

Boundless Impact

GRI Content Index



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Statement of use	Haycarb PLC has reported in accordance with the GRI Standards for the period from 01st April 2024 to 31st March 2025
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION

General disclosures

GRI 2: General Disclosures 2021	2-1 Organizational details	9, 380			
	2-2 Entities included in the organisation's sustainability reporting	8-9			
	2-3 Reporting period, frequency and contact point	8,13			
	2-4 Restatements of information	8, 127, 134			Restated hazardous waste and packing material comparative data due to improved methodology and alignment with ESG roadmap baseline targets.
	2-5 External assurance	8, 255-258			
	2-6 Activities, value chain and other business relationships	8, 16-17, 20,170			
	2-7 Employees	148			
	2-8 Workers who are not employees	148			
	2-9 Governance structure and composition	193-194, 197			
	2-10 Nomination and selection of the highest governance body	194			
	2-11 Chair of the highest governance body	239			
	2-12 Role of the highest governance body in overseeing the management of impacts	198			
	2-13 Delegation of responsibility for managing impacts	194			
	2-14 Role of the highest governance body in sustainability reporting	200-201			
	2-15 Conflicts of interest	203			
	2-16 Communication of critical concerns	210			
	2-17 Collective knowledge of the highest governance body	193, 204			

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION
	2-18 Evaluation of the performance of the highest governance body	204			
	2-19 Remuneration policies	204			
	2-20 Process to determine remuneration	204			
	2-21 Annual total compensation ratio	204	2-21 a,b,c	Confidentiality constraints	Confidential information of the company
	2-22 Statement on sustainable development strategy	22-27			
	2-23 Policy commitments	192,202			
	2-24 Embedding policy commitments	192			
	2-25 Processes to remediate negative impacts	203			
	2-26 Mechanisms for seeking advice and raising concerns	203			
	2-27 Compliance with laws and regulations	196			
	2-28 Membership associations	171			
	2-29 Approach to stakeholder engagement	99			
	2-30 Collective bargaining agreements	156			
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	105			
	3-2 List of material topics	106-107			
Economic performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M5			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	40			
	201-2 Financial implications and other risks and opportunities due to climate change	59- 88			
	201-3 Defined benefit plan obligations and other retirement plans	156, 296-297			
	201-4 Financial assistance received from government	-		Not applicable	We did not receive any significant financial assistance from a government

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION
Market presence					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	156			
	202-2 Proportion of senior management hired from the local community	148			
Indirect economic impacts					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M5			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	168-170			
	203-2 Significant indirect economic impacts	168-170			
Procurement practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M20			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	166			
Anti-corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M2			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	202			
	205-2 Communication and training about anti-corruption policies and procedures	202			
	205-3 Confirmed incidents of corruption and actions taken	202			
Anti-competitive behavior					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M2			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	203			
Tax					
GRI 3: Material Topics 2021	3-3 Management of material topics	106 - 107 M2			

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION
GRI 207: Tax 2019	207-1 Approach to tax	121			
	207-2 Tax governance, control, and risk management	121			
	207-3 Stakeholder engagement and management of concerns related to tax	121			
	207-4 Country-by-country reporting	121			
Materials					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M1			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	126-127			
	301-2 Recycled input materials used	127			
	301-3 Reclaimed products and their packaging materials	127			
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M12			
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	129-130			
	302-2 Energy consumption outside of the organisation	130			
	302-3 Energy intensity	130			
	302-4 Reduction of energy consumption	130			
	302-5 Reductions in energy requirements of products and services	130			
Water and effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M7			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	132-133			
	303-2 Management of water discharge-related impacts	132-133			
	303-3 Water withdrawal	133			
	303-4 Water discharge	134			
	303-5 Water consumption	133			
Biodiversity					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M16			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-		Not applicable	We do not operate in such areas with high biodiversity value
	304-2 Significant impacts of activities, products and services on biodiversity	135			
	304-3 Habitats protected or restored	-		Not applicable	We do not operate in such areas with high biodiversity value
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	-		Not applicable	We do not operate in such areas with high biodiversity value
Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M11			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	130-132			
	305-2 Energy indirect (Scope 2) GHG emissions	130-132			
	305-3 Other indirect (Scope 3) GHG emissions	130-132			
	305-4 GHG emissions intensity	132			
	305-5 Reduction of GHG emissions	132			
	305-6 Emissions of ozone-depleting substances (ODS)	132			
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	132			
Waste					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M7			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	134			
	306-2 Management of significant waste-related impacts	134			
	306-3 Waste generated	134			
	306-4 Waste diverted from disposal	134			
	306-5 Waste directed to disposal	134			
Supplier environmental assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	106 - 107 M13			

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	166			
	308-2 Negative environmental impacts in the supply chain and actions taken	166			
Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	148-150			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	157			
	401-3 Parental leave	159			
Labor/management relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	156	402-1-b	Confidentiality constraints	Confidential information of the company
Occupational health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	150-151			
	403-2 Hazard identification, risk assessment, and incident investigation	151			
	403-3 Occupational health services	151			
	403-4 Worker participation, consultation, and communication on occupational health and safety	151			
	403-5 Worker training on occupational health and safety	152			
	403-6 Promotion of worker health	151-153			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	151-152			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION
	403-8 Workers covered by an occupational health and safety management system	150-151			
	403-9 Work-related injuries	153	403-9-iv,v	Confidentiality constraints	Confidential information of the company
	403-10 Work-related ill health	153			
Training and education					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M15			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	154			
	404-2 Programs for upgrading employee skills and transition assistance programs	154-155			
	404-3 Percentage of employees receiving regular performance and career development reviews	154			
Diversity and equal opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	148, 193			
	405-2 Ratio of basic salary and remuneration of women to men	159			
Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	158			
Freedom of association and collective bargaining					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	156			

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION
Child labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	148,165			
Forced or compulsory labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	148,165			
Security practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	154			
Rights of indigenous peoples					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M8			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	148			
Local communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M16			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	168-170			
	413-2 Operations with significant actual and potential negative impacts on local communities	168			
Supplier social assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M13			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	166			
	414-2 Negative social impacts in the supply chain and actions taken	166			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
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Public policy					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M2			
GRI 415: Public Policy 2016	415-1 Political contributions	239			
Customer health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M3			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	163			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	163			
Marketing and labeling					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M17			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	163			
	417-2 Incidents of non-compliance concerning product and service information and labeling	163			
	417-3 Incidents of non-compliance concerning marketing communications	163			
Customer privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107 M3			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	184			