

GRI Content Index

GRI STD.	ESRS DISCLOSURE REQUIREMENTS	DISCLOSURE TITLE	KRATON DISCLOSURE	UNGC & SDG
2-1	-	Organizational Details	Our Approach to Sustainability, p8	-
2-2	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i	Entities Included in the Organization's Sustainability Reporting	Our Approach to Sustainability, p8	-
2-3	ESRS 1 §73	Reporting Period, Frequency and Contact Point	The reporting period covers 1st January 2023 to 31st December 2023.	-
2-4	ESRS 2 BP-2 §13, §14 (a) to (b)	Restatements of Information	Due to methodology changes, adjustments were made to the water withdrawal data for the previous years.	-
2-5	See external assurance requirements of Directive (EU) 2022/2464	External Assurance	Currently, we do not pursue external assurance/verification for our Sustainability Report. However, in the next reporting period, this will be reconsidered.	-
2-6	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	Activities, Value Chain, and Other Business Relationships	Our Approach to Sustainability, p9	-
2-7	ESRS 2 SBM-1 §40 (a) iii;ESRS S1 S1-6 §50 (a) to (b) and (d) to (c), §51 to §52	Employees	Empowering People, p68 Appendix – Kraton ESG Scorecard	SDG 8 UNGC 6
2-8	ESRS S1 S1-7 §55 to §56	Workers Who Are Not Employees	Empowering People, p68 Appendix – Kraton ESG Scorecard	SDG 8 UNGC 6
2-9	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b)	Governance Structure and Composition	Our Approach to Sustainability, p19	-
2-10	-	Nomination and Selection of the Highest Governance Body	Our Approach to Sustainability, p19	-
2-11	-	Chair of the Highest Governance Body	Our Approach to Sustainability, p19	-
2-12	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)	Role of the Highest Governance Body in Overseeing the Management Of Impacts	Our Approach to Sustainability, p19	-
2-13	ESRS 2 GOV-1 §22 (c) i, GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)	Delegation of Responsibility for Managing Impacts	Our Approach to Sustainability, p19	-
2-14	ESRS 2 GOV-5 §36 IRO-1 §53 (d)	Role of the Highest Governance Body in Sustainability Reporting	Our Approach to Sustainability, p19	-
2-15	-	Conflicts of Interest	Kraton's Code of Ethics sets out the company's policy on conflicts of interest, which includes the obligation to disclose any actual or potential conflicts of interest and to take steps to avoid or mitigate them. Code of Ethics.pdf (kraton.com)	-
2-16	ESRS 2 GOV-2 §26 (a) ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)	Communication of Critical Concerns	Kraton values the concerns and feedback of stakeholders, including employees, customers, and communities. We have established communication channels, such as a hotline and an email address, to receive and address critical concerns raised by our stakeholders. Kraton encourages employees and stakeholders to raise concerns about any potential violations of the company's Code of Ethics or other ethical or legal standards. The company has established reporting mechanisms, including a hotline, to facilitate reporting such concerns. Code of Ethics.pdf (kraton.com)	-



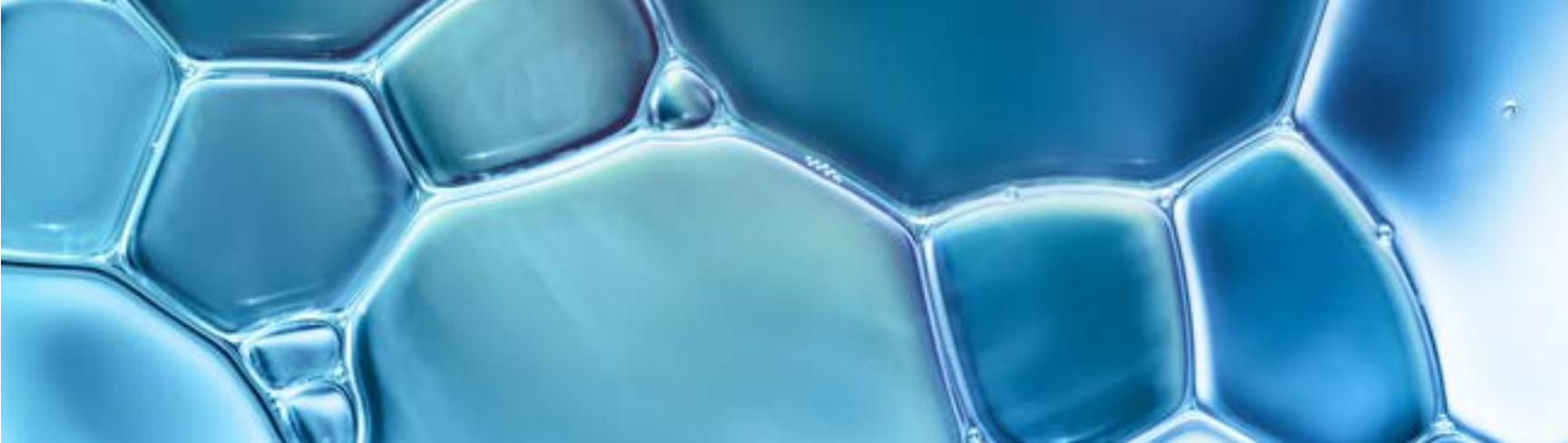
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GRI STD.	ESRS DISCLOSURE REQUIREMENTS	DISCLOSURE TITLE	KRATON DISCLOSURE	UNGC & SDG
2-17	ESRS 2 GOV-1 §23	Collective Knowledge of the Highest Governance Body	Our Approach to Sustainability, p19	-
2-18	-	Evaluation of the Performance of the Highest Governance Body	Our Approach to Sustainability, p19	-
2-19	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13	Remuneration Policies	<p>Kraton's remuneration policies are designed to attract, motivate, and retain high-performing employees while aligning with our values and business goals. Kraton strives to provide competitive compensation packages that are above the living wages globally. These include base pay, performance-based bonuses, and benefits that support work-life balance and employee well-being.</p> <p>We regularly review our remuneration policies to ensure they are fair, transparent, and equitable. The policies are communicated to all employees, and training is provided to managers on their implementation and the importance of equity and fairness.</p>	-
2-20	ESRS 2 GOV-3 §29 (e)	Process to Determine Remuneration	<p>Kraton's remuneration policies are determined through a process that considers a range of factors, including employee performance, market data, internal equity, and business goals. Kraton uses a performance management system that sets clear expectations and goals for employees, and evaluates performance based on these criteria.</p> <p>A remuneration committee, which includes members of senior management and the board of directors, reviews and approves the remuneration policies and practices. The committee considers market data, internal equity, and the company's financial performance when making decisions on remuneration.</p>	-
2-21	ESRS S1 S1-16 §97 (b) to (c)	Annual Total Compensation Ratio	<p>Kraton implemented internal remuneration procedures to determine fair compensation for all employees within our organization. These procedures involve calculating each employee's compensation ratio as a percentage of the market rate associated with their respective salary range. We strive to establish salary ranges that are aligned with market standards to ensure competitive and fair compensation for our employees. All employees receive a base compensation that falls within their designated salary range, that is market competitive. We adhere to market norms and maintain internal consistency in our remuneration practices.</p>	-
2-22	ESRS 2 SBM-1 §40 (g)	Statement on Sustainable Development Strategy	Our Approach to Sustainability, p19	-
2-23	ESRS 2 GOV-4; MDR-P §65 (b), (c), and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	Policy Commitments	Our Approach to Sustainability, p19	-



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GRI STD.	ESRS DISCLOSURE REQUIREMENTS	DISCLOSURE TITLE	KRATON DISCLOSURE	UNGC & SDG
2-24	ESRS 2 GOV-2 §26 (b); MDR-(c) 65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)	Embedding Policy Commitments	Our Approach to Sustainability, p19	-
2-25	ESRS S1 (c) 1 §20 (c); S1-3 §32 (c), (b), and (e), §AR 31; ES(c) S2 S2-1 §17 (c); S2-3 §27 (a), (b), and (e), (c) R 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c)3-3 §27 (a), (b), (c), (d), (e), §AR 23; (c)4 §33 (c);ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b), and (e), §AR 23; S4-4 §32 (c)	Processes to Remediate Negative Impacts	Kraton through its ERM process is committed to identifying and addressing negative impacts associated with its operations, products, and services. The process for identifying and assessing these impacts, including the use of impact assessments and stakeholder engagement has been established. When negative impacts are identified, steps are taken to remediate them, including implementing corrective actions, engaging with affected stakeholders, and providing restitution where appropriate. Further, we conduct a review of the policies and practices to prevent similar impacts from occurring in the future is done.	-
2-26	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3- 3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)	Mechanisms for Seeking Advice and Raising Concerns	Kraton has established several mechanisms for employees to seek advice and raise concerns, including a hotline, a dedicated email address, and an open-door policy. Training employees on these mechanisms and encouraging them to report any concerns they may have, is also provided. All concerns received through these mechanisms are reviewed by a designated team, and appropriate actions are taken to address and resolve the concerns. We are committed to maintaining confidentiality and protecting whistleblowers from retaliation. Code of Ethics.pdf (kraton.com)	-
2-27	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	Compliance With Laws and Regulations	Kraton is unaware of any incidents of non-compliance during the reporting period.	-
2-28	ESRS G1; ESRS 1 §AR 16	Membership Associations	Kraton is a member and active participant of the European Chemical Industry Council (Cefic) and the American Chemistry Council (ACC).	-
2-29	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e), and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e), and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d), and 22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d), and §21	Approach to Stakeholder Engagement	Our Approach to Sustainability, p22	-
2-30	ESRS S1 S1-8 §60 (a) and §61	Collective Bargaining Agreements	Empowering People, p66	SDG 8 UNGC 3



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GRI STD.	ESRS DISCLOSURE REQUIREMENTS	DISCLOSURE TITLE	KRATON DISCLOSURE	UNGC & SDG
GRI 201: Economic Performance 2016				
201-1	-	Direct Economic Value Generated or Distributed	Empowering People, p70	SDG: 8,9
GRI 205: Anti-Corruption 2016				
205-1	ESRS G1 G1-3 §AR 5	Operations Assessed for Risks Related to Corruption	Kraton conducts an annual risk assessment related to corruption.	UNGC: 10
205-2	ESRS G1 G1-3 §20, §21 (b) and (c), and §AR 7 and 8	Communication and Training About Anti-Corruption Policies and Procedures	Empowering People, p76	UNGC: 10
GRI 302: Energy 2016				
302-1	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e), and (f)	Energy Consumption Within the Organization	Preserving Planet, p57 Appendix – Kraton ESG Scorecard	SDG: 8,12,13 UNGC: 7,8
302-3	ESRS E1 E1-5 §40 to §42	Energy Intensity	Preserving Planet, p57 Appendix – Kraton ESG Scorecard	SDG: 8,12,13 UNGC: 8
302-4	ESRS E1 covered by ESRS 1 §AR 16	Reduction of Energy Consumption	Preserving Planet, p57 Appendix – Kraton ESG Scorecard	SDG: 8,12,13 UNGC: 8,9
Indicator	-	Renewable Energy Use	Preserving Planet, p57 Appendix – Kraton ESG Scorecard	UNGC: 8,9
GRI 303: Water & Effluents 2018				
303-1	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20	Interactions With Water as a Shared Resource	Preserving Planet, p59	SDG: 6,12 UNGC: 7,8
303-2	ESRS E2 E2-3 §24	Management of Water-Related Discharge	Preserving Planet, p59	SDG: 6 UNGC: 7,8
303-3	ESRS E3 covered by ESRS 1 §AR 16	Water Withdrawal by Source	Preserving Planet, p59 Appendix – Kraton ESG Scorecard	SDG: 6 UNGC: 7,8
303-5	ESRS E3 E3-4 §28 (a), (b), (d), and (e)	Water Consumption	Preserving Planet, p59 Appendix – Kraton ESG Scorecard	SDG: 6 UNGC: 7,8
Indicator	-	Water Intensity	Preserving Planet, p59 Appendix – Kraton ESG Scorecard	SDG: 6 UNGC: 7,8
GRI 304: Biodiversity 2016				
304-1	ESRS E4 §16 (a) i; §19 (a); E4-5 §35	Operational Sites Owned, Leased, Managed In, or Adjacent To, Protected Areas and Areas of High Biodiversity Value Outside Protected Areas	Kraton's facilities are located in cities or towns in areas that are not considered critical habitats or recognized for high biodiversity value or High Conservation Value (HCV). We have not built any new facilities in green fields that would threaten biodiversity.	UNGC: 7,8

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GRI STD.	ESRS DISCLOSURE REQUIREMENTS	DISCLOSURE TITLE	KRATON DISCLOSURE	UNGC & SDG
GRI 305: Emissions 2016				
305-1	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	Direct Greenhouse Gas (Ghg) Emissions (Scope 1)	Preserving Planet, p58 Appendix – Kraton ESG Scorecard	SDG: 3,12,13 UNGC: 7,8
305-2	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	Energy Indirect Greenhouse Gas (Ghg) Emissions (Scope 2)	Preserving Planet, p58 Appendix – Kraton ESG Scorecard	SDG: 3,12,13 UNGC: 7,8
305-4	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	Greenhouse Gas (Ghg) Emissions Intensity	Preserving Planet, p58 Appendix – Kraton ESG Scorecard	SDG: 13 UNGC: 8
305-5	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56	Reduction of Ghg Emissions	Preserving Planet, p58 Appendix – Kraton ESG Scorecard	SDG: 13 UNGC: 8,9
305-6	ESRS E2 covered by ESRS 1 §AR 16	Emissions of Ozone-Depleting Substances (Ods)	Kraton does not produce any Ozone Depleting Substances.	SDG: 3,12
305-7	ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26	Nitrogen Oxides (Nox), Sulfur Oxides (Sox), and Volatile Organic Compounds (Vocs)	Preserving Planet, p61 Appendix – Kraton ESG Scorecard	SDG: 3,12 UNGC: 7,8
GRI 306: Effluents and Waste 2016				
306-3	ESRS E5 E5-5 §37 (a), §38 to §40	Significant Spills	Kraton recorded no unrecovered significant environmental spills in 2023.	SDG: 3,6,12 UNGC: 8
GRI 306: Waste 2020				
306-2	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	Management of Significant Waste-Related Impacts	Preserving Planet, p60	SDG: 3,6,12 UNGC: 8
306-3	ESRS E5 E5-5 §37 (a), §38 to §40	Waste Generated by Type and Disposal Method	Preserving Planet, p60	SDG: 3,6,12 UNGC: 8
306-4	ESRS E5 E5-5 §37 (b), §38 and §40	Waste Diverted from Disposal	Preserving Planet, p60	SDG: 3,12 UNGC: 8
306-5	ESRS E5 E5-5 §37 (c), §38 and §40	Waste Directed to Disposal	Preserving Planet, p60	SDG: 3,12 UNGC: 8





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GRI STD.	ESRS DISCLOSURE REQUIREMENTS	DISCLOSURE TITLE	KRATON DISCLOSURE	UNGC & SDG
GRI 308: Supplier Environmental Assessment 2016				
308-1	ESRS G1 G1-2 §15 (b)	New Suppliers That Were Screened Using Environmental Criteria	As part of Kraton's supplier selection procedure, suppliers are vetted through various processes before becoming an approved source; this includes an EcoVadis sustainability assessment and rating that covers Environmental criteria.	UNGC: 8
308-2	ESRS 2 SBM-3 §48 (c) i and iv	Negative Environmental Impacts in the Supply Chain and Actions Taken	As of 31 December 2023, we had 219 valid supplier assessments in our EcoVadis pool. These assessments include environmental impacts. We have identified 2 suppliers with adverse environmental impacts through the EcoVadis Third-Party CSR Assessments Program. In the event of the identification of a negative actual or potential environmental impact, we discuss improvements with suppliers through the vendor performance evaluation process.	UNGC: 8
GRI 401: Employment 2016				
401-1	ESRS S1 S1-6 §50 (c)	New Employee Hires	Empowering People, p68	SDG: 8 UNGC: 6
GRI 403: Occupational Health and Safety 2018				
403-1	ESRS S1 S1-1 §23	Occupational Health and Safety Management System	Empowering People, p72	SDG: 3,8 UNGC: 1
403-2	ESRS S1 S1-3 §32 (b) and §33	Hazard Identification, Risk Assessment, and Incident Investigation	Empowering People, p72	SDG: 3,8
403-4	ESRS S1 covered by ESRS 1 §AR 16	Worker Participation, Consultation and Communication on Occupational Health and Safety	Empowering People, p72	SDG: 3,8
403-5	ESRS S1 covered by ESRS 1 §AR 16	Worker Training on Occupational Health and Safety	Empowering People, p73	SDG: 3,8
403-8	ESRS S1 S1-14 §88 (a); §90	Workers Covered by an Occupational Health and Safety Management System	Empowering People, p72	SDG: 3,8
403-9	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	Work-Related Injuries	Empowering People, p74 Appendix – Kraton ESG Scorecard	SDG 3,8
Indicator	-	Total Incident Rate (Tir)	Empowering People, p74 Appendix – Kraton ESG Scorecard	SDG 3,8
Indicator	-	Process Safety Incident Rate (Psir)	Empowering People, p74 Appendix – Kraton ESG Scorecard	
GRI 404: Training and Education 2016				
404-1	ESRS S1 S1-13 §83 (b) and §84	Average Hours of Training Per Year Per Employee (Per Topic)	Empowering People, p67	SDG: 8 UNGC: 6
404-2	ESRS S1 S1-1 §AR 17 (h)	Programs For Upgrading Employee Skills and Transition Assistance Programs	Empowering People, p67	SDG:8
404-3	ESRS S1 S1-13 §83 (a) and §84	Percentage of Employees Receiving Regular Performance And Career Development Reviews	Empowering People, p67	SDG: 8 UNGC: 6

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GRI STD.	ESRS DISCLOSURE REQUIREMENTS	DISCLOSURE TITLE	KRATON DISCLOSURE	UNGC & SDG
GRI 405: Diversity and Equal Opportunity 2016				
405-1	-	Diversity of Governance Bodies and Employees	Empowering People, p67	SDG: 8 UNGC: 6
GRI 407: Freedom of Association and Collective Bargaining 2016				
407-1	ESRS S1 and S2 covered by ESRS 1 §AR 16	Operations and Suppliers in which the Right to Freedom of Association and Collective Bargaining May Be At Risk	To our knowledge, within Kraton's own operations and those of our Joint Ventures the right to freedom of association and collective bargaining continue to meet all statutory requirements. Comprehensive information about supplier performance is currently unavailable. Also, see disclosure 414-2 regarding Supplier Social Assessments.	SDG: 8 UNGC: 3
GRI 408: Child Labor 2016				
408-1	ESRS S1 §14 (g); S1-1 §22ESRS S2 §11 (b); S2-1 §18	Operations and Suppliers at Significant Risk for Incidents of Child Labor	To our knowledge, within Kraton's own operations and those of our joint ventures, there is no significant risk of child labor. Comprehensive information about supplier performance is currently unavailable. Also, see disclosure 414-2 regarding Supplier Social Assessments.	SDG:8 UNGC: 5
GRI 409: Forced or Compulsory Labor 2016				
409-1	ESRS S1 §14 (f); S1-1 §22ESRS S2 §11 (b); S2-1 §18	Operations and Suppliers at Significant Risk of Incidents of Forced or Compulsory Labor	To our knowledge, within Kraton's own operations and those of our joint ventures, there is no significant risk for incidents of forced or compulsory labor. Comprehensive information about supplier performance is currently unavailable. Also, see disclosure 414-2 regarding Supplier Social Assessments.	SDG: 8 UNGC: 4
GRI 413: Local Communities 2016				
413-1	ESRS S3 S3-2 §19; S3-3 §25; S3- 4 §AR 34 (c)	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Empowering People, p70	UNGC: 1
GRI 414: Supplier Social Assessment 2016				
414-1	ESRS G1 G1-2 §15 (b)	New Suppliers That Were Screened Using Social Criteria	As part of Kraton's supplier selection procedure, suppliers are vetted through various applicable processes before becoming an approved source; this includes an EcoVadis Third-Party CSR Assessments Program and rating that covers social criteria.	SDG: 8
414-2	ESRS 2 SBM-3 §48 (c) i and iv	Negative Social Impacts in the Supply Chain and Actions Taken	As of 31 December, 2023 we had 219 valid supplier assessments in our EcoVadis pool. These assessments include social impacts. We have identified 1 supplier with adverse social impacts through the EcoVadis Third-Party CSR Assessments Program. In the event of the identification of a negative actual or potential social impact, we discuss improvements with suppliers through the vendor performance evaluation process.	SDG: 8 UNGC: 2



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GRI STD.	ESRS DISCLOSURE REQUIREMENTS	DISCLOSURE TITLE	KRATON DISCLOSURE	UNGC & SDG
GRI 415: Public Policy 2016				
415-1	-	Political Contributions	Kraton does not make financial or in-kind political contributions. Through associations and platforms like ACC, Cefic, and Tfs, Kraton can work with industry peers to define our collective positions regarding government regulations and policy proposals that address environmental and social factors and can develop approaches that shape sustainability for the future of the chemical industry. This collaboration is important because sustainability requires that we work with our industry peers to be able to make systemic progress. We are committed to high standards of transparency in our advocacy, public policy work, and lobbying activities.	-
GRI 416: Customer Health and Safety 2016				
416-1	ESRS S4 covered by ESRS 1 §AR 16	Assessment of The Health and Safety Impacts of Product and Service Categories	Reliable Partners, p42	-
416-2	ESRS S4 S4-4 §35	Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services	Kraton is unaware of any incidents of non-compliance concerning the health and safety impacts of products and services during the reporting period.	-
GRI 417: Marketing and Labeling 2016				
417-1	ESRS S4 covered by ESRS 1 §AR 16	Requirements for Product and Service Information and Labeling	Reliable Partners, p42	SDG: 12
417-2	ESRS S4 S4-4 §35	Incidents of Non-Compliance Concerning Product and Service Information and Labeling	Kraton is unaware of any incidents of non-compliance concerning product and service information and labeling during the reporting period.	-
417-3	ESRS S4 S4-4 §35	Incidents of Non-Compliance Concerning Marketing Communications	Kraton is unaware of any incidents of non-compliance concerning marketing communications during the reporting period.	-
GRI 418: Customer Privacy 2016				
418-1	ESRS S4 S4-3 §AR 23; S4-4 §35	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	Kraton is unaware of any substantiated complaints concerning breaches of customer privacy and losses of customer data during the reporting period.	-