Statement of use	Lion has reported the information cited in this GRI index for the period 1 January 2022 to 31 December 2022, with reference to the GRI Universal Standards 2021 and applicable Topic Standards 2016-2020.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	COMMENTS
General disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	Lion Sustainability Performance Report 2022, Section called "Our business"	
	2-2 Entities included in the organization's sustainability reporting	Lion Sustainability Performance Report 2022, Section called "Our business"	
	2-3 Reporting period, frequency and contact point	Lion Sustainability Performance Report 2022, Section called "About this report / Report parameters"	
	2-4 Restatements of information	No restatements of the information provided in the previous report were necessary	
	2-5 External assurance	Lion Sustainability Performance Report 2022, Section called "About this report / Report parameters"	
	2-6 Activities, value chain and other business relationships	not included	
	2-7 Employees	Lion Sustainability Performance Report 2022, Section called "Our business"	Employees comprise the majority of Lion's workforce. The employee number consists of Lion AU & NZ and some US (DVWP) where data is centralised by the payroll team in one system and reported internally on a quarterly basis. Additionally we have included HC data from Fermentum and NBB/Bells. Employee data includes permanent and fixed term contracts and excludes Casuals and External Contractors.
	2-8 Workers who are not employees	not included	
	2-9 Governance structure and composition	not included	
	2-10 Nomination and selection of the highest governance body	not included	
	2-11 Chair of the highest governance body	not included	
	2-12 Role of the highest governance body in overseeing the management of impacts	not included	
	2-13 Delegation of responsibility for managing impacts	not included	
	2-14 Role of the highest governance body in sustainability reporting	not included	
	2-15 Conflicts of interest	not included	
	2-16 Communication of critical concerns	not included	
	2-17 Collective knowledge of the highest governance body	not included	
	2-18 Evaluation of the performance of the highest governance body	not included	
	2-21 Annual total compensation ratio	not included	
	2-22 Statement on sustainable development strategy	Lion Sustainability Performance Report 2022, "Strategic Objectives"	Our Sustainability strategy has been broken down into 3 sections - Environmental, Social & Governance and include related Strategic Objectives
	2-23 Policy commitments	not included	
	2-24 Embedding policy commitments	not included	
	2-25 Processes to remediate negative impacts	not included	
	2-26 Mechanisms for seeking advice and raising concerns	not included	
	2-27 Compliance with laws and regulations	not included	
	2-28 Membership associations	not included	
	2-29 Approach to stakeholder engagement	not included	
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Lion Sustainability Performance Report 2022, Section "about this report"	Refers to the fact that our material topics have remained the same as 2021
	3-2 List of material topics	not included	
Material Topic - Sustainable procurement, human rights and responsible sourcing			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2022, Section "Social Highlights"	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Lion Sustainability Performance Report 2022, Section "Social Highlights" - SEDEX compliance & supplier diversity spend metrics	
Material topic - Business ethics and compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2022, Section "Governance Highlights"	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	not included	
	205-2 Communication and training about anti-corruption policies and procedures	Lion Sustainability Performance Report 2022, Section "Governance Highlights"	
	205-3 Confirmed incidents of corruption and actions taken	not included	
Material Topic - Sustainable Packaging & Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2022, Section "Environmental Highlights"	
	301-2 Recycled input materials used	Lion Sustainability Performance Report 2022, Section "Environmental Highlights"	
	3-3 Management of material topics	not included	
	306-1 Waste generation and significant waste-related impacts	not included	
	306-2 Management of significant waste-related impacts	not included	
	301-3 Reclaimed products and their packaging materials	not included	
Material Topic - Water			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2022, Section "Environmental Highlights"	
	303-1 Interactions with water as a shared resource	not included	

GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Lion Sustainability Performance Report 2022, Section "Environmental Highlights" as "Notes on Castlemaine Brewery water withdrawal"	
	303-5 Water consumption	Lion Sustainability Performance Report 2022, Section "Environmental Highlights"	
Material Topic - Climate Change			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2022, Section "Environmental Highlights"	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Lion Sustainability Performance Report 2022, Section "Environmental Highlights"	
	305-2 Energy indirect (Scope 2) GHG emissions	Lion Sustainability Performance Report 2022, Section "Environmental Highlights"	
	305-3 Other indirect (Scope 3) GHG emissions	not included	
	305-4 GHG emissions intensity	not included	
	305-5 Reduction of GHG emissions	not included	
Material Topic - Inclusion & Diversity			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2022, Section "Social Highlights"	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	not included	
	405-2 Ratio of basic salary and remuneration of women to men	Lion Sustainability Performance Report 2022, Section "Social Highlights" - gender pay gap metric	
Material Topic - Community Engagement & Reconciliation			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2022, Section "Social Highlights"	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Lion Sustainability Performance Report 2022, Section "A message from our Sustainability Director"	
	413-2 Operations with significant actual and potential negative impacts on local communities	not included	
Material Topic - Responsible Consumption and Transparent Labelling			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2022, Section "Social Highlights"	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	not included	
	417-2 Incidents of non-compliance concerning product and service information and labeling	not included	
	417-3 Incidents of non-compliance concerning marketing communications	Lion Sustainability Performance Report 2022, Section "Governance Highlights"	1 complaint related to advertising
Material Topic - Mental health and Wellbeing			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2022, Section "Social Highlights"	
Material topic - Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2022, Section "Governance Highlights"	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	not included	
	403-2 Hazard identification, risk assessment, and incident investigation	not included	
	403-3 Occupational health services	not included	
	403-4 Worker participation, consultation, and communication on occupational health and safety	not included	
	403-5 Worker training on occupational health and safety	not included	
	403-6 Promotion of worker health	not included	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	not included	
	403-8 Workers covered by an occupational health and safety management system	not included	
	403-9 Work-related injuries	Lion Sustainability Performance Report 2022, Section "Governance Highlights" - TRIFR & LTIFR metrics	