

	GRI content index		
	Statement of use	Coats Group plc has reported the information cited in this GRI content index for the period 2023 with reference to the GRI 1: Foundation 2021	
	GRI 1: Foundation 2021		
GRI STANDARD	DISCLOSURE	LOCATION (Annual Report 2023)	LOCATION (Sustainability Report 2023)
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	2-11 Chair of the highest governance body	P56-57	P62
	2-12 Role of the highest governance body in overseeing the management of impacts	P30-33, P38-39, P58	P62
	2-13 Delegation of responsibility for managing impacts	P56-58	P62
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	2-18 Evaluation of the performance of the highest governance body	P59, P61	N/A
	2-19 Remuneration policies	P73-80	P66
	2-20 Process to determine remuneration	P73-75	P66
	2-21 Annual total compensation ratio	P84-95	N/A
	2-22 Statement on sustainable development strategy	P12-18	P17, P21
	2-23 Policy commitments	P31, P38-40	P62-53, P55-56
	2-24 Embedding policy commitments	P30-35, P71	P62-53, P55-56
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	2-26 Mechanisms for seeking advice and raising concerns	P31, P71, P100	P66
	2-27 Compliance with laws and regulations	P36-46, P59-104	P62
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	2-29 Approach to stakeholder engagement	P30-35	P62
	2-30 Collective bargaining agreements	P30-31	PR, P58-59, P68
GRI 3: Material Topics 2021	3-1 Process to determine material topics	P32-33	P62
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	201-2 Financial implications and other risks and opportunities due to climate change	P38-46, P19-21	P23
	201-3 Defined benefit plan obligations and other retirement plans	P64-85	N/A
	201-4 Financial assistance received from government	P90-91	N/A
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	P62, P73, P85, P97	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	P39	P29, P31, P38-39, P44, P68
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	205-2 Communication and training about anti-corruption policies and procedures	P35, P48, P71	P55-56, P68
	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	P37, P66-71	N/A
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	305-4 GHG emissions intensity	P15, P24, P44, P101, P139	P24-25, P27, P64
	305-5 Reduction of GHG emissions	P15, P24, P44, P101, P139	P24, P25, P27
	305-6 Emissions of ozone-depleting substances (ODS)	N/A	N/A
GRI 306: Effluents and Waste 2016	306-1 Wastewater	N/A	N/A
	306-2 Significant spills	N/A	N/A
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	P15-17, P44, P88	P42-45
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GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	P56	P65
	308-2 Negative environmental impacts in the supply chain and actions taken	P56-57	P65
GRI 401: Employment 2016	401-1 New employees hires and employee turnover	N/A	N/A
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	P58-59	N/A
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	401-4 Occupational health and safety management system	P58-59, P37	P52-54, P67-68
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	403-3 Occupational health services	P58-59	P52-54, P67-68
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