



**Mondi Group**  
GRI & SASB  
Index 2021

**ACCESSIBLE +  
TRANSPARENT**

# GRI & SASB Content Index

The Mondi Sustainable Development report 2021 and the Integrated report 2021 have been produced in accordance with the Global Reporting Initiative (GRI) Standards: Core option and the Sustainability Accounting Standards Board (SASB) – Containers & Packaging Industry Standard (October 2018).

More information can be found in our Sustainable Development report 2021 (pages 104-106).

## GRI & SASB Content Index

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>FOUNDATION (2016)</b>			
<b>GENERAL DISCLOSURES (2016)</b>			
<b>Organisational profile</b>			
102-1	Name of the organisation	Sustainable Development report – Front cover	
102-2	Activities, brands, products, and services	Sustainable Development report – Our businesses (pages 8-9)	
102-3	Location of headquarters	Sustainable Development report – Where we operate (page 10)	
102-4	Location of operations	Sustainable Development report – Where we operate (page 10)	
102-5	Ownership and legal form	Integrated report – Shareholder information (page 250)	
102-6	Markets served	Sustainable Development report – Our businesses (pages 8-9), Where we operate (page 10)	
102-7	Scale of the organisation	Sustainable Development report – Our businesses (pages 8-9) Integrated report – Where we operate (pages 8-9), Consolidated income statement (page 177), Consolidated statement of financial position (page 179), Other statutory information (page 162-163), Production statistics (page 242), Note 2: Operating segments (pages 183-186)	
102-8	Information on employees and other workers	Sustainable Development report – Created by Empowered People – Purposeful and inclusive workplaces (page 39)	Information provided for significant operations. We are assessing Mondi's central human resource information system (Digital#HR) as a consolidated source for employee statistics in the future.  Most activities at Mondi are performed by our own employees and there are no significant variations in the numbers reported during the year. Average of 15,462 contractors across the Group for harvesting activities at our forestry operations and maintenance shuts at our pulp and paper mills.
102-9	Supply chain	Sustainable Development report – Our integrated value chain (page 18), Responsible Business Practices – Procurement (page 86)	
102-10	Significant changes to the organisation and its supply chain	Integrated report – Strategic performance (pages 32-41)	
102-11	Precautionary Principle or approach	Sustainable Development report – Sustainability governance (page 98)	
102-12	External initiatives	<a href="#">Stakeholder engagement index</a>	
102-13	Membership of associations	<a href="#">Stakeholder engagement index</a>	

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Strategy</b>			
102-14	Statement from senior decision-maker	Sustainable Development report – Leadership insights on sustainability (pages 4-5)	
102-15	Key impacts, risks, and opportunities	Sustainable Development report – Leadership insights on sustainability (pages 4-5), Our global context (pages 12-13), Industry insights (pages 14-15), Mondi Action Plan 2030 (pages 19-20), Taking Action on Climate – Reduce greenhouse gas emissions (pages 50-57) Integrated report – Our strategy (pages 28-41), Taking Action on Climate: TCFD (pages 60-67), Principal risks (pages 86-97)	
<b>Ethics and integrity</b>			
102-16	Values, principles, standards, and norms of behaviour	Sustainable Development report – Our business model (page 17), Created by Empowered People – Safety, health and mental wellbeing (pages 43-48), Responsible Business Practices – Business ethics and governance (pages 92-93)	
102-17	Mechanisms for advice and concerns about ethics	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (page 47), Responsible Business Practices – Human rights (page 77), Sustainability governance (page 97)	
<b>Governance</b>			
102-18	Governance structure	Sustainable Development report – Sustainability governance (pages 96-98) Integrated report – Corporate governance report (pages 114-115)	
102-21	Consulting stakeholders on economic, environmental and social topics	Sustainable Development report – Topics discussed by the Sustainable Development Committee (page 95) Integrated report – Section 172 Statement (pages 20-23)	
102-22	Composition of the highest governance body and its committees	Integrated report – Corporate governance report (pages 114-115)	
102-23	Chair of the highest governance body	Integrated report – Corporate governance report (pages 104, 114)	
102-26	Role of the highest governance body in setting purpose, values, and strategy	Sustainable Development report – Topics discussed by the Sustainable Development Committee (page 95), Sustainability governance (pages 96, 98) Integrated report – Corporate governance report (pages 102-103, 108-112)	
102-29	Identifying and managing economic, environmental and social impacts	Sustainable Development report – Topics discussed by the Sustainable Development Committee (page 95), Materiality (page 101) Integrated report – Section 172 statement (pages 20-23), Taking Action on Climate – TCFD (page 61)	

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Stakeholder engagement</b>			
102-40	List of stakeholder groups	Sustainable Development report – Stakeholder engagement (pages 99-100) <a href="#">Stakeholder engagement index</a>	
102-41	Collective bargaining agreements		An estimated 69% of our employees were covered by Collective Bargaining Agreements (CBAs) in 2021 (2020: 72%). We do not collect or report information on employee union membership due to differences in national legislation.
102-42	Identifying and selecting stakeholders		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.
102-43	Approach to stakeholder engagement	Sustainable Development report – Stakeholder engagement (pages 99-100) Integrated report – How stakeholder considerations shape decision-making (page 22), Board stakeholder engagement (pages 109-112) <a href="#">Stakeholder engagement index</a>	
102-44	Key topics and concerns raised	Sustainable Development report – Stakeholder engagement (pages 99-100), Materiality (page 101) Integrated report – Stakeholder decision-making (page 22) <a href="#">Stakeholder engagement index</a>	
<b>Reporting practice</b>			
102-45	Entities included in the consolidated financial statements	Integrated report – List of subsidiaries and associated undertakings and other significant holdings (pages 235-239)	
102-46	Defining report content and topic boundaries	Sustainable Development report – Materiality (pages 101-102), Reporting standards and scope (pages 104-106)	
102-47	List of material topics	Sustainable Development report – Materiality (page 103)	
102-48	Restatements of information	Sustainable Development report – Reporting standards and scope (pages 104-106)	
102-49	Changes in reporting	Sustainable Development report – Reporting standards and scope (pages 104-106)	
102-50	Reporting period	Sustainable Development report – Reporting standards and scope (page 104)	
102-51	Date of most recent report	Sustainable Development report – Reporting standards and scope (page 104)	
102-52	Reporting cycle	Sustainable Development report – Reporting standards and scope (pages 104-106)	
102-53	Contact point for questions regarding the report	Sustainable Development report – Back cover	
102-54	Claims of reporting in accordance with the GRI Standards	Sustainable Development report – Our approach to reporting (page 2), Reporting standards and scope (page 104)	
102-55	GRI content index	<a href="#">GRI &amp; SASB Index</a>	
102-56	External assurance	Sustainable Development report – Reporting standards and scope (page 106), Independent Assurance Statement (pages 107-108)	

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>SASB – Activity metrics</b>			
RT-CP-000.A	Amount of production, by substrate	Sustainable Development report – Responsible Business Practices – Procurement (page 86) Integrated report – Responsible Business Practices – Procurement (page 74)	
RT-CP-000.B	Percentage of production as: (1) paper/wood, (2) glass, (3) metal, and (4) plastic	Sustainable Development report – Responsible Business Practices – Procurement (page 86) Integrated report – Responsible Business Practices – Procurement (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 – Created by Empowered People (page 52)	Mondi employed a total of 26,822 people at 31 December 2021.
<b>Commitments</b>			
<b>Circular Driven Solutions – Make our packaging and paper solutions reusable, recyclable or compostable</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Circular Driven Solutions – Reusable, recyclable or compostable solutions (page 25)	
103-2	The management approach and its components	Sustainable Development report – Circular Driven Solutions – Reusable, recyclable or compostable solutions (pages 25–30)	
103-3	Evaluation of the management approach	Sustainable Development report – Circular-driven solutions – Reusable, recyclable or compostable solutions (pages 27, 30)	
<b>Materials (2016)</b>			
301-1	Materials used by weight or volume	Sustainable Development report – Responsible Business Practices – Procurement (page 86)	
301-2	Recycled input materials used	Sustainable Development report – Responsible Business Practices – Procurement (page 86)	
<b>Customer health and safety (2016)</b>			
416-1	Assessment of the health and safety impacts of product and service categories	Sustainable Development report – Circular Driven Solutions – Reusable, recyclable or compostable solutions (page 26)	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.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		In 2021, we were not made aware of any incidents of non-compliance with regulations and voluntary codes on customer safety and health.

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions																				
<b>Marketing and labelling (2016)</b>																							
417-1	Requirements for product and service information and labelling		Our procedures for product information and labelling include the following legal requirements: sourcing of components of the product; content, particularly with regard to substances that might produce an environmental impact; safe use and disposal and environmental impacts. 100% of our significant product categories are covered by and assessed for compliance with such procedures.																				
417-2	Incidents of non-compliance concerning product and service information and labelling		In 2021, there were no relevant incidents concerning non-compliance of product information and labelling.																				
417-3	Incidents of non-compliance concerning marketing communications		In 2021, there were no relevant incidents concerning non-compliance of marketing communication.																				
<b>Customer privacy (2016)</b>																							
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		In 2021, we were not made aware of complaints about breaches of customer privacy and losses of customer data.																				
<b>SASB – Product safety</b>																							
RT-CP-250a.1	Number of recalls issued, total units recalled	Integrated report – Circular Driven Solutions (page 46)	There were no product recalls issued in 2021.																				
RT-CP-250a.2	Discussion of process to identify and manage emerging materials and chemicals of concern	Sustainable Development report – Circular Driven Solutions – Reusable, recyclable or compostable solutions (page 26), Responsible Business Practices – Environmental performance (page 75) Integrated report – Circular Driven Solutions (page 46), Responsible Business Practices – Environmental performance (pages 75-76)																					
<b>SASB – Product life cycle management</b>																							
RT-CP-410a.1	Percentage of raw materials from: (1) recycled content, (2) renewable resources, and (3) renewable and recycled content	Integrated report – Responsible Business Practices – Procurement (page 74)	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. <table border="1"> <thead> <tr> <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 m<sup>3</sup>)</td> <td>-</td> <td>17.3</td> <td>-</td> <td>17.3</td> </tr> <tr> <td>External pulp (million tonnes)</td> <td>-</td> <td>0.241</td> <td>0.025</td> <td>0.266</td> </tr> <tr> <td>Plastic (tonnes)</td> <td>508</td> <td>1,256</td> <td>-</td> <td>1,764</td> </tr> </tbody> </table>	Purchased	Recycled content	Renewable resources	Renewable and recycled	Total	Wood (million m <sup>3</sup> )	-	17.3	-	17.3	External pulp (million tonnes)	-	0.241	0.025	0.266	Plastic (tonnes)	508	1,256	-	1,764
Purchased	Recycled content	Renewable resources	Renewable and recycled	Total																			
Wood (million m <sup>3</sup> )	-	17.3	-	17.3																			
External pulp (million tonnes)	-	0.241	0.025	0.266																			
Plastic (tonnes)	508	1,256	-	1,764																			
RT-CP-410a.2	Revenue from products that are reusable, recyclable, and/or compostable	Sustainable Development report – Circular Driven Solutions – Reusable, recyclable or compostable solutions (page 30) Integrated report – Circular Driven Solutions (page 47)	Revenue from products that are reusable, recyclable and/or compostable: 78%. See our Mondi 'Path to Circularity Scorecard' on page 27 in the Sustainable Development report for details on the methodology applied.																				
RT-CP-410a.3	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Sustainable Development report – Circular Driven Solutions – Reusable, recyclable or compostable solutions (pages 25-28, 30) Integrated report – Circular Driven Solutions (pages 46-47) and Strategic Performance – Partner with customers for innovation (page 40)																					

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Circular Driven Solutions – Avoid waste by keeping materials in circulation</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Circular Driven Solutions – Keeping materials in circulation (page 31)	
103-2	The management approach and its components	Sustainable Development report – Circular Driven Solutions – Keeping materials in circulation (page 31)	
103-3	Evaluation of the management approach	Sustainable Development report – Circular Driven Solutions – Keeping materials in circulation (page 31)	
<b>Circular Driven Solutions – Work with others to eliminate unsustainable packaging</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Circular Driven Solutions – Eliminate unsustainable packaging together (page 32)	
103-2	The management approach and its components	Sustainable Development report – Circular Driven Solutions – Eliminate unsustainable packaging together (pages 32-34)	
103-3	Evaluation of the management approach	Sustainable Development report – Circular Driven Solutions – Eliminate unsustainable packaging together (pages 32, 34)	
<b>Created by Empowered People – Build skills that support long-term employability</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Created by Empowered People – Upskilling for long-term employability (page 36)	
103-2	The management approach and its components	Sustainable Development report – Created by Empowered People – Upskilling for long-term employability (pages 36-38)	
103-3	Evaluation of the management approach	Sustainable Development report – Created by Empowered People – Upskilling for long-term employability (pages 36, 38)	



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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Training and education (2016)</b>			
404-1	Average hours of training per year per employee	Sustainable Development report – Created by Empowered People – Upskilling for long-term employability (page 38)	In 2021, Mondi provided an average of 28 hours of training per employee (including safety training for contractors). Information unavailable: training hours by gender and employee category is 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 – Upskilling for long-term employability (pages 36-38)	For those employees facing retirement, confidence and quality of work relations is improved by the knowledge that they are supported in the transition from work to retirement. 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	Sustainable Development report – Created by Empowered People – Upskilling for long-term employability (page 38)	31% of total employees completed a Performance and Development Review in 2021 (51% of male employees, 26% of female employees). Percentage of employees who completed a Performance and Development Review by employee category is unavailable as Mondi's central database of people statistics is not structured according to employee categories.
<b>Created by Empowered People – Provide purposeful employment for all of us in a diverse and inclusive workplace</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Created by Empowered People – Purposeful and inclusive workplaces (page 39)	
103-2	The management approach and its components	Sustainable Development report – Created by Empowered People – Purposeful and inclusive workplaces (pages 39-42)	
103-3	Evaluation of the management approach	Sustainable Development report – Created by Empowered People – Purposeful and inclusive workplaces (pages 40-42)	
<b>Employment (2016)</b>			
401-1	New employee hires and employee turnover	Sustainable Development report – Created by Empowered People – Purposeful and inclusive workplaces (page 39)	Information provided for significant operations. We are assessing Mondi's central human resource information system (Digital#HR) as a consolidated source for employee statistics in the future.
<b>Diversity and Equal Opportunity (2016)</b>			
405-1	Diversity of governance bodies and employees	Sustainable Development Consolidated Performance Data (pages 2-3) Integrated report – Created by Empowered People (page 52), Corporate Governance report – Division of responsibilities (page 113)	Board of directors: 44% female, 56% male; 100% in age group over 50 years. Gender and age group of employees of significant operations provided in Consolidated performance data. We are assessing Mondi's central human resource information system (Digital#HR) as a consolidated source for employee statistics in the future. Information unavailable: diversity data per employee category data is unavailable as Mondi's central database of people statistics is not structured according to employee categories.

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Created by Empowered People – Create an environment that enables a positive work-life experience, valuing our safety, health and mental wellbeing</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (page 43)	
103-2	The management approach and its components	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (pages 43-48)	
103-3	Evaluation of the management approach	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (pages 43-46, 48)	
403-1	Occupational health and safety management system	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (page 44)	
403-2	Hazard identification, risk assessment, and incident investigation	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (pages 44-45)	
403-3	Occupational health services	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (page 47)	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 – Safety, health and mental wellbeing (pages 44, 47)	
403-5	Worker training on occupational health and safety	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (pages 45-46)	
403-6	Promotion of worker health	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (pages 46-48)	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (pages 43-44)	
<b>Occupational Health and Safety (2018)</b>			
403-8	Workers covered by an occupational health and safety management system	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (page 44), Reporting standards and scope (page 104)	
403-9	Work-related injuries	Sustainable Development report – Created by Empowered People – Safety, health and mental wellbeing (pages 45-46), Reporting standards and scope (page 104)	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 2021 would be calculated as 0 and 0.004 respectively. The information in our Safety chapter addresses life-altering injuries, which is equivalent to high-consequence-work-related injuries.

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Taking Action on Climate – Reduce our greenhouse gas emissions in line with science-based targets</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	Sustainable Development report – Taking Action on Climate – Reduce greenhouse gas emissions (page 50)	
103-2	The management approach and its components	Sustainable Development report – Taking Action on Climate – Reduce greenhouse gas emissions (pages 50–57)	
103-3	Evaluation of the management approach	Sustainable Development report – Taking Action on Climate – Reduce greenhouse gas emissions (pages 51–57)	
<b>Economic Performance (2016)</b>			
201-2	Financial implications and other risks and opportunities due to climate change	Integrated report – Taking Action on Climate – TCFD (pages 63–66) CDP Climate Change Disclosure 2021	
<b>Energy (2016)</b>			
302-1	Energy consumption within the organisation	Sustainable Development Consolidated Performance Data (pages 8–9) CDP climate change disclosure 2021	
302-3	Energy intensity	Sustainable Development Consolidated Performance Data (page 9) CDP climate change disclosure 2021	
<b>SASB – Energy Management</b>			
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 – Reduce greenhouse gas emissions (pages 53–54) Integrated report – Taking Action on Climate (page 56)	
<b>Emissions (2016)</b>			
305-1	Direct (Scope 1) GHG emissions	Sustainable Development report – Reporting standards and scope (page 106) Sustainable Development Consolidated Performance Data (pages 6–7) CDP climate change disclosure 2021	
305-2	Energy indirect (Scope 2) GHG emissions	Sustainable Development report – Reporting standards and scope (page 106) Sustainable Development Consolidated Performance Data (pages 6–7) CDP climate change disclosure 2021	
305-3	Other indirect (Scope 3) GHG emissions	Sustainable Development report – Reporting standards and scope (page 106) Sustainable Development Consolidated Performance Data (page 8) CDP climate change disclosure 2021	
305-4	GHG emissions intensity	Sustainable Development Consolidated Performance Data (page 6) CDP climate change disclosure 2021	
305-5	Reduction of GHG emissions	Sustainable Development report – Taking Action on Climate – Reduce greenhouse gas emissions (pages 51–57) CDP climate change disclosure 2021	

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>SASB – Greenhouse Gas Emissions</b>			
RT-CP-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Sustainable Development report – Taking Action on Climate – Reduce greenhouse gas emissions (pages 51-52), Reporting standards and scope (page 105) Sustainable Development Consolidated Performance Data (page 6-7) CDP climate change disclosure 2021 Integrated report – Taking Action on Climate (pages 55-56)	
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	Sustainable Development report – Taking Action on Climate – Reduce greenhouse gas emissions (pages 50-53) Integrated report – Taking Action on Climate (pages 55-57), TCFD (pages 60-67)	
<b>Taking Action on Climate – Maintain zero deforestation in our wood supply, sourcing from healthy and resilient forests</b>			
<b>Our Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Taking Action on Climate – Maintain zero deforestation (page 58)	
103-2	The management approach and its components	Sustainable Development report – Taking Action on Climate – Maintain zero deforestation (pages 58-62)	
103-3	Evaluation of the management approach	Sustainable Development report – Taking Action on Climate – Maintain zero deforestation (pages 59-61)	
<b>Taking Action on Climate – Safeguard biodiversity and water resources in our operations and beyond</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Taking Action on Climate – Safeguard biodiversity and water resources (page 63)	
103-2	The management approach and its components	Sustainable Development report – Taking Action on Climate – Safeguard biodiversity and water resources (pages 63-67)	
103-3	Evaluation of the management approach	Sustainable Development report – Taking Action on Climate – Safeguard biodiversity and water resources (pages 65-67)	
<b>Biodiversity (2016)</b>			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">Biodiversity PDF</a>	
304-2	Significant impacts of activities, products, and services on biodiversity	<a href="#">Biodiversity PDF</a>	
304-3	Habitats protected or restored	<a href="#">Biodiversity PDF</a>	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<a href="#">Biodiversity PDF</a>	



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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Responsible Business Practices – Business ethics and governance</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Responsible Business Practices – Business ethics & governance (pages 92-93)	
103-2	The management approach and its components	Sustainable Development report – Responsible Business Practices – Business ethics & governance (pages 92-93)	
103-3	Evaluation of the management approach	Sustainable Development report – Responsible Business Practices – Business ethics & governance (pages 92-93)	
<b>Anti-Corruption (2016)</b>			
205-3	Confirmed incidents of corruption and actions taken		In 2021 we had one confirmed case of misconduct in relation to corruption involving two employees, which led to the termination of employment for both and the termination of business relationship with one external party. Both employees involved were found guilty in the legal proceedings.
<b>Anti-Competitive Practices (2016)</b>			
206-1	Legal actions for anticompetitive behaviour, anti-trust, and monopoly practices		There were no public legal cases in terms of anticompetitive behaviour, anti-trust or monopoly practices brought against Mondi or our employees in 2021.
<b>Tax (2019)</b>			
<b>Public policy (2016)</b>			
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. Mondi does not permit contributions or donations for political purposes. 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.
<b>Socioeconomic compliance (2016)</b>			
419-1	Non-compliance with laws and regulations in the social and economic area		Mondi has not received any material fines or non-monetary sanctions for non-compliance with laws and regulations. The Group is not aware of any pending prosecutions.

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Responsible Business Practices – Human rights</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Responsible Business Practices – Human rights (page 77)	
103-2	The management approach and its components	Sustainable Development report – Responsible Business Practices – Human rights (pages 77–78)	
103-3	Evaluation of the management approach	Sustainable Development report – Responsible Business Practices – Human rights (page 78)	
<b>Human rights assessment (2016)</b>			
412-1	Operations that have been subject to human rights reviews or impact assessments		None of our operations or significant investment agreements and contracts have been formally subject to human rights reviews or impact assessments.
412-2	Employee training on human rights policies or procedures		In total 255 hours were devoted to training on human rights policies and procedures concerning human rights (< 1% of total employees).
<b>Labour/management relations (2016)</b>			
402-1	Minimum notice periods regarding operational changes		Affected employees of the closures and restructurings of Mondi operations in South Korea, Pleasant Prairie (US) and Gronau (Germany) were informed typically at least 3 months before release, and provided consultation and support for identification of other local employment and employment with other Mondi locations.
<b>Responsible Business Practices – Communities</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Responsible Business Practices – Communities (page 79)	
103-2	The management approach and its components	Sustainable Development report – Responsible Business Practices – Communities (pages 79–82)	
103-3	Evaluation of the management approach	Sustainable Development report – Responsible Business Practices – Communities (pages 80, 82)	

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GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Economic performance (2016)</b>			
201-1	Direct economic value generated and distributed	Sustainable Development report – Responsible Business Practices – Communities (page 80)	
207-1	Approach to tax	Sustainable Development report – Responsible Business Practices – Communities (page 82)	
207-2	Tax governance, control, and risk management	Sustainable Development report – Responsible Business Practices – Communities (page 82)	
207-3	Stakeholder engagement and management of concerns related to tax	Sustainable Development report – Responsible Business Practices – Communities (page 83)	
207-4	Country-by-country reporting	Sustainable Development report – Responsible Business Practices – Communities (page 83)	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.
<b>Local Communities (2016)</b>			
413-1	Operations with local community engagement, impact assessments, and development programmes	Sustainable Development report – Responsible Business Practices – Communities (pages 79, 82)	Due to potential differences in approach, information on the percentage of our operations that have a Community Engagement Plans in place is not consolidated. We continue to work on our community engagement processes and assess options to capture information on local activities.
<b>Responsible Business Practices – Procurement</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its boundary	Sustainable Development report – Responsible Business Practices – Procurement (page 85)	
103-2	The management approach and its components	Sustainable Development report – Responsible Business Practices – Procurement (pages 85-91)	
103-3	Evaluation of the management approach	Sustainable Development report – Responsible Business Practices – Procurement (pages 85-91)	
<b>Procurement practices (2016)</b>			
204-1	Proportion of spending on local suppliers	Sustainable Development report – Where we operate (page 10), Responsible Business Practices – Procurement (page 85)	
<b>Supplier Environmental Assessment (2016)</b>			
308-1	New suppliers that were screened using environmental 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.
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainable Development report – Responsible Business Practices – Procurement (page 85)	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 responsible procurement process in 2021 (screening of 2,617 supplier sites).

## GRI & SASB Content Index

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Supplier Social Assessment (2016)</b>			
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 – Responsible Business Practices – Procurement (page 85)	<p>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.</p> <p>No significant actual or potential negative social impacts were identified in the supply chain via responsible procurement process in 2021 (screening of 2,617 supplier sites).</p>
<b>SASB – Supply chain management</b>			
RT-CP-430a.1	Total wood fibre procured, percentage from certified sources	Sustainable Development report – Taking Action on Climate – Maintain zero deforestation (pages 59-60), Responsible Business Practices – Procurement (pages 86, 89, 91) Integrated report – Responsible Business Practices – Procurement (page 74)	
RT-CP-430a.2	Total aluminium purchased, percentage from certified sources	Sustainable Development report – Responsible Business Practices – Environmental performance (page 74) Integrated report – Responsible Business Practices – Procurement (page 74)	The percentage of aluminium from certified sources is 0%.
<b>Responsible Business Practices – Environmental performance</b>			
<b>Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	Sustainable Development report – Responsible Business Practices – Environmental performance (page 69)	
103-2	The management approach and its components	Sustainable Development report – Responsible Business Practices – Environmental performance (pages 69-76)	
103-3	Evaluation of the management approach	Sustainable Development report – Responsible Business Practices – Environmental performance (pages 69-75)	
303-1	Interactions with water as a shared resource	Sustainable Development report – Responsible Business Practices – Environmental performance (pages 70-72)	
303-2	Management of water discharge-related impacts	Sustainable Development report – Responsible Business Practices – Environmental performance (page 72)	
306-1	Waste generation and significant waste-related impacts	Sustainable Development report – Responsible Business Practices – Environmental performance (pages 73-74)	
306-2	Management of significant waste-related impacts	Sustainable Development report – Circular Driven Solutions – Reusable, recyclable or compostable solutions (page 28), Circular Driven Solutions – Keeping materials in circulation (page 31), Responsible Business Practices – Environmental performance (page 73)	





## GRI & SASB Content Index

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>Water and effluents (2018)</b>			
303-3	Water withdrawal	Sustainable Development report – Responsible Business Practices – Environmental performance (page 71)	
<b>Emissions (2016)</b>			
305-6	Emissions of ozone-depleting substances (ODS)	Sustainable Development report – Responsible Business Practices – Environmental performance (page 72) Sustainable Development Consolidated Performance Data (page 12)	
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), and other significant Integrated report emissions	Sustainable Development report – Responsible Business Practices – Environmental performance (page 72) Sustainable Development Consolidated Performance Data (page 12)	
<b>Waste (2020)</b>			
306-3	Waste generated	Sustainable Development report – Responsible Business Practices – Environmental performance (pages 73-74) Sustainable Development Consolidated Performance Data (page 13)	
306-4	Waste diverted from disposal	Sustainable Development report – Responsible Business Practices – Environmental performance (pages 73-74) Sustainable Development Consolidated Performance Data (page 13)	
306-5	Waste directed to disposal	Sustainable Development report – Responsible Business Practices – Environmental performance (pages 73-74) Sustainable Development Consolidated Performance Data (page 13)	
<b>SASB – Waste management</b>			
RT-CP-150a.1	Amount of hazardous waste generated, percentage recycled	Sustainable Development report – Responsible Business Practices – Environmental performance (pages 73-74) Sustainable Development Consolidated Performance Data (page 13) Integrated report – Responsible Business Practices – Environmental performance (page 75)	
<b>Environmental compliance (2016)</b>			
307-1	Non-compliance with environmental laws and regulations	Sustainable Development report – Responsible Business Practices – Environmental performance (page 75)	

## GRI & SASB Content Index

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
<b>SASB – Water Management</b>			
RT-CP-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Sustainable Development report – Responsible Business Practices – Environmental performance (page 71) Sustainable Development Consolidated Performance Data (page 10)	Water withdrawn in water-stressed or water-scarce regions: 31.6% of total withdrawal (97.6 million m <sup>3</sup> out of 308.6 million m <sup>3</sup> ). Water consumed in water-stressed or water-scarce regions: 31.6% of total water consumed (95.6million m <sup>3</sup> out of 302.1 million m <sup>3</sup> ).
RT-CP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Sustainable Development report – Taking Action on Climate – Safeguard biodiversity and water resources (page 65), Responsible Business Practices – Environmental performance (pages 70-72) Integrated report – Taking Action on Climate (page 59), Responsible Business Practices – Environmental performance (pages 75-76), Principal risks (page 95)	
RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Sustainable Development report – Responsible Business Practices – Environmental performance (page 75)	We mention on page 75 in the Sustainable Development report the fines due to non-compliances. 1 case in 2021 was related to exceeding the pollution limits of waste water. Also on page 75 in the Sustainable Development report, we list the environmental incidents with an impact on water. In 2021, Mondi reported 95 non-monetary sanctions for non-compliance with environmental laws and regulations and 6 environmental incidents with impacts outside our boundaries, where 2 had a limited short-term impact on external water bodies and 3 where polluted water was captured and treated.
<b>SASB – Air Quality</b>			
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 – Responsible Business Practices – Environmental performance (page 72) Sustainable Development Consolidated Performance Data (page 12) Integrated report – Responsible Business Practices – Environmental performance (page 76)	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.