



GRI content index	
Statement of use	Coats Group plc has reported the information cited in this GRI content index for the period 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1 Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION (Annual Report 2024)	LOCATION (Sustainability Report 2024)
GRI 2: General Disclosures 2021	2-1 Organizational details	Cover Page, P4	Cover Page
	2-2 Entities included in the organization's sustainability reporting	P15-16, P40	P6
	2-3 Reporting period, frequency and contact point	P3, P207	P3
	2-4 Restatements of information	P4, P14, P39, P58, P90, P92, P97, P98, P107, P108, P131, P137	P14
	2-5 External assurance	P199-200, P15, P66, P77	P81
	2-6 Activities, value chain and other business relationships	P4, P14, P27-20, P31-34, P35-38	P4
	2-7 Employees	P4, P23-26, P45, P86-87, P99, P142	P54, P58-59
	2-8 Workers who are not employees	P15-16, P44-46	P78
	2-9 Governance structure and composition	P67-72	P73
	2-10 Nomination and selection of the highest governance body	P83-85, P44-46	N/A
	2-11 Chair of the highest governance body	P67, P68, P73	P73
	2-12 Role of the highest governance body in overseeing the management of impacts	P74, P44-46, P66	P73
	2-13 Delegation of responsibility for managing impacts	P44-46, P50, P67, P71, P73, P183	P73
	2-14 Role of the highest governance body in sustainability reporting	P65-67, P72, P77-82, P183	P73
	2-15 Conflicts of interest	P73	N/A
	2-16 Communication of critical concerns	P43-46, P50-56, P80-82, P107	P66
	2-17 Collective knowledge of the highest governance body	P47-49, P64-67, P72, P74	P73
	2-18 Evaluation of the performance of the highest governance body	P65, P76	N/A
	2-19 Remuneration policies	P101-105	P66
	2-20 Process to determine remuneration	P66-100	P66
	2-21 Annual total compensation ratio	P90, P98-99	N/A
	2-22 Statement on sustainable development strategy	P12-20, P27-40, P74	P19, P23
	2-23 Policy commitments	P41-43, P56, P74	P60-61, P63, P65-66
	2-24 Embedding policy commitments	P41-43, P44-46, P50, P56, P74, P78	P60-61, P63, P65-66
	2-25 Processes to remediate negative impacts	P50-56, P41-43, P79-81, P107	P66
	2-26 Mechanisms for seeking advice and raising concerns	P107, P74, P80-82	P66
	2-27 Compliance with laws and regulations	P56, P79	P72
	2-28 Membership associations	N/A	N/A
	2-29 Approach to stakeholder engagement	P44-46, P74, P73-24, P74	P73
	2-30 Collective bargaining agreements	N/A	P10, P70, P79
	3-1 Process to determine material topics	P13, P58-60, P66	P72
	3-2 List of material topics	P13, P15-20, P27-36	P72
	3-3 Management of material topics	P60-67, P71-72, P90	P72
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	P124-127	P6, P79
	201-2 Financial implications and other risks and opportunities due to climate change	P182-192	P25
	201-3 Defined benefit plan obligations and other retirement plans	P119, P124, P135, P145-152	N/A
GRI 202: Market Presence 2016	202-4 Financial assistance received from government	P136	N/A
	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	P43, P86, P99	N/A
	202-2 Proportion of senior management hired from the local community	N/A	N/A
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	P8,P15, P33, P34, P40, P51, P165	P34, P44-45, P51, P77
GRI 205: Anti-corruption 2016	205-2 Significant indirect economic impacts	P13, P48-49, P53-54	P63, P66
	205-1 Operations assessed for risks related to corruption	P50-56	P63, P66
	205-2 Communication and training about anti-corruption policies and procedures	P41-43, P50, P56	P64-65, P79
	205-3 Confirmed incidents of corruption and actions taken	N/A	N/A
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices	N/A	N/A
GRI 207: Tax 2019	207-1 Approach to tax	P136, P143-144	N/A
	207-2 Tax governance, control, and risk management	P79, P82, P113	N/A
	207-3 Stakeholder engagement and management of concerns related to tax	P113	N/A
	207-4 Country-by-country reporting	P144	N/A
GRI 301: Materials 2016	301-1 Materials used by weight or volume	P158, P199, P40	P39, P76-77
	301-2 Recycled input materials used	P16, P18, P8	P7, P29-40, P76
	301-3 Reclaimed products and their packaging materials	P15, P196	P40-50, P76
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P108-109	P32, P75-76
	302-2 Energy consumption outside of the organization	P108-109	N/A
	302-3 Energy intensity	P108-109	P32, P34-35, P75
	302-4 Reduction of energy consumption	P108-109, P16, P32, P40, P45, P55	P33, P34-35
	302-5 Reductions in energy requirements of products and services	P108-109, P40, P45, P55	P34, P35
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	P16, P188, P193	P44-45
	303-2 Management of water discharge-related impacts	P16, P4-41, P55, P195	P51-52
	303-3 Water withdrawal	P16	P44-45, P77
	303-4 Water discharge	P195	P46, P51, P77
	303-5 Water consumption	P16	P44, P46, P77
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P108-109	P26, P29, P73
	305-2 Energy indirect (Scope 2) GHG emissions	P108-109	P26, P29, P75-76
	305-3 Other indirect (Scope 3) GHG emissions	P108-109	P26, P28, P30, P76
	305-4 GHG emissions intensity	P108-109	P27-28, P30, P76
	305-5 Reduction of GHG emissions	P108-109, P16, P32, P40, P45, P55	P28, P28, P30
	305-6 Emissions of ozone-depleting substances (ODS)	N/A	P76
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A	P76
GRI 306: Effluents and Waste 2016	306-3 Significant spills	N/A	N/A
	306-1 Waste generation and significant waste-related impacts	P16, P40	P48-50
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	P16, P40	P47-50, P77-78
	306-3 Waste generated	P16, P40	P47-50, P77-78
	306-4 Waste diverted from disposal	P16, P40	P47-50, P77-78
	306-5 Waste directed to disposal	P16, P40	P47-50, P77-78
	306-1 New suppliers that were screened using environmental criteria	P40-43, P46, P190	P65
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	P163-164	P65
	401-1 New employee hires and employee turnover	N/A	P55, P78
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	P133-137, P141, P145-152, P162, P167	N/A
	401-3 Parental leave	N/A	N/A
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	P41, P43, P56	P60-62, P78-79
	403-2 Hazard identification, risk assessment, and incident investigation	P41, P43, P56	P60-62, P78-79
	403-3 Occupational health services		P60-62, P78-79
	403-4 Worker participation, consultation, and communication on occupational health and safety	P41, P43, P56	P60-62, P78-79
	403-5 Worker training on occupational health and safety	P41, P43, P56	P60-62, P78-79
	403-6 Promotion of worker health	P41, P43, P56	P60-62, P78-79
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P41, P43, P56	P60-62, P78-79
	403-8 Workers covered by an occupational health and safety management system	P41, P43, P56	P60-62, P78-79
	403-9 Work-related injuries	P41, P43, P56	P60-62, P78-79
	403-10 Work-related ill health	P41, P43, P56	P60-62, P78-79
GRI 404: Training and Education 2016	404-7 Average hours of training per year per employee	P74, P44-46, P66	P60-62, P78-80
	404-2 Programs for upgrading employee skills and transition assistance programs	P24-P26, P46	P66-67
	404-3 Percentage of employees receiving regular performance and career development reviews	N/A	P66-67
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	P85, P24, P75	P55-58, P79
	405-2 Ratio of basic salary and remuneration of women to men	N/A	N/A
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	P40-42, P43, P54, P74	P65, P72
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	P14, P17, P24-26, P28, P36, P46, P47	P49, P68, P70
	413-2 Operations with significant actual and potential negative impacts on local communities	N/A	N/A
GRI 415: Public Policy 2016	415-1 Political contributions	P107	N/A