

GRI content index

Statement of use		The below table provides links and references to the relevant areas of Elopak's	
GRI 1 used		GRI 1: Foundation 2021	
GRI Sector Standard(s)		None	
ESRS GRI disclosures mapped to corresponding ESRS disclosure requirement, in accordance with the GRI-ESRS Interoperability Index. Only ESRS disclosures considered material to Elopak are included. https://www.globalreporting.org/media/z2vmxbks/gri-standards-and-esrs-draft-interoperability-index_20231130-final.pdf		ESRS 1 ESRS 2 ESRS E1 ESRS E2 ESRS E4 ESRS E5 ESRS S1 ESRS S2 ESRS G1	General principles General disclosures Climate change Pollution Biodiversity and ecosystems Resource use and circular economy Own workforce Workers in the value chain Business conduct
GRI DISCLOSURE	Reference	ESRS reference	Comment
GRI 2: General Disclosures			
2-1 Organizational details	Combined Report - This is Elopak, page 6-13 and Consolidated financial statements Note 01, page 69	ESRS 2	For further information, please see www.elopak.com/about
2-2 Entities included in the organization's sustainability reporting	Combined report - Financials, Note 32, page 115 and Appendices: Sustainability methodology, page 196	ESRS 1 and ESRS 2	
2-3 Reporting period, frequency and contact point	Combined Report - Financials, page 62	ESRS 1	Reporting period, annual: Jan 1 - Dec 31 2023, sustainability report published as part of the annual report in the combined report for 2023. Publication date: April 10, 2024 Contact point for questions: Head of Investor Relations: Mirza Koristovic
2-4 Restatements of information	Combined Report - ESG Metrics - Report restatements, page 154	ESRS 2	
2-5 External assurance	Combined report - PwC limited assurance report on GHG statements, page 143 and Appendices: Description of all material topics - Planet, page 168	ESRS 1	
2-6 Activities, value chain and other business relationships	Combined report - This is Elopak, page 6-13 and Governance, page 159	ESRS 2	
2-7 Employees	Combined report - ESG metrics - people data, page 151 and Appendices: Description of all material topics - People, page 169	ESRS 2 and ESRS S1	
2-8 Workers who are not employees	Combined report - ESG metrics - People data, page 153	ESRS S1	
2-9 Governance structure and composition	Combined report - Governance, page 41 - 60	ESRS 2 and ESRS G1	
2-10 Nomination and selection of the highest governance body	Combined report - Governance, page 41 - 60	Not covered by ESRS 1	
2-11 Chair of the highest governance body	Combined report - Governance, page 41 - 60	Not covered by ESRS 1	
2-12 Role of the highest governance body in overseeing the management of impacts	Combined report - Governance, page 41 - 60	Not covered by ESRS 1	
2-13 Delegation of responsibility for managing impacts	Combined report - Governance, page 41 - 60	ESRS 2 and ESRS G1	
2-14 Role of the highest governance body in sustainability reporting	Combined report - Governance, page 41 - 60	ESRS 2	
2-15 Conflicts of interest	Combined report - Governance, page 41 - 60	Not covered by ESRS 1	
2-16 Communication of critical concerns	Combined report - Our performance - Business conduct, page 23 - 24 and Governance, page 57 - 60 and Appendices: Description of all material topics - Business conduct page 173 - 176	ESRS 2 and ESRS G1	
2-17 Collective knowledge of the highest governance body	Combined report - Governance, page 41 - 60	ESRS 2	
2-18 Evaluation of the performance of the highest governance body	Combined report - Governance, page 41 - 60	Not covered by ESRS 1	
2-19 Remuneration policies	Remuneration Report 2023	ESRS 2 and ESRS E1	www.elopak.com/other-reports-presentations/
2-20 Process to determine remuneration	Remuneration Report 2023	ESRS 2	www.elopak.com/other-reports-presentations/
2-21 Annual total compensation ratio	Remuneration Report 2023	ESRS 2, ESRS S1, ESRS S2 and ESRS G1	www.elopak.com/other-reports-presentations/
2-22 Statement on sustainable development strategy	Combined report - Executing on our sustainability driven growth strategy, page 15-18	ESRS 2	
2-23 Policy commitments	Combined report - Our performance - Business conduct, page 23 - 24, Appendices: Description of all material topics - Business conduct, page 173 - 176	ESRS 2, ESRS S1, ESRS S2 and ESRS G1	
2-24 Embedding policy commitments	Combined report - Our performance - Business conduct, page 23 - 24, Appendices: Description of all material topics - Business conduct, page 173 - 176	ESRS 2, ESRS S1, ESRS S2 and ESRS G1	
2-25 Processes to remediate negative impacts	Combined report - Our performance - Business conduct, page 23 - 24, Appendices: Description of all material topics - Business conduct, page 173 - 176 and Human rights, page 177 - 180	ESRS 2, ESRS S1, ESRS S2 and ESRS G1	
2-26 Mechanisms for seeking advice and raising concerns	Combined report - Our performance - Business conduct, page 23 - 24, Appendices: Description of all material topics - Business conduct, page 173 - 176	ESRS S1, ESRS S2 and ESRS G1	
2-27 Compliance with laws and regulations	Combined report - Our performance - Business conduct, page 23 - 24, Appendices: Description of all material topics - Business conduct, page 173 - 176	ESRS 2, ESRS E2, ESRS S1 and ESRS G1	
2-28 Membership associations	Combined report - Governance - Sustainability governance, page 59-60	ESRS 1 and ESRS G1	
2-29 Approach to stakeholder engagement	Combined report - Risk factors and responses page 156 - 161 and Stakeholder engagement page 166 - 167	ESRS 2, ESRS S1 and ESRS S2	
2-30 Collective bargaining agreements	Combined Report - Our Performance - People - Our workforce, page 19 - 22	ESRS S1	

GRI DISCLOSURE	Reference	ESRS reference	Comment
GRI 3: Material Topics			
3-1 Process to determine material topics	Combined report - Appendices: Double materiality assessment, page 162 - 164	ESRS 2	
3-2 List of material topics	Combined report - This is Elopak - Material topics, page 12	ESRS 2	
3-3 Management of material topics	Combined report - Sustainability governance, page 57-60 and Appendices: Description of all material topics, page 168 - 193	ESRS 2, ESRS S1 and ESRS S2	
Material topics:			
Our Workforce	Combined report - Appendices: Description of all material topics - People - Our workforce, page 169 - 172	ESRS S1	
Business conduct	Combined report - Appendices: Description of all material topics - People - Business conduct, page 173 - 176	ESRS G1	
Responsible supply chains	Combined report - Appendices: Description of all material topics - People - Responsible supply chain, page 181 - 182	ESRS S2	
Climate	Combined report - Appendices: Description of all material topics - Planet - Climate, page 181 - 185	ESRS E1 and ESRS E2	
Nature	Combined report - Appendices: Description of all material topics - Planet - Nature, page 186 - 189	ESRS E4	
Circularity	Combined report - Appendices: Description of all material topics - Planet - Circularity, page 190 - 191	ESRS E5	
Financial stability	Combined report - Our performance - Executing on our sustainability driven growth strategy, page 15 - 18 and Appendices: Description of all material topics - Profit, page 192 - 193	Not covered by ESRS 1	
Growth	Combined report - Our performance - Executing on our sustainability driven growth strategy, page 15 - 18	Not covered by ESRS 1	
GRI 200: Economic			
201-1 Direct economic value generated and distributed	Combined report - Our performance - Profit, page 34- 40	Not covered by ESRS 1	
201-2 Financial implications and other risks and opportunities due to climate change	Combined report - Financials - Note 32, page 115-16 and Appendices: Risk factors and responses, page 156 - 161	ESRS 2 and ESRS E1	
201-3 Defined benefit plan obligations and other retirement plans	Combined report - Financials - Note 21, page 98	Not covered by ESRS 1	
201-4 Financial assistance received from government	Combined report - Financials, page 62 - 116. No financial material government grants received in 2023	Not covered by ESRS 1	
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Combined report - Appendices: Description of all material topics - Labor rights, page 171	ESRS S1	
202-2 Proportion of senior management hired from the local community	Information incomplete, not considered as a material KPI for Elopak	ESRS 1	
203-1 Infrastructure investments and services supported	No investments in 2023	ESRS 1	
203-2 Significant indirect economic impacts	Combined report - Our performance - Profit, page 34- 40	ESRS 1 and ESRS 2	
204-1 Proportion of spending on local suppliers	Combined report - Our performance - Responsible supply chain, page 25 and ESG Metrics, page 153	ESRS 1	
205-1 Operations assessed for risks related to corruption	Combined report - Our performance - Business conduct, page 23 - 24, Appendices: Description of all material topics - Business conduct, page 173 - 176	ESRS G1	
205-2 Communication and training about anti-corruption policies and procedures	Combined report - Our performance - Business conduct, page 23 - 24 and Appendices: Description of all material topics, page 173 - 176	ESRS G1	
205-3 Confirmed incidents of corruption and actions taken	Combined report - Our performance - Business conduct, page 23	ESRS G1	
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Combined report - Our performance - Business conduct, page 23 - 24 and Appendices: Description of all material topics, page 173 - 176	Not covered by ESRS 1	
207-1 Approach to tax	Combined report - Appendices: Description of all material topic - Fair tax allocation, page 192	Not covered by ESRS 1	
207-2 Tax governance, control, and risk management	Combined report - Governance, page 42 - 46	Not covered by ESRS 1	
207-3 Stakeholder engagement and management of concerns related to tax	Combined report - Appendices: Description of all material topic - Fair tax allocation, page 192	Not covered by ESRS 1	
207-4 Country-by-country reporting	Reporting to be assessed during 2024	Not covered by ESRS 1	
GRI 300: Environmental			
301-1 Materials used by weight or volume	Combined report - ESG metrics, page 150	ESRS E5	
301-2 Recycled input materials used	No recycled input materials used	ESRS E5	
301-3 Reclaimed products and their packaging materials	No reclaimed products used	ESRS 5	
302-1 Energy consumption within the organization	Combined report - Our performance - Planet, page 26 - 27 and ESG metrics, page 150	ESRS E1	
302-2 Energy consumption outside of the organization	Information incomplete, assumptions included in our GHG methodology, page 194 - 206	ESRS E1	
302-3 Energy intensity	Combined report - ESG metrics, page 150	ESRS E1	
302-4 Reduction of energy consumption	Combined report - Our performance - Planet, page 26 - 27 and ESG metrics, page 150	ESRS E1	
302-5 Reductions in energy requirements of products and services	Combined report - Our performance - Planet, page 26 - 27 and ESG metrics, page 150	ESRS E1	
303-1 Interactions with water as a shared resource	Combined report - Our performance - Nature, page 33, ESG metrics, page 150 and Appendices: Description of all material topics - water, page 189	ESRS 2 and ESRS E3	
303-2 Management of water discharge-related impacts	Combined report - Our performance - Nature, page 33, ESG metrics, page 150 and Appendices: Description of all material topics - water, page 189	ESRS E2	
303-3 Water withdrawal	Combined report - Our performance - Nature, page 33, ESG metrics, page 150 and Appendices: Description of all material topics - water, page 189	ESRS E3	

GRI DISCLOSURE	Reference	ESRS reference	Comment
303-4 Water discharge	Combined report - Our performance - Nature, page 33, ESG metrics, page 150 and Appendices: Description of all material topics - water, page 189	ESRS E3	
303-5 Water consumption	Combined report - Our performance - Nature, page 33, ESG metrics, page 150 and Appendices: Description of all material topics - water, page 189	ESRS E3	
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Combined report - Our performance - Nature, page 32 and Appendices: Description of all material topics - Biodiversity, page 187	ESRS E4	
304-2 Significant impacts of activities, products and services on biodiversity	Combined report - Our performance - Nature, page 32 and Appendices: Description of all material topics - Biodiversity, page 187	ESRS E4	
304-3 Habitats protected or restored	Combined report - Our performance - Nature, page 32 and Appendices: Description of all material topics - Biodiversity, page 187	ESRS E4	
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not applicable as Elopak do not have direct operations in natural habitats	ESRS E4	
305-1 Direct (Scope 1) GHG emissions	Combined report - Our performance - Planet, page 26 - 27 and ESG metrics, page 148 - 149	ESRS E1	
305-2 Energy indirect (Scope 2) GHG emissions	Combined report - Our performance - Planet, page 26 - 27 and ESG metrics, page 148 - 149	ESRS E1	
305-3 Other indirect (Scope 3) GHG emissions	Combined report - Our performance - Planet, page 26 - 31 and ESG metrics, page 148 - 149	ESRS E1	
305-4 GHG emissions intensity	Combined report - ESG metrics, page 150	ESRS E1	
305-5 Reduction of GHG emissions	Combined report - ESG metrics, page 148 - 149	ESRS E1	
305-6 Emissions of ozone-depleting substances (ODS)	Not considered material to Elopak.	ESRS E2	
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Combined report - ESG metrics, page 148 - 149	ESRS E2	
306-1 Waste generation and significant waste-related impacts	Combined report - ESG metrics, page 150 and Appendices: Sustainability methodology, page 200	ESRS 2 and ESRS E5	
306-2 Management of significant waste-related impacts	Combined report - Our performance - Renewability, page 33 and Appendices: Description of all material topics - Recycleability and recycling, page 190 - 191	ESRS E5	
306-3 Waste generated	Combined report - ESG metrics, page 150	ESRS E5	
306-4 Waste diverted from disposal	Combined report - ESG metrics, page 150	ESRS E5	
306-5 Waste directed to disposal	Combined report - ESG metrics, page 150	ESRS E5	
308-1 New suppliers that were screened using environmental criteria	Combined report - Our performance - Responsible supply chain, page 25, ESG Metrics, page 153 and Appendices: Description of material topics - Responsible supply chain, page 181 - 182	ESRS G1	
308-2 Negative environmental impacts in the supply chain and actions taken	Combined report - Our performance - Responsible supply chain, page 25, ESG Metrics, page 153 and Appendices: Description of material topics - Responsible supply chain, page 181 - 182	ESRS 2	
GRI 400: Social			
401-1 New employee hires and employee turnover	Combined report - ESG metrics, page 152	ESRS S1	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Information incomplete, to be assessed over the next 1-2 years	ESRS S1	
401-3 Parental leave	Information incomplete, to be assessed over the next 1-2 years	ESRS S1	
402-1 Minimum notice periods regarding operational changes	Information incomplete, to be assessed over the next 1-2 years	ESRS S1	
403-1 Occupational health and safety management system	Combined report - Our performance - Safety, page 19 -21 and Appendices: Description of all material topic - Safety, page 169-172	ESRS S1	
403-2 Hazard identification, risk assessment, and incident investigation	Combined report - Our performance - Safety, page 19 -21 and Appendices: Description of all material topic - Safety, page 169-172	ESRS S1	
403-3 Occupational health services	Combined report - Our performance - Health, wellbeing, culture and engagement, page 20 - 21 and Appendices: Description of all material topic - Safety, page 172	ESRS S1	
403-4 Worker participation, consultation, and communication on occupational health and safety	Combined report - Our performance - Safety, page 19 -21 and Appendices: Description of all material topic - Safety, page 169-172	ESRS S1	
403-5 Worker training on occupational health and safety	Combined report - Our performance - Safety, page 19 -21 and Appendices: Description of all material topic - Safety, page 169-172	ESRS S1	
403-6 Promotion of worker health	Combined report - Our performance - Health, wellbeing, culture and engagement, page 20 - 21 and Appendices: Description of all material topic - Safety, page 172	ESRS S1	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Combined report - Our performance - Safety, page 19 -21 and Appendices: Description of all material topic - Safety, page 169-172	ESRS S2	
403-8 Workers covered by an occupational health and safety management system	Combined report - Our performance - Safety, page 19 -21 and Appendices: Description of all material topic - Safety, page 169-172	ESRS S1	
403-9 Work-related injuries	Combined report - Our performance - Safety, page 19 -21 and Appendices: Description of all material topic - Safety, page 169-172	ESRS S1	
403-10 Work-related ill health	Combined report - Our performance - Safety, page 19 -21 and Appendices: Description of all material topic - Safety, page 169-172	ESRS S1	
404-1 Average hours of training per year per employee	Combined report - ESG metrics, page 152	ESRS S1	
404-2 Programs for upgrading employee skills and transition assistance programs	Combined report - Our performance - People, page 19 - 24, ESG metrics, page 152 and Appendices: Description of all material topics, page 172 - 180	ESRS S1	
404-3 Percentage of employees receiving regular performance and career development reviews	Combined report - Our performance - People, page 20, ESG metrics, page 152 and Appendices: Description of all material topics, page 172	ESRS S1	

GRI DISCLOSURE	Reference	ESRS reference	Comment
405-1 Diversity of governance bodies and employees	Combined report - Our performance - People, page 22 and ESG Metrics, page 151 - 152	ESRS 2 and ESRS S1	
405-2 Ratio of basic salary and remuneration of women to men	Combined report - ESG Metrics, page 153	ESRS S1	
406-1 Incidents of discrimination and corrective actions taken	Combined report - Our performance - people, page 23	ESRS S1	
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Combined report - Our performance - people, page 22 - 24 and Appendices: Description of all material topics, page 173 - 182	ESRS S1	
408-1 Operations and suppliers at significant risk for incidents of child labor	Combined report - Our performance - people, page 22 - 24 and Appendices: Description of all material topics, page 173 - 182	ESRS S1 and ESRS S2	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Combined report - Our performance - people, page 22 - 24 and Appendices: Description of all material topics, page 173 - 182	ESRS S1 and ESRS S2	
410-1 Security personnel trained in human rights policies or procedures	Information incomplete, to be assessed over the next 1-2 years		
411-1 Incidents of violations involving rights of indigenous peoples	Information incomplete, to be assessed over the next 1-2 years		
413-1 Operations with local community engagement, impact assessments, and development programs	Information incomplete, to be assessed over the next 1-2 years		
413-2 Operations with significant actual and potential negative impacts on local communities	Information incomplete, to be assessed over the next 1-2 years	ESRS 2	
414-1 New suppliers that were screened using social criteria	Combined report - Our performance - People, page 25 and Appendices: Description of all material topics, page 181 - 182.	ESRS G1	
414-2 Negative social impacts in the supply chain and actions taken	Combined report - Our performance - People, page 25 and Appendices: Description of all material topics, page 181 - 182.	ESRS 2	
415-1 Political contributions	Not considered material to Elopak. Our Code of Conduct specifies that we shall not give any political contributions.	ESRS G1	
416-1 Assessment of the health and safety impacts of product and service categories	Information incomplete, to be assessed over the next 1-2 years		
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No incidents registered in 2023		
417-1 Requirements for product and service information and labeling	Information incomplete, to be assessed over the next 1-2 years		
417-2 Incidents of non-compliance concerning product and service information and labeling	No incidents registered in 2023		
417-3 Incidents of non-compliance concerning marketing communications	No incidents registered in 2023		
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Combined report - Our performance - people, page 24		