

Mondi Group

**GRI & SASB
Index 2023**



GRI & SASB Content Index

The Mondi Sustainable Development report 2023 has been produced in accordance with the GRI Standards using the updated Universal Standards (2021) and the Sustainability Accounting Standards Board (SASB) – Containers & Packaging Industry Standard (October 2018).

More information can be found in our Sustainable Development report 2023 (pages 97-99).



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Statement of use	Mondi has reported in accordance with the GRI Standards for the reporting period 2023 (1 January 2023 to 31 December 2023)
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
GRI 2: General Disclosures (2021)			
The organisation and its reporting practices			
2-1	Organisational details	Sustainable Development report – Front cover, Where we operate (page 7) Integrated report and financial statements – Shareholder information (page 244)	
2-2	Entities included in the organisation's sustainability reporting	Integrated report and financial statements – List of subsidiaries and associated undertakings and other significant holdings (pages 230-234)	The entities included in the Integrated report and financial statements 2023 are identical to the entities covered in the SD report 2023.
2-3	Reporting period, frequency and contact point	Sustainable Development report – Reporting standards and scope (page 97) Sustainable Development report – Back cover	
2-4	Restatements of information	Sustainable Development report – Reporting standards & scope (pages 97-99)	
2-5	External assurance	Sustainable Development report – Independent Assurance Report (pages 100-101)	
Activities and workers			
2-6	Activities, value chain and other business relationships	Sustainable Development report – Our business (page 6), Our integrated value chain (pages 12-13), Reporting standards and scope (page 97)	Organisational changes: During the year we completed the divestiture of our Russian operations, closed the Corrugated plant in Kemalpaşa (Türkiye) and conducted organisational restructuring in Mondi Neusiedler (Austria) as well as Mondi Paper Sales GmbH (Austria).
2-7	Employees	SD Consolidated performance data – Diversity (page 3)	Information unavailable for 2-7 b iii. as Mondi's central human resource information system does not have any data about any non-guaranteed hours employees.
2-8	Workers who are not employees		We have an average of 12,411 contractors across the Group for harvesting activities at our forestry operations and maintenance shuts at our pulp and paper mills as well as the projects at numerous sites that include contractors. This is calculated as average across the reporting period in full-time equivalent. Variations in numbers throughout the year are caused by the timing of maintenance shuts and harvesting season in forestry operations as well as CAPEX projects.

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Governance			
2-9	Governance structure and composition	Sustainable Development report – Sustainability governance (page 94) Integrated report and financial statements – Board of directors (pages 85-87), Executive Committee and Company Secretary (pages 88-89), Division of responsibilities (pages 96-101)	
2-10	Nomination and selection of the highest governance body	Integrated report and financial statements – Nominations Committee (page 107)	
2-11	Chair of the highest governance body	Integrated report and financial statements – Board of directors (page 86)	
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainable Development report – Sustainability governance (pages 93-94), Our double materiality assessment (pages 14)	
2-13	Delegation of responsibility for managing impacts	Sustainable Development report – Sustainability governance (pages 93-94)	
2-14	Role of the highest governance body in sustainability reporting	Sustainable Development report – Sustainability governance (page 93)	
2-15	Conflicts of interest	Integrated report and financial statements – Division of responsibilities (page 96)	There were no conflicts of interest raised in 2023. Should any arise, they would be disclosed to stakeholders.
2-16	Communication of critical concerns	Sustainable Development report – Human rights (page 80), Sustainability governance (page 95)	
2-17	Collective knowledge of the highest governance body	Integrated report and financial statements – Composition, succession and evaluation (page 102)	
2-18	Evaluation of the performance of the highest governance body	Integrated report and financial statements – Composition, succession and evaluation (pages 102-104)	
2-19	Remuneration policies	Sustainable Development report – Sustainability governance (page 95) Integrated report and financial statements – Remuneration report (pages 122-149)	
2-20	Process to determine remuneration	Integrated report and financial statements – Remuneration report (pages 122-137, 151)	
2-21	Annual total compensation ratio	Integrated report and financial statements – Remuneration report (page 145)	

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Sustainable Development report – Leadership insights (pages 4-5)	
2-23	Policy commitments	Sustainable Development report – Environmental performance (page 70), Human rights (pages 79-80), Procurement (pages 88-89), Sustainability governance (page 93)	
2-24	Embedding policy commitments	Sustainable Development report – Circular Driven Solutions (pages 25-26), Created by Empowered People (pages 41-42), Taking Action on Climate (pages 55-56, 60-62, 64-65), Environmental performance (pages 70-75), Human rights (pages 79-80), Procurement (pages 88-90), Sustainability governance (pages 93-95)	
2-25	Processes to remediate negative impacts	Sustainable Development report – Circular Driven Solutions (page 25-26), Created by Empowered People (pages 45-46), Taking Action on Climate (page 54-55), Environmental performance (pages 70-75), Human rights (pages 79-81), Communities (page 83), Procurement (page 88-89), Sustainability governance (page 94)	
2-26	Mechanisms for seeking advice and raising concerns	Sustainable Development report – Sustainability governance (page 95)	The policy owners and support are responsible for providing advice on the implementation of the Group's policies and practices.
2-27	Compliance with laws and regulations	Sustainable Development report – Environmental performance (page 75) SD Consolidated performance data – Water, air and waste (page 13)	Beyond environmental incidents and fines disclosed (page 75), Mondi has not received any material fines or non-monetary sanctions for non-compliance with laws and regulations in relation to competition compliance, business integrity, data protection or sanctions. The Group is not aware of any pending prosecutions in this respect.
2-28	Membership associations	Sustainable Development report – How we engage with our stakeholders (page 17) Stakeholder Engagement Index	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	Sustainable Development report – How we engage with our stakeholders (page 16-17) Stakeholder Engagement Index	We define our stakeholders as internal and external individuals, groups, organisations and partners that are interested in, have influence over or are affected by (positively or negatively) our business decisions, policies and objectives. We determine our key stakeholder groups through consultation with internal business functions and experts from our businesses.
2-30	Collective bargaining agreements		More than 60% of our employees were covered by collective bargaining agreements (CBAs) in 2023. Conditions determined by collective bargaining agreements can also influence working terms of other employees, depending on individual local circumstances. No central overview of these instances is collected at Group level.

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
GRI 3: Material topics (2021)			
3-1	Process to determine material topics	Sustainable Development report – Our double-materiality assessment (page 14-15)	
3-2	List of material topics	Sustainable Development report – Our double-materiality assessment (page 14-15), Reporting standards and scope (page 97)	
SASB – Activity metrics			
RT-CP-000.A	Amount of production, by substrate	Integrated report and financial statements – Integrated value chain (page 16) Sustainable Development report – Integrated value chain (page 13), Environmental performance (page 74)	
RT-CP-000.B	Percentage of production as: (1) paper/wood, (2) glass, (3) metal, and (4) plastic	Integrated report and financial statements – Integrated value chain (pages 15-16) Sustainable Development report – Environmental performance (page 74)	As metric units differ for these materials, we provide absolute volumes in our energy and materials flow.
RT-CP-000.C	Number of employees	Integrated report and financial statements – Empowered people (page 49) SD Consolidated performance data – Diversity (page 3)	Mondi employed a total of 21,774 people at 31 December 2023.
Circular Driven Solutions – Make our packaging and paper solutions reusable, recyclable or compostable			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Circular Driven Solutions (pages 24-27)	We describe our management approach for each material topic under specific sections throughout our SD report.
GRI-301: Materials (2016)			
301-1	Materials used by weight or volume	Sustainable Development report – Environmental performance (page 74)	
301-2	Recycled input materials used	Sustainable Development report – Environmental performance (page 74)	
GRI-416: Customer health and safety (2016)			
416-1	Assessment of the health and safety impacts of product and service categories	Sustainable Development report – Circular Driven Solutions (page 28)	As part of our commitment to product quality, we maintain relevant and credible certifications at our operations to meet the requirements of different sectors and applications. They include ISO 9001 (quality management), ISO 14001 (environmental management) and food safety. We cannot provide a percentage for the number of product or service categories, as this is monitored at a site level and applies to all relevant products produced at each site.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		In 2023, we were not made aware of any incidents of non-compliance with regulations and voluntary codes on customer safety and health.

GRI & SASB Content Index continued

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions																														
SASB – Product safety																																	
RT-CP-250a.1	Number of recalls issued, total units recalled		There was one product recall of around 350,000 bloated pouches.																														
RT-CP-250a.2	Discussion of process to identify and manage emerging materials and chemicals of concern	Sustainable Development report – Circular Driven Solutions (page 28-29)	As defined in our Environmental Impact and Resource Efficiency Operating Standard, operations have in place an environmental impact assessment (EIA) to identify, evaluate and manage environmental and social risks. This includes the storage, handling and disposal of chemicals and hazardous materials in an ethical and responsible manner. Operations are required to have an inventory of toxic and dangerous chemicals used and stored, and must develop a plan to replace these materials with less harmful substances as far as their use is feasible.																														
SASB – Product life cycle management																																	
RT-CP-410a.1	Percentage of raw materials from: (1) recycled content, (2) renewable resources, and (3) renewable and recycled content		<p>We are unable to provide the percentage of raw materials consumed derived from renewable sources and from renewable and recycled content due to different metric units used for different materials. Below we have provided a breakdown of our renewable material groups.</p> <table border="1"> <thead> <tr> <th></th> <th>Purchased</th> <th>Recycled content</th> <th>Renewable resources</th> <th>Renewable and recycled</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Wood (million m³)</td> <td></td> <td>-</td> <td>12.8</td> <td>-</td> <td>12.8</td> </tr> <tr> <td>External pulp (million tonnes)</td> <td></td> <td>-</td> <td>0.2</td> <td>0.01</td> <td>0.2</td> </tr> <tr> <td>Paper for recycling (million tonnes)</td> <td></td> <td>-</td> <td>-</td> <td>1.3</td> <td>1.3</td> </tr> <tr> <td>Resins and films (tonnes)</td> <td></td> <td>2,473</td> <td>901</td> <td>-</td> <td>3,374</td> </tr> </tbody> </table>		Purchased	Recycled content	Renewable resources	Renewable and recycled	Total	Wood (million m ³)		-	12.8	-	12.8	External pulp (million tonnes)		-	0.2	0.01	0.2	Paper for recycling (million tonnes)		-	-	1.3	1.3	Resins and films (tonnes)		2,473	901	-	3,374
	Purchased	Recycled content	Renewable resources	Renewable and recycled	Total																												
Wood (million m ³)		-	12.8	-	12.8																												
External pulp (million tonnes)		-	0.2	0.01	0.2																												
Paper for recycling (million tonnes)		-	-	1.3	1.3																												
Resins and films (tonnes)		2,473	901	-	3,374																												
RT-CP-410a.2	Revenue from products that are reusable, recyclable, and/or compostable	<p>Integrated report and financial statements – Key performance indicators (page 23), Circular Driven Solutions (page 45)</p> <p>Sustainable Development report – Circular Driven Solutions (page 27)</p>	Revenue from products that are reusable, recyclable and/or compostable: 85%. See 'Mondi's Path to Circularity Scorecard' on page 25 in the Sustainable Development report 2023 for details on the methodology applied.																														
RT-CP-410a.3	Discussion of strategies to reduce the environmental impact of packaging throughout its life cycle	<p>Integrated report and financial statements – Integrated value chain (pages 15-16), Circular Driven Solutions (pages 45-47)</p> <p>Sustainable Development report – Circular Driven Solutions (pages 25-26)</p>																															

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Circular Driven Solutions – Avoid waste by keeping materials in circulation			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Circular Driven Solutions (page 31), Environmental performance (page 74)	
Circular Driven Solutions – Work with others to eliminate unsustainable packaging			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Circular Driven Solutions (pages 32-35)	

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Created by Empowered People – Build skills that support long-term employability			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Created by Empowered People (pages 38-39)	
GRI-404: Training and education (2016)			
404-1	Average hours of training per year per employee	Sustainable Development report – Created by Empowered People (page 39)	Information unavailable: Training hours by gender and employee category are unavailable as Mondi's central database of people statistics is not structured according to employee categories.
404-2	Programmes for upgrading employee skills and transition assistance programmes	Sustainable Development report – Created by Empowered People (page 39)	For those employees close to retirement, confidence and quality of work relations are improved by the knowledge that they are supported in the transition from work to retirement, for example through pre-retirement planning, flexible working models in transitioning to retirement, administration assistance, severance pay or consultancy agreements. This is a locally driven programme so we do not have a central overview of the transition assistance programmes.
404-3	Percentage of employees receiving regular performance and career development reviews		50% of female employees and 26% of male employees and 8% of production employees and 76% of non-production employees completed a Performance and Development Review in 2023.
Created by Empowered People – Provide purposeful employment for all of us in a diverse and inclusive workplace			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Created by Empowered People (pages 40-43)	
GRI-401: Employment (2016)			
401-1	New employee hires and employee turnover	SD Consolidated performance data - Diversity (page 3)	
GRI-402: Labour/management relations (2016)			
402-1	Minimum notice periods regarding operational changes		Affected employees of the closure of Mondi's plant in Kemalpaşa (Türkiye) and organisational restructuring in Mondi Neusiedler (Austria) as well as Mondi Paper Sales GmbH (Austria) were informed in line with local legislation, specific collective bargaining agreements and requirements for public disclosure, at least one month before operational change.
GRI-405: Diversity and equal opportunity (2016)			
405-1	Diversity of governance bodies and employees	SD Consolidated performance data – Diversity (page 3)	Board of directors: 40% female, 60% male; 100% in age group over 50 years.

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Created by Empowered People – Create an environment that enables a positive work-life experience, valuing safety, health and mental wellbeing			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Created by Empowered People (pages 44-50)	
GRI-403: Occupational health and safety (2018)			
403-1	Occupational health and safety management system	Sustainable Development report – Created by Empowered People (pages 45-50)	
403-2	Hazard identification, risk assessment, and incident investigation	Sustainable Development report – Created by Empowered People (pages 45-46)	Mondi has a Practice Note for Risk Assessments and all safety and health teams have been trained in the correct use of the requirements. Assessing quality of risk assessments forms part of the Modular Training Programme for SHE professionals.
403-3	Occupational health services	Sustainable Development report – Created by Empowered People (page 49-50)	We are not able to report on the quality of health services at the sites. Services are provided by professional health service providers. We use accredited occupational health practitioners to guide and assist in identifying occupational health hazards in our Group.
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainable Development report – Created by Empowered People (page 45)	We do not have joint management-worker health and safety committees at all sites; however, all sites have implemented the Engagement Board process, thereby supporting worker participation, consultation and communication.
403-5	Worker training on occupational health and safety	Sustainable Development report – Created by Empowered People (pages 45-48)	
403-6	Promotion of worker health	Sustainable Development report – Created by Empowered People (pages 49-50)	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainable Development report – Created by Empowered People (pages 45-50)	
403-8	Workers covered by an occupational health and safety management system	Sustainable Development report – Created by Empowered People (page 45)	100% of workers at our mills, and 87% of workers at our converting operations are covered by ISO 45001.
403-9	Work-related injuries	Sustainable Development report – Created by Empowered People (page 48)	We disclose the absolute number of fatalities and life-altering injuries and the root causes annually, but do not calculate rates as these numbers are not meaningful as indicators. For example our fatality rate and life-altering injury rate in 2023 would be calculated as 0.003 and 0.013 respectively. The information in our Safety section addresses life-altering injuries, which are equivalent to high-consequence work-related injuries.

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Taking Action on Climate – Reduce our greenhouse gas emissions in line with science-based targets			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Taking Action on Climate (pages 54-59) Integrated report and financial statements – Our double materiality assessment (page 43), TCFD (pages 55-64)	<p>Mondi investigates how to adapt its business to a changing climate and the main risks are described in our TCFD section of the Integrated report. We manage our business to address potential risks of climate change, such as physical risks and extreme weather events. At the same time, we currently place a bigger focus on climate mitigation measures in our operations and supply chain to minimise the impacts of climate change.</p> <p>We consider the impacts on our own operations and on our stakeholders, e.g. our water stewardship assessments investigate the impacts on water basins where our mills are located. Our wood fibre sourcing focuses on maintaining the resilience of forests through timely adaptation to climate change. In our forestry operations in South Africa, we apply forest protection measures, such as the control of pests and diseases as well as fire management, and conduct tree improvement programmes. In Europe, where we source wood from external sources, we collaborate with scientific partners to better understand the implications of climate change on the supply of wood and to identify practical response measures. We also engage with major forest certification schemes on their role in maintaining climate-fit forest landscapes.</p>
GRI-201: Economic performance (2016)			
201-2	Financial implications and other risks and opportunities due to climate change	Integrated report and financial statements – TCFD (pages 55-64), Principal risks (page 75)	
GRI-302: Energy (2016)			
302-1	Energy consumption within the organisation	Sustainable Development report – Taking Action on Climate (pages 57-58) SD Consolidated performance data – Energy (page 7) CDP Climate Change 2023	Cooling is not applicable for Mondi operations. Steam (consumption and sold) is reported as heat figures on the sankey diagram on page 57.
302-3	Energy intensity	SD Consolidated performance data – Energy (pages 7-8)	

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
SASB – Energy management			
RT-CP-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	Sustainable Development report – Taking Action on Climate (page 57)	
GRI-305: Emissions (2016)			
305-1	Direct (Scope 1) GHG emissions	Sustainable Development report – Taking Action on Climate (page 58), Reporting standards and scope (pages 98-99) SD Consolidated performance data – GHG emissions (pages 4-5)	Information unavailable for 305-1-c. Due to the revision of the GHG Protocol Land Sector and Removals Guidance the methodology for calculating biogenic CO ₂ emissions has not been approved. Mondi will report on those figures as soon as the methodology is approved by WBCSD/WRI.
305-2	Energy indirect (Scope 2) GHG emissions	Sustainable Development report – Taking Action on Climate (page 58), Reporting standards and scope (pages 98-99) SD Consolidated performance data – GHG emissions (pages 4-5)	
305-3	Other indirect (Scope 3) GHG emissions	Sustainable Development report – Taking Action on Climate (page 59), Reporting standards and scope (pages 98-99) SD Consolidated performance data – GHG emissions (page 6)	Information unavailable for 305-3-c. Due to the revision of the GHG Protocol Land Sector and Removals Guidance the methodology for calculating biogenic CO ₂ emissions has not been approved. Mondi will report on those figures as soon as the methodology is approved by WBCSD/WRI.
305-4	GHG emissions intensity	Sustainable Development report – Taking Action on Climate (pages 58-59) SD Consolidated performance data – GHG emissions (pages 4-5)	
305-5	Reduction of GHG emissions	Sustainable Development report – Taking Action on Climate (pages 58-59), Reporting standards and scope (pages 98-99) SD Consolidated performance data – GHG emissions (pages 4-5)	
SASB – Greenhouse gas emissions			
RT-CP-110a.1	Gross global Scope 1 emissions and percentage covered under emissions-limiting regulations	Integrated report and financial statements – Taking Action on Climate (page 52), TCFD (page 61) Sustainable Development report – Taking Action on Climate (page 58)	
RT-CP-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Integrated report and financial statements – Taking Action on Climate (pages 51-54), TCFD (pages 55-64) Sustainable Development report – Taking Action on Climate (pages 54-57)	

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Taking Action on Climate – Maintain zero deforestation in our wood supply, sourcing from healthy and resilient forests			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Taking Action on Climate (pages 60-62)	
Taking Action on Climate – Safeguard biodiversity and water resources in our operations and beyond			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Taking Action on Climate (pages 64-66)	
GRI-304 Biodiversity (2016)			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	GRI Biodiversity disclosures	
304-2	Significant impacts of activities, products, and services on biodiversity	GRI Biodiversity disclosures	
304-3	Habitats protected or restored	GRI Biodiversity disclosures	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	GRI Biodiversity disclosures	

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Responsible Business Practices – Communities			
GRI-207: Tax (2019)			
207-1	Approach to tax	Sustainable Development report – Communities (page 85)	
207-2	Tax governance, control, and risk management	Sustainable Development report – Communities (pages 85-86)	Tax figures are not part of the SD report assurance process.
207-3	Stakeholder engagement and management of concerns related to tax	Sustainable Development report – Communities (pages 85-86)	
207-4	Country-by-country reporting	Sustainable Development report – Communities (page 86)	Confidentiality constraints: We have not reported data required for GRI 207-4-b iii) to GRI 207-4-b x) due to confidentiality reasons. The confidentiality issues are not related to country-by-country taxes, but linked to other financial data which we consider commercially sensitive.
GRI-201: Economic performance (2016)			
201-1	Direct economic value generated and distributed	SD Consolidated performance data – Communities (page 14) Integrated report and financial statements – Financial statements – Consolidated income statement (pages 166-167)	
Responsible Business Practices – Procurement			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Procurement (page 88-90)	
GRI-204: Procurement practices (2016)			
204-1	Proportion of spending on local suppliers	Sustainable Development report – Procurement (page 88)	Local suppliers of products and services are defined as suppliers that are located close to our significant operations (all Mondi production sites such as mills and converting plants) within the same country.
GRI-308: Supplier environmental assessment (2016)			
308-1	New suppliers that were screened using environmental criteria		Due to potential differences in approach, we currently do not report the percentage of new suppliers screened. We continue to develop our Responsible Procurement process.
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainable Development report – Procurement (pages 88-90)	Due to the complexity of the value chain we focus our supplier assessment on direct suppliers to Mondi. We encourage suppliers to apply similar requirements as expressed in the Code of Conduct to their suppliers. No significant actual or potential negative environmental impacts were identified in the supply chain via the Responsible Procurement process in 2023 (screening of 460 supplier sites).

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Responsible Business Practices – Procurement			
GRI-414: Supplier social assessment (2016)			
414-1	New suppliers that were screened using social criteria		Information unavailable. Due to potential differences in approach, we currently do not report the percentage of new suppliers screened. We continue to develop our Responsible Procurement process.
414-2	Negative social impacts in the supply chain and actions taken	Sustainable Development report – Procurement (pages 88-89)	Due to the complexity of the value chain we focus our supplier assessment on direct suppliers to Mondi. We encourage suppliers to apply similar requirements as expressed in the Code of Conduct to their suppliers. No significant actual or potential negative social impacts were identified in the supply chain via the Responsible Procurement process in 2023 (screening of 460 supplier sites).
SASB – Supply chain management			
RT-CP-430a.1	Total wood fibre procured and percentage from certified sources	Integrated report and financial statements – Integrated value chain (page 16), Taking Action on Climate (page 53) Sustainable Development report – Integrated value chain (page 13), Taking Action on Climate (pages 62-63), Environmental performance (page 74), Procurement (page 91) SD Consolidated performance data – Forests and fibre procurement (page 4)	Solid wood is only reported in solid cubic metres.
RT-CP-430a.2	Total aluminium purchased and percentage from certified sources		The percentage of aluminium from certified sources is 0%.
Responsible Business Practices – Environmental performance			
GRI 3: Material topics (2021)			
3-3	Management of material topics	Sustainable Development report – Taking Action on Climate (pages 64-65), Environmental performance (pages 70-71)	
GRI-303: Water and effluents (2018)			
303-1	Interactions with water as a shared resource	Sustainable Development report – Taking Action on Climate (pages 64-65), Environmental performance (pages 70-71)	
303-2	Management of water discharge-related impacts	Sustainable Development report – Environmental performance (pages 71) CDP Water Security 2023	
303-3	Water withdrawal	Sustainable Development report – Environmental performance (page 71)	
303-4	Water discharge	Sustainable Development report – Environmental performance (page 71) SD Consolidated Performance data tables – Water, Air and Waste (page 9)	
303-5	Water consumption	Sustainable Development report – Environmental performance (page 71)	Mondi operations do not use water storage facilities.

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Responsible Business Practices – Environmental performance continued			
GRI-305: Emissions (2016)			
305-6	Emissions of ozone-depleting substances (ODS)	Sustainable Development report – Environmental performance (page 73) SD Consolidated Performance data – Water, air and waste (page 11)	
305-7	Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	Sustainable Development report – Environmental performance (page 73) SD Consolidated performance data – Water, air and waste (page 11)	
GRI-306: Waste (2020)			
306-1	Waste generation and significant waste-related impacts	Sustainable Development report – Environmental performance (page 74)	
306-2	Management of significant waste-related impacts	Sustainable Development report – Circular Driven Solutions (page 31), Sustainable Development report – Environmental performance (page 74)	
306-3	Waste generated	Sustainable Development report – Environmental performance (page 74) SD Consolidated performance data – Water, air and waste (pages 12-13)	
306-4	Waste diverted from disposal	Sustainable Development report – Environmental performance (page 74) SD Consolidated performance data – Water, air and waste (page 12)	All waste reported is produced on-site. Reuse is not applicable for Mondi operations. Where by-products can be reused, they are recycled and deemed as secondary raw materials.
306-5	Waste directed to disposal	Sustainable Development report – Environmental performance (page 74) SD Consolidated performance data – Water, air and waste (pages 12-13) CDP Climate Change 2023	Waste for incineration with energy recovery is done with used solvents and is reported in GJ.
SASB – Waste management			
RT-CP-150a.1	Amount of hazardous waste generated and percentage recycled	Integrated report and financial statements – Environmental performance (page 67) SD Consolidated performance data – Water, air and waste (pages 12-13)	

GRI & SASB Content Index continued

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions	
SASB – Water management				
RT-CP-140a.1	(1) Total water withdrawn, (2) total water consumed and (3) percentage of each in regions with high or extremely high baseline water stress	Integrated report and financial statements – Environmental performance (page 67) Sustainable Development report – Environmental performance (page 71) SD Consolidated performance data – Water, air and waste (pages 9-10)	We withdrew 205 million m ³ of water during 2023, of which 46 was from water-stressed or water-scarce regions, and used 202 million m ³ of contact and non-contact water. 46% of the water used was from water-stressed or water-scarce regions.	
RT-CP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Integrated report and financial statements – Principal risks (page 78) Sustainable Development report – Environmental performance (pages 70-71)		
RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Sustainable Development report – Environmental performance (page 75) SD Consolidated performance data – Water, air and waste (page 13)	In 2023, we reported four out of nine environmental incidents related to impact on water.	
SASB – Air quality				
RT-CP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM)	Sustainable Development report – Environmental performance (page 73) SD Consolidated performance data – Water, air and waste (page 12)	Omission: Not applicable for VOCs. Mondi uses very small amounts of organic solvents, mainly in printing at our converting operations. VOC emissions from our operations are not material and are not reported at Group level.	
Air emissions				
		2023 performance	2022 performance	% change 2022-2023
	Specific NOx emissions	1.13 kg/tonne	1.19 kg/tonne	-5%
	Total reduced sulphur (TRS)	25.3 tonnes	35.0 tonnes	-28%
	Total SO ₂	1,352 tonnes	1,399 tonnes	-3%
	Total particulates	598 tonnes	687 tonnes	-13%
	Total ozone-depleting substances (ODS)	3.5 tonnes	4.1 tonnes	-15%

GRI & SASB Content Index continued

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Additional disclosures			
GRI-205: Anti-corruption (2016)			
205-3	Confirmed incidents of corruption and actions taken		There were no public legal cases brought against Mondi or our employees in 2023.
GRI-206: Anti-competitive behaviour (2016)			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices		There were no public legal cases in terms of anti-competitive behaviour, anti-trust or monopoly practices brought against Mondi or our employees in 2023.
GRI-415: Public policy (2016)			
415-1	Political contributions		Mondi is opposed to all forms of corruption and illegal practice. The Group does not tolerate the giving or receiving of bribes, nor does it condone anti-competitive practices in its dealings with governments or in the marketplace. In principle, Mondi does not support contributions or donations for political purposes. Any such donations require the approval of Board, Executive Committee and shareholders. Our approach to preventing corruption is published in guidelines and policies, on the local and Group-wide intranet, and on the Group website. Mondi requires any lobbying undertaken to be in line with the Group's business ethics and policies. Our policies on these matters are set out in our Business Integrity Policy. Mondi's definition of bribery, as defined in this policy, includes facilitation payments.