

Mondi Group
**GRI & SASB
index 2024**



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GRI & SASB index

The Mondi Sustainable Development report 2024 has been prepared and independently assured in accordance with the GRI Standards using the Universal Standards (2021) and the Sustainability Accounting Standards Board (SASB) – Containers & Packaging Industry Standard (October 2018).

We have applied the GRI Guidelines to our annual Sustainable Development reports since 2009. We have published our reports in accordance with the GRI Universal Standards since 2022, and the SASB Standards Application Guidance since 2020.

Guided by the GRI Universal Standards for structure and principles of reporting, we define our content through internal and external processes, including risk management (see pages 19-20), double materiality assessment (see pages 13-14) and regular engagement with our key stakeholder groups (see pages 16-17).

We also report our performance against the sustainability metrics defined in our non-financial reporting system for internal and external reporting of key performance indicators (covering safety and health, wood procurement, forestry, environment, energy and products).

The 2024 SD reporting suite supports the transition to the reporting requirements of the European Sustainability Reporting Standards (ESRS) and includes new disclosures based on our current understanding of the ESRS requirements. This includes our material topics as well as the impacts, risks and opportunities.

 [See our material sustainability topics in the SD report 2024 on pages 13-14](#)

Disclosure on GRI and SASB requirements is available across MAP2030 action areas, the Responsible Business Practices, as well as throughout this index. The chapters generally include more than one GRI topic/material topic. For example, the 'Environmental Performance' section includes information relating to waste, water consumption, emissions to water and air, while the 'Created by Empowered People' and 'Human Rights' sections include the topics of employment, labour/management relations, human rights assessment and diversity and equal opportunity.

Statements provided in the 'Sustainability governance' section on the governance and accountability of sustainability at Mondi is valid for all reported MAP2030 action areas, and all GRI topics included in this report.

Our Sustainable Development Management System (SDMS) governs our approach, and we have systems in place to support the monitoring and measurement of our performance

 [See the SD Committee's agenda in the Integrated report 2024 on pages 110](#)

Our MAP2030 framework enables us to monitor, improve and communicate on our sustainability performance. MAP2030 consists of a set of commitments that shape our approach, with medium- and long-term targets to track our progress by 2030, or earlier. Our long-term science-based Net-Zero target guides our progress against a 90% reduction of GHG emissions by 2050.



GRI & SASB index continued

Statement of use	Mondi has reported in accordance with the GRI Standards for the reporting period 2024 (1 January 2024 to 31 December 2024)
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	Integrated report – Shareholder information (page 222)	
2-2	Entities included in the organisation’s sustainability reporting	Integrated report – List of subsidiaries and associated undertakings and other significant holdings (pages 209-213)	The entities included in the Integrated report and financial statements 2024 are identical to the entities covered in the SD report 2024.
2-3	Reporting period, frequency and contact point	SD report – Reporting standards and scope (page 104), Back cover (page 109)	
2-4	Restatements of information		Our R&D investment figure (expenditure) for 2023 has been restated to have the same basis for consistent comparison with the current year (see page 30). The scope includes both Group R&D and our new R&D centre and Customer Experience Centre in Mondi Steinfeld (Germany).
2-5	External assurance	SD report – Independent Assurance Report (pages 107-108)	
Activities and workers			
2-6	Activities, value chain and other business relationships	SD report – Our business (page 3), Our material sustainability topics across the value chain (pages 15), Reporting standards and scope (page 105)	Organisational changes: During the year we have ceased production in our paper bags plants in Pine Bluff (United States) and Maastricht (the Netherlands) and the closure of our Stambolijski mill (Bulgaria).
2-7	Employees	ESRS & Performance index (pages 8 and 11)	Information unavailable: data on non-guaranteed hours employees is not available in 2024.
2-8	Workers who are not employees		We have an average of 13,889 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.
Governance			
2-9	Governance structure and composition	SD report – Sustainability governance (page 18) Integrated report – Board of directors (page 75), Executive Committee and Company Secretary (page 78)	
2-10	Nomination and selection of the highest governance body	Integrated report – Nominations Committee (page 93)	
2-11	Chair of the highest governance body	Integrated report – Board of directors (page 76)	
2-12	Role of the highest governance body in overseeing the management of impacts	SD report – Sustainability governance (pages 18-20), Our material sustainability topics (page 13)	
2-13	Delegation of responsibility for managing impacts	SD report – Sustainability governance (page 18)	

GRI & SASB index continued

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
2-14	Role of the highest governance body in sustainability reporting	SD report – Sustainability governance (pages 18-19)	
2-15	Conflicts of interest	Integrated report – Division of responsibilities (page 86)	There were no conflicts of interest raised in 2024. Should any arise, they would be disclosed to stakeholders.
2-16	Communication of critical concerns	SD report – Human rights (page 89), Business Conduct (page 102)	
2-17	Collective knowledge of the highest governance body	Integrated report – Composition, succession and evaluation (page 91)	
2-18	Evaluation of the performance of the highest governance body	Integrated report – Composition, succession and evaluation (pages 91-93)	
2-19	Remuneration policies	SD report – Sustainability governance (page 20) Integrated report – Remuneration report (pages 111-135)	
2-20	Process to determine remuneration	Integrated report – Remuneration report (pages 111-124)	
2-21	Annual total compensation ratio	Integrated report – Remuneration report (page 131)	
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	SD report – Leadership insights (pages 5-6), Mondi Action Plan 2030 (page 8)	
2-23	Policy commitments	SD report – Sustainability governance (page 19), Circular Driven Solutions (pages 31 and 34), Created by Empowered People (pages 43, 47, 53), Taking Action on Climate (pages 61, 71, 76), Environmental performance (pages 82, 85), Human rights (pages 88, 97), Procurement (page 99), Business Conduct (page 101)	
2-24	Embedding policy commitments	SD report – Sustainability governance (pages 18-20), Circular Driven Solutions (pages 31 and 34), Created by Empowered People (pages 43, 47, 53), Taking Action on Climate (pages 61, 71, 76), Environmental performance (pages 82, 85), Human rights (pages 88, 97), Procurement (page 99), Business Conduct (page 101)	
2-25	Processes to remediate negative impacts	SD report – Sustainability governance (pages 19-20), Circular Driven Solutions (pages 24, 31), Created by Empowered People (pages 41, 44, 48), Taking Action on Climate (pages 58, 68, 72), Environmental performance (pages 80 and 84), Human rights (pages 88-89), Communities (page 91-92), Procurement (pages 97-99), Business Conduct (page 101).	
2-26	Mechanisms for seeking advice and raising concerns	SD report – Human Rights (page 89), Business Conduct (page 102)	The policy owners are responsible for providing advice on the implementation of the Group's policies and practices.
2-27	Compliance with laws and regulations	SD report – Circular Driven Solutions (page 28), Created by Empowered People (page 48), Taking Action on Climate (page 70), Environmental performance (page 79), Business Conduct (page 101) ESRS & Performance index (page 14)	Beyond environmental incidents and fines disclosed (page 86), 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	SD report – Circular Driven Solutions (pages 36-37), Taking Action on Climate (page 75)	

GRI & SASB index continued

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Stakeholder engagement			
2-29	Approach to stakeholder engagement	SD report – How we engage with our stakeholders (pages 16-17)	
2-30	Collective bargaining agreements		We are currently reviewing our systems and will include this CBA coverage in future reporting.
GRI 3: Material topics (2021)			
3-1	Process to determine material topics	SD report – Our material sustainability topics (pages 13-14)	
3-2	List of material topics	SD report – Our material sustainability topics (page 14)	
SASB – Activity metrics			
RT-CP-000.A	Amount of production, by substrate	Integrated report – Our business model (page 10) SD report – Our material sustainability topics across the value chain (page 15), Environmental performance (page 84)	
RT-CP-000.B	Percentage of production as: (1) paper/wood, (2) glass, (3) metal, and (4) plastic	Integrated report – Our business model (page 10) SD report – Environmental performance (page 84)	As metric units differ for these materials, we provide absolute volumes in our energy and materials flow.
RT-CP-000.C	Number of employees	ESRS & Performance index (pages 8, 11)	Mondi employed 22,240 people at 31 December 2024.
Circular Driven Solutions – Make our packaging and paper solutions reusable, recyclable or compostable			
GRI 3: Material topics (2021)			
3-3	Management of material topics	SD report – Circular Driven Solutions (pages 24-29)	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	SD report – Environmental performance (page 84)	
301-2	Recycled input materials used	SD report – Environmental performance (page 84)	
GRI-416: Customer health and safety (2016)			
416-1	Assessment of the health and safety impacts of product and service categories	SD report – Circular Driven Solutions (page 31)	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 2024, we were not made aware of any incidents of non-compliance with regulations and voluntary codes on customer safety and health.

GRI & SASB 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 were no product recalls reported in 2024.																									
RT-CP-250a.2	Discussion of process to identify and manage emerging materials and chemicals of concern	SD report – Circular Driven Solutions (pages 28, 86, 98)	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		Information unavailable. 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" data-bbox="1272 715 2168 938"> <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 m³)</td> <td>–</td> <td>15.2</td> <td>–</td> <td>15.2</td> </tr> <tr> <td>External pulp (million tonnes)</td> <td>–</td> <td>0.3</td> <td>0.01</td> <td>0.3</td> </tr> <tr> <td>Paper for recycling (million tonnes)</td> <td>–</td> <td>–</td> <td>1.3</td> <td>1.3</td> </tr> <tr> <td>Resins and films (tonnes)</td> <td>3,976</td> <td>309</td> <td>–</td> <td>4,285</td> </tr> </tbody> </table>	Purchased	Recycled content	Renewable resources	Renewable and recycled	Total	Wood (million m ³)	–	15.2	–	15.2	External pulp (million tonnes)	–	0.3	0.01	0.3	Paper for recycling (million tonnes)	–	–	1.3	1.3	Resins and films (tonnes)	3,976	309	–	4,285
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RT-CP-410a.2	Revenue from products that are reusable, recyclable and/or compostable	Integrated report – Circular Driven Solutions (page 33) SD report – Circular Driven Solutions (page 29)	Revenue from products that are reusable, recyclable and/or compostable: 87%. See 'Mondi's Path to Circularity Scorecard' on page 26 in the Sustainable Development report 2024 for details on the methodology applied.																									
RT-CP-410a.3	Discussion of strategies to reduce the environmental impact of packaging throughout its life cycle	Integrated report – Our business model (page 9), Circular Driven Solutions (pages 33) SD report – Circular Driven Solutions (pages 26–28)																										
Circular Driven Solutions – Avoid waste by keeping materials in circulation																												
GRI 3: Material topics (2021)																												
3-3	Management of material topics	SD report – Circular Driven Solutions (pages 33–34), Environmental performance (page 84)																										
Circular Driven Solutions – Work with others to eliminate unsustainable packaging																												
GRI 3: Material topics (2021)																												
3-3	Management of material topics	SD report – Circular Driven Solutions (pages 35–38)																										

GRI & SASB index continued

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	SD report – Created by Empowered People (pages 41-43)	
GRI-404: Training and education (2016)			
404-1	Average hours of training per year per employee	SD report – Created by Empowered People (page 43)	Information unavailable: the breakdown of training hours by gender is not available in 2024.
404-2	Programmes for upgrading employee skills and transition assistance programmes	SD report – Created by Empowered People (page 43)	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		In 2024, around 32% of all employees took part in the Performance and Development Review process (50% of female employees and 27% of male employees; 9% of production employees and 79% of non-production employees).
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	SD report – Created by Empowered People (pages 44-47)	
GRI-401: Employment (2016)			
401-1	New employee hires and employee turnover	ESRS & Performance index (page 11)	
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	Integrated report – Board of directors (page 75), Executive Committee and Company Secretary (page 78) ESRS & Performance index (pages 8, 11)	Board of directors: 40% female, 60% male; 100% in age group over 50 years. The percentage of female direct reports to the Executive Committee was 29% in 2024 (2023: 30%).

GRI & SASB index continued

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	SD report – Created by Empowered People (pages 50–51, 53–55)	
GRI–403: Occupational health and safety (2018)			
403–1	Occupational health and safety management system	SD report – Created by Empowered People (page 54)	
403–2	Hazard identification, risk assessment, and incident investigation	SD report – Created by Empowered People (pages 54–55)	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	SD report – Created by Empowered People (page 54)	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	SD report – Created by Empowered People (pages 49, 51, 54)	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. Our employees and contractors have access to SpeakOut, our anonymous whistleblowing and grievance platform, where they can raise issues of concern on all topics including safety and occupational health.
403–5	Worker training on occupational health and safety	SD report – Created by Empowered People (pages 51–55)	
403–6	Promotion of worker health	SD report – Created by Empowered People (pages 54–55)	
403–7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SD report – Created by Empowered People (pages 50–54)	
403–8	Workers covered by an occupational health and safety management system	SD report – Created by Empowered People (page 50)	97% of own workers at our mills, and 88% of own workers at our converting operations are covered by ISO 45001.
403–9	Work-related injuries	SD report – Created by Empowered People (page 53)	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 2024 would be calculated as 0.003 and 0.009 respectively (per 200,000 hours worked). The information in our Safety section addresses life-altering injuries, which are equivalent to high-consequence work-related injuries.
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	SD report – Taking Action on Climate (pages 59–67)	
GRI–201: Economic performance (2016)			
201–2	Financial implications and other risks and opportunities due to climate change	Integrated report – TCFD (pages 52–57), Principal risks (page 65)	

GRI & SASB index continued

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions																																																																											
GRI-302: Energy (2016)																																																																														
302-1	Energy consumption within the organisation	SD report – Taking Action on Climate (pages 62-64) ESRS & Performance index (page 3)	<p>Cooling is not applicable for Mondi operations. Steam (consumed and sold) is reported as heat figures in the sankey diagram on page 63.</p> <table border="1"> <thead> <tr> <th>Electricity self-sufficiency (%)</th> <th>2024</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Own electricity produced</td> <td>75%</td> <td>72%</td> </tr> <tr> <td>Electricity purchased</td> <td>27%</td> <td>31%</td> </tr> <tr> <td>Electricity sold</td> <td>2.0%</td> <td>2.5%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Fuel consumption (million MWh)</th> <th>2024</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Produced from our own biomass</td> <td>18.07</td> <td>16.19</td> </tr> <tr> <td>Purchased fuel</td> <td>9.21</td> <td>10.06</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Fuel sources (%)</th> <th>2024</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Renewables</td> <td>80%</td> <td>77%</td> </tr> <tr> <td>Black liquor</td> <td>56%</td> <td>52%</td> </tr> <tr> <td>Other internal biofuels</td> <td>10%</td> <td>10%</td> </tr> <tr> <td>External biofuels</td> <td>13%</td> <td>15%</td> </tr> <tr> <td>Non-renewables</td> <td>20%</td> <td>23%</td> </tr> <tr> <td>Coal</td> <td>7%</td> <td>9%</td> </tr> <tr> <td>Fuel oil</td> <td>1%</td> <td>1%</td> </tr> <tr> <td>Natural gas</td> <td>12%</td> <td>11%</td> </tr> <tr> <td>Other fossil sources</td> <td>1%</td> <td>2%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Energy use</th> <th>2024</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Electricity purchased</td> <td>1.46</td> <td>1.57</td> </tr> <tr> <td>Internal biofuel</td> <td>18.07</td> <td>16.19</td> </tr> <tr> <td>Purchased biofuel</td> <td>3.64</td> <td>3.94</td> </tr> <tr> <td>Fossil fuels consumed</td> <td>5.56</td> <td>6.12</td> </tr> <tr> <td>Heat purchased</td> <td>0.01</td> <td>0.05</td> </tr> <tr> <td>Energy sales</td> <td>-0.78</td> <td>-0.72</td> </tr> <tr> <td>Total</td> <td>27.97</td> <td>27.15</td> </tr> </tbody> </table>	Electricity self-sufficiency (%)	2024	2023	Own electricity produced	75%	72%	Electricity purchased	27%	31%	Electricity sold	2.0%	2.5%	Fuel consumption (million MWh)	2024	2023	Produced from our own biomass	18.07	16.19	Purchased fuel	9.21	10.06	Fuel sources (%)	2024	2023	Renewables	80%	77%	Black liquor	56%	52%	Other internal biofuels	10%	10%	External biofuels	13%	15%	Non-renewables	20%	23%	Coal	7%	9%	Fuel oil	1%	1%	Natural gas	12%	11%	Other fossil sources	1%	2%	Energy use	2024	2023	Electricity purchased	1.46	1.57	Internal biofuel	18.07	16.19	Purchased biofuel	3.64	3.94	Fossil fuels consumed	5.56	6.12	Heat purchased	0.01	0.05	Energy sales	-0.78	-0.72	Total	27.97	27.15
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GRI & SASB index continued

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	SD report – Taking Action on Climate (pages 62-64) ESRS & Performance index (page 3)																			
GRI-305: Emissions (2016)																					
305-1	Direct (Scope 1) GHG emissions	SD report – Taking Action on Climate (pages 59, 65), Reporting standards and scope (pages 106) ESRS & Performance index (page 4)	Information unavailable: 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	SD report – Taking Action on Climate (page 65), Reporting standards and scope (page 106) ESRS & Performance index (pages 4-5)																			
305-3	Other indirect (Scope 3) GHG emissions	SD report – Taking Action on Climate (page 66-67), Reporting standards and scope (page 106) ESRS & Performance index (pages 4-5)	Information unavailable: 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	SD report – Taking Action on Climate (pages 65-67) Integrated report – Taking Action on Climate (page 43) ESRS & Performance index (page 5)	<table border="1"> <thead> <tr> <th>Specific GHG emissions from our pulp and paper mills (per tonne of saleable production)</th> <th>2024</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Scope 1</td> <td>0.27</td> <td>0.33</td> </tr> <tr> <td>Production-related Scope 1</td> <td>0.21</td> <td>0.30</td> </tr> <tr> <td>Sales-related Scope 1</td> <td>0.06</td> <td>0.03</td> </tr> <tr> <td>Scope 2</td> <td>0.06</td> <td>0.06</td> </tr> <tr> <td>Specific total (Scope 1 and 2)</td> <td>0.33</td> <td>0.39</td> </tr> </tbody> </table>	Specific GHG emissions from our pulp and paper mills (per tonne of saleable production)	2024	2023	Scope 1	0.27	0.33	Production-related Scope 1	0.21	0.30	Sales-related Scope 1	0.06	0.03	Scope 2	0.06	0.06	Specific total (Scope 1 and 2)	0.33	0.39
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305-5	Reduction of GHG emissions	SD report – Taking Action on Climate (pages 60, 62, 64-67) ESRS & Performance index (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 – TCFD (page 61) SD report – Taking Action on Climate (page 65) ESRS & Performance index (page 4)																			
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 – Taking Action on Climate (pages 41-43) SD report – Taking Action on Climate (pages 59-65)																			

GRI & SASB index continued

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	SD report – Taking Action on Climate (pages 68-70)	
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	SD report – Taking Action on Climate (pages 72-75)	
GRI-304 Biodiversity (2016)			
304-1	Operational sites owned, leased or 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	

GRI & SASB index continued

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Responsible Business Practices – Environmental performance			
GRI 3: Material topics (2021)			
3-3	Management of material topics	SD report – Taking Action on Climate (pages 72-74), Environmental performance (pages 79-82)	
GRI-303: Water and effluents (2018)			
303-1	Interactions with water as a shared resource	SD report – Taking Action on Climate (pages 72-74), Environmental performance (pages 79-82)	
303-2	Management of water discharge-related impacts	SD report – Environmental performance (page 81)	
303-3	Water withdrawal	SD report – Environmental performance (page 81)	
303-4	Water discharge	SD report – Environmental performance (page 81) ESRS & Performance index (page 6)	TSS to fresh water was 2,165 in 2024 (2023: 3,228) and TSS to ocean/sea was 1,838 in 2024 (2023: 2,503).
303-5	Water consumption	SD report – Environmental performance (page 81) ESRS & Performance index (page 6)	Mondi operations do not use water storage facilities.
GRI-305: Emissions (2016)			
305-6	Emissions of ozone-depleting substances (ODS)	SD report – Environmental performance (page 83)	
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	SD report – Environmental performance (page 83)	
GRI-306: Waste (2020)			
306-1	Waste generation and significant waste-related impacts	SD report – Circular Driven Solutions (pages 33-34), Environmental performance (page 84)	
306-2	Management of significant waste-related impacts	SD report – Circular Driven Solutions (pages 33-34), Environmental performance (pages 84-85)	
306-3	Waste generated	SD report – Circular Driven Solutions (page 34), Environmental performance (page 84) ESRS & Performance index (page 7)	
306-4	Waste diverted from disposal	SD report – Environmental performance (page 84) ESRS & Performance index (page 7)	Our reported waste comes from our production processes. Where by-products from manufacturing can be reused, they are recycled and utilised as secondary raw materials. Our waste management hierarchy prioritises waste prevention, followed by recovery operations that divert waste from being sent to disposal, such as preparation for reuse of by-products, recycling or incineration.
306-5	Waste directed to disposal	SD report – Environmental performance (page 84) ESRS & Performance index (page 7)	Waste for incineration with energy recovery is done with used solvents.

GRI & SASB index continued

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
SASB – Waste management			
RT-CP-150a.1	Amount of hazardous waste generated and percentage recycled	Integrated report – Environmental performance (pages 84-85) ESRS & Performance index (page 7)	
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 – Environmental performance (page 67) SD report – Environmental performance (page 81) ESRS & Performance index (page 6)	In 2024, we withdrew 222.1 million m ³ of water with 9.1 million m ³ (4%) sourced from water-risk areas, and used 218.4 million m ³ of contact and non-contact water, of which 9.0 million m ³ (4%) came from water-risk areas.
RT-CP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Integrated report – Principal risks (page 78) SD report – Taking Action on Climate (pages 72-73), Environmental performance (pages 80-81)	
RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations		In 2024, we reported five out of ten environmental incidents related to impact on water.
SASB – Air quality			
RT-CP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM)	SD report – Environmental performance (page 83)	Information unavailable: 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.

GRI & SASB index continued

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	SD report – Communities (page 94)																						
207-2	Tax governance, control, and risk management	SD report – Communities (pages 94-95)																						
207-3	Stakeholder engagement and management of concerns related to tax	SD report – Communities (pages 94-95)																						
207-4	Country-by-country reporting	SD report – Communities (page 95)	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		<table border="1"> <thead> <tr> <th>Value distribution¹ (%)</th> <th>2024</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Employees</td> <td>56%</td> <td>48%</td> </tr> <tr> <td>Dividends</td> <td>14%</td> <td>15%</td> </tr> <tr> <td>Taxes</td> <td>5%</td> <td>7%</td> </tr> <tr> <td>Interest</td> <td>3%</td> <td>3%</td> </tr> <tr> <td>Reinvested</td> <td>22%</td> <td>27%</td> </tr> <tr> <td>Total in € million</td> <td>2,219</td> <td>2,274</td> </tr> </tbody> </table> <p>¹ Defined as operating profit before taking into account personnel costs and depreciation, amortisation and impairments.</p>	Value distribution ¹ (%)	2024	2023	Employees	56%	48%	Dividends	14%	15%	Taxes	5%	7%	Interest	3%	3%	Reinvested	22%	27%	Total in € million	2,219	2,274
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308-2	Negative environmental impacts in the supply chain and actions taken	SD report – Procurement (pages 97-99)	Due to the complexity of the value chain we focus our supplier assessment on direct suppliers to Mondy. 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 2024 (screening of 2,436 supplier sites).																					

GRI & SASB index continued

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Responsible Business Practices – Procurement			
GRI 3: Material topics (2021)			
3-3	Management of material topics	SD report – Procurement (pages 97-99)	
GRI-204: Procurement practices (2016)			
204-1	Proportion of spending on local suppliers	SD report – Procurement (page 97)	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		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	SD report – Procurement (pages 97-99)	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 2024 (screening of 2,436 supplier sites).
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	SD report – Procurement (pages 97-99)	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 2024 (screening of 2,436 supplier sites).
SASB – Supply chain management			
RT-CP-430a.1	Total wood fibre procured and percentage from certified sources	Integrated report – Our business model (page 10), Taking Action on Climate (page 44) SD report – Taking Action on Climate (pages 70-71), Environmental performance (page 84), Procurement (page 100) ESRS & Performance index (page 12)	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%.

GRI & SASB index continued

GRI/SASB standards	Disclosure	Location in reporting suite	Direct answers, notes and omissions
Responsible Business Practices – Business conduct			
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 2024.
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 2024.
GRI-415: Public policy (2016)			
415-1	Political contributions	SD report – Business conduct (page 102)	In 2024, the Group wasn't aware of any direct or in-kind political contributions made.