

IMI plc GRI Content Index 2024

Statement of Use: IMI has reported in accordance with the GRI Standards for the period 01/01/2024-31/12/2024. IMI has used the GRI 1: Foundation 2021 and there are no applicable GRI Sector Standards for IMI. The page numbers included in the GRI Content Index refer to our Annual Report (AR)

GRI STANDARD/ OTHER SOURCE		DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures							
2-1 Organizational details	a. report its legal name;	a. IMI plc.					
	b. report its nature of ownership and legal form;	b. 2024 AR pg. 127-128.					
	c. report the location of its headquarters;	c. 2024 AR pg. 220.					
	d. report its countries of operation.	d. 2024 AR pg. 211-216.					
2-2 Entities included in the organization's sustainability reporting	a. list all its entities included in its sustainability reporting;	2024 AR pg. 211-216.					
	b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting;	a. All entities under operational control are included in sustainability reporting, with the exception of TWTG who were acquired during the year. They will be included in 2025 annual report.					
	c. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics.	b. The only difference between the entities included in IMI's financial reporting and sustainability reporting is our recent acquisition TWTG. c. Once mergers and acquisitions fall under the control of IMI, they are included in sustainability reporting as soon as is reasonably possible. Disposals are removed from sustainability reporting once they are outside of IMI's control. The approach is the same across general disclosures and material topic disclosures.					
2-3 Reporting period, frequency and contact point	a. specify the reporting period for, and the frequency of, its sustainability reporting;	a. The reporting period is 1 January - 31 December 2024. The reporting occurs once per year.					
	specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this;	b. The reporting period is 1 January - 31 December 2024. This is aligned with the period for sustainability reporting.					
	c. report the publication date of the report or reported information;	c. 28 March 2025.					
	d. specify the contact point for questions about the report or reported information.	d. Contact point is katrina.feeney@imiplc.com.					
2-4 Restatements of information	a. report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	N/A - no restatements of sustainability data in 2024					
2-5 External assurance	a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved;	a. IMI has sought external assurance regarding the information contained in its Streamlined Energy and Carbon Reporting (SECR) table (2024 Annual Report pg. 55) and will look to expand this in the future to include Scope 3 emissions. As we collect more sustainability information for reporting, externally we will look to widen the scope of the assurance to include not only emissions data but other environmental and social data too. The IMI plc Board have delegated the responsibility for engaging an assurance partner to the Board's Sustainability Committee. However, the Board have been kept apprised of any assurance findings arising from the external consultant's review. IMI seek external assurance as and when there is a material need to. This ensures that our external stakeholders have comfort in the data that we report.					
	b. if the organization's sustainability reporting has been externally assured: i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider.	b.i. https://www.imiplc.com/sites/imiplc.com/sites/rev2/files/2025-04/carbon-footprint-verification-statement-2024.pdf b.ii. IMI plc has received limited assurance on its Scope 1 and Scope 2 CO ₂ emissions. b.iii. IMI plc has worked with Ricardo plc, an independent third-party consultancy.					
2-6 Activities, value chain and other business relationships	a. report the sector(s) in which it is active;	a. Process Automation, Industrial Automation, Climate Control, Life Science & Fluid Control, and Transport (2024 AR pg. 6, 18-27)					
	b. describe its value chain, including: i. the organization's activities, products, services, and markets served; ii. the organization's supply chain; iii. the entities downstream from the organization and their activities;	b.i. 2024 AR pg. 5, 18-27 b.ii. 2024 AR pg. 36, 53 b.iii. 2024 AR pg. 18-27					
	c. report other relevant business relationships;	c. 2024 AR pg. 5, 34-37					
	d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	d. N/A No significant changes					
GRI 2: General Disclosures 2021	a. report the total number of employees, and a breakdown of this total by gender and by region;	a. 10,352 total number of employees as set out in 2024 AR pg. 50 (Male + Female). Gender breakdown set out in 2024 AR pg. 50. Regional breakdown set out in 2024 AR pg. 216 (immaterial difference noted). c.i. Reported on a full time equivalents (FTE) basis (our FTE calculation is an aggregation of all employees). c.ii. The reported figure is as at 31st of December 2024.					
	b. report the total number of: i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region;						2-7.b.i. 2-7.b.ii. 2-7.b.iii. 2-7.b.iv. 2-7.b.v.
	c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;						d. No additional information deemed necessary.
	d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.						e. No material fluctuations.
2-7 Employees	a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform;						
	b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;						2-8.a.i. 2-8.a.ii. 2-8.b.i. 2-8.b.ii. 2-8.c.
	c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.						
2-8 Workers who are not employees	a. describe its governance structure, including committees of the highest governance body;	a. 2024 AR pg. 84-86 b. 2024 AR pg. 84-86 c. 2024 AR pg. 74-75, 78-81					
	b. list the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people;						
	c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation.						
2-9 Governance structure and composition	a. describe the nomination and selection processes for the highest governance body and its committees;	a. 2024 AR pg. 92-93, 96					
	b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.	b.i. Although shareholders are not involved in the selection process, they are asked to vote on the re-election of every board member at the Annual General Meeting (AGM). Members of the Board can only continue in post if they receive a majority vote during the AGM. b.ii. 2024 AR pg. 93-94 b.iii. IMI use external executive search consultants to aid us in our search and selection of new appointments to the Board. Other than the executive directors, all other non-executive appointments must be independent from IMI as a pre-requisite to them being considered as potential Board members. b.iv. 2024 AR pg. 75 and 78-81					
2-10 Nomination and selection of the highest governance body							

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	a. 2024 AR pg. 87. The Chair of the Board, Jamie Pike, is not a senior executive in IMI plc. b. N/A		
	2-12 Role of the highest governance body in overseeing the management of impacts	a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.	a. 2024 AR pg. 39-41 b. 2024 AR pg. 34-37, 74-91 b.i. 2024 AR pg. 34-37, 40-41, 84-85, 88, 101 b.ii. 2024 AR pg. 34-37, 89-90 c. 2024 AR pg. 34-37, 76-77, 88-90. Where appropriate, Board papers include a s.172 assessment to support the Board in its duties. The oversight and monitoring activities of the Board include maintaining an understanding of key stakeholders and being receptive to the voice of stakeholders. The Board reviews stakeholder engagement mechanisms annually.		
	2-13 Delegation of responsibility for managing impacts	a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.	a. 2024 AR pg. 40-41, 84-85 a.i. 2024 AR pg. 40-41, 84-85 a.ii. 2024 AR pg. 40-41, 84-85 b. 2024 AR pg. 40-41, 34-37, 85, 101		
	2-14 Role of the highest governance body in sustainability reporting	a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information; b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.	a. IMI plc board is the highest governance body and are responsible for reviewing and approving the reported information, including the organisations material topics. This process occurred throughout 2024 with regular updates to the board on the materiality process (https://www.imiplc.com/sites/imiplc-corp-rev2/files/2025-05/dma-2025.pdf) culminating in the publication of our sustainability strategy and pillars. The process for reviewing and approving sustainability information, metrics and proposed targets is continual throughout the regular board reporting cycle. b. N/A		
	2-15 Conflicts of interest	a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances.	a. 2024 AR pg. 93 b. 2024 AR pg. 93 b.i. 2024 AR pg. 78-81 b.ii. 2024 AR pg. 197 b.iii. 2024 AR pg. 127 b.iv. 2024 AR pg. 197		
	2-16 Communication of critical concerns	a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	a. 2024 AR pg. 88 b. 2024 AR pg. 46		
	2-17 Collective knowledge of the highest governance body	a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	a. 2024 AR pg. 95		
	2-18 Evaluation of the performance of the highest governance body	a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people; b. report whether the evaluations are independent or not, and the frequency of the evaluations; c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.	a. 2024 AR pg. 39, 91 b. 2024 AR pg. 91 c. 2024 AR pg. 91		
	2-19 Remuneration policies	a. describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits; b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.	a. 2024 AR pg. 104-124 b. 2024 AR pg. 104-124		
	2-20 Process to determine remuneration	a. describe the process for designing its remuneration policies and for determining remuneration, including: i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives; b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.	a.i. IMI has a Remuneration Committee made up of independent Non-executive directors (see 2024 AR pg. 104). IMI seek the guidance and advice of our independent remuneration consultants whom use external data and trends to make recommendations to our Remuneration Committee whom then meet agree to any updates to our policy. IMI consider the views of many stakeholders including the voting agencies. a.ii. IMI consult with our ten largest shareholders by sending them details of our proposed remuneration policy asking for their comments and feedback. Any feedback is then considered by the Remuneration Committee before incorporating this into our remuneration policy. a.iii. WTW are our remuneration consultants and are entirely independent from IMI and any of the Executives (See 2024 AR pg. 104). b. Voting outcomes from our shareholders regarding our Remuneration policy can be found in the 2024 annual report (see pg. 104).		
	2-21 Annual total compensation ratio	a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual); b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual); c. report contextual information necessary to understand the data and how the data has been compiled.	a. 2024 AR pg. 120 (for UK employees only) b. -0.951:1 (UK employees only) c. 2024 AR pg. 120 (for UK employees only)	2-21.a. 2-21.b. 2-21.c.	Information unavailable/incomplete This information is currently incomplete. While IMI does not yet have the capability to provide the required level of detail, we anticipate developing this over time. A specific timeframe for meeting the requirements has not been established, but it remains an area of ongoing consideration.
	2-22 Statement on sustainable development strategy	a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.	a. 2024 AR pg. 10-12		
	2-23 Policy commitments	a. describe its policy commitments for responsible business conduct, including: i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights; b. describe its specific policy commitment to respect human rights, including: i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment; c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level; e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships; f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.	a. IMI Code of Conduct (https://www.imiplc.com/sites/imiplc-corp-rev2/files/2025-03/iml-code-of-conduct-march-2025.pdf) b. IMI has a Modern Slavery statement which is available on our website. (https://www.imiplc.com/sites/imiplc-corp-rev2/files/2025-04/modern-slavery-and-human-trafficking-statement-fy24.pdf) c. IMI Modern Slavery statement (https://www.imiplc.com/sites/imiplc-corp-rev2/files/2025-04/modern-slavery-and-human-trafficking-statement-fy24.pdf) d. Each Policy was approved by the IMI plc Board which is the most senior decision making body within the Company. e. See 2024 AR pg. 47, and IMI website (https://www.imiplc.com/esg/responsible-business) f. Policies are shared on the IMI website (https://www.imiplc.com/esg/responsible-business) on intranet sites and signposted via trainings for employees.		

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GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments.	a. Details can be found on the IMI website (https://www.imiplc.com/esg/responsible-business) a.i. Code of Conduct (https://www.imiplc.com/sites/imi-corp-rev2/files/2025-03/AR-2024/code-of-conduct/imi-code-of-conduct-180325.pdf) a.ii. 2024 AR pg. 46 a.iii. Supply Chain Code of Conduct (https://www.imiplc.com/sites/imi-corp-rev2/files/2024-03/AR-2023/imi-supply-chain-code-of-conduct-march-2024.pdf) a.iv. 2024 AR pg. 47		
	2-25 Processes to remediate negative impacts	a. describe its commitments to provide for or co-operate in the remediation of negative impacts that the organization identifies it has caused or contributed to; b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.	a. 2024 AR pg. 44 b. 2024 AR pg. 46 c. 2024 AR pg. 46-47 d. 2024 AR pg. 46-47 e. 2024 AR pg. 46-47		
	2-26 Mechanisms for seeking advice and raising concerns	a. describe the mechanisms for individuals to: i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct.	a. 2024 AR pg. 47 b. 2024 AR pg. 46		
	2-27 Compliance with laws and regulations	a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred; b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; c. describe the significant instances of non-compliance; d. describe how it has determined significant instances of non-compliance.	a. We have not identified any significant instances of non-compliance with laws and regulations during the current or prior reporting period for which fines or monetary sanctions were incurred. "Significant instances" refer to those that have been disclosed in line with regulatory requirements including those described in our annual report. b. We have not identified any instances of non-compliance with laws and regulations during the current or prior reporting period for which fines or monetary sanctions were incurred. c. N/A d. N/A		
	2-28 Membership associations	a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.	a. We are unaware of any membership associations where IMI plays a significant role		
	2-29 Approach to stakeholder engagement	a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders.	a.i. 2024 AR pg. 34-38 a.ii. 2024 AR pg. 34-38 a.iii. 2024 AR pg. 34-38		
	2-30 Collective bargaining agreements	a. report the percentage of total employees covered by collective bargaining agreements; b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.		2-30.a. 2-30.b.	Information unavailable/incomplete This information is currently unavailable. IMI's philosophy is to offer fair and competitive terms and conditions that align with local market practices. At present, IMI does not have a process in place to track the percentage of employees covered by collective bargaining agreements, as this is determined locally at each site. There are no current plans to begin collecting data for requirements, although our practices continue to evolve in response to business needs and regulatory expectations

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Material topics						
3-1 Process to determine material topics	The organization shall: a. describe the process it has followed to determine its material topics, including: i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics.	https://www.imiplc.com/sites/imi-corp-rev2/files/2025-05/dma-2025.pdf				
3-2 List of material topics	The organization shall: a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period.	a. Since the previous period, IMI completed a Double Materiality Assessment (DMA), identifying material topics, which can be found here: https://www.imiplc.com/sites/imi-corp-rev2/files/2025-05/dma-2025.pdf b. The following topics were identified as material to IMI previously. These have been consolidated into the material topics outlined by the DMA. Training & Development, Employee Engagement, Equal Treatment, Human Rights, Attracting Future Talent, Product Impact on Health and Safety, Process Safety, Occupational Injury and Health and Safety, Environmental Protection, Industrial Air Emissions, Energy Use, Product Performance, Product Stewardship, R&D Innovation, Operational Excellence, Long Term Profitability, Risk Management, Governance, Business Ethics, Compliance.				
GRI 3: Material Topics 2021		Climate Change Adaption a. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. b. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. c. 2024 AR pg. 52-53 d.i. 2024 AR pg. 57-63, 70, 202-210 d.ii. 2024 AR pg. 57-63, 70, 202-210 d.iii. 2024 AR pg. 57-63, 70, 202-210 e.i. 2024 AR pg. 17 (Growth Hub Culture of innovation) e.ii. 2024 AR pg. 17, 19, 21, 23, 25, 27, 50 (Growth Hub) e.iii. 2024 AR pg. 17, 19, 21, 23, 25, 27, 50 (Growth Hub) e.iv. 2024 AR pg. 17, 19, 21, 23, 25, 27, 50 (Growth Hub) f. 2024 AR pg. 35 IMI engagement with various stakeholders, including included financial organizations, investors, suppliers and customers helped identify impacts, risks, and opportunities for us and informed our Double Materiality Assessment (DMA) process. This process helped confirm actions already taken were supporting our climate change mitigation and sustainable solutions ambitions. For example: • Net Zero Ambitions: We set ambitious targets for achieving net zero emissions, including submitting targets to the Science-Based Targets initiative (SBTi) for approval. This commitment was informed by stakeholder expectations and regulatory requirements. • Product Innovation: We have developed products such as TA-SMART and Heatmiser connected product range to help users reduce GHG emissions. • Supply Chain Decarbonisation: We have consulted with suppliers to reduce emissions through design changes, material substitutions, recycling, and manufacturing process analysis. The effectiveness of these measures can be challenging to measure however, our efforts were recognized, such as being named one of Europe's Climate Leaders by the Financial Times for the past three years. The IMI Growth Hub programme uses focused sprint teams to engage with customers and industry participants to understand complex customer / industry problems or pain points. The Growth Hub project teams then work with application experts within the IMI business to develop differentiated solutions to solve these problems and then present them to customers for validation and determine whether the customers are willing to pay a premium for a solution that solves their problems and creates a sustainable benefit. Assuming a positive outcome, IMI then prepares a business plan to support the deployment of the solution and takes it to market.				
		For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	Climate Change Mitigation a. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. b. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. c. 2024 AR pg. 40-41, 54-57 d.i. 2024 AR pg. 57-63, 70, 202-210 d.ii. 2024 AR pg. 57-63, 70, 202-210 d.iii. 2024 AR pg. 57-63, 70, 202-210 e.i. 2024 AR pg. 54-57, SASB Table (https://www.imiplc.com/sites/imi-corp-rev2/files/2025-03/AR-2024/sasb-table.pdf) e.ii. 2024 AR pg. 43, 54-57 e.iii. 2024 AR pg. 43, 54-57 e.iv. 2024 AR pg. 43, 54-57 f. 2024 AR pg. 36, 40-41 IMI engagement with various stakeholders, including included financial organizations, investors, suppliers and customers helped identify impacts, risks, and opportunities for us and informed our Double Materiality Assessment (DMA) process. This process helped confirm actions already taken were supporting our climate change mitigation and sustainable solutions ambitions. For example: • Net Zero Ambitions: We set ambitious targets for achieving net zero emissions, including submitting targets to the Science-Based Targets initiative (SBTi) for approval. This commitment was informed by stakeholder expectations and regulatory requirements. • Product Innovation: We have developed products such as TA-SMART and Heatmiser connected product range to help users reduce GHG emissions. • Supply Chain Decarbonisation: We have consulted with suppliers to reduce emissions through design changes, material substitutions, recycling, and manufacturing process analysis. The effectiveness of these measures can be challenging to measure however, our efforts were recognized, such as being named one of Europe's Climate Leaders by the Financial Times for the past three years.	3-3.a. 3-3.b.	Information unavailable/incomplete	As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future
	3-3 Management of material topics		Sustainable Products and Innovation a. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. b. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. c. 2024 AR pg. 17-27, 52-53 Our supply chain teams are committed to reviewing the recycled material content of the input materials to our products, which will significantly reduce the level of embedded carbon in our products and enable us to continue the reduction in our emissions. The procurement strategy is to get the optimal balance between the use of best cost countries and having the supply chain localised to production teams. d.i. 2024 AR pg. 65, 70, 205-206 d.ii. 2024 AR pg. 65, 70, 205-206 d.iii. 2024 AR pg. 65, 70, 205-206 e.i. 2024 AR pg. 17 (Growth Hub Culture of innovation) e.ii. 2024 AR pg. 17, 19, 21, 23, 25, 27, 50 (Growth Hub) e.iii. 2024 AR pg. 17, 19, 21, 23, 25, 27, 50 (Growth Hub) e.iv. 2024 AR pg. 17, 19, 21, 23, 25, 27, 50 (Growth Hub) f. 2024 AR pg. 35 The IMI Growth Hub programme uses focused sprint teams to engage with customers and industry participants to understand complex customer / industry problems or pain points. The Growth Hub project teams then work with application experts within the IMI business to develop differentiated solutions to solve these problems and then present them to customers for validation and determine whether the customers are willing to pay a premium for a solution that solves their problems and creates a sustainable benefit. Assuming a positive outcome, IMI then prepares a business plan to support the deployment of the solution and takes it to market.			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 3: Material Topics 2021	3-3 Management of material topics	Working Conditions a. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. b. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future c. 2024 AR pg. 48-51 Health, Safety and Environment Policy (https://www.imiplc.com/sites/imi-corp-rev2/files/2025-01/group-hse-policy-2025.pdf) d.i. 2024 AR pg. 48-51, 68 d.ii. 2024 AR pg. 48-51, 68 d.iii. 2024 AR pg. 48-51, 68 e.i. 2024 AR pg. 48-51 e.ii. 2024 AR pg. 42 e.iii. 2024 AR pg. 48-51 e.iv. 2024 AR pg. 48-51 f. 2024 AR pg. 35, 50 IMI engagement with various stakeholders, including included financial organizations, investors, suppliers and customers helped identify impacts, risks, and opportunities for us and informed our Double Materiality Assessment (DMA) process. Our stakeholder engagement supported actions already taken relating to Working Conditions. We measure ourselves against the local market but also track and monitor performance and effectiveness of our actions and report this to the board via a culture dashboard and an inclusion dashboard. Internal data is used to demonstrate progress made in a variety of internal and external metrics including results from employee engagement surveys and inclusion and diversity.			
		Talent Management & Inclusion a. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. b. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. c. 2024 AR pg. 48-51 d.i. 2024 AR pg. 46-51, 68 d.ii. 2024 AR pg. 46-51, 68 d.iii. 2024 AR pg. 46-51, 68 e.i. 2024 AR pg. 49-51 e.ii. 2024 AR pg. 42, 49-51 e.iii. 2024 AR pg. 49-51 e.iv. 2024 AR pg. 49-51 f. 2024 AR pg. 35, 50 IMI engagement with various stakeholders, including included financial organizations, investors, suppliers and customers helped identify impacts, risks, and opportunities for us and informed our Double Materiality Assessment (DMA) process. Our stakeholder engagement supported actions already taken relating to Talent Management and & Inclusion. We measure ourselves against the local market but also track and monitor performance and effectiveness of our actions and report this to the board via a culture dashboard and an inclusion dashboard. Internal data is used to demonstrate progress made in a variety of internal and external metrics including results from employee engagement surveys and inclusion and diversity.	3-3.a. 3-3.b.	Information unavailable/incomplete	As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future
		Data Privacy & Security a. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. b. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. c. 2024 AR pg. 47 We are committed to protecting the personal information of all individuals with whom we interact, including our customers, and we adhere to applicable privacy laws. The commitment to data privacy is recognised by IMI Board and is included within our IMI Code of Conduct (https://www.imiplc.com/sites/imi-corp-rev2/files/2025-03/imi-code-of-conduct-march-2025.pdf). d.i. 2024 AR pg. 47, 65, 67, 99 d.ii. 2024 AR pg. 47, 65, 67, 99 d.iii. 2024 AR pg. 47, 65, 67, 99 e.i. 2024 AR pg. 65, 67, 99 e.ii. 2024 AR pg. 65, 67, 99 e.iii. 2024 AR pg. 65, 67, 99 e.iv. 2024 AR pg. 65, 67, 99 f. 2024 AR pg. 37, 47			
		Risk & Compliance a. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. b. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. c. 2024 AR pg. 57-71 Code of Conduct (https://www.imiplc.com/sites/imi-corp-rev2/files/2025-03/imi-code-of-conduct-march-2025.pdf) Supply Chain Code of Conduct (https://www.imiplc.com/sites/imi-corp-rev2/files/2024-03/AR-2023/imi-supply-chain-code-of-conduct-march-2024.pdf) German Supply Chain Due Diligence Act Policy Statement (https://www.imiplc.com/sites/imi-corp-rev2/files/2024-01/imi-germany-holding-bv-co-kg-german-supply-chain-due-diligence-act-policy-statement-january-2024.pdf) Modern Slavery Statement (https://www.imiplc.com/sites/imi-corp-rev2/files/2025-04/modern-slavery-and-human-trafficking-statement-fy24.pdf) Published Tax Strategy 2024 (https://www.imiplc.com/sites/imi-corp-rev2/files/2025-04/corporate-tax-strategy-2024.pdf) d.i. 2024 AR pg. 46-47, 57-71 d.ii. 2024 AR pg. 46-47, 57-71 d.iii. 2024 AR pg. 46-47, 57-71 e.i. 2024 AR pg. 46-47, 57-71 e.ii. 2024 AR pg. 46-47, 57-71 e.iii. 2024 AR pg. 46-47, 57-71 e.iv. 2024 AR pg. 46-47, 57-71 f. 2024 AR pg. 39, 66			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Procurement a. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. b. As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future. c. 2024 AR pg. 17-27, 47, 52-53 Supply Chain Code of Conduct (https://www.imiplc.com/sites/imi-corp-rev2/files/2024-03/AR-2023/imi-supply-chain-code-of-conduct-march-2024.pdf) d.i. 2024 AR pg. 40, 47, 52-53, 68 d.ii. 2024 AR pg. 40, 47, 52-53, 68 d.iii. 2024 AR pg. 40, 47, 52-53, 68 e.i. 2024 AR pg. 52-53, 68 e.ii. 2024 AR pg. 52-53, 68 e.iii. 2024 AR pg. 52-53, 68 e.iv. 2024 AR pg. 52-53, 68 f. 2024 AR pg. 36-37 IMI engages with stakeholders on sustainability—including procurement—through structured channels such as the Better World Committee, quarterly updates with the Executive Sponsor for ESG, and the Head of Sustainability. These forums gather feedback from a broad range of stakeholders across all divisions. Sustainable Procurement at IMI involves surveying selected suppliers for our priority areas of climate impact, human trafficking, labour standards and organisational commitment. We call this ESG. At IMI we also have a comprehensive conflict minerals investigation which ensures we are working with a clean supply chain for our trace minerals. We work with a third-party provider who engages with our relevant suppliers on these topics. This is supported by a Supply Chain Code of Conduct, which we ask our suppliers to sign and adhere to, unless they have an equivalent code in place in their business. Insights from stakeholder engagement are used to shape IMI's sustainability strategy and procurement practices. This includes embedding ESG considerations into supplier codes of conduct and aligning procurement with broader sustainability goals like emissions reduction and ethical sourcing. IMI maintains a continuous feedback loop through regular engagement sessions and surveys. These mechanisms help assess the effectiveness of sustainability initiatives and ensure that stakeholder concerns are addressed in ongoing strategy updates.	3-3.a. 3-3.b.	Information unavailable/incomplete	As part of the DMA process, we have identified actual and potential negative and positive impacts, risks, and opportunities (IROs). However, this information is sensitive, and IMI is currently reviewing the best approach to address the material IROs. IMI aims to disclose this information in the near future
	Climate change adaptation				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	The reporting organization shall report the following information: a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	a. 2024 AR Strategic Report (pg. 1-73), and the Financial Statements (pg. 130-202). Revenues, operating costs, employee wages and benefits, taxes and distributions are presented in the Financial Statements.		
	201-2 Financial implications and other risks and opportunities due to climate change	The reporting organization shall report the following information: Compilation requirements a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity.	a.i. 2024 AR pg. 57-71, 202-210 a.ii. 2024 AR pg. 57-71, 202-210 a.iii. 2024 AR pg. 57-71, 202-210 a.iv. 2024 AR pg. 57-71, 202-210	201-2 a.v.	Information unavailable. IMI hasn't performed this level of review but it is being looked into. IMI does not currently have a timeframe in which it expects to be able to meet the requirement
	201-3 Defined benefit plan obligations and other retirement plans	The reporting organization shall report the following information: a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities. b. If a separate fund exists to pay the plan's pension liabilities: i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; ii. the basis on which that estimate has been arrived at; iii. when that estimate was made. c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage. d. Percentage of salary contributed by employee or employer. e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.	a. 2024 AR pg. 175-182 b.i. 2024 AR pg. 175-182 b.ii. 2024 AR pg. 175-182 b.iii. 2024 AR pg. 175-182 c. 2024 AR pg. 175-182 d. 2024 AR pg. 175-182 e. 2024 AR pg. 175-182		
	201-4 Financial assistance received from government	a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including: i. tax relief and tax credits; ii. subsidies; iii. investment grants, research and development grants, and other relevant types of grant; iv. awards; v. royalty holidays; vi. financial assistance from Export Credit Agencies (ECAs); vii. financial incentives; viii. other financial benefits received or receivable from any government for any operation. b. The information in 201-4-a by country. c. Whether, and the extent to which, any government is present in the shareholding structure. Compilation Requirement: When compiling the information specified in Disclosure 201-4, the reporting organization shall identify the monetary value of financial assistance received from government through consistent application of generally accepted accounting principles.		201-4.a.i. 201-4.a.ii. 201-4.a.iii. 201-4.a.vi. 201-4.a.v. 201-4.a.vi. 201-4.a.vii. 201-4.a.viii. 201-4.b. 201-4.c.	Information unavailable/incomplete

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Climate change mitigation					
GRI 302: Energy 2016	302-1 Energy consumption within the organization	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used. Compilation Requirements: 2.1 When compiling the information specified in Disclosure 302-1, the reporting organization shall: 2.1.1 avoid the double-counting of fuel consumption, when reporting self-generated energy consumption. If the organization generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted once under fuel consumption; 2.1.2 report fuel consumption separately for non-renewable and renewable fuel sources; 2.1.3 only report energy consumed by entities owned or controlled by the organization; 2.1.4 calculate the total energy consumption within the organization in joules or multiples using the formula in GRI 302-1 pg. 8:	2024 AR pg. 54-64 a. Scope 1: 50,503,400 kWh, fuel types listed in 2024 Annual Report Carbon Disclosure (pg. 55). Scope 2: 10,056,866 kWh (On market-based reporting 11% of our electricity consumption is non-renewable). b. 6,082 MWh self-generate on-site, 81,369,186 kWh market-based. Based on market based reporting 89% of our electricity consumption came from certified renewable sources (2024 AR pg. 55). c.i. 91,426,052 kWh purchased + 6,082,000 kWh self-generated. Our Scope 2 consumption (kWh) only includes electricity. (2024 AR pg. 54-56). c.ii. 0 kWh c.iii. 0 kWh c.iv. 0 kWh d. 1,475,254 kWh e. 2024 AR pg. 55 f. 2024 AR pg. 54-56 g. 2024 AR pg. 56		
	302-2 Energy consumption outside of the organization	a. Energy consumption outside of the organization, in joules or multiples. b. Standards, methodologies, assumptions, and/or calculation tools used. c. Source of the conversion factors used. Compilation Requirements: 2.3 When compiling the information specified in Disclosure 302-2, the reporting organization shall exclude energy consumption reported in Disclosure 302-1.	302-2.a. 302-2.b. 302-2.c.	Information unavailable/incomplete	Information unavailable. IMI does not currently collect information on upstream or downstream energy consumption. We only collect business travel as reported on 2024 AR pg. 55. IMI will develop a plan to collect this in the next four years.
	302-3 Energy intensity	a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. d. Whether the ratio uses energy consumption within the organization, outside of it, or both. Compilation Requirements: 2.5 When compiling the information specified in Disclosure 302-3, the reporting organization shall: 2.5.1 calculate the ratio by dividing the absolute energy consumption (the numerator) by the organization-specific metric (the denominator); 2.5.2 if reporting an intensity ratio both for the energy consumed within the organization and outside of it, report these intensity ratios separately.	a. 7,878 kWh/'000hrs worked for Scope 1 and Scope 2 b. '000 hours worked c. Scope 1, Scope 2, and Scope 3 Car Travel d. Energy consumption inside the organisation only		
	302-4 Reduction of energy consumption	a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used. Compilation Requirements: 2.7 When compiling the information specified in Disclosure 302-4, the reporting organization shall: 2.7.1 exclude reductions resulting from reduced production capacity or outsourcing; 2.7.2 describe whether energy reduction is estimated, modelled, or sourced from direct measurements. If estimation or modelling is used, the organization shall disclose the methods used.	a. Total energy consumption has reduced by 4,156,068 kWh (32%) from 12,982,165 kWh in 2020 to 8,826,097 kWh in 2024 b. Natural gas, fuel oil, liquefied petroleum gas ('LPG'), diesel, petrol, combined heat and power ('CHP'), and electricity. c. IMI chose the base year as 2020 because this was the first year energy consumption was disclosed. d. 2024 AR pg. 56		
	302-5 Reductions in energy requirements of products and services	a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. c. Standards, methodologies, assumptions, and/or calculation tools used.	302-5.a. 302-5.b. 302-5.c.	Information unavailable/incomplete	This information is currently unavailable. IMI does not currently collect data on the energy requirements of its products; however, we believe this to be low in comparison to other Scope 3 categories. IMI plans to begin exploring how to collect this data within the next four years

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Climate change adaptation Climate change mitigation Sustainable products and innovation					
GRI 305: Emissions 2016	a. Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent. b. Gases included in the calculation; whether CO₂ , CH₄, N₂O, HFCs, PFCs, SF₆ , NF₃ , or all. c. Biogenic CO₂ emissions in metric tons of CO c. 2 equivalent. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. Compilation Requirements: 2.1 When compiling the information specified in Disclosure 305-1, the reporting organization shall: 2.1.1 exclude any GHG trades from the calculation of gross direct (Scope 1) GHG emissions; 2.1.2 report biogenic emissions of CO₂ from the combustion or biodegradation of biomass separately from the gross direct (Scope 1) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH and N O), and biogenic emissions of CO that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).	a. 2024 AR pg. 55 b. All d.i. IMI chose the base year as 2019 because this was the last year of normal operations prior to covid. d.ii. In 2019 Scope 1 & 2 emissions were 57,500 tonnes CO₂e (2024 AR pg. 43). d.iii. Base year emissions have not been recalculated. e. 2024 AR pg. 56 f. 2024 AR pg. 56 g. 2024 AR pg. 56	305-1.c.	Information unavailable/incomplete	This information is currently unavailable. IMI does not have a process in place to collect data on biogenic CO ₂ emissions. While there are no current plans to collect this metric, it will remain under review.
	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent. c. If available, the gases included in the calculation; whether CO₂ , CH₄ , N₂O, HFCs, PFCs, SF₆ , NF₃ , or all. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. Compilation Requirements: 2.3 When compiling the information specified in Disclosure 305-2, the reporting organization shall: 2.3.1 exclude any GHG trades from the calculation of gross energy indirect (Scope 2) GHG emissions; 2.3.2 exclude other indirect (Scope 3) GHG emissions that are disclosed as specified in Disclosure 305-3; 2.3.3 account and report energy indirect (Scope 2) GHG emissions based on the location- based method, if it has operations in markets without product or supplier-specific data; 2.3.4 account and report energy indirect (Scope 2) GHG emissions based on both the location-based and market-based methods, if it has any operations in markets providing product or supplier-specific data in the form of contractual instruments.	a. 2024 AR pg. 55 b. 2024 AR pg. 55 c. CO₂e, CO₂, CH₄ and N₂O d.i. IMI chose the base year as 2019 because this was the last year of normal operations prior to covid. d.ii. In 2019 Scope 1 & 2 emissions were 57,500 tonnes CO₂e (2024 AR pg. 43). d.iii. Base year emissions have not been recalculated. e. 2024 AR pg. 56 f. 2024 AR pg. 56 g. 2024 AR pg. 56			
	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent. b. If available, the gases included in the calculation; whether CO₂ , CH₄, N₂O, HFCs, PFCs, SF₆ , NF₃ , or all. c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used. Compilation Requirements: 2.5 When compiling the information specified in Disclosure 305-3, the reporting organization shall: 2.5.1 exclude any GHG trades from the calculation of gross other indirect (Scope 3) GHG emissions; 2.5.2 exclude energy indirect (Scope 2) GHG emissions from this Energy indirect (Scope 2) GHG emissions are disclosed as specified in Disclosure 305-2; 2.5.3 report biogenic emissions of CO from the combustion or biodegradation of biomass that occur in its value chain separately from the gross other indirect (Scope 3) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH and N O), and biogenic emissions of CO that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).	a. 2024 AR pg. 57 b. All d. 2024 AR pg. 56-57 e.i. IMI chose the base year as 2021 because this was the first year where sufficient and reliable Scope 3 emissions data was collected e.ii. In 2021 Scope 3 emissions were 574,108 tonnes CO₂e (2024 AR pg. 43). e.iii. Base year emissions have not been recalculated. f. 2024 AR pg. 56-57 g. 2024 AR pg. 56-57	305-3.c.	Information unavailable/incomplete	This information is currently unavailable. IMI does not have a process in place to collect data on biogenic CO ₂ emissions. While there are no current plans to collect this metric, it will remain under review.
	a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). d. Gases included in the calculation; whether CO₂ , CH₄, N₂O, HFCs, PFCs, SF₆ , NF₃ , or all. Compilation Requirements: 2.7 When compiling the information specified in Disclosure 305-4, the reporting organization shall: 2.7.1 calculate the ratio by dividing the absolute GHG emissions (the numerator) by the organization-specific metric (the denominator); 2.7.2 if reporting an intensity ratio for other indirect (Scope 3) GHG emissions, report this intensity ratio separately from the intensity ratios for direct (Scope 1) and energy indirect (Scope 2) emissions.	a. 2024 AR pg. 55 b. 2024 AR pg. 55-56 c. 2024 AR pg. 55-56 d. All			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 305: Emissions 2016	a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent. b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. c. Base year or baseline, including the rationale for choosing it. d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). e. Standards, methodologies, assumptions, and/or calculation tools used. Compilation Requirements: 2.9 When compiling the information specified in Disclosure 305-5, the reporting organization shall: 2.9.1 exclude reductions resulting from reduced production capacity or outsourcing; 2.9.2 use the inventory or project method to account for reductions; 2.9.3 calculate an initiative's total reductions of GHG emissions as the sum of its associated primary effects and any significant secondary effects; 2.9.4 if reporting two or more Scope types, report the reductions for each separately; 2.9.5 report reductions from offsets separately.	a. Absolute CO₂e emissions have reduced by 20,507t (36%) from 57,500t in 2019 to 36,993t in 2024 b. CO₂e, CO₂, CH₄ and N₂O c. IMI chose the base year as 2019 because this was the last year of normal operations prior to covid. d. Scope 1 & 2 emissions e. 2024 AR pg. 56			
	a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. b. Substances included in the calculation. c. Source of the emission factors used. d. Standards, methodologies, assumptions, and/or calculation tools used. Compilation Requirements: 2.11 When compiling the information specified in Disclosure 305-6, the reporting organization shall: 2.11.1 calculate the production of ODS as the amount of ODS produced, minus the amount destroyed by approved technologies, and minus the amount entirely used as feedstock in the manufacture of other chemicals; 2.11.2 exclude ODS recycled and reused.	a. 2024 AR pg. 55 (ODS and refrigerants from manufacturing processes only) b. Included in the calculation is R-404a, R-407c, R-410a, HCFC-22, HFC-134a, HFC-32. We also monitor HFC-134, HFC-125, HFC-143, HFC-143a, HFC-227ea, HFC-23, HFC-236fa, HFC-245ca, HFO-1234yf, R1270, SF6 c. 2024 AR pg. 56 d. 2024 AR pg. 56	305-6.a.	Information unavailable/incomplete	This information is incomplete. IMI currently collects data on the release of ODS (Ozone Depleting Substances) and refrigerants solely from its manufacturing processes. At present, there is no defined timeframe for when IMI expects to meet these requirements
	a. Significant air emissions, in kilograms or multiples, for each of the following: i. NO_x ii. SO_x iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used. Compilation Requirements: 2.13 When compiling the information specified in Disclosure 305-7, the reporting organization shall select one of the following approaches for calculating significant air emissions: 2.13.1 Direct measurement of emissions (such as online analysers); 2.13.2 Calculation based on site-specific data; 2.13.3 Calculation based on published emission factors; 2.13.4 Estimation. If estimations are used due to a lack of default figures, the organization shall indicate the basis on which figures were estimated.		305-7.a.i. 305-7.a.ii. 305-7.a.iii. 305-7.a.iv. 305-7.a.v. 305-7.a.vi. 305-7.a.vii. 305-7.b. 305-7.c.	Information unavailable/incomplete	This information is unavailable. IMI does not plan to collect this metric in the coming year; however, it will remain under review

GRI STANDARD/ OTHER SOURCE		DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Working conditions						
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.		401-1.a.	Information unavailable/incomplete	This information is currently unavailable. IMI does not yet have the capability to report the required information at the level of detail specified. At present, there is no defined timeframe for when IMI expects to meet these requirements
		b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.		401-1.b.		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others.		401-2.a.i. 401-2.a.ii. 401-2.a.iii. 401-2.a.iv. 401-2.a.v. 401-2.a.vi. 401-2.a.vii.	Information unavailable/incomplete	This information is currently unavailable. IMI does not yet have the capability to report the required information at the level of detail specified. At present, there is no defined timeframe for when IMI expects to meet these requirements
		b. The definition used for 'significant locations of operation'.		401-2.b.		
		Compilation Requirements: When compiling the information specified in Disclosure 401-2, the reporting organization shall exclude in-kind benefits such as provision of sports or child day care facilities, free meals during working time, and similar general employee welfare programs.		401-2.c.		
	401-3 Parental leave	a. Total number of employees that were entitled to parental leave, by gender.		401-3.a.	Information unavailable/incomplete	This information is currently unavailable. IMI does not yet have the capability to report the required information at the level of detail specified. At present, there is no defined timeframe for when IMI expects to meet these requirements
		b. Total number of employees that took parental leave, by gender.		401-3.b.		
		c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.		401-3.c.		
		d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.		401-3.d.		
e. Return to work and retention rates of employees that took parental leave, by gender			401-3.e.			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	a. Our Group HSE policy (https://www.imiplc.com/sites/imi-corp-rev2/files/2025-01/group-hse-policy-2025.pdf) is published on the IMI website and covers all IMI locations and employees. Our HSE Framework management system outlines the minimum expected standard for our global locations. a.i. Although the framework wasn't specifically developed to meet legal requirements it has specific elements relating to legal aspects. For example we have elements including regulatory applicability and leadership and accountability. a.ii. Although the framework wasn't specifically developed to meet risk requirements it has specific elements relating to risk aspects. For example we have elements including HSE processes and systems and risk assessment. b. Our Group HSE policy covers all employees, contractors and visitors working either at a fixed facility, travelling on company business and working off site at a customers facility.			
		The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	a. IMI have established global SOP's (including risk assessment, incident investigation and reporting) that outlines the process to identify, report incidents and evaluate risks and reduce risks using the hierarchy of controls. The documents also set out training requirements. a.i. The process is evaluated as part of the HSE framework assessment. 2024 AR pg. 51 a.ii. 2024 AR pg. 51 b. Our global incident reporting and investigation SOP outlines the reporting requirements for all work related incidents including hazards, near misses and accidents. All incidents are centrally reported into our HSE database. Our Code of conduct openly encourages all employees to speak up if something is ""not right"". IMI also operate a ""stop-call-wait"" policy. c. Global incident reporting and investigation SOP outlines this process along with our ""stop-call-wait"" and speak up policy outlined in our code of conduct and we have a global employee Hotline. IMI want to nurture an environment in which everyone feels safe speaking up, whatever the issue, and if when someone does speak up we must properly investigate those concerns on a timely basis. IMI will not allow acts of retaliation against any person for making a report in good faith or assisting an investigation. Those who retaliate against someone for reporting or assisting with an investigation, or raise a concern maliciously, may face disciplinary action up to and including termination of employment. d. Our global incident reporting and investigation SOP outlines the reporting and investigation requirements for all work related incidents including hazards, near misses and accidents. All incidents are centrally reported into our HSE database. Specific timeframes have been set for the escalation and investigation for all incident types and for significant incidents we conduct thorough investigations (tools including 5why, A3, fishbone) involving local and senior management and also produce a safety alert for global distribution.			
	403-2 Hazard identification, risk assessment, and incident investigation	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	a. 2024 AR pg. 51 Part of our management system (HSE Framework) necessitates all of our manufacturing sites have a written industrial hygiene program that includes: Qualitative & Quantitative risk assessments, Communication and monitoring results, Hazard controls, Medical surveillance & Record keeping and undertaken by Certified Industrial Hygienist or Occupational Hygienist. IMI have a Global Employee Assistance Program available 24 hours a day, 7 days a week, 365 days a year where employees have access to speak with an independent external professional.			
		The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers. b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	a. Structured site level safety committees, platform and group level HSE forums. Sites have regular town hall meetings, local safety briefings and communications such as toolbox talks, safety alerts, safety performance metrics, access to workplace communications, regular global and platform HSE update calls and European Communication Forum (ECF) Health, Safety & Environment Policy (https://www.imiplc.com/sites/imi-corp-rev2/files/2025-01/group-hse-policy-2025.pdf) b. Site level H&S committees are conducted with cross representation of the workforce and this often includes workers councils and unions where appropriate.			
	403-3 Occupational health services	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	a. 2024 AR pg. 51 Group requirement for all HSE leads to be qualified to a minimum of NEBOSH Cert (or local equivalent) and persons involved in HSE to have undertaken a certified HSE course such as NEBOSH, IOSH, OSHA or regional equivalents. The level of certification also role specific. IMI also record training hours at a site level as a leading safety indicator. At a site level local site specific HSE and task related training is undertaken and in addition we provide a global on line learning platform available in multiple languages for all employees. Core modules are mandated for all employees globally and additional modules are also required dependant on job function. Courses include: Mental Wellbeing, Fire safety, Manual Handling, General Safety, DSE, Slip trip and fall etc			
	403-4 Worker participation, consultation, and communication on occupational health and safety	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	a. 2024 AR pg. 50. In certain locations IMI facilitates access to programs such as health plans which employees can sign up to and pay for coverage. These plans are often subsidised by the company.			
		b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	b. 2024 AR pg. 50.			
	403-5 Worker training on occupational health and safety	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.	a. 2024 AR pg. 51 Providing a safe and healthy working environment for all employees, contractors and suppliers is of utmost importance to us. IMI have set high standards for Health, Safety and the Environment (HSE) and do our absolute best to ensure everyone leaves work safe and well. This ethos is embedded in our Code of Conduct, which applies to all our employees and business partners. Prioritising health and safety and keeping our employees, and any individual entering our sites, safe is our number one priority. IMI take a proactive approach and strive to continuously improve our performance. Our Group Head of Health, Safety & Environment reports directly to the IMI plc Chief Operating Officer who has ultimate responsibility for health and safety. Additionally, Sector CEOs are responsible for HSE in their own Sectors. Contractors are selected based on positive HSE performance to ensure they are competent to undertake the required task(s) on our sites. At a minimum contractors must include injury/illness data over the previous three years and provide evidence of training undertaken.			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	a. 100% of IMI employees, temporary workers, agency workers and contractors are covered by the Group HSE policy, Group HSE Framework, Group HSE SOP's, Code of conduct, HSE principles and management reviews (10,352 per 2024 AR pg. 50) a.i. All manufacturing locations are internally audited against the HSE Excellence framework - 7,130 69% All sites assessed by HSE Framework a.iii. The number of our locations that have been externally audited and certified is published in our Annual Report - 4,160 40% All sites with ISO 45001 b. All IMI employees, temporary workers, agency workers and contractors are covered in this requirement c. IMI use recognised formulas and methodology as per the GRI i.e. incident reporting metrics			
	403-9 Work-related injuries	a.i. There were no fatalities in the reporting year. a.ii. There were no high consequence injuries in the reporting year. iii. There were 34 recordable injuries in the reporting year. Our TRIFR was 0.38 (2024 AR pg. 51). iv. The most common type of injury is cuts or lacerations. These types of injuries account for circa 50% of all reported accidents v. Total hours worked for the period was 19,166,292 (2024 AR pg. 55). b.i. There were no fatalities in the reporting year. b.ii. There were no high consequence injuries in the reporting year b.iii. There were 2 recordable injuries in the reporting year. These are included in our TRIFR which was 0.38 (2024 AR pg. 51). b.iv. The most common type of injury is cuts or lacerations. These types of injuries account for circa 50% of all reported accidents v. Total hours worked for the period was 19,166,292 (2024 AR pg. 55). c. IMI have a global risk assessment SOP that outlines the requirement to assess workplace risks and by using the hierarchy of controls reduces these risks to the lowest practicable level. IMI also have specific elements with guidelines and requirements for controlling high-consequence activities outlined in our HSE framework. These include but not limited to: • High Pressure Testing including requirements for; - Hydrostatic testing: which is undertaken using water or oil, - Pneumatic testing: which is undertaken by using an inert gas such as nitrogen or air instead of water. - Low temperature pressure testing using cryogenic media i.e., liquid nitrogen • Contractor controls including Permits to work for high hazard activities • ATEX evaluation and controls for areas in which an explosive atmosphere is likely to occur • LOTO - (Lock out tag out) for the safe isolation and management of equipment undergoing maintenance of similar. • Confined spaces written program of control d. Hazards are openly encouraged to be reported by all employees and visitors to our sites. These are documented and recorded globally onto our group HSE platform. Closure rate is tracked and reported monthly to executives. One of our key global KPI's is to track hazards to closure. Our target is 90% of all reported hazards to be closed within 30 days of being reported. In 2024 IMI achieved a 92% closure rate with 37,200 hazards raised (2024 AR pg. 51). The Hierarchy of Controls must be fully considered when deciding on any preventative measures to be implemented. e. Our recordable accident rate published in our Annual Report TRIFR (total recordable incident frequency rate) is based on the 200,000 hours metric and is for all injuries greater than 1st aid. f. All IMI employees, temporary workers, agency workers and contractors are included in our rate. g. Our methodology is aligned to the GRI 200,000 hour rate.			
	403-10 Work-related ill health	a. For all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. c. The work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. Compilation Requirements: 2.3 When compiling the information specified in Disclosure 403-10, the reporting organization shall include fatalities as a result of work-related ill health in the calculation of the number of cases of recordable work-related ill health.	403-10.a.i 403-10.a.ii 403-10.a.iii 403-10.b.i 403-10.b.ii 403-10.b.iii 403-10.c.i 403-10.c.ii 403-10.c.iii 403-10.d. 403-10.e.	Information unavailable/incomplete	Information unavailable. IMI does not currently have the capability to report the required information in the level of detail required. IMI does not currently have a timeframe in which it expects to be able to meet the requirements
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	a. IMI takes very seriously the health and safety of our products. This is managed individually on a business unit basis according to all relevant codes and standards which may apply to specific products. For example Industrial Automation customers are asked during the initial APQP process if they have any special requirements with products which would be taken into account if they have specific health and safety concerns. If the customer has specific issues or any legislation/regulatory actions are in place an additional "HSE" checklist form will be used which covers compliance, materials, handling and disposal. This applies to all sites where local legislation requires this approach. Where local legislation does not apply, sites review requirements on a case-by-case basis.	405-2.a.	Information unavailable/incomplete	Information unavailable. IMI does not currently have the capability to report the required information in the level of detail required. IMI does not currently have a timeframe in which it expects to be able to meet the requirements meet this requirement.
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient. Compilation Requirements: 2.1 When compiling the information specified in Disclosure 416-2, the reporting organization shall: 2.1.1 exclude incidents of non-compliance in which the organization was determined not to be at fault; 2.1.2 exclude incidents of non-compliance related to Incidents related to labelling are reported in Disclosure 417-2 of GRI 417: Marketing and Labelling 2016; 2.1.3 if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period.	There have been no incidents of non-compliance concerning this topic.		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE		LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Talent management and inclusion						
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	a. Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	IMI is unable to collect data on all types of training across the group. Based on the group's online training platform, IMI Learn, IMI can confirm that 15,474 hours were accumulated on IMI Learn in 2024. All full-time employees at IMI get an IMI Learn account however some operational staff may not access IMI Learn so the hours are accumulated by 50-75% of all FTEs globally. IMI will continue to track training on IMI Learn.	404-1.a.i. 404-1.a.ii.	Information unavailable/incomplete	Information incomplete. IMI does not currently have the capability to report all hours of employee training. IMI does not currently have a timeframe in which it expects to be able to meet the requirements
	404-2 Programs for upgrading employee skills and transition assistance programs	a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	a. 2024 AR pg. 48-51 • IMI Learn: E-learning platform available to all IMI employees, with an email address, across all geographies. Investment was made into a new tool and content in 2024, allowing us to broaden engagement in learning in desired skills for more employees. Content includes compliance and onboarding, product & market information modules, personal improvement training (e.g. project and time management), and development modules (e.g. mentoring). • IMI Leadership Programme: 9-month externally managed programme for top leadership across the business. Focussed on business strategy, team & personal leadership development. • Management development: 4 learning sprints open to anyone in a management role. Developed and delivered internally, covering the pillars of financial acumen, high-performing teams, operational excellence and growth acceleration. • Rising Female Leaders: 12-month externally managed programme for women in, or aspiring to management roles. Focused on personal development and broadening leadership perspectives. • High Potential Programme: 12-month programme for high-potential talent pool. Raising career aspirations, personal development and aligning talent to future roles. • IMI Graduate Programme: 2-year rotational development programme for new graduates to provide a pipeline of future talent to the business. • Business Support Excellence: a learning community for Business Support professionals. Delivered through two streams (social learning with IMI experts and formal qualifications with external partners) the initiative focuses on enhancing team performance and driving business growth. • Apprenticeship programmes: Delivered across a number of countries (including UK, Germany, Sweden, India, and Mexico). Roles are aligned to key skill gaps in the organisation and are supported with appropriate development. In the UK we also utilise the Apprenticeship Levy for both new apprentice training and to provide further qualifications, such as Master's degree, to current employees. IMI I&D policy applied to all programmes in view of their content and the nominations for the programmes. The completion rate of programmes on IMI Learn is monitored, particularly on compliance modules. Retention of participants on development programmes is tracked, as well as success measures such as promotion rates among participants.	404-2.b.	Information unavailable/incomplete	Information unavailable. IMI does not currently have the capability to report information on how career endings are managed. IMI does not currently have a timeframe in which it expects to be able to meet the requirements
	404-3 Percentage of employees receiving regular performance and career development reviews	a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.			404-3.a.	Information unavailable/incomplete
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	a. 2024 AR pg. 74 b.i. 2024 AR pg. 50	405-1.b.ii. 405-1.b.iii.	Information unavailable/incomplete	Information unavailable. IMI does not currently have the capability to report information on employee ages. IMI does not currently have a timeframe in which it expects to be able to meet the requirements.
	405-2 Ratio of basic salary and remuneration of women to men	a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. The definition used for 'significant locations of operation'.	a. 2024 AR pg. 50 - Only UK	405-2.a. 405-2.b.	Information unavailable/incomplete	Information incomplete. 2024 AR pg. 50. We only publish gender pay gap for the UK in our UK Gender Pay Gap report. IMI does not currently have the capability to report information on gender pay globally. IMI does not currently have a timeframe in which it expects to be able to meet this requirement.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. Compilation Requirement: 2.1 When compiling the information specified in Disclosure 406-1, the reporting organization shall include incidents of discrimination on grounds of race, colour, sex, religion, political opinion, national extraction, or social origin as defined by the ILO, or other relevant forms of discrimination involving internal and/or external stakeholders across operations in the reporting period.	a. Details associated with potential incidents of discrimination are confidential. However, actions taken on Speaking Up complaints are included in 2024 AR pg. 46 b.i. Details associated with potential incidents of discrimination are confidential. However, actions taken on Speaking Up complaints are included in 2024 AR pg. 46 b.ii. Details associated with potential incidents of discrimination are confidential. However, actions taken on Speaking Up complaints are included in 2024 AR pg. 46 b.iii. Details associated with potential incidents of discrimination are confidential. However, actions taken on Speaking Up complaints are included in 2024 AR pg. 46 b.iv. Details associated with potential incidents of discrimination are confidential. However, actions taken on Speaking Up complaints are included in 2024 AR pg. 46	406-1.a. 406-1.b.i. 406-1.b.ii. 406-1.b.iii. 406-1.b.iv.	Information unavailable/incomplete	Information unavailable. IMI does cannot disclose details around potential incidents of discrimination due to the sensitive nature of such claims. IMI does not plan to disclose such events in the future.
Data privacy and security						
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient. Compilation Requirements: 2.1 When compiling the information specified in Disclosure 418-1, the reporting organization shall indicate if a substantial number of these breaches relate to events in preceding years.	2024 AR pg. 13, 99	418-1.a.i. 418-1.a.ii. 418-1.b. 418-1.c.	Information unavailable/incomplete	Information unavailable due to the sensitivity of the topic.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Risk and compliance					
GRI 415: Public Policy 2016	415-1 Political contributions	a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. b. If applicable, how the monetary value of in-kind contributions was estimated. Compilation Requirements: 2.1 When compiling the information specified in Disclosure 415-1, the reporting organization shall calculate financial political contributions in compliance with national accounting rules, where these exist.	a. No political donations were made during the year (2024 AR pg. 127) b. N/A		
	GRI 206: Anti-Competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. b. Main outcomes of completed legal actions, including any decisions or judgements.	a. None. b. N/A		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through the risk assessment.	We have a zero-tolerance policy for bribery and corruption. This position is explained in our Code and is covered in more detail in our Anti-Bribery and Corruption (ABC) SOP, which covers all business dealings; zero-tolerance of tax fraud and the facilitation of tax fraud and transactions in which the Group is involved. Our policy and guidance in ABC is well understood, routinely reviewed and compliance is checked as part of the year-end control process, supplemented by Platform compliance monitoring. 2024 Annual Report, page 46. a. IMI assessed 40 (45.6%) of its sites for corruption risk in 2024. b. No risks related to corruption were identified.		
	205-2 Communication and training about anti-corruption policies and procedures	a. Total number and percentage of governance body members that the organization's anticorruption policies and procedures have been communicated to, broken down by region. b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. c. Total number and percentage of business partners that the organization's anticorruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations. d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Total number and percentage of employees that have received training on anticorruption, broken down by employee category and region.	a. 13 (100%) of the Executive Committee and IMI plc Board have access to IMI's Code of Conduct and Anti-Bribery and Corruption Standard Operating Procedure. All Executive and Board members are provided with compliance policy updates. b. All employees worldwide (c.10,000) have access to IMI's Code of Conduct and Anti-Bribery and Corruption Standard Operating Procedure as well as Whistleblowing Hotline. c. All of our suppliers (c. 7,000) are expected to be committed to lawful and ethical business practices and operate in line with our Supply Chain Code of Conduct which serves to reinforce our fundamental values and Code of Conduct. Suppliers must sign and comply with our Supply Chain Code of Conduct prior to supplying IMI, unless they can evidence that they have equivalent standards already in place in their organisations. Supply Chain Code of Conduct (https://www.imiplc.com/sites/imiplc.com/sites/imi-corp-rev2/files/2024-03/AR-2023/imi-supply-chain-code-of-conduct-march-2024.pdf) and IMI Code of Conduct (https://www.imiplc.com/sites/imiplc.com/sites/imi-corp-rev2/files/2025-03/imi-code-of-conduct-march-2025.pdf). d. 5 (100%) of the Executive Committee completed IMI's Code of Conduct training. IMI plc's Board approved the Code itself. e. Following the relaunch of our revised Code of Conduct in December 2024, employees completed compulsory code training to ensure they understand our expectations and are clear about how to raise any ethical concerns or dilemmas. It covers a range of issues including anti-bribery and anti-corruption and is available in 13 languages. We developed two versions of our training: online training for desk-based colleagues and site based training for desk free colleagues working in our manufacturing sites.		
	205-3 Confirmed incidents of corruption and actions taken	a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	a-c. We report on the number of concerns raised via the IMI Hotline and the number of concerns substantiated. We do not break this information down further. See 2024 AR pg. 46. d. None.		
	Sustainable procurement				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	a. Percentage of new suppliers that were screened using environmental criteria.	a. In 2024, 6,475 out of 7,158 (90%) of direct material suppliers were risk assessed for potential environmental and human rights violations. The risk assessment process includes analysing the country of origin, the size of business and the industry sector to produce a risk score. Suppliers identified as high risk must then complete our self-assessment audit questionnaire.	308-1.a.	Information unavailable/incomplete Information Incomplete The percentage of indirect service suppliers screened is unknown. IMI does not currently have the capability to report the required information in the level of detail required. IMI does not currently have a timeframe in which it expects to be able to meet the requirements
	308-2 Negative environmental impacts in the supply chain and actions taken	a. Number of suppliers assessed for environmental impacts. b. Number of suppliers identified as having significant actual and potential negative environmental impacts. c. Significant actual and potential negative environmental impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	a. In 2024, 6,475 out of 7,158 (90%) of direct material suppliers were risk assessed for potential environmental and human rights violations. b. During 2024, 60 suppliers were flagged as a potential high risk and identified for further investigation. We require these suppliers to sign the Supply Chain Code of Conduct and complete a self assessment questionnaire, per IMI standard processes. No environmental or human rights violations were noted, but these suppliers remain a priority for further investigation. The work around managing high risk suppliers is ongoing. e. No suppliers were terminated due to the risk assessment process (0%).	308-2.c. 308-2.d.	Information unavailable/incomplete Information incomplete This work to manage high risk suppliers is ongoing.
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally). b. The organization's geographical definition of 'local'. c. The definition used for 'significant locations of operation'.		204-1.a. 204-1.b. 204-1.c.	Information unavailable/incomplete This information is currently unavailable. IMI does not currently track the percentage of its procurement budget spent locally and does not have a formal definition of 'local' in place. There are no plans to begin tracking this data in the coming year; however, this may be reviewed in the future