relevant, such as whether investing in a sustainable technology would increase technology-related risk.

1.2.2 Sustainability-related performance incentives

INEOS board members receive a sustainability-related bonus based on how their business performs against four KPIs: Workforce Total Recordable Incident Rate (TRIR); contractor TRIR; combined TRIR; and loss of containment events reaching 10% of the CERCLA reportable level. The full bonus is only available if all sites in the business pass an annual asset care audit. Payment is not contingent upon meeting economic targets.

1.2.3 Sustainability reporting quality controls

Sustainability data are collected from INEOS businesses using a shared online platform. Each business has an ESG representative responsible for data submission and guidance is provided by the group ESG function. Internal quality controls are applied to identify logical inconsistencies, data sources and check values that have changed materially year-on-year. INEOS' ESG Committee, that comprises business CEOs and senior representatives of relevant group functions, oversees the overall process.

1.3 INEOS' strategy, business model, and value chain

1.3.1 INEOS at a glance

INEOS is a global manufacturer of petrochemicals, polymers, speciality chemicals, and oil products with 135 manufacturing sites, offices and platforms in 26 countries as of the end of 2025. In addition, INEOS trades and ships petrochemical feedstock and extracts oil and gas. INEOS also produces the Grenadier vehicle and has various sports interests. Detailed information on INEOS' products can be found on its website, including product safety data sheets that record any market restrictions. Our chemical businesses are combined into a number of larger financial groups including INEOS Group, INEOS Quattro and INEOS Enterprises.

1.3.2 Structural changes in 2025

In 2025 INEOS Energy acquired CNOOC's US Gulf business, including a non-operated interest in two deep water early production assets, Appomattox and Stampede. The INEOS Composites business, and an 85% interest in the INEOS Hygienics business, were divested. INEOS Styrolution also divested the Map Ta Phut site.

A minority share in Grangemouth Energy Company Limited was transferred to INEOS Grangemouth Limited and will be reported in FY26.

1.3.3 Business model and value chain

INEOS' upstream value chain can be broken down into four main stages. INEOS has direct and indirect suppliers, as well as its own operations, at each one. First, energy companies extract oil and gas. Second, refineries, gas processing plants, and reformers transform oil and gas into fuels, hydrogen, and petrochemical feedstocks. Third, crackers transform feedstocks into useful hydrocarbons, such as ethylene, propylene, and aromatics. Fourth, chemical plants make a range of compounds and polymers using these hydrocarbons and hydrogen. INEOS also has ancillary supply chains associated with its use of nitrogen and oxygen (extracted from air); water and brine (abstracted from water); various derived inorganic compounds; recycled and biogenic materials (sourced from waste and land); electricity and steam (generated with fossil fuels, renewables, or nuclear materials); and property, plant, and equipment (which can contain wood, metal, and minerals).

INEOS' downstream value chain is complex. Customers are primarily manufacturers of commodity chemicals, speciality chemicals, fine chemicals, pharmaceuticals, plastics, and plastic applications, as well as extractors, refineries, and laboratories. INEOS' products are used to make a wide range of applications for end markets such as adhesives, aerospace, agriculture, automotive, cabling, chemicals, coatings, construction, cosmetics, electronics, films, food, fuels, healthcare, manufacturing, maritime, packaging, paint, paper, pharmaceuticals, pipes, renewables, sports, textiles, and tyres. INEOS' products are distributed variously via pipeline, waterway, rail, and road, primarily to customers in Europe, the Americas, and Asia. Applications containing INEOS products are distributed globally. Depending on local infrastructure and regulations, solid applications are recycled, incinerated, or landfilled at the end of their life. Agrochemicals may be discharged to land. Pharmaceuticals and cosmetics may be sent for water treatment. Gases may be released to the atmosphere.

1.3.4 Sustainability strategy

INEOS' sustainability strategy is to make chemicals that raise living standards and advance United Nations (UN) Sustainable Development Goals (SDGs), while reducing GHG emissions and substituting virgin fossil resources for recycled and biogenic materials, where feasible.

In addition, INEOS seeks to contribute to the demand for fossil fuels and combustion vehicles during the energy transition and explore opportunities to enter emerging markets for CO₂ storage, clean hydrogen, and low emission vehicles. INEOS' strategy depends on enabling conditions, such as the availability of affordable clean energy and feedstock, the establishment of CO₂ and hydrogen networks, the development of abatement and recycling technologies, and supportive policy.

1.3.5 Stakeholder engagement

The table below summarises INEOS' stakeholder engagement, which informs its management of sustainability matters. This includes negotiating working conditions with employees and unions; collaborating on product stewardship and design with customers; implementing sustainable procurement policies with suppliers; managing impacts on communities around sites and developments; demonstrating sustainability risk management to investors; and developing innovations with scientific consortia. Business boards are kept apprised of stakeholders' views by management as appropriate.

STAKEHOLDER GROUP	ENGAGEMENT
Workers and worker representatives	Collective bargaining, works councils, town halls, performance reviews, intranet, newsletters
Customers	Product R&I pilots, sustainability handbooks, safety data sheets, events, voluntary initiatives
Suppliers	Procurement negotiations, surveys, corrective action plans
Communities	Forums, meetings, site visits, webpages, posters, print literature, traditional and social media
Investors	Quarterly investor meetings, weekly reports, annual investor days and ad hoc 1 to 1 meetings
Universities and scientific institutions	R&I projects, conferences, workshops

GENERAL INFORMATION

1.4 INEOS' materiality assessment

INEOS conducted a double materiality assessment in 2024 to identify key sustainability impacts, risks, and opportunities (IROs). The process was managed by the group ESG team with support from internal financial experts and consultants. Businesses provided input and results were validated with them, as well as through a stakeholder survey, before being assured against ESRS 1.

The assessment used geospatial modelling, regional water stress analysis, internal sustainability data, physical and transition climate scenarios, and expert sources, such as the ESRS, GRI, SASB, and TCFD standards. It considered areas of heightened risk and IROs arising through business relationships. INEOS will review the assessment once the ESRS and other regulations such as UK SRS are finalised with associated guidance. Structural changes in 2025 do not affect its validity. A full description can be found in INEOS' 2024 sustainability report. The table below summarises INEOS' material IROs identified through the 2024 assessment.

Topic	IRO description	IRO type	Effect on environment/people or INEOS	Relation to business model & value chain	INEOS' response
Climate change	Producing GHG emissions	Impact (actual negative)	GHG emissions collect in the atmosphere raising the global average temperature. This can lead to altered climatic patterns, rising seas, water scarcity, extreme weather, and biodiversity loss. This can cause displacement, food shortages, lower economic productivity, political instability, and loss of life.	INEOS sites emit GHGs as a result of burning fuels to heat and power their processes. Some sites also have 'process emissions' generated by chemical reactions. INEOS' value chain includes extractors, refineries, manufacturers, utilities, distributors, and waste treatment companies that also have combustion emissions and, in some cases, process and fugitive emissions. INEOS produces fossil fuels and combustion vehicles, as well agrochemicals, that create emissions during the use stage.	INEOS has set a 2030 and 2050 climate target and reduces emissions by implementing site roadmaps where feasible. INEOS expects suppliers to manage emissions under its Supplier Code of Conduct. INEOS will contribute to the demand for fossil fuels and combustion vehicles during the energy transition while exploring opportunities to develop low emissions vehicles.
	Enabling climate transition	Impact (actual positive)	Products and services of the chemicals and energy industries enable climate transition, reducing impacts of climate change on the environment and people.	INEOS' products are used in renewable generation, clean hydrogen production, carbon capture, and energy efficiency applications. INEOS offers commercial CO ₂ storage services and is the largest co-producer of low-carbon hydrogen in Europe.	INEOS continues to manufacture products that enable climate transition and plans to scale up CO ₂ storage services and monitor opportunities in the emerging hydrogen market.
	Experiencing physical effects	Risk	Climate change presents a risk of chronic water scarcity in the medium term that could restrict INEOS' production in certain locations, reducing revenue. Climate change presents a risk of acute fluvial, pluvial, and tidal floods, as well as tropical cyclones, in the long term that could damage INEOS' assets in certain locations, interrupting production. Climate change presents a risk of physical disruption to supply chains causing increases in input costs in the medium term that INEOS may not be able to pass on.	INEOS' manufacturing processes depend on freshwater and a few sites are in areas of high water stress. A few INEOS sites operate in areas prone to flooding or tropical cyclones. Fluctuations in the cost of gas, oil, naphtha, and ethane could have a significant impact on INEOS' profitability.	INEOS sites manage water consumption in accordance with permit conditions. Sites seek to reuse and recycle water, especially in areas of water stress, where feasible. INEOS businesses decide whether to invest in flood defences or insurance at locations as part of their risk management process. INEOS manages supply chain risks through vertical integration, pursuing feedstock flexibility, and hedging with derivatives.

GENERAL INFORMATION

1.4 INEOS' materiality assessment

(continued)

Topic	IRO description	IRO type	Effect on environment/people or INEOS	Relation to business model & value chain	INEOS' response
Emissions	Emissions at facilities	Impact (actual negative)	Emissions to air, soil, and water at industrial facilities (including due to loss of containment) can degrade ecosystem resources and damage human health.	INEOS sites handle chemicals that can be harmful if not contained and discharge substances to air and water, including some covered by the European Pollutant Release and Transfer Register (E-PRTR). INEOS' value chain includes extractors, refineries, chemical companies, and manufacturers that produce similar emissions.	INEOS sites control emissions in line with permit conditions and seek to ensure wastewater is treated appropriately before discharge. INEOS has procedures to prevent loss of containment and provide emergency response in the event of an incident. INEOS expects suppliers to control emissions under its Supplier Code of Conduct.
	Emissions via products	Impact (actual negative)	Some chemical products can damage human health and ecosystems, so must be handled carefully and only used in appropriate applications. Certain chemicals enter the environment because they are discharged to water systems or land when used.	INEOS' products sometimes contain Substances of Concern and Substances of Very High Concern, so must be transported carefully and used responsibly by customers. INEOS' products are used in applications that are discharged to water and land, such as detergents.	INEOS seeks to prevent downstream chemical emissions through product stewardship and innovation.
	Experiencing stricter permit conditions	Risk	Our industrial facilities have to meet permit conditions regulating emissions. Conditions tend to get stricter over time, which can require capital to upgrade facilities or result in closure.	INEOS sites are regulated under frameworks, such as the Industrial Emissions Directive (IED) in the EU, and the Clean Air Act and Clean Water Act in the US.	INEOS monitors best practice and regulatory developments and implements viable upgrades where feasible to maintain compliance with permit conditions.

GENERAL INFORMATION

1.4 INEOS' materiality assessment

(continued)

Topic	IRO description	IRO type	Effect on environment/people or INEOS	Relation to business model & value chain	INEOS' response
Water and marine resources	Placing stress on water resources	Impact (actual negative)	Water withdrawals and wastewater discharges at industrial facilities can restrict the availability of water and degrade water quality locally. This is of particular concern in areas of water stress.	INEOS sites abstract surface water, groundwater, and sea water, and purchase water from third parties, for cooling systems, processes, and sanitation. Wastewater is discharged. INEOS' value chain includes extractors, refineries, chemical companies, and manufacturers that similarly withdraw and discharge water.	INEOS sites control emissions in line with permit conditions and seek to ensure wastewater is treated appropriately before discharge. INEOS has procedures to prevent loss of containment and provide emergency response in the event of an incident. INEOS expects suppliers to control emissions under its Supplier Code of Conduct.
	Experiencing water scarcity	Risk	Water is renewable but can be scarce if demand outstrip supply. Scarcity is expected to change due to climate change and population growth, presenting a risk in the medium term that could restrict production in certain locations, reducing revenue.	INEOS' manufacturing processes depend on freshwater and a few INEOS sites are in areas of high water stress.	INEOS seeks to prevent downstream chemical emissions through product stewardship and innovation.
Biodiversity and ecosystems	Placing stress on ecosystems	Impact (actual negative)	Industrial use of natural resources, such as water, can place stress on ecosystems and reduce biodiversity. Industrial emissions of GHGs and other substances can degrade ecosystems that support human wellbeing through climate change, soil acidification, and water eutrophication.	As outlined above, INEOS sites emit GHGs and other substances, and use natural resources, such as water. INEOS' value chain includes extractors, refineries, chemical companies, and manufacturers that contribute to ecosystem change through climate change, emissions, natural resource consumption, and land use.	INEOS monitors best practice and regulatory developments and implements viable upgrades where feasible to maintain compliance with permit conditions.

GENERAL INFORMATION

1.4 INEOS' materiality assessment

(continued)

Topic	IRO description	IRO type	Effect on environment/people or INEOS	Relation to business model & value chain	INEOS' response
Resource use and Circular economy	Depleting finite resources	Impact (actual negative)	The world relies on finite fossil resources to produce energy and chemical feedstock. If an alternative model is not found, there would be a drop in living standards and political instability as resources run out.	INEOS sites use virgin fossil fuels and feedstocks as key inputs. INEOS also produces fossil fuels. INEOS' value chain includes extractors, refineries, chemical companies, manufacturers, and utilities that use and produce fossil fuels and materials.	INEOS site roadmaps seek to replace fossil energy where feasible. INEOS seeks to switch to biogenic and recycled raw materials, where feasible, and may explore using materials containing captured carbon as Carbon Capture and Utilisation (CCU) evolves.
	Generating waste	Impact (actual negative)	When solid waste is incinerated or landfilled it can produce GHGs, air emissions, and leachate emissions. This contributes to climate change and can damage ecosystems and human health. Waste also constitutes a loss of materials that might otherwise be kept in circulation.	INEOS sites generate hazardous and non-hazardous waste. INEOS' solid waste is typically incinerated or landfilled by third parties. INEOS' value chain includes extractors, refineries, chemical companies, and manufacturers that generate solid waste. INEOS' products, such as plastics, are used in a wide range of applications that are incinerated or landfilled at the end of their life.	INEOS sites seek to manage waste in accordance with regulations and the waste hierarchy. This includes minimising waste through efficiency measures and valorisation, where feasible, and ensuring waste is correctly classified when sent for treatment. INEOS expects suppliers to manage waste under its Supplier Code of Conduct. INEOS works with downstream business partners to design plastic applications that are recyclable. INEOS is investing in advanced recycling and works with recycling companies to divert plastic waste from incineration and landfill.
	Advancing the circular economy	Impact (actual positive)	By designing applications to be recyclable, and using mechanical and advanced recycling, plastic waste can be converted back into materials for the chemicals industry to manufacture new products. This reduces environmental impacts of resource extraction and waste and keeps resources in circulation.	INEOS polymer plants and crackers have started to use recycled raw materials in small quantities. INEOS is developing a depolymerisation and purification technology (Infinia). INEOS' plastics are used in downstream applications where ecodesign is critical to recycling rates, such as packaging.	INEOS seeks to expand its use of recycled materials by investing in recycling technologies, sourcing recycled content from recycling companies, and collaborating with downstream business partners to bring circular plastic applications to market that contain recycled content and are recyclable.

GENERAL INFORMATION

1.4 INEOS' materiality assessment

(continued)

Topic	IRO description	IRO type	Effect on environment/people or INEOS	Relation to business model & value chain	INEOS' response
Own workforce	Safety incidents	Impact (potential negative)	Industrial sites are hazardous with potential for serious injury or loss of life if safety procedures are not followed or assets are not well maintained.	Workers at INEOS sites face various hazards, such as working at height or with heavy machinery, high-temperature processes, high-voltage electricity, or flammable and hazardous substances.	INEOS sites are expected to follow 7 Life Saving Rules, 20 Principles of Behavioural and Process Safety, and group safety guidance. Safety training is provided to relevant workers and sites are audited regularly on performance, which is also incentivised under INEOS' bonus scheme.
	Human rights and discrimination incidents	Impact (potential negative)	Forced labour and child labour is a violation of human rights that causes mental and physical harm to victims. If the right to collective bargaining is not respected, workers can lack the means to protect their interests and labour rights. Discrimination in the workforce leads to unfair socioeconomic outcomes and mental harm to disadvantaged groups.	INEOS' main workforce comprises skilled workers with the right to collective bargaining. As such, there is a lower likelihood of forced labour, child labour, or other labour rights violations in INEOS' own workforce. Due to the severity of such potential impacts and the potential for this issue within our labour supply chain, however, INEOS recognises them as material irrespective of likelihood, in accordance with the ESRs. INEOS has a large workforce, and women account for less than a fifth of it.	INEOS businesses and employees are expected to respect human rights and avoid discrimination under the company Code of Conduct. Relevant staff receive training on topics such as anti-harassment and discrimination and preventing modern slavery and human trafficking. Concerns related to bullying, harassment, discrimination, modern slavery, child labour and forced labour (including breaches of human rights in these areas) can be reported through the Speak Up system. Businesses respect employee participation rights and engage with various trade unions and works councils.
	Supporting personal development	Impact (actual positive)	Training and personal development opportunities help employees advance in their career and build confidence and skills.	INEOS has a large workforce and training is critical to career advancement. Health and fitness are central to INEOS' corporate culture.	INEOS offers graduate programmes and apprenticeship schemes and provides regular training and performance reviews. INEOS has a health and wellbeing programme—INEOS Energy Station—that is free for all employees.
	Financial costs due to workforce incidents	Risk	Safety incidents, violations of labour rights, and discrimination can result in financial penalties and legal costs. Safety incidents can also damage asset value and require capital expenditure.	INEOS has a large workforce and workers at sites face various hazards. While there is a lower likelihood of forced labour, child labour, and other human rights violations occurring in INEOS' own workforce, INEOS recognises that should any such incident occur, it would be likely to have a material negative impact, including from a financial perspective.	INEOS mitigates the risk of financial costs from workforce incidents through management of safety, human rights, and discrimination matters, as outlined above.

GENERAL INFORMATION

1.4 INEOS' materiality assessment

(continued)

Topic	IRO description	IRO type	Effect on environment/people or INEOS	Relation to business model & value chain	INEOS' response
Workers in the value chain	Safety incidents	Impact (potential negative)	Industrial sites are hazardous with potential for serious injury or loss of life if safety procedures are followed and assets are not well maintained.	INEOS' value chain includes extractors, refineries, chemical companies, manufacturers, construction companies, and utilities. Workers in these sectors face various hazards, such as working at height or with heavy machinery, high-temperature processes, high-voltage electricity, or flammable and hazardous substances.	INEOS expects suppliers to meet workplace safety standards under its Supplier Code of Conduct.
	Human rights incidents	Impact (potential negative)	The use of forced labour, child labour, and conflict minerals in global value chains violates human rights. Companies can unintentionally be linked to such practices undertaken by others in the value chain via business relationships. Construction is a high-risk sector for forced labour due to the number of low-skilled roles, use of migrant workers, and prevalence of sub-contracting. Mining is a high-risk sector for child labour.	INEOS has a complex value chain that includes extractors, refineries, chemical companies, manufacturers, utilities, and distributors. INEOS uses third-party construction companies for new developments and for repairs, refurbishments and modifications of existing assets. INEOS uses metallic minerals in its property, plant, and equipment, as well as catalysts.	INEOS expects suppliers to comply with applicable laws, respect human rights and ensure they do not supply conflict minerals under its Supplier Code of Conduct. INEOS monitors compliance with the Supplier Code of Conduct and works with suppliers of concern to implement corrective action plans. Value-chain workers can use INEOS' Speak Up system to report concerns related to modern slavery, child labour and forced labour (including breaches of human rights in these areas). INEOS provides training on preventing modern slavery and human trafficking to relevant employees.
	Due diligence requirements	Risk	Jurisdictions are introducing value-chain due diligence requirements that increase compliance costs for companies and potentially expose them to penalties and civil liability in the event of non-compliance.	The UK SRS and the EU CSRD are expected to apply to INEOS in the medium term and INEOS already has some due diligence obligations.	INEOS will build on its existing supplier due diligence procedures to meet forthcoming requirements.

GENERAL INFORMATION

1.4 INEOS' materiality assessment

(continued)

Topic	IRO description	IRO type	Effect on environment/people or INEOS	Relation to business model & value chain	INEOS' response
Affected communities	Local emissions and safety incidents	Impact (potential negative)	Emissions and safety incidents at industrial sites have the potential to degrade the local environment and cause harm to nearby residents.	INEOS sites emit various substances in accordance with our operating permits, and handle chemicals that can be flammable, explosive, and hazardous to human health. INEOS' value chain includes extractors, refineries, chemical companies, manufacturers, utilities, and distributors that have the potential to affect local communities through emissions, safety incidents, and violation of indigenous rights.	INEOS sites control emissions in line with permit conditions and have procedures to prevent safety incidents and losses of containment. INEOS sites have emergency response plans to protect local communities in the event of an incident. Safety training is provided to relevant workers and sites are audited regularly on safety performance, which is incentivised under INEOS' bonus scheme. INEOS expects suppliers to control emissions, respect land rights, operate safely and evaluate the impact of their activities on surrounding communities under its Supplier Code of Conduct.
	Opposition to developments	Risk	Communities can influence whether a project receives development consent through voicing opposition during the consultation stage, protesting, and pursuing legal action.	INEOS undertakes major development projects (such as Project ONE in Antwerp) and is implementing transition roadmaps at sites that can require significant upgrades to assets.	INEOS seeks to ensure developments are beneficial to communities through environmental and social impact assessments and community consultation, as appropriate.
Business conduct	Business conduct incidents	Impact (potential negative)	Unethical business conduct, such as bribery and corruption, anti-competitive practices, and breaching trade sanctions, and export controls erodes fairness in society and undermines international human rights norms.	INEOS has tens of thousands of suppliers and customers around the world and buys and sells commodities in global markets.	INEOS businesses are expected to adhere to applicable laws concerning bribery and corruption, anti-competitive practices and international trade sanctions and export controls. Businesses train relevant employees who are exposed to risks in these areas. INEOS expects suppliers to meet the same standards under its Supplier Code of Conduct. INEOS monitors compliance by its suppliers with the Supplier Code of Conduct and works with suppliers of concern to implement corrective action plans. Concerns related to bribery and corruption, sanctions and export controls, and anti-competitive conduct (including breaches of law in these areas) can be reported through INEOS' Speak Up system.
	Penalties and legal action	Risk	Breaches of applicable laws relating to bribery and corruption, anti-competitive practices, and trade sanctions and export controls, can result in regulatory investigation, civil or criminal proceedings, reputational damage and material financial penalties.	INEOS has tens of thousands of suppliers and customers around the world and buys and sells commodities in global markets.	INEOS mitigates the risk of regulatory investigation, legal proceedings, financial penalties and reputational damage in this area through management of business conduct matters, as outlined above.

2.1 Climate change

2.1.1 INEOS' climate transition plan

INEOS seeks to reduce its scope 1 and scope 2 GHG emissions ('operational emissions') to net zero by 2050. INEOS is dependent upon other parties implementing infrastructure and energy projects that will enable our own low carbon transition. Assuming other parties act according to published plans, this is consistent with the 2050 target in the European Climate Law to reduce EU territorial emissions to net zero, and with the scientific consensus concerning what is necessary globally by the middle of the century to keep warming well below 2C, and ideally below 1.5C, in keeping with the Paris Agreement. Whether Paris targets are met will depend on a number of factors, including how rapidly global emissions peak and decline before reaching net zero.

INEOS recognises six pathways to net zero in its climate transition plan: energy switching; resource switching; process optimisation; carbon capture and utilisation; carbon capture and storage; and offsetting. INEOS has developed 2030 roadmaps for its sites using the first five pathways. Based on these roadmaps, INEOS has set the milestone target for 2030 to reduce gross operational emissions by 33% compared to 2019. Delivery of these roadmaps will depend on organisations and factors beyond INEOS' control, such as the availability of affordable low-carbon energy and feedstocks; access to hydrogen and CO₂ networks; supportive regulation; changes to energy infrastructure; demand for low-carbon products; and competitive economic conditions that enable investment.

There are particular technical and economic barriers to addressing scope 1 emissions. For example, technology to electrify high-temperature processes is not fully commercially viable and major modifications to operations often increase running costs. In instances where such barriers are prohibitive, emissions might be considered 'locked-in'. However, it is possible to modify existing assets by making energy efficiency improvements, converting furnaces and boilers to clean energy, and retrofitting sites with carbon capture. New assets can also be constructed with consideration of lifetime emissions. INEOS' Project ONE cracker, for instance, has been designed with multiple pathways to net zero. The extent to which locked-in emissions jeopardise INEOS' climate targets will depend on whether supportive policies and societal infrastructure are put in place to overcome barriers to transition.

INEOS makes fossil-based fuels and products, which have varying amounts of locked-in value-chain emissions. These products are also exposed to transition risks from changes in policy and markets. INEOS seeks to reduce these emissions and risks by transitioning to biogenic and recycled carbon feedstocks and expanding its portfolio of clean energy products, subject to feedstock availability, technical viability, and market demand.

INEOS business boards oversee capital expenditure projects and report to INEOS' owners through their executive committee on transition investments, where relevant, informing business strategy and financial planning. Business have access to guidance on assessing the financial viability of projects, with consideration of carbon cost savings, subsidies, revenue premiums, and benefits to the cost of capital.

ENVIRONMENT

2.1 Climate change

2.1.2 INEOS' policies

As a signatory to the UNGC, INEOS supports SDG 13 calling for urgent climate action and seeks to reduce GHG emissions consistently with the Paris Agreement. INEOS businesses are expected to manage emissions under the company's Safety, Health, Environment, and Quality (SHEQ) policy. They are also expected to produce climate roadmaps for their sites using group guidance on setting baselines, identifying abatement opportunities via six pathways, and assessing feasibility. INEOS expects suppliers to reduce emissions (taking into account the targets of the Paris Agreement) under its Supplier Code of Conduct.

2.1.3 INEOS' actions

The following table summarises actions reducing emissions in 2025, including measures from previous years that continue to deliver savings.

Examples of climate actions	Location	Energy type	Energy reduction [MWh/y]	GHG reduction [tCO ₂ -eq/y]
PPAs delivering wind power to INEOS	Belgium, Germany, Norway, Sweden, UK, USA	Electricity	-	623,000
Agreement delivering solar power to INEOS				
Green tariff and agreements delivering hydropower to INEOS				
Green tariff delivering zero-carbon power to INEOS				
Sourcing steam generated using lighter fuels	Germany	Steam	-	15,000
Optimising refrigeration cycle through cold box solvent flush	UK	Fuel, steam	140,000	37,000
Optimising CO ₂ stripping process	Germany	Steam	37,000	7,000
Repairing steam leaks	UK	Steam	27,000	7,000
Upgrading boiler preheater	China	Fuel	18,000	4,000

2.1 Climate change

2.1.3.1 Energy switching

INEOS is taking various actions to switch to cleaner energy, such as co-firing hydrogen, replacing heavy fuel oil with gas, and sourcing renewable power through PPAs.

Updates:

- The 310 MW solar park project in Texas continued (IGH)
- Switching boilers from oil to gas in Sarralbe continued (IGH)
- CHP acquisition and flex in Doel (Industries)
- Switching wells from generators to grid in Texas continued (Industries)
- Development of the blue hydrogen plant at Grangemouth continued (IGH)

2.1.3.2 Optimisation

INEOS sites have regular energy audits and many have ISO 50001 energy management systems to identify and implement economic efficiency improvements.

Updates:

- Distillation column optimisation in Antwerp became operational (Quattro)
- PC-200 Technology installation at Mobile (Industries)
- Salt plant using MVR at Tavaux (Quattro)

2.1.3.3 Carbon capture

INEOS captures 269,000 tonnes of CO₂ a year at plants in Antwerp, Tavaux, Lavera, and Cologne and is a leading partner in the Greensand Future project, which expects to start storing CO₂ commercially in the Danish North Sea from mid-2026, with a view to storing up to 4 million tonnes a year by 2030.

Updates:

- Commercialisation of Project Greensand continued in 2025 (Industries)

2.1 Climate change

2.1.4 INEOS' climate targets

INEOS aims to reduce its combined gross scope 1 and scope 2 emissions by 33% by 2030 compared to 2019. This is consistent with INEOS' objectives to support the Paris Agreement and prosper as society transitions to net zero. INEOS' 2030 target was set by developing roadmaps for individual sites, which were aggregated to determine an overall amount of abatement for the group. INEOS did not use temperature-based climate scenarios but instead analysed site-specific abatement options with consideration of technological, infrastructural, and economic conditions.

Net-zero target-setting methodologies are still under development for the chemicals and oil and gas sectors, so could not be used to set INEOS' 2030 target. In the absence of sector-specific methodologies, INEOS chose not to use the SBTi 'absolute contraction method', which would require a 46.2% emissions reduction by 2030 compared to 2019.

The contraction method does not reflect the reality of medium-term technological, infrastructural, and economic barriers facing the chemicals industry.

INEOS uses the same organisational boundary for its climate targets as its GHG inventory and applies the financial control consolidation approach. All seven Kyoto Protocol GHGs are included and converted into CO₂-eq using Global Warming Potential (GWP) factors from the IPCC's 6th Assessment Report. When setting and tracking targets, INEOS has used market-based accounting for scope 2 and excludes emissions associated with surplus exported energy from scope 1 (which accounted for 6% of INEOS' scope 1 emissions in 2025). Although this is under review to enable transition planning.

In 2025, INEOS revised its 2019 baseline values for scope 1 and scope 2 emissions from 16.6 Mt CO₂-eq and 8.0 Mt CO₂-eq to 16.6 Mt CO₂-eq and 7.9 Mt CO₂-eq, respectively, due to structural changes and improvements in accounting methods and data sources. As of 2025, INEOS has reduced operational emissions by 25.8% compared to 2019, with a 22.3% reduction in scope 1 and 33.0% in scope 2. Approximately half of this is attributable to suppressed production levels.

Meeting climate targets is highly dependent on external factors such as the expansion of clean energy, development of hydrogen and CO₂ infrastructure, supportive policy, and a competitive economic environment. It is unlikely INEOS will achieve its targets without these enabling conditions.

2.1.5 INEOS' energy use

INEOS consumed 80.9 TWh of energy in 2025, comprising 63.7 TWh of fuel, 10.0 TWh of electricity, 7.2 TWh of steam and hot water, and 0.028 TWh of other utilities. Overall, INEOS consumed 3.1 TWh of renewable energy and 3.3 TWh of nuclear energy, representing 4% and 4% of its total gross consumption respectively. A detailed breakdown of INEOS' energy footprint can be found in the tables in the annexes to this report.

Compared to 2019, energy consumption was 17% lower in 2025, in part due to improved efficiency but also a 12% decline in chemical production levels.

2.1 Climate change

2.1.6 INEOS' GHG emissions

In 2025, INEOS' GHG footprint comprised 13.8 Mt CO₂-eq scope 1 emissions, 5.3 Mt CO₂-eq gross scope 2 emissions (on a market basis), and 94.1 Mt CO₂-eq gross scope 3 emissions. Detailed GHG inventories can be found in the annexes, as well as disaggregated inventories for the following three INEOS subsidiaries of relevance to investors: INEOS Group Holdings SA, INEOS Quattro Holdings Limited, and INEOS Enterprises Holdings Limited.

To compare emissions meaningfully from year to year, INEOS restates historic figures in its GHG inventory to control for structural changes and methodological improvements in keeping with the GHG Protocol. Due to restatements, INEOS' 2024 operational GHG emissions decreased by 18.1 kt CO₂-eq due to acquisitions & divestments and decreased by 25.9 kt CO₂-eq due to improvements in historical data.

INEOS has developed accounting methods for calculating emissions in all scopes in accordance with the GHG Protocol. In 2025, 56% of INEOS' scope 1 emissions were also reported with third-party verification under the EU and UK emissions trading systems. INEOS' scope 1 emissions do not include captured CO₂ that is transferred to third parties or embedded in intermediate products.

In 2025, when calculating market-based Scope 2 emissions, INEOS applied emissions factors based on contractual instruments to 33% of its electricity consumption following the Quality Criteria in the GHG Protocol. Specifically, 4% of consumption was attributed to PPAs backed by energy attribute certificates (EACs), 0.4% to EACs bundled with electricity purchases, 7% to unbundled EACs, and 21% to supplier-specific emissions factors based on contractual arrangements. For the remaining consumption, INEOS used the residual mix emissions intensity or average grid emissions intensity if a residual mix figure was unavailable. Location based Scope

2 emissions were calculated using the official electricity grid factor for the jurisdiction concerned.

In 2025, 2% of INEOS' scope 3 emissions were calculated using primary data obtained from value-chain partners (primarily category 15 emissions). Otherwise, INEOS' scope 3 emissions data were drawn from public and commercial sources, such as the IPCC, Organisation for Economic Co-operation and Development (OECD), US Environmental Protection Agency (EPA), UK Department for Environment, Food & Rural Affairs (Defra), andecoinvent. Conservative assumptions were made if value-chain outcomes or practices were uncertain. assumptions were made if value-chain outcomes or practices were uncertain.

2.2 Emissions

2.2.1 INEOS' policies

INEOS seeks to manage emissions and promote sustainable chemistry in its operations and value chain in the interests of local communities and in compliance with regulations. INEOS is a signatory to the UNGC and supports the 17 UN SDGs, including goals 3, 6, 12, and 14 that concern minimising emissions. INEOS is also a signatory to the ICCA's Responsible Care Global Charter and Operation Clean Sweep (OCS) that aim to manage chemicals safely on a life-cycle basis and stop plastic pellet loss.

INEOS businesses are expected to apply the principles set out in the INEOS' Code of Conduct which are based on international standards including the Responsible Care Global Charter and OCS. INEOS' complementary SHEQ policy specifies further expectations with respect to managing emissions to air, soil, and water; disposing of hazardous waste; conducting product stewardship; and substituting hazardous substances. INEOS businesses are also expected to follow group safety guidance to prevent and manage accidental emissions. This includes assessing hazards, implementing containment systems, maintaining asset integrity, following behavioural best practices, and having emergency response plans.

INEOS expects suppliers to manage chemicals and plastic pellets in accordance with the INEOS' Supplier Code of Conduct which is based on international standards including the Responsible Care Global Charter principles and OCS. The code sets out expectations with respect to managing emissions to air, water, and soil; disposing of hazardous waste; and substituting hazardous substances. To manage downstream emissions, INEOS businesses often define requirements for customers in terms and conditions of sale and may have carrier policies governing the safe collection and transport of chemicals.

2.2 Emissions

2.2.2 INEOS' actions

2.2.2.1 Own operations

2.2.2.1.1 Preventing spills and leaks

In response to the risk of spills and leaks, INEOS sites monitor their operations and record and investigate any loss of containment that is at least a tenth of the US CERCLA reportable level. Through monitoring and taking corrective action on a continual basis, INEOS has reduced the frequency of such losses by 52.3% over the last decade. Typical site measures to prevent losses include installing storage tanks and loading/unloading facilities in bunds; utilising impervious floors and kerbing; and building process units on concrete.

2.2.2.1.2 Managing air emissions

INEOS sites monitor and manage air emissions such as NO_x, SO_x, CO, non-methane volatile organic compounds (NMVOC), and particulate matter (PM) in accordance with regulations. Sites seek to reduce air emissions by implementing solutions such as low NO_x burners, Regenerative Thermal Oxidisers, selective catalytic reduction, and DeNO_x treatment via urea injection. Sites also have leak detection and repair programmes to manage fugitive emissions.

2.2.2.1.3 Managing water emissions

INEOS sites monitor and manage wastewater in accordance with regulations, discharging wastewater from cooling systems directly but treating process water prior to discharge. In 2025, INEOS sites undertook various actions to strengthen wastewater management. In Jemeppe, INEOS advanced with building a physicochemical treatment plant. The project will remove particles and organic matter from wastewater improving discharges. In Geel, INEOS progressed with plans to invest in physicochemical treatment and ultrafiltration technology to reduce cobalt in wastewater discharged to the river Grote Nete. The project is due to be completed by the end of 2026 and is expected to reduce cobalt levels in site effluent from 300–400 µg/l to below 50 µg/l.

2.2.2.1.4 Eliminating plastic pellet loss

INEOS polymer plants implement measures to prevent pellet loss, such as filters, water separators, extractors, air blowers, and rumble strips. They also train relevant employees and hauliers on pellet handling. In 2025, six INEOS Inovyn operations, four INEOS Styrolution operations, and seven INEOS O&P operations were certified against OCS certification scheme. The auditors examined risk minimisation plans, training programmes, pellet management procedures, containment technologies, and value-chain engagement.

2.2 Emissions

2.2.2 INEOS' actions

2.2.2.2 Value chain

INEOS has a groupwide network to coordinate its product stewardship activities in accordance with regulations, including providing safety data sheets to customers, working with suppliers on importing substances, and exploring opportunities to substitute hazardous substances in products.

2.2.3 INEOS' emissions to air and water

In 2025, INEOS' air emissions comprised 15,577 tonnes of NO_x, 800 tonnes of SO_x, 45,322 tonnes of CO, 12,337 tonnes of NMVOC, 222 tonnes of NH₃, 476 tonnes of HAPs, 1,530 tonnes of PM, and 43 tonnes of ODS (CFC11-eq). Wastewater discharged from INEOS' treatment plants contained 163 tonnes of phosphor, 491 tonnes of nitrogen, 36 tonnes of heavy metals, and 2,699 tonnes of suspended solids. A full breakdown is provided in Table 7 in the annexes. In addition, 8.0 Mt of plastic pellets left facilities as product for conversion into high-value applications.

INEOS sites quantify emissions rigorously in accordance with regulations such as the Industrial Emissions Directive in the EU, and the Clean Air Act and Clean Water Act in the US. Sites generally prioritise measurement over calculation and chose a continuous or periodic approach with consideration of legal requirements, the materiality and variability of the waste stream, and technical and economic constraints. If measurement is infeasible, sites use calculation, selecting appropriate activity data and emissions factors.

2.3 Water

2.3.1 INEOS' policies

INEOS seeks to use water sustainably in the interests of communities and the natural environment and recognises the human right to water and sanitation. As a signatory to the UNGC, INEOS supports UN SDGs 6 and 14 that concern clean water and ocean conservation. As a signatory to the Responsible Care Global Charter and OCS initiative, INEOS aims to reduce chemical and plastic pellet emissions to water in its operations and value chain.

INEOS businesses are expected to manage their impacts on water resources, adhere to Responsible Care and OCS principles, and comply with water regulations and operating permits under the company Code of Conduct. INEOS' SHEQ policy prescribes specific expectations with respect to protecting water as a scarce resource, monitoring withdrawals and discharges, reducing emissions to water, improving water efficiency, and ensuring people at INEOS locations have access to safe drinking water, sanitation, and hygiene services.

INEOS businesses have access to group guidance on monitoring and reducing water consumption based on five pathways: wastewater treatment and recycling; water reuse; process optimisation; material substitution; and product design. The guidance sets out principles for prioritising actions based on the water source, level of water stress, and basin priority, and includes a list of best practices.

INEOS expects suppliers to minimise impacts on water scarcity, use water efficiently, control emissions to water and respect the human rights to water. Suppliers are expected to follow Responsible Care principles when managing chemicals and take part in the Operation Clean Sweep (OCS) initiative when handling plastic pellets.

2.3 Water

2.3.2 INEOS' actions

INEOS sites monitor and manage water withdrawals and discharges in accordance with operating permits and regulations and many have ISO 14001 systems in place. Typical water efficiency actions include optimising processes, applying closed-loop systems, and reusing process water. Process water that cannot be reused is treated with appropriate technologies.

In 2025, INEOS advanced with construction of the Project ONE cracker that has been designed to minimise water consumption by using demineralised water in cooling circuits, collecting and reusing rainwater, and treating different effluent sources. INEOS also advanced with plans in Zwijndrecht to invest in ultrafiltration and reverse osmosis to reuse wastewater, with the potential to reduce annual freshwater consumption by 1.8 Mm³ in an area of high water stress and reduce discharge to the river Scheldt. The project is in the engineering stage and should be operational by the end of the decade.

2.3.3 INEOS' water use

In 2025, INEOS withdrew 1,078.3 Mm³ of water and discharged 1,003.1 Mm³, which means that 75.2 Mm³ was consumed, primarily by entering products or evaporating from steam networks and cooling systems. INEOS' water withdrawals and discharges both decreased by approximately 8% in 2025 compared to 2024 on a like-for-like basis. Over the year, INEOS recycled or reused 225.6 Mm³ of water. A summary of INEOS' water footprint can be found in the annexes.

INEOS has identified 17 sites in areas of extremely high water stress and 9 in areas of high water stress based on the WRI Water Risk Atlas (Aqueduct 4.0, 2023). These sites accounted for 18.6 Mm³, or 25%, of INEOS' total water consumption in 2025.

INEOS sites generally measure withdrawals and discharges using flow meters or receive measurements from suppliers if water is sourced from a third party. To account for rainfall and rainwater discharges, sites use calculations based on periodic observations. INEOS classes precipitation runoff as discharge to surface water and deepwater injection as discharge to groundwater in its figures. Steam consumption is not counted as water withdrawal and water received from third parties for discharge is not reported.

2.4 Biodiversity and ecosystems

2.4.1 INEOS' policies

INEOS recognises the importance of protecting biodiversity and ecosystems that support life and welcomes the COP15 global biodiversity framework. As a signatory to the UNGC, INEOS supports UN SDGs 14 and 15 that concern protecting marine and terrestrial environments, and as a signatory to the Responsible Care Global Charter and OCS, INEOS seeks to manage chemicals and prevent pellet loss in its operations and value chains to protect nature.

INEOS defines specific expectations and best practices in its SHEQ policy and group guidance. These cover water and natural resource consumption; GHG and emissions management; chemical containment and operational safety; waste disposal; product stewardship and ecodesign; and managing local impacts of developments. INEOS expects suppliers to meet equivalent standards under its Supplier Code of Conduct.

2.4.2 INEOS' actions

INEOS sites and developments implement measures to avoid, minimise, and compensate adverse impacts on biodiversity and ecosystems in accordance with permit conditions. This variously includes putting in place buffer zones; controlling emissions of pollutants; avoiding wildlife disturbance; establishing emergency response plans; and undertaking forest compensation schemes. Sites also manage drivers of nature change and reduce dependency on natural resources, as detailed in earlier sections concerning GHGs, emissions, and water.

The wider INEOS Group supports various initiatives that have a positive impact on wildlife and ecosystems, such as the Six Rivers Project that aims to reverse the decline of North Atlantic salmon through riverside reforestation, upstream egg planting, fishing restrictions, and smolt tagging. INEOS funds community enterprise schemes in Zambia that protect 120,000 hectares of forest by providing sources of income other than logging and charcoal. INEOS also supports ecotourism in Tanzania that helps protect the Selous Game Reserve and Ruaha National Park, home to 10% of the world's lion population.

ENVIRONMENT

2.5 Resource use and circular economy

2.5.1 INEOS' policies

As a signatory to the UNGC and Responsible Care Global Charter, INEOS seeks to use resources efficiently, minimise waste, and promote circular economic practices in its operations and value chain in the interests of stakeholders and in compliance with regulations. INEOS supports UN SDG 12 and PlasticsEurope's 2030 Voluntary Commitment that aims to achieve a 60% re-use and recycling rate for plastic packaging in Europe by 2030.

INEOS businesses are expected to pursue circularity and adhere to Responsible Care principles under the company Code of Conduct. INEOS' complementary SHEQ policy specifies expectations with respect to minimising resource use and waste; managing hazardous waste; replacing virgin fossil resources with recycled and biogenic materials; designing for recyclability; and addressing end-of-life plastic waste. Substituting virgin fossil resources will also be recognised as a pathway in INEOS' climate transition.

INEOS similarly expects suppliers to adhere to Responsible Care principles and meet standards concerning resource efficiency, material substitution, waste minimisation, and disposal of hazardous waste under its Supplier Code of Conduct.

ENVIRONMENT

2.5 Resource use and circular economy

2.5.2 INEOS' actions

2.5.2.1 Resource efficiency and waste management

INEOS sites manage waste according to the waste hierarchy and local regulations and seek to optimise material efficiency and valorise waste and by-products, where feasible. Many have ISO 14001 environmental management systems and some participate in industrial symbiosis initiatives, including the EU Hubs4Circularity programme. In Merak, Indonesia, INEOS valorised over 1,000 tonnes of sludge and equalisation basin waste for use as raw material in the cement industry.

2.5.2.2 Circular materials and products

INEOS has launched more than 30 product grades with over 50% mechanically recycled content that match the performance of new materials. This includes polyolefins (Recycl-IN), ABS (Terluran ECO), and polystyrene. INEOS also participated in the NEXTLOOPP project in the UK developing mechanically recycled polypropylene food packaging.

INEOS is exploring using recycled monomers and feedstocks in its processes to make virgin-quality products from difficult-to-recycle plastic waste. INEOS has trialled recycled feedstock in its Cologne and Lavera crackers and in 2025 started to receive recycled styrene monomer in Antwerp for the production of circular polystyrene. INEOS aims to scale up such actions subject to offtake commitments, regulatory recognition, and technological developments.

INEOS has an extensive portfolio of bio-attributed polymers and chemicals, including PVC (BIOVYN); styrenics (ECO); acrylonitrile (INVIREO); epichlorohydrin (REODRIN); phenol, acetone, alphas-methylstyrene, and cumene (INVIRIDIS); polyolefins; and ethylene oxide. INEOS has previously demonstrated bio-based production of phenolic resins from lignin as part of the BIORESAL project and in 2025 hosted Project Falcon at its Green Lake site, which seeks to demonstrate the conversion of plant-based glycerol into acrylonitrile.

INEOS attributes recycled and renewable content to its products on a mass balance basis, with certification from ISCC PLUS. INEOS also offers RecyClass certification for mechanically recycled ranges based on the controlled blending approach. INEOS' sustainable products can reduce reliance on fossil materials, divert waste from disposal, and deliver significant GHG savings.

INEOS works with downstream value-chain partners to design applications for recycling. In 2025, INEOS started up a new pilot line using Machine Direction Orientation technology at its R&D centre in Brussels to develop single-material flexible packaging that can be recycled more easily.

ENVIRONMENT

2.5 Resource use and circular economy

2.5.2 INEOS' actions

2.5.2.3 End-of-life waste recycling

INEOS contributes to VinylPlus—a voluntary initiative of the European PVC industry that has recycled 9.5 million tonnes of end-of-life PVC since 2000, saving over 19 million tonnes of CO₂. The scheme aims to recycle 1 million tonnes a year by 2030 and recycled over 720,000 tonnes in 2024.

INEOS is investing in advanced technologies to enable end-of-life plastic recycling. INEOS has piloted Infinia depolymerisation and purification technology in Illinois to convert difficult-to-recycle PET into virgin-quality monomer. And in 2025, INEOS tested dissolution technologies for processing difficult-to-recycle PVC at two pilot plants in Belgium. INEOS aims to have an industrial unit in operation by 2030 capable of processing 40,000 tonnes of PVC waste and producing 20,000 tonnes of recycled PVC resin.

2.5.3 INEOS' resource inflows

INEOS uses ethane derived from natural gas and naphtha derived from crude oil in its crackers to produce basic chemicals that are processed into a range of chemicals and plastics. INEOS processes crude oil in its refineries and uses natural gas in its reformers to make hydrogen, the products are processed into derivatives such as ammonia and nitriles.

INEOS has started to substitute virgin fossil resources for mechanically recycled plastic where feasible; depolymerised monomers; feedstock produced through thermal conversion of plastic waste; and sustainably sourced biomass. INEOS also uses water as a raw material to produce chlorine, caustic soda, and hydrogen in its chlor-alkali operations.

INEOS has property, plant, and equipment made from metals such as steel, titanium, and alloys (which can contain critical raw materials like nickel and cobalt), as well as non-metallic minerals and plastics. Resource consumption and property, plant, and equipment in INEOS' upstream value chain has a similar profile because the company's main suppliers are extractors, refiners, chemical producers, and utility providers.

In 2025, INEOS purchased 27.4 Mt of raw materials for use in its processes, including 7 kt of recycled material and 115 kt of biogenic waste based material. Quantities of recycled and biogenic material are externally certified by ISCC PLUS and RecyClass.

2.5.4 INEOS' resource outflows

2.5.4.1 Waste

In 2025, INEOS generated 793 kt of waste, including 0.05 kt of Naturally Occurring Radioactive Material (NORM). Of this, 46% was diverted from disposal through reuse, recycling, or other recovery, while 54% was disposed of through incineration, landfilling, or other disposal. A detailed breakdown is included in the annexes.

INEOS' hazardous waste largely comprises byproduct hydrocarbons that cannot be valorised, as well as oils and chemicals for maintenance and cleaning that cannot be reused or recycled. In the case of extraction, NORM can also build up in processing equipment and waste matter. INEOS' non-hazardous waste includes excavated soil, wastewater sludge, and construction materials, such as uncontaminated metals, minerals, and plastics.

INEOS sites and their waste contractors measure waste sent for treatment and classify it as hazardous or non-hazardous in accordance with local regulations, considering parameters such as flash point, corrosiveness, reactivity, and toxicity.

3.1 Own workforce

3.1.1 INEOS' workforce

3.1.1.1 Employees

INEOS had 23,145 employees (19,127 men and 4,018 women) by headcount at the end of 2025. Of these, 72% were in EMEA, 23% in the Americas, and 5% in APAC nations. The employee turnover rate in this period was 11%. A detailed breakdown of INEOS' workforce by gender, contract type, and region can be found in the annexes. When aggregating headcount figures, employees working for more than one INEOS business were counted as part-time employees of each, which results in an immaterial amount of double counting.

3.1.1.2 Contractors

By headcount at the end of 2025, INEOS had 9,422 contractors including agency workers, individuals directly supplying labour, and employees of suppliers working at an INEOS site or those handling product owned by INEOS. INEOS includes the latter in its workforce figures because they are significant in number and are covered by its safety management system.

3.1.2 INEOS' policies

As a signatory to the UNGC, INEOS seeks to uphold fundamental rights in the workplace, such as those in the International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work. INEOS businesses and employees are expected to follow the company Code of Conduct, which was developed with regard to the United Nations Guiding Principles on Business and Human Rights. This includes respecting the right to collective bargaining and freedom of association; working to prevent instances of human trafficking, forced labour, and child labour; preventing harassment and discrimination; and protecting workers' health and safety.

INEOS has comprehensive health and safety policies that businesses should apply at sites to protect employees, contractors, and visitors, including a SHEQ policy, 7 Life Saving Rules, 20 Principles of Behavioural and Process Safety, and group guidance. The guidance is informed by OSHA and ISO standards, as well as regulatory requirements, and methodologies such as Layers of Protection Analysis and Hazard and Operability Analysis. It covers process safety matters, such as change management, hazard assessment, containment, and equipment inspection, as well as behavioural matters, such as work permits and how to behave when working at height or lifting heavy objects.

3.1 Own workforce

3.1.3 INEOS' engagement and impact management

INEOS engages regularly with trade unions and works councils and respects employee participation rights concerning information, consultation, and codetermination. Globally, 57% of INEOS employees are covered by collective agreements and sites typically have forums to engage directly with employees not covered by a collective agreement. INEOS has two European Works Councils (EWCs) to inform and consult European employees on cross-border issues. They have the right to express a view and receive a reply and INEOS considers their opinions when making decisions.

Employees can use INEOS' Speak Up system to raise concerns regarding, or impacts arising from, actual or potential violations of law, regulation or INEOS policy, as well as unsafe, unlawful, or unethical behaviour. This includes concerns relating to discrimination, harassment, modern slavery, child labour, forced labour and working conditions (including breaches of human rights in these areas).

INEOS has engaged NAVEX, an independent company, to administer the Speak Up system globally and reports can be made 24 hours a day, 7 days a week, via web form or phone line (which can accommodate calls in more than 30 languages). This allows INEOS to offer anonymous reporting channels to its employees and stakeholders, who may choose to report concerns through the system without identifying themselves. INEOS does not tolerate retaliation against individuals who, in good faith, report a concern using the Speak Up system. Any report of retaliation is taken seriously and investigated as appropriate.

Concerns that are raised through the Speak Up system are reviewed by the INEOS Speak Up team to determine further action, including referral for investigation by a suitable investigation team. Where an investigation finds a report to be substantiated, appropriate action will be taken which may include remedial or disciplinary action in relevant cases.

The Speak Up system was simplified (in response to employee feedback) and relaunched in early 2025 through various communication channels to increase employee and stakeholder awareness of the system. The Speak Up team obtain feedback from reporters, as part of the reporting process, as to how they became aware of the system to ensure continued employee and stakeholder awareness. The Speak Up team also monitor reports received through the system in order to identify topics or areas of concern across Businesses and the wider organisation.

INEOS businesses have procedures for employees to raise grievances with management and seek remedy. Typically, complaints are investigated confidentially before a hearing is held, which individuals can attend with a fellow worker or trade union representative and interpreter, if required. If the individual is not satisfied with the outcome they can typically appeal, and if this does not resolve the matter, the issue may be referred to external parties for mediation.

INEOS sites have emergency response plans to minimise impacts in the event of a safety incident. Plans to cover all reasonably contemplated major accident scenarios and seek to ensure appropriate resources are available at all times, including fire-fighting crews where appropriate and first-aid responders. Emergency response training is provided to relevant employees as part of their induction and regularly renewed.

3.1 Own workforce

3.1.4 INEOS' actions

3.1.4.1 Health and safety

INEOS' safety management system covers all employees, contractors, and site visitors. Every month, information is collected from sites on incidents and near misses for distribution to C-level personnel and SHE managers to implement improvement actions. Sites are typically audited internally on a three-year cycle against INEOS' process and behavioural safety standards alternately, with every third year off. Sites also have annual asset care audits to check upkeep standards are observed. Business boards report regularly to INEOS shareholders on safety performance, which is rewarded under INEOS' bonus scheme. Best practice is also promoted through annual manufacturing days and biennial awards. Training is provided regularly to meet legal requirements and ensure employees can perform their roles safely.

In 2025, no fatalities due to work-related accidents or ill health were reported at INEOS sites for employees or contractors. A total of 73 recordable accidents were recorded (41 affecting employees and 32 contractors), which amounts to 0.878 accidents per million hours worked (0.848 for employees and 0.921 for contractors). This is equivalent to an OSHA Total Recordable Incident Rate (TRIR) of 0.176 per 200,000 hours worked (0.170 for employees and 0.184 for contractors). Since 2015, INEOS' approach to safety has been a key driver in the 69% decrease in TRIR among employees and contractors. INEOS health and safety figures also include the Petroineos joint venture.

3.1.4.2 Working conditions

INEOS seeks to manage impacts on employees associated with restructuring and climate transition. In 2025, Petroineos—a joint venture of INEOS and PetroChina—ceased refining activities at the Grangemouth cluster. INEOS is now working with government, unions, educational institutions, and other businesses to deliver a just transition plan for the cluster by 2045. INEOS is also investing £150 million in modernising its ethylene facility at the site.

3.1 Own workforce

3.1.4 INEOS' actions

3.1.4.3 Personal development

INEOS seeks to have a positive impact on its workforce by providing training and personal development opportunities. By headcount in 2025, 86% of INEOS employees had a performance and career development review, and employees received 38 hours of training on average. INEOS has a Core Graduate Engineering Programme, European Commercial Graduate Programme, and various modern apprenticeship schemes. INEOS graduates are assigned a senior manager as a mentor and attend senior networking events.

3.1.4.4 Diversity, equality, and inclusion

INEOS Styrolution has its own women's Employee Resource Group for the US region that provides networking opportunities, workshops, and mentoring. INEOS sites undertake various initiatives to promote inclusivity. For instance, INEOS' Cologne site is a signatory to the Diversity Charter (Charta Der Vielfalt) and has ambassadors representing employees in seven diversity dimensions.

By headcount at the end of 2025, 202 of INEOS' senior managers were women (16.0%) and 1061 were men (84.02.%), which shows a slight increase in the gender gap versus 2024. Figures include employees at or above INEOS' first level of senior management (S1). By headcount at the end of 2025, 1.8% of INEOS' employees had a disability based on data that could be lawfully collected.

3.2 Workers in the value chain

3.2.1 INEOS' policies

As a signatory to the UNGC, INEOS seeks to uphold internationally proclaimed human rights in its value chain. INEOS has a Supplier Code of Conduct developed with regard to the United Nations Guiding Principles on Business and Human Rights that seeks to protect upstream workers. Suppliers are expected to comply with the code, which is referenced in contracts, and ensure their suppliers do too. The requirements in the code are informed by the International Bill of Human Rights and ILO Declaration on Fundamental Principles and Rights at Work and cover i) forced labour and human trafficking, ii) child labour, iii) freedom of association and collective bargaining, iv) conflict minerals, v) anti-discrimination, anti-harassment and abuse, vi) fair working conditions, and vii) health and safety.

As a signatory to the Responsible Care Global Charter, INEOS seeks to practice safe product stewardship in the interests of downstream workers. Expectations of businesses are set out in the company Code of Conduct and complementary SHEQ policy, detailed in previous sections. It is also common for INEOS businesses to define safety expectations of customers in terms and conditions of sale in the interests of downstream workers.

3.2.2 INEOS' engagement and impact management

INEOS engages regularly with contractors at its sites on safety matters, as discussed in section 3.1.4.1. At the Project ONE site, INEOS engages with vulnerable migrant workers through weekly spot checks, monthly meetings, and by issuing questionnaires in accordance with an externally audited Environmental and Social Management System (ESMS). Under the ESMS, INEOS also audits steel module yards in Project ONE's supply chain in Asia and the Middle East every six months on human rights, working conditions, and environmental performance.

Stakeholders can raise concerns regarding adverse impacts on value-chain workers through the INEOS Speak Up system discussed in section 3.1.3. Project ONE also has its own additional grievance mechanism that contractors can use, the effectiveness of which is monitored through the engagement channels described above.

3.2.3 INEOS' actions

INEOS provided training to relevant procurement personnel on ethical sourcing, supplier due diligence, and preventing modern slavery and human trafficking. Procurement teams also screened INEOS' top suppliers using a questionnaire to assess compliance with the Supplier Code of Conduct.

INEOS did not receive any substantiated reports of fundamental human rights violations involving value-chain workers in 2025 through the Speak Up system.

3.3 Affected communities

3.3.1 INEOS' policies

INEOS seeks to operate responsibly in the interests of communities near its sites, in the value chain, and along distribution routes. INEOS businesses are expected to adhere to the company's Code of Conduct, which considers the UN Guiding Principles on Business and Human Rights, and sets standards with respect to protecting the health and safety of communities and the local environment. INEOS' safety guidance and SHEQ policy set out specific expectations in this regard, as detailed in previous sections.

INEOS expects suppliers to adhere to its Supplier Code of Conduct that is similarly informed by the UN Guiding Principles on Business and Human Rights and sets standards of relevance to the rights of affected communities and indigenous people recognised in the International Bill of Human Rights and International Labour Organization Convention 169. Under the code, suppliers are expected to protect the health and safety of communities; use water responsibly; control emissions; manage noise; avoid degrading food and water resources; avoid supplying conflict minerals; and abstain from the unlawful taking of land, forest, and waters.

3.3.2 INEOS' engagement and impact management

INEOS sites engage with local residents and community groups through forums, tours, webpages, posters, print literature, and traditional and social media. The frequency depends on the medium and extent to which sites are undergoing change. Engagement is designed to inform and consult in an inclusive manner and may inform decision making. Vulnerable groups may be given special consideration, where relevant. Project ONE, for instance, has a Stakeholder Engagement Framework aligned with IFC Performance Standards and Equator Principles. Under the framework, stakeholder mapping is conducted to identify members of the community at greater risk of health impacts, materials are designed to be accessible, and the project team regularly reviews the effectiveness of engagement.

Stakeholders can raise concerns regarding violations of laws or policies which have a negative impact on the communities in which INEOS operates using the Speak Up system, discussed in section 3.1.3. Project ONE also has its own grievance mechanism, the effectiveness of which is monitored as part of the stakeholder engagement described above. In addition, INEOS' Cologne and Geel sites operate 24/7 community complaints services.

3.3.3 INEOS' actions

INEOS sites manage impacts on communities in line with permit conditions and collective agreements. Measures can include transporting materials via pipeline or water to avoid road congestion; using ground flares to reduce noise and light pollution; implementing purification technologies and covered installations to reduce odours from waste treatment; and working with worker representatives and local authorities on social plans to manage closures.

In 2025, INEOS implemented benzene reduction measures at its styrene monomer plant in Sarnia, Ontario to decommission the site safely.

4.1 Business conduct

4.1.1 INEOS' policies

As a signatory to the UNGC, INEOS seeks to uphold ethical business standards and work against corruption. INEOS businesses and employees are expected to meet standards in the company Code of Conduct concerning bribery and corruption, fair competition, international trade and sanctions, financial practices, political activity, and intellectual property. The code is consistent with the UN Convention against Corruption and considers UN and ILO standards. INEOS is subject to Directive (EU) 2019/1937 and has procedures to protect whistleblowers.

4.1.2 INEOS' actions

INEOS businesses are required to provide training to relevant employees (being those employees identified as being at risk in the relevant compliance area) through the Group's compliance training system in the following areas: i) anti-bribery and corruption, ii) preventing modern slavery and human trafficking, iii) competition law, and iv) global sanctions. Training is required to be completed by at-risk employees once every two years.

Employees working in finance, treasury, sales, and procurement functions have been identified as the most exposed to the risk of bribery and corruption.

Concerns regarding instances of bribery and corruption can be reported through the INEOS' Speak Up system or raised through business grievance procedures. Further information can be found in Section 3.1.3.

In 2025, there were no substantiated incidents of bribery and corruption reported through the Speak Up system. During 2025, there were no public legal cases brought, or convictions, or fines issued against INEOS for violations of anti-bribery and corruption laws.

INEOS manages supplier relationships with consideration of ESG performance by applying its Supplier Code of Conduct, undertaking screening, and requesting corrective actions plans if necessary. Procurement teams are appropriately trained on procedures. Further information on supply chain management can be found in section 3.2.2.

DATA TABLES

5. Data tables

5.1 Environmental data

Table 1

INEOS' energy footprint

MWh	2025
Total gross energy consumption from fossil sources	78,625,300
Fuel consumption from coal	243,670
Fuel consumption from natural gas	29,593,492
Fuel consumption from hydrogen	6,777,251
Fuel consumption from crude oil and petroleum products excluding hydrogen	26,339,121
Fuel consumption from other fossil sources	655,479
Consumption of purchased or acquired electricity, steam, heating and cooling from fossil sources	15,016,288
Consumption of purchased or acquired electricity from fossil sources	5,006,961
Consumption of purchased or steam and hot water from fossil sources	9,991,295
Consumption of cooling and compressed air from fossil sources	18,033
Total energy consumption from nuclear sources	3,295,276
Total energy consumption from renewable sources	3,138,118
Fuel consumption from renewable sources	91,700
Consumption of purchased or acquired electricity, steam, heating and cooling from renewable sources	2,995,463
Consumption of purchased or acquired electricity from renewable sources	2,769,609
Consumption of purchased or acquired steam and hot water from renewable sources	191,719
Consumption of purchased or acquired cooling and compressed air from renewable sources	34,135
Consumption of self-generated non-fuel renewable energy	50,955
Total sold electricity, heat, steam, and cooling from fossil sources	4,163,421
Total gross energy consumption	85,058,694
Share of fossil sources in gross energy consumption [%]	92%
Share of nuclear sources in gross energy consumption [%]	4%
Share of renewable sources in gross energy consumption [%]	4%
Total net energy consumption	80,895,273

DATA TABLES

5.2.1 Environmental data

(continued)

Table 2

INEOS AG greenhouse gas inventory (scope 1 and scope 2)

kt CO ₂ -eq	2025		2024	..	2019
	FINANCIAL CONTROL	OPERATIONAL CONTROL ADDITIONS	FINANCIAL CONTROL		FINANCIAL CONTROL
SCOPE 1 EMISSIONS					
Carbon dioxide (CO ₂)	12,676	50	13,164	..	16,275
Other GHG emissions:					
CH ₄	153	1	123	..	243
N ₂ O	47	-	40	..	52
HF _C	19	-	32	..	22
PFC	-	-	-	..	9
SF ₆	0	-	0	..	-
NF ₃	-	-	-	..	-
Exported energy	916	-	918	..	1,009
Scope 1 emissions excluding exported energy	12,896	50	13,359	..	16,601
Scope 1 emissions including exported energy	13,812	50	14,277	..	17,609
SCOPE 2 EMISSIONS					
Scope 2 (market-based)	5,291	-	5,473	..	7,899
Scope 2 (location-based)	4,500	-	4,448	..	7,072
TOTAL SCOPE 1 AND SCOPE 2 EMISSIONS					
Total market-based emissions excluding exported energy	18,186	50	18,832	..	24,500
Total market-based emissions incl. exported energy	19,103	50	19,750	..	25,508
ADDITIONAL DATA					
CO ₂ captured	269	-	306	..	393
Biogenic CO ₂ emissions from fuel	20	-	15	..	13
Biogenic CO ₂ from imported energy	256	-	260	..	243
Offsets	-	-	-	..	-

Footnotes:

- a. Other GHG emissions are converted to CO₂-eq using 100-year Global Warming Potential (GWP) factors from the IPCC's sixth assessment report (AR6) since 2022, and fifth assessment report (AR5) in earlier years. Historical data are not recalculated to take account of AR updates due to the immaterial contribution of other GHGs to INEOS' inventory. Other GHG data were collected only in tCO₂-eq due to lower materiality.
- b. INEOS reports emissions associated with energy exported to third parties as a separate subcategory of scope 1. All emissions in this category are considered as CO₂ since the contribution of other GHGs is negligible (<0.01%).
- c. Scope 2 figures are based on gross energy purchase with negligible contribution of other GHGs (<0.01%). The highest quality available emission factors are used in accordance with the hierarchy in the GHG protocol.
- d. Transferred CO₂ mainly covers captured carbon sold to third parties.

DATA TABLES

5.2.1 Environmental data

(continued)

Table 3

INEOS AG greenhouse
gas inventory (scope 3)

ktCO ₂ -eq	2025
TOTAL SCOPE 3 EMISSIONS	94,065
Category 1 – Purchased goods and services	35,536
Category 2 – Purchased capital goods	3,118
Category 3 – Purchased fuel and energy (beyond scope 1 and 2)	3,244
Category 4 – Upstream transport and distribution	1,007
Category 5 – Waste generated in operations	380
Category 9 – Downstream transport and distribution	1,620
Category 11 – Use of sold products	15,913
Category 12 – End-of-life treatment of sold products	31,360
Category 15 – Investments	1,888

DATA TABLES

5.2.1 Environmental data

(continued)

Table 4

INEOS Group Holdings SA
greenhouse gas inventory

ktCO ₂ -eq	2025	2024	2019
SCOPE 1 EMISSIONS			
Carbon dioxide (CO ₂)	8,088	8,014	9,377
Other GHG emissions:			
CH ₄	27	31	18
N ₂ O	41	31	48
HFC	7	11	9
PFC	-	-	-
SF ₆	0	0	-
NF ₃	-	-	-
Exported energy	540	486	545
Scope 1 emissions excluding exported energy	8,163	8,087	9,452
Scope 1 emissions including exported energy	8,703	8,573	9,997
SCOPE 2 EMISSIONS			
Scope 2 (market-based)	1,756	1,769	2,515
Scope 2 (location-based)	1,786	1,733	2,033
TOTAL SCOPE 1 AND SCOPE 2 EMISSIONS			
Total market-based emissions excluding exported energy	9,920	9,856	11,967
Total market-based emissions including exported energy	10,459	10,342	12,512
ADDITIONAL DATA			
CO ₂ captured	269	303	390
Biogenic CO ₂ emissions from fuel	11	12	-
Biogenic CO ₂ from imported energy	0	-	23
Offsets	-	-	-

DATA TABLES

5.2.1 Environmental data

(continued)

Table 5

INEOS Quattro Holdings
Limited greenhouse gas
inventory

ktCO ₂ -eq	2025	2024	2019
SCOPE 1 EMISSIONS			
Carbon dioxide (CO ₂)	2,381	2,662	3,358
Other GHG emissions:			
CH ₄	38	38	34
N ₂ O	3	5	2
HFC	11	21	12
PFC	-	-	9
SF ₆	0	0	-
NF ₃	-	-	-
Exported energy	279	262	280
Scope 1 emissions excluding exported energy	2,432	2,726	3,417
Scope 1 emissions including exported energy	2,711	2,988	3,697
SCOPE 2 EMISSIONS			
Scope 2 (market-based)	2,843	3,018	4,327
Scope 2 (location-based)	2,191	2,272	4,130
TOTAL SCOPE 1 AND SCOPE 2 EMISSIONS			
Total market-based emissions excluding exported energy	5,276	5,744	7,744
Total market-based emissions incl. exported energy	5,554	6,005	8,024
ADDITIONAL DATA			
CO ₂ captured	-	3	3
Biogenic CO ₂ emissions from fuel	-	1	-
Biogenic CO ₂ from imported energy	256	260	220
Offsets	-	-	-

DATA TABLES

5.2.1 Environmental data

(continued)

Table 6

INEOS Enterprises Holdings
Limited greenhouse gas
inventory

ktCO ₂ -eq	2025	2024	2019
SCOPE 1 EMISSIONS			
Carbon dioxide (CO ₂)	993	961	1,107
Other GHG emissions:			
CH ₄	1	0	0
N ₂ O	1	0	0
HFC	0	0	0
PFC	-	-	-
SF ₆	-	-	-
NF ₃	-	-	-
Exported energy	60	83	39
Scope 1 emissions excluding exported energy	995	962	1,108
Scope 1 emissions including exported energy	1,055	1,045	1,147
SCOPE 2 EMISSIONS			
Scope 2 (market-based)	307	529	921
Scope 2 (location-based)	215	322	790
TOTAL SCOPE 1 AND SCOPE 2 EMISSIONS			
Total market-based emissions excluding exported energy	1,302	1,491	2,028
Total market-based emissions incl. exported energy	1,362	1,574	2,068
ADDITIONAL DATA			
CO ₂ captured	-	-	-
Biogenic CO ₂ emissions from fuel	-	-	-
Biogenic CO ₂ from imported energy	-	0	-
Offsets	-	-	-

DATA TABLES

5.2.1 Environmental data

(continued)

Table 7

INEOS' water footprint

Mm ³	Non-water stress areas	Water stress areas	All areas
TOTAL WATER WITHDRAWAL	706.12	372.21	1,078.33
Surface water	271.05	11.01	282.06
Groundwater	26.80	5.81	32.60
Seawater	253.14	330.51	583.66
Produced Water	5.03	2.28	7.31
Third party water	150.10	22.60	172.71
Third party water sourcing from surface waters	105.29	21.11	126.40
Third party water sourcing from groundwater	43.61	1.16	44.78
Third party water sourcing from seawater	-	-	-
Third party water sourcing from produced water	1.20	0.33	1.53
TOTAL WATER DISCHARGE	649.55	353.57	1,003.12
Water discharge to surface waters	272.76	18.19	290.94
Water discharge to sea	344.12	333.79	677.91
Water discharge to groundwater	3.85	0.84	4.69
Water discharge to third party	28.82	0.76	29.58
WATER CONSUMPTION	56.58	18.64	75.22
Water recycled/reused	221.67	3.91	225.59

DATA TABLES

5.2.1 Environmental data

(continued)

Table 8

INEOS' waste footprint

tonnes	2025
HAZARDOUS WASTE	370,754
Recycling	141,815
Off-site	136,214
On-site	5,601
Reuse	30,632
Off-site	1,006
On-site	29,626
Recovery of energy	93,789
Off-site	28,887
On-site	64,902
Incineration	85,270
Off-site	13,466
On-site	71,805
Landfill	5,407
Off-site	5,279
On-site	129
Other recovered	2,312
Other disposed	11,528
Total recovered hazardous waste	174,759
Total disposed hazardous waste	195,996

tonnes	2025
NON-HAZARDOUS WASTE	422,102
Recycling	61,935
Off-site	61,935
On-site	-
Reuse	16,496
Off-site	10,305
On-site	6,191
Recovery of energy	19,553
Off-site	19,460
On-site	93
Incineration	19,342
Off-site	15,963
On-site	3,379
Landfill	258,781
Off-site	46,534
On-site	212,247
Other recovered	4,874
Other disposed	41,254
Total recovered non-hazardous waste	83,281
Total disposed non-hazardous waste	338,820

tonnes	2025
TOTAL WASTE	792,856
Total recycled waste	203,750
Total non-recycled waste	589,106
Share of non-recycled waste	74%
Radioactive waste	5

DATA TABLES

5.2 Social data

Table 9

INEOS' workforce: gender of employees by contract type

HEADCOUNT	FEMALE	MALE	TOTAL
Number of employees	4,018	19,127	23,145
Number of permanent employees	3,881	18,621	22,502
Number of temporary employees	137	506	643
Number of non-guaranteed hours employees	1	8	9
Number of full-time employees	3,438	18,217	21,655
Number of part-time employees	580	910	1,490

5.2.1 Social data

Table 10

INEOS' workforce: distribution of employees by country

HEADCOUNT	TOTAL NUMBER OF EMPLOYEES
USA	4,995
Germany	4,534
France	3,285
UK	3,189
Belgium	3,154

5.2.2 Social data

Table 11

INEOS' workforce: collective bargaining and social dialogue coverage

COVERAGE RATE PERCENTAGE	EEA COUNTRIES	NON-EEA REGIONS
0–19%	USA	USA
20–39%		
40–59%	UK	UK
60–79%	France	France
80–100%	Belgium, Germany	Belgium, Germany

DISCLOSURES

6.1 ESRS Index

ESRS STANDARD	DISCLOSURE REQUIREMENT	SECTION
General disclosures		
ESRS 2	BP-1 General basis for preparation of sustainability statements	1.1
	BP-2 Disclosures in relation to specific circumstances	Throughout where relevant
	GOV-1 The role of the administrative, management, and supervisory bodies	1.2.1
	GOV-2 The information provided to, and sustainability matters addressed by, the undertaking's administrative, management, and supervisory bodies	1.2.2
	GOV-3 Integration of sustainability-related performance in incentive schemes	1.2.2
	GOV-4 Statement on due diligence	1.1
	GOV-5 Risk management and internal controls over sustainability reporting	1.2.3
	SBM-1 Strategy, business model, and value chain	1.3
	SBM-2 Interests and views of stakeholders	1.3.5
	SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model	1.4
IRO-1 Description of the process to identify and assess material impacts, risks, and opportunities	1.4	
Climate change		
E1	E1.IRO-1 Description of the processes to identify and assess material climate-related impacts, risks, and opportunities	1.4
	E1-1 Transition plan for climate change mitigation	2.1.1
	E1-2 Policies related to climate change mitigation and adaptation	2.1.2
	E1-3 Actions and resources in relation to climate change policies	2.1.3
	E1-4 Targets related to climate change mitigation and adaptation	2.1.4
	E1-5 Energy consumption and mix	2.1.5
	E1-6 Gross Scopes 1, 2, 3, and Total GHG emissions	2.1.6

DISCLOSURES

6.1 ESRS Index (continued)

ESRS STANDARD	DISCLOSURE REQUIREMENT	SECTION
Emmissions		
E2	E2.IRO-1 Description of the processes to identify and assess material emissions-related impacts, risks, and opportunities	1.4
	E2.1 Policies related to emissions	2.2.1
	E2.2 Actions and resources related to emissions	2.2.2
	E2.4 Emissions to air, water and soil	2.2.3
Water and marine resources		
E3	E3.IRO-1 Description of the processes to identify and assess material water and marine resources-related impacts, risks, and opportunities	1.4
	E3.1 Policies related to water and marine resources	2.3.1
	E3.2 Actions and resources related to water and marine resources	2.3.2
	E3.4 Water consumption	2.3.3
Biodiversity and ecosystem		
E4	E4.IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks, dependencies, and opportunities	1.4
	E4-2 Policies related to biodiversity and ecosystems	2.4.1
Resource use and circular economy		
E5	E5.IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities	1.4
	E5-1 Policies related to resource use and circular economy	2.5.1
	E5-2 Actions and resources related to resource use and circular economy	2.5.2
	E5-4 Resource inflows	2.5.3
	E5-5 Resource outflows	2.5.4

DISCLOSURES

6.1 ESRS Index (continued)

ESRS STANDARD	DISCLOSURE REQUIREMENT	SECTION
Own workforce		
S1	S1.SBM-3 Material impacts, risks, and opportunities and their interaction of with strategy and business model	1.4
	S1-1 Policies related to own workforce	3.1.2
	S1-2 Processes for engaging with own workforce and workers' representatives about impacts	3.1.3
	S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	3.1.3
	S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	3.1.4
	S1-6 Characteristics of the undertaking's employees	3.1.1
	S1-7 Characteristics of non-employees in the undertaking's own workforce	3.1.1.2
	S1-8 Collective bargaining coverage and social dialogue	3.1.3
	S1-9 Diversity metrics	3.1.4.4
	S1-10 Adequate wages	3.1.4.2
	S1-12 Persons with disabilities	3.1.4.4
	S1-13 Training and skills development metrics	3.1.4.3
	S1-14 Health and safety metrics	3.1.4.1
	Entity-specific disclosure: SASB RT-CH-320a.1	3.1.4.1
Workers in the value chain		
S2	S2.SBM-3 S2.SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model	1.4
	S2-1 Policies related to value chain workers	3.2.1
	S2-3 Processes for engaging with value chain workers about impacts	3.3.2

DISCLOSURES

6.1 ESRS Index (continued)

ESRS STANDARD	DISCLOSURE REQUIREMENT	SECTION
Affected communities		
S3	S3.SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model	1.4
	S3-1 Policies related to affected communities	3.3.1
	S3-2 Processes for engaging with affected communities about impacts	3.3.2
	S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns	3.3.3
Business conduct		
G1	GOV-1 The role of the administrative, supervisory, and management bodies	1.2.1
	G1-1 Business conduct policies and corporate culture	4.1.1
	G1-2 Management of relationships with suppliers	4.1.2
	G1-3 Prevention and detection of corruption and bribery	4.1.2
	G1-4 Incidents of corruption or bribery	4.1.2

DISCLOSURES

6.2 EU regulatory index

ESRS DATAPOINTS	SFDR	PILLAR 3	BENCHMARK REGULATION	EU CLIMATE LAW	INEOS REPORT SECTION
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		1.2.1
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		1.2.1
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				1.1
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		1.3.1 (Revenue not reported)
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		1.3.1 (Revenue not reported)
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	2.1.1
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		2.1.1

DISCLOSURES

6.2 EU regulatory index (continued)

ESRS DATAPOINTS	SFDR	PILLAR 3	BENCHMARK REGULATION	EU CLIMATE LAW	INEOS REPORT SECTION
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		2.1.4
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				2.1.5
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				2.1.5
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				Not reported
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		2.1.6
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		Not reported
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Not material
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not reported

DISCLOSURES

6.2 EU regulatory index (continued)

ESRS DATAPOINTS	SFDR	PILLAR 3	BENCHMARK REGULATION	EU CLIMATE LAW	INEOS REPORT SECTION
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Not reported
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Not reported
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not reported
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				2.2.3 reported
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex				2.3.1
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				2.3.1
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				2.3.1
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				2.3.3
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				2.3.3

DISCLOSURES

6.2 EU regulatory index (continued)

ESRS DATAPOINTS	SFDR	PILLAR 3	BENCHMARK REGULATION	EU CLIMATE LAW	INEOS REPORT SECTION
ESRS 2- SBM 3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not reported
ESRS 2- SBM 3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not reported
ESRS 2- SBM 3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not reported
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				2.4.1
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				2.4.1
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				2.4.1
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				2.5.4.1
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				2.5.4.1
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				Not applicable
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				Not applicable
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				3.1.2
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21		Delegated Regulation (EU) 2020/1816, Annex II			3.1.2
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 1 Table #3 of Annex I				3.1.2
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				3.1.4.1 3.1.2
ESRS 2 - SBM 3 – E4 paragraph 16 (c)					Not reported

DISCLOSURES

6.2 EU regulatory index (continued)

ESRS DATAPOINTS	SFDR	PILLAR 3	BENCHMARK REGULATION	EU CLIMATE LAW	INEOS REPORT SECTION
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				3.1.3
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		3.1.4.1
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				Not reported
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Not material
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				Not reported
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Not reported
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				1.4
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				3.2.1
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				3.2.1
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		3.2.1
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		3.2.1

DISCLOSURES

6.2 EU regulatory index (continued)

ESRS DATAPOINTS	SFDR	PILLAR 3	BENCHMARK REGULATION	EU CLIMATE LAW	INEOS REPORT SECTION
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				3.2.1
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				3.3.1
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		3.3.1
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				3.3.1
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Not material
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				Not material
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				Not applicable
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				Not applicable
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		4.1.2
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				4.1.2

7 Glossary

APAC	Asia-Pacific
CCS	Carbon Capture and Storage
CCU	Carbon Capture and Utilisation
CCUS	Carbon Capture, Utilisation, and Storage
CHP	Combined Heat and Power plant
CSRD	Corporate Sustainability Reporting Directive
Defra	Department for Environment, Food & Rural Affairs
E-PRTR	European Pollutant Release and Transfer Register
EAC	Energy Attribute Certificate
EEA	European Economic Area
EFRAG	European Financial Reporting Advisory Group
EMEA	Europe, Middle East, and Africa
EPA	Environmental Protection Agency
ERG	Employee Resource Group
ESG	Environmental, Social, and Governance
ESRS	European Sustainability Reporting Standards
ETS	Emissions Trading System
EWC	European Works Council
FTE	Full-Time Equivalent
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
GWP	Global Warming Potential
ICE	Intervention in Chemical Transport Emergencies
IEA	International Energy Agency

IFC	International Finance Corporation
IPCC	Intergovernmental Panel on Climate Change
IRO	Impacts, Risks, and Opportunities
ISCC PLUS	International Sustainability and Carbon Certification PLUS
ISO	International Organization for Standardization
KPI	Key Performance Indicator
LkSG	German Supply Chain Due Diligence Act
LOC10	Loss of Containment events that are at least 10% of CERCLA reportable level
NMVOG	Non-Methane Volatile Organic Compounds
NORM	Naturally Occurring Radioactive Material
OCS	Operation Clean Sweep
OECD	Organisation for Economic Co-operation and Development
OSHA	Occupational Safety and Health Administration
PET	Polyethylene Terephthalate
PFAS	Perfluoroalkyl and Polyfluoroalkyl Substances

GLOSSARY

7 Glossary

(continued)

PM	Particulate Matter
PPA	Power Purchase Agreement
PVC	Polyvinyl Chloride
R&D	Research and Development
R&I	Research and Innovation
REACH	Registration, Evaluation, Authorisation, and Restriction of Chemicals
RSB	Roundtable on Sustainable Biomaterials
SASB	Sustainability Accounting Standards Board
SBTi	Science Based Targets Initiative
SDG	Sustainable Development Goal
SHE	Safety, Health, and Environment
SHEQ	Safety, Health, Environment, and Quality
SOx	Sulphur Oxides
TCFD	Task Force on Climate-Related Financial Disclosures
TNFD	Task Force on Nature-Related Financial Disclosures
TRIR	Total Recordable Incident Rate
UN	United Nations
UNGC	United Nations Global Compact
VOCs	Volatile Organic Compounds

Copyright © 2026. All rights reserved.
This report is published by INEOS on behalf of its businesses.

Headquarters: 38 Hans Crescent, Knightsbridge, London, SW1X 0LZ, UK.
INEOS is a Registered Trademark, the property of INEOS Capital Limited.

www.INEOS.com

Disclaimer

Information or advice provided as part of this document should not be relied on in connection with the making of any decision. INEOS and the INEOS companies try to ensure that all such information is correct at the time of production but do not guarantee the accuracy of such information. INEOS and the INEOS companies are not liable for any action you may take as a result of relying on such information or advice nor for any loss or damage suffered by you as a result of you taking this action. This document may contain material which is protected by copyright, trademarks and/or other intellectual property rights owned by INEOS or the INEOS companies.

Forward-looking statements

This report may include “forward-looking statements”, within the meaning of the U.S. securities laws, based on INEOS’ current expectations and projections about future events. All statements other than statements of historical facts included in this presentation maybe deemed to be forward-looking statements. These forward-looking statements are subject to a number of risks and uncertainties and INEOS can give no assurance that such statements will prove to be correct. INEOS does not undertake any obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

The INEOS logo is displayed in white, bold, uppercase letters. It is centered within a large, thin, white circular arc that spans across the right side of the page. The background is a solid dark blue.

INEOS