

Spectris plc

Supplementary Sustainability
Disclosures 2024

Incorporating:
Global Reporting Initiative;
And Sustainability Accounting
Standards Board

March 2025

GRI content index

Statement of use

Spectris has reported the information cited in this GRI content index for the financial year 31 December 2024 with reference to the GRI standards.

GRI 1 used

GRI 1: Foundation 2021

GRI Standard	GRI Disclosure	Location
GRI 2: General Disclosures 2021		
1. The organisation and its reporting practices		
GRI 2: General Disclosures 2021	2-1 Organisational details	Legal name: Spectris plc Nature of ownership and legal form: Public listed company. Related Undertakings and Subsidiaries: AR 2024, Note 14, p.225-228 Location of headquarters: 6th Floor, The Block, Space House,12 Keeley Street, London WC2B 4BA Countries of operations: Country of incorporation: AR 2024, Note 14, p.225-228; and Our Strategic Pillars pages 6-19
	2-2 Entities included in the organisation's sustainability reporting	List of all entities included in sustainability reporting: Related Undertakings and Subsidiaries: AR 2024, Note 14, p.225-228 Differences between the list of entities included in its financial reporting and the list included in its sustainability reporting: None Approach used for consolidating the information, in case the organisation consists of multiple entities: AR 2024 Note to the accounts, basis of consolidation p.165
	2-3 Reporting period, frequency and contact point	Reporting period for, and the frequency of, sustainability reporting: 1 January-31 December 2024 Publication date of the report or reported information 20 March 2024 Contact point for questions about the report or reported

		information: sustainability@spectris.com
	2-4 Restatements of information	Restatements of information made from previous reporting periods, including explanation of reasons and effect: In 2024, the Group acquired three new businesses at the end of 2024; Micromeritics and SciAps into Malvern Panalytical (part of the Spectris Scientific Division), and Piezocryst into HBK (part of the Spectris Dynamics Division). We are committed to accurate reporting on our emissions and energy efficiency progress including our new acquisitions. However, due to data availability in the short timeframe since the completion of the acquisitions, priority was given to obtaining data for 2024. Prior year data will be obtained and reported in 2025. Meanwhile, we are also reporting like-for-like data for 2024 excluding the new businesses to support a fair comparison of the Group's in-year environmental performance. During 2024, data from the divestment of Red Lion Controls, which took place on 11 December 2023, was removed, and estimated data was replaced with actual data where available for prior years.
	2-5 External assurance	Policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved: Audit and Risk Committee, AR 2024, p. 94-103 Details on external assurance of the organisation's sustainability reporting: Webpage: https://www.spectris.com/buiding-a-sustainable-business/sustainability-reporting/
2. Activities and workers		
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	Report the sector(s) in which the organisation is active: Spectris in Focus, AR 2024, p.2-3 Description of the value chain: Spectris in Focus, AR 2024, p.2-3

		Other relevant business relationships: N/A Significant changes in the above compared to the previous reporting period: In 2024, the Group acquired three new businesses at the end of 2024; Micromeritics and SciAps into Malvern Panalytical of Spectris Scientific, and Piezocryst into HBK of Spectris Dynamics.
	2-7 Employees	Total number of employees: Our organisational structure, AR 2024, p.3, and Our Strategic Pillars p.14-15 Total number of (i) permanent employees, and a breakdown by gender and by region; (iv) full-time employees, and a breakdown by gender and by region: Sustainability report, AR 2024, p. 67 Significant fluctuations in the number of employees during the reporting period and between reporting periods: Fluctuations in employee numbers have been driven largely by acquisitions and divestments (e.g. acquisitions of Micromeritics, SciAps, and Piezocryst at the end of 2024, and divestment of Red Lion Controls in December 2023). In 2024, 50% of leavers were resignations, 11% were retirements, and 19% were redundancies. See page 66 of the Sustainability report for more information. We consider the current reporting to be sufficient, and will continue to review whether further granular reporting (e.g. information on number and breakdown by gender and employment contract type) would support our understanding of our employee breakdown.
3. Governance		

GRI 2: General Disclosures 2021

2-9 Governance structure and composition	Governance structure, including committees of the highest governance body: Webpage 'https://www.spectris.com/our-story/our-board/'; 'https://www.spectris.com/our-approach/corporate-governance/'; Board and Executive Committees Oversight and management, AR 2024, p. 79-85 Committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organisation's impacts on the economy, environment, and people: Webpage 'https://www.spectris.com/our-story/our-board/'; 'https://www.spectris.com/our-approach/corporate-governance/'; Board and Executive Committees Oversight and management, AR 2024, p. 79-85 Composition of the highest governance body and its committees: Webpage 'https://www.spectris.com/our-approach/corporate-governance/' - Subsection Board & Committees
2-10 Nomination and selection of the highest governance body	Nomination and selection processes for the highest governance body and its committees: Nomination and Governance Committee Report AR 2024, p.90-93 'https://www.spectris.com/our-approach/corporate-governance/' subsection: Nomination and Governance Committee Terms of Reference Criteria used for nominating and selecting highest governance body members: Nomination and Governance Committee Report AR 2024 p.90-93
2-11 Chair of the highest governance body	Reporting whether the chair of the highest governance body is also a senior executive in the organisation: Webpage 'https://www.spectris.com/our-approach/corporate-governance/' - Subsection; Roles of Chairman and Chief Executive

	2-12 Role of the highest governance body in overseeing the management of impacts	Role of the highest governance body and of senior executives in developing, approving, and updating the organisation's purpose, value or mission statements, strategies, policies, and goals related to sustainable development: Corporate Governance Report - AR 2024 p. 79-89 Role of the highest governance body in overseeing the organisation's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment, and people: Corporate Governance Report - AR 2024 p. 79-89 Role of the highest governance body in reviewing the effectiveness of the organisation's processes as described in 2-12-b, and report the frequency of this review: All key processes are reviewed at least annually by the Board and more often if required.
	2-13 Delegation of responsibility for managing impacts	How the highest governance body delegates responsibility for managing the organisation's impacts on the economy, environment, and people: TCFD disclosures AR 2024, p. 144-149 Process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organisation's impacts on the economy, environment, and people: TCFD disclosures AR 2024, p. 144-149
	2-14 Role of the highest governance body in sustainability reporting	Description of whether the highest governance body is responsible for reviewing and approving the reported information, including the organisation's material topics, and if so, describe the process for reviewing and approving the information: Environmental Reporting, AR 2024 p. 74-75; and CFD disclosures AR 2024, p. 144-149

	2-15 Conflicts of interest	Processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated: Articles of Association subsection - 'https://www.spectris.com/our-approach/corporate-governance' Whether conflicts of interest are disclosed to stakeholders: AR 2024 Directors Report, AR 2024 p.140-143, Articles of Association subsection - 'https://www.spectris.com/our-approach/corporate-governance'
	2-16 Communication of critical concerns	Description of whether and how critical concerns are communicated to the highest governance body: Matters Reserved to the Spectris Board are reviewed at regularly scheduled Board meetings, Beyond these matters, ad hoc Board meetings are called as required to ensure the timely consideration of critical concerns. Total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period: None
	2-17 Collective knowledge of the highest governance body	Measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development: CFD disclosures AR 2024, p. 144-149 (including reference to the designated Non-executive Director on sustainability matters, Alison Henwood, who is able to provide support to the Board in advancing knowledge and skills on sustainability matters); Corporate Governance Report, AR 2024, p. 89
	2-18 Evaluation of the performance of the highest governance body	Processes for evaluating the performance of the highest governance body in overseeing the management of the organisation's impacts on the economy, environment, and people: CFD disclosures AR 2024, p. 144-149; Corporate Governance Report, AR 2024, p. 79-89. Measures included the Board receiving a detailed update on the progression of the Group's sustainability strategy, and Board approval of the 2024 materiality assessment (page 64-65). Please refer to Remuneration Policy on page 110-121.

		Description of whether the evaluations are independent or not, and the frequency of the evaluations: Corporate Governance Report, AR 2024, p. 80-81 Actions taken in response to the evaluations, including changes to the completion of the highest governance body and organisational practices: Corporate Governance Report, AR 2024, p. 80-81
	2-19 Remuneration policies	Remuneration policy for members of the highest governance body and senior executives: Corporate Governance webpage, subsection: "Remuneration Policy and Information" https://www.spectris.com/our-approach/corporate-governance/ Overview of Remuneration Policy - AR 2024, p. 107-108 Description of how the remuneration policies for members of the governance body and senior executives relate to their objectives and performance in relation to the management of the organisation's impacts on the economy, environment, and people: Directors Remuneration Report, AR 2024, p.106-108
	2-20 Process to determine remuneration	Process for designing its remuneration policies and for determining remuneration: Corporate Governance webpage, subsection: "Remuneration Policy and Information" https://www.spectris.com/our-approach/corporate-governance/ Directors Remuneration Report, AR 2024, p.104-108 Results of votes of stakeholders (including shareholders) on remuneration policies and proposals: Directors Remuneration Report - AR 2024, p. 136
	2-21 Annual total compensation ratio	Ratio of the annual total compensation for the organisation's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual):

		Directors Remuneration Report - AR 2024, p. 132 Ratio of the percentage increase in annual total compensation for the organisation's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual): Directors Remuneration Report - AR 2024, p. 132 Contextual information necessary to understand the data and how the data has been compiled: Directors Remuneration Report - AR 2024, p. 132
4. Strategy, policies and practices		
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	Statement from the highest governance body or most senior executive of the organisation about the relevance of sustainable development to the organisation and its strategy for contributing to sustainable development: Chairman's Introduction AR 2024, p. 20-23
	2-23 Policy commitments	Policy commitments for responsible business conduct: Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/. Also available in Chinese, Danish, Dutch, French, German, Italian, Japanese, Korean, Portuguese, Spanish and Swedish Specific policy commitment to respect human rights and links to the policy commitments: Webpage Human Rights Policy 'https://www.spectris.com/buiding-a-sustainable-business/ethical-business/human-rights/' Webpage Modern Slavery and Human Trafficking Statement 'https://www.spectris.com/assets/Uploads/Documents/Human-Rights/Modern-slavery-and-human-trafficking-statement-2019.pdf' Webpage Supplier Code of Conduct 'https://www.spectris.com/buiding-a-sustainable-business/ethical-business/supplier-code-of-conduct/' The level at which each of the policy commitments was approved within the organisation:

	Each Policy was approved by the Spectris plc Board - the most senior decision-making body within the Company. Description of how the policy commitments are communicated to workers, business partners, and other relevant parties. Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/
2-24 Embedding policy commitments	Description of how the organisation embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships: Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/
2-25 Processes to remediate negative impacts	Approach to identify and address grievances, including the grievance mechanisms that the organisation has established or participates in: Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/ and AR 2024 p. 18 and p, 66-69. In 2024, 76 Speak Up concerns were raised (2023: 83) of which 19 were substantiated. How the organisation tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback: Sustainability report, AR 2024, p. 68; Corporate Governance report, AR 2024, p.85-86; Audit and Risk Committee report, p. 101
2-26 Mechanisms for seeking advice and raising concerns	Mechanisms for individuals to: (i) seek advice on implementing the organisation's policies and practices for responsible business conduct; and (ii) raise concerns about the organisation's business conduct: Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/

		business/ and Sustainability report, AR 2024, p. 66-69
	2-27 Compliance with laws and regulations	Total number of significant instances of non-compliance with laws and regulations during the reporting period: There were no cases of non-compliance with relevant laws or regulations. See more in AR 2024 p. 81 Corporate Governance Code Statement of Compliance Total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period: None Significant instances of non-compliance: AR 2024 p. 81 Corporate Governance ode Statement of Compliance Description of how the organisation has determined significant instances of non-compliance AR 2024 p. 81 Corporate Governance ode Statement of Compliance
	2-28 Membership Associations	Industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role: Not applicable. Reference webpage: How the Board Operates https://www.spectris.com/our-approach/corporate-governance/
5. Stakeholder engagement		

GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	Approach to engaging with stakeholders: AR 2024 p. 34-35 Our Stakeholders, Materiality p. 64-65, and AR 2024 p.34 Section 172(1) statement
GRI 3: Material Topics 2021		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	In 2024, we refreshed our materiality assessment using a double materiality approach, in preparation for the Corporate Sustainability Reporting Directive (CSRD). The process followed to align with the principles of CSRD considered the views of internal and external stakeholders including, our people, our customers, our suppliers and our shareholders, and was guided by external sustainability advisory experts, ERM. Process followed to determine its material topics: Understanding our stakeholders, AR 2024 p. 34-35; Updated Materiality assessment p. 64-65 Specify the stakeholders and experts whose views have informed the process of determining its material topics: Understanding our stakeholders, AR 2024 p. 34-35; Updated Materiality assessment p. 64-65
	3-2 List of material topics	List of material topics: Updated Materiality assessment p.64-65 Report changes to the list of material topics compared to the previous reporting period: Updated Materiality assessment p. 64-65; see historical 2020 matrix at https://www.spectris.com/assets/Spectris-2020-materiality-matrix.pdf

EI Climate Change		
GRI 3: Material Topics 2021	3-3 Management of material topics	Strategy for Sustainable Growth, AR 2024, p. 6-7, Climate Change Principal Risk, AR 2024, p.60, Materiality, AR 2024 p. 64-65, Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75. 'Reaching Net Zero' Roadmap to Net Zero - ' https://www.spectris.com/assets/Uploads/Documents/Roadmap-to-Net-Zero/Roadmap-to-Net-Zero.pdf '. Task force on climate-related Financial Disclosures, AR 2024, p.144-149.
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Task force on climate-related Financial Disclosures, AR 2024, p.144-149
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75; Task force on climate-related Financial Disclosures, AR 2024, p.144-149. We receive limited third-party assurance from Deloitte on our energy and emissions reporting which includes Scope 1 and 2 emissions, and partial Scope 3. We will consider whether additional metrics (e.g. reporting heating and cooling consumption) will support our strategy in future.
	302-3 Energy intensity	Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75; Task force on climate-related Financial Disclosures, AR 2024, p.144-149
	302-4 Reduction of energy consumption	Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75; Task force on climate-related Financial Disclosures, AR 2024, p.144-149
	305-1 Direct (Scope 1) GHG emissions	Delivering a low carbon future and Environmental Reporting, AR 2024, p. 62-67; Task force on climate-related Financial Disclosures,

GRI 305: Emissions 2016		AR 2024, p.144-149. 2024 Basis of Reporting (Spectris_2024-Basis-of-Reporting-FINAL.pdf).
	305-2 Energy indirect (Scope 2) GHG emissions	Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75; Task force on climate-related Financial Disclosures, AR 2024, p.144-149. 2024 Basis of Reporting (Spectris_2024-Basis-of-Reporting-FINAL.pdf).
	305-3 Other indirect (Scope 3) GHG emissions	Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75; Task force on climate-related Financial Disclosures, AR 2024, p.144-149. 2024 Basis of Reporting (Spectris_2024-Basis-of-Reporting-FINAL.pdf).
	305-4 GHG emissions intensity	Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75; Task force on climate-related Financial Disclosures, AR 2024, p.144-149. 2024 Basis of Reporting (Spectris_2024-Basis-of-Reporting-FINAL.pdf).
	305-5 Reduction of GHG emissions	Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75; Task force on climate-related Financial Disclosures, AR 2024, p.144-149. 2024 Basis of Reporting (Spectris_2024-Basis-of-Reporting-FINAL.pdf).
E2 Pollution		
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality, AR 2024 p. 64-65; Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75. Our Environment Policy (Spectris Environment Policy), which applies to the Group and all its businesses, outlines the Group's minimum standards on environmental topics, including pollution. While pollution is not monitored at a Group level via our environmental reporting system, it is managed at a local level through legal compliance procedures specific to each site's context. Through this process Spectris regularly ensures the Group's operations meet and, where possible, go beyond

		mandatory environmental legal and regulatory requirements in line with our Environment Policy
E5 Circular Economy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality, AR 2024 p. 64-65; Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75. See breakdown of waste data on page 75.
GRI 306: Waste 2020	306-3 Waste generated	Materiality, AR 2024 p. 64-65; Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75. See breakdown of waste data on page 75. We will continue to review the possibility of providing further detail on our waste generated in operations.
	306-4 Waste diverted from disposal	Materiality, AR 2024 p. 64-65; Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75. See breakdown of waste data on page 75. We will continue to review the possibility of providing further detail on our waste generated in operations.
	306-5 Waste directed to disposal	Materiality, AR 2024 p. 64-65; Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75. See breakdown of waste data on page 75. We will continue to review the possibility of providing further detail on our waste generated in operations.
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Delivering a low carbon future and Environmental Reporting, AR 2024, p. 71. 'Reaching Net Zero' Roadmap to Net Zero - ' https://www.spectris.com/assets/Uploads/Documents/Roadmap-to-Net-Zero/Roadmap-to-Net-Zero.pdf '. In 2023, we launched our new Global Supplier Code of Conduct ' https://www.spectris.com/buiding-a-sustainable-business/ethical-business/supplier-code-of-conduct/ '
S1 Own Workforce		
GRI 3: Material Topics 2021	3-3 Management of material topics	Fostering a healthy, high performance culture, and a focus on safety, AR 2024 p. 66-69
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Fostering a healthy, high performance culture, and a focus on safety, Employee turnover, AR 2024 p. 66-69 We consider the current reporting on our employee hires to be sufficient, and will continue to review whether further granular

		reporting (e.g. information on number and breakdown by gender and region) would support our understanding of our employee breakdown.
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Fostering a healthy, high performance culture, and a focus on safety, AR 2024 p. 66-69
	403-5 Worker training on occupational health and safety	Fostering a healthy, high performance culture, and a focus on safety, AR 2024 p. 66-69
	403-9 Work-related injuries	Fostering a healthy, high performance culture, and a focus on safety, AR 2024 p. 66-69. Total Recordable Incident Rate (TRIR) was 0.26 in 2024 (down from 0.34 in 2023).
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Fostering a healthy, high performance culture, and a focus on safety, AR 2024 p. 66-69 We have advanced our reporting on employee and Board-level diversity through inclusion of both gender diversity and ethnic diversity metrics. We will continue to review whether further reporting on age brackets would support our understanding of our Board and employee population.
	405-2 Ratio of basic salary and remuneration of women to men	Fostering a healthy, high performance culture, and a focus on safety, AR 2024 p. 66-69
S2 Workers in the value chain		

GRI 3: Material Topics 2021	3-3 Management of material topics	Our Approach, AR 2024, p. 56-57, Materiality, AR 2024 p. 64-65; Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Materiality, AR 2024 p. 64-65; Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75 'Reaching Net Zero' Roadmap to Net Zero - ' https://www.spectris.com/assets/Uploads/Documents/Roadmap-to-Net-Zero/Roadmap-to-Net-Zero.pdf '. In 2023, we launched our new Global Supplier Code of Conduct ' https://www.spectris.com/buiding-a-sustainable-business/ethical-business/supplier-code-of-conduct/ '
S4 Consumers and end users		
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 2024 p. 34-35 Our Stakeholders, Materiality p. 64-65
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	None
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	Delivering a low carbon future and Environmental Reporting, AR 2024, p. 70-75. In 2024, we have progressed our ambition to better understand the impacts of our products through the expansion of our product life-cycle assessment programme across each business. As a result of the roll-out of this programme, we are now using life-cycle assessments of our products to measure the carbon emissions impact of 5.6% of our product-related emissions in scope 3.
G1 Business Conduct		

GRI 3: Material Topics 2021	3-3 Management of material topics	Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/ and AR 2024 Healthy high performance culture, p. 66-68; and AR 2024 Monitoring the Group's culture p. 86
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption (risk and compliance)	Risk assessments are covered by the Enterprise Risk Management process whereby we both look at the consolidated risks at a Spectris level an individual business level. No significant risks relating to corruption have been identified. Our approach to Risk Management, AR 2024, p. 56-60, and in our AR 2024 Task force on climate-related financial disclosures, p. 144-149
	205-2 Communication and training about anti-corruption and policies and procedures	Webpage: Ethical Business, subsection Code of Business Ethics https://www.spectris.com/buiding-a-sustainable-business/ethical-business/ p.24 Anti-Bribery and Corruption. Annual training is provided to all employees and the Board on effective use of the Code of Business Ethics (Compliance Principal Risk, AR 2024, page 59), with 96% of all employees completing refresher training in 2024 (Sustainability Report, page 68.)
	205-3 Confirmed incidents of corruption and actions taken	None

Sustainability Accounting Standards Board Disclosure

(for the year ended 31st December 2024)

SASB Standards guide the disclosure of material sustainability information by companies to their investors. Available for 77 industries, the Standards identify the subset of environmental, social, and governance (ESG) issues most relevant to financial performance of each industry.

SASB standards are maintained by the Value Reporting Foundation, a global non-profit organisation that offers a comprehensive suite of resources designed to help businesses and investors develop a shared understanding of enterprise value – how it is created, preserved, or eroded. More details are available at <http://www.sasb.org/>.

Spectris plc is reporting against the SASB disclosure framework for the first time for 2021, noting its growing importance amongst our investor base. We believe the focus of the indicators is of importance to all our stakeholders and that there is a need for greater consistency in sustainability reporting standards globally to ensure useful and transparent disclosure for investors and other interested stakeholders. SASB seeks to address these needs.

The table that follows details our disclosures against the metrics that SASB deem relevant to our industry. SASB has placed Spectris plc in the Resource Transformation sector under the Electrical & Electronic Equipment industry. This report represents a best-efforts basis including the information and data available with more planned in subsequent editions. Noting that SASB is a global framework with, at present, a US-focused approach to defining criteria, we have noted where we translate the spirit and meaning of the indicator to meet our UK reporting methods.

This document should be read in conjunction with our Sustainability Report, on pages 62 to 78 of our 2024 Annual Report, which includes a comprehensive set of Sustainability-related performance metrics.

Electrical & Electronic Equipment Standard disclosure (2020)

Within our designated industry sector, Electrical & Electronic Equipment, the metrics we have identified as material are:

Topic	Accounting	Code	Data response and references
Energy Management	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	RT-EE-130a.1	Energy Consumption

			Meanwhile, for emissions and energy consumption, we are also reporting like-for-like data for 2024 excluding the new businesses to support a fair comparison of the Group's in-year environmental performance.
Hazardous waste management	Amount of hazardous waste generated, percentage recycled	RT-EE-150a.1	In 2023, 4,214.0 tonnes of waste was generated across the Group. Of this, 84.2% was recycled, including that of composted organic matter. Please see page 67 in the 2024 ARA for more details. In terms of hazardous waste only, around 125 tonnes was produced in 2024 (2023: 90 tonnes). We do not monitor or report on the recycling rate of hazardous waste and do not plan to in future due to representing a very small proportion of our total waste generated (~<3%), and the focus of our waste strategy being towards our target to divert zero waste to landfill by 2030. In 2024, we began a programme of zero waste to landfill audits, kicking off at Servomex UK, which will support us in furthering our ambition to zero waste to landfill by 2030. The data provided does not yet include Micromeritics, SciAps or Piezocryst, our new acquisitions; we will be working to include them into our waste-related reporting during 2025.
	Number and aggregate quantity of reportable spills, quantity recovered	RT-EE-150a.2	No reportable spills.
Product safety	Number of recalls issued, total units recalled	RT-EE-250a.1	No material recalls and none relating to injury or fatality.
	Total amount of monetary losses as a result of legal proceedings associated with product safety	RT-EE-250a.2	No monetary losses as a result of legal proceedings associated with product safety.

Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	RT-EE-410a.1	A de-minimis number of products by revenue contain IEC 62474 declarable substances. The majority of declarable substances in the IEC 62474 are covered under European Directives RoSH and REACH. Quality Management Systems across the Group monitor compliance against RoSH or REACH standards with a de-minimis number of third-party products and spare parts relating to legacy products containing non-compliant components.
	Percentage of eligible products, by revenue, certified to an energy efficiency certification	RT-EE-410a.2	None – not applicable as our products are in general not high energy consumers.
	Revenue from renewable energy-related and energy efficiency-related products	RT-EE-410a.3	We are continuing to work towards being able to calculate this data, however due to the nature and complexity of our business, data suitability presents a challenge given the wide variety of uses and end-markets for many of our products. The sustainability of our products and access to sustainable markets are key components of our Net Zero roadmap; in 2024, we have progressed our ambition to better understand the impacts of our products through the expansion of our product life-cycle assessment programme across each business, and in line with the results of our 2023 climate scenario analysis at HBK, in 2024 we continued to progress analysing our revenue from products or services across the Group aligned to Net Zero whilst considering the EU Taxonomy.
Materials sourcing	Description of the management of risks associated with the use of critical materials	RT-EE-440a.1	Each business actively manages the procurement of critical materials and engages in mitigating activity through strong purchasing and sourcing efforts. Every business maintains a Quality Management System that reviews that oversees the sourcing of critical material. These systems, alongside active supplier codes of conduct that cover material sourcing, including conflict minerals declarations.

Business Ethics	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behaviour	RT-EE-510a.1	Management system/controls and procedures: • Spectris Code of Business Ethics • Spectris Supplier Code of Conduct • Group Policy framework which includes policies on Anti-bribery and Corruption, Speak Up, Third Parties, Gifts, Hospitality & Entertainment, Fair Competition and Export Controls • A risk based due diligence process, complemented by mandated screening procedures for Export Controls and sanctions • Global network of Ethics Officers Spectris Speak Up Helpline: We offer multiple routes to speak up including an independent helpline (www.spectrishelpline.com) that employees, stakeholders and third parties can use to raise ethics and compliance questions and concerns. Read more: spectris.com/sustainability-at-our-core/ethical-business/ Annual Report 2024 - Spectris- page 60 spectris.com/sustainability-at-our-core/ethical-business/supply-chain/
Activity metric	Number of units produced by product category	RT-EE-000.A	Due to the nature and complexity of our business, data suitability presents a challenge given the wide variety of uses and end-markets for many of our products. The sustainability of our products and access to sustainable markets are key components of our Net Zero roadmap; in 2024, we have progressed our ambition to better understand the impacts of our products through the expansion of our product life-cycle assessment programme across each business, and in line with the results of our 2023 climate scenario analysis at HBK, in 2024 we continued to progress analysing our revenue from products or services across the Group aligned to Net Zero whilst considering the EU Taxonomy.
	Number of employees	RT-EE-000.B	7633