

Statement of use	Lion has reported the information cited in this GRI index for the period 1 January 2024 to 31 December 2024, 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
<b>General disclosures</b>			
<b>GRI 2: General Disclosures 2021</b>	2-1 Organisational details	Lion Sustainability Performance Report 2024, Section called "Our business"	
	2-2 Entities included in the organisation's sustainability reporting	Lion Sustainability Performance Report 2024, Section called "Our business"	
	2-3 Reporting period, frequency and contact point	Lion Sustainability Performance Report 2024, 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 2024, Section called "About this report / Report parameters"	
	2-7 Employees	Lion Sustainability Performance Report 2024, 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 Head Count data from Fermentum and NBB/Bells. Employee data includes permanent and fixed term contracts and excludes Casuals and External Contractors.
	2-22 Statement on sustainable development strategy	Lion Sustainability Performance Report 2024, "Strategic Objectives"	Our Sustainability strategy has been broken down into 3 sections - Environmental, Social & Governance and include related Strategic Objectives
<b>Material topics</b>			
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Lion Sustainability Performance Report 2024, Section "about this report"	We performed a double materiality assessment in 2024, which supersedes the last materiality assessment completed in early 2022.
<b>Material Topic - Sustainable Packaging &amp; Waste</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Lion Sustainability Performance Report 2024, Section "Highlights"	
	301-2 Recycled input materials used	Lion Sustainability Performance Report 2024, Section "Highlights"	
<b>Material Topic - Water</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Lion Sustainability Performance Report 2024, Section "Highlights"	
<b>GRI 303: Water and Effluents 2018</b>	303-3 Water withdrawal	Lion Sustainability Performance Report 2024, Section "Highlights" as Noted on Castlemaine Brewery water withdrawal"	
	303-5 Water consumption	Lion Sustainability Performance Report 2024, Section "Highlights"	
<b>Material Topic - Climate Change</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Lion Sustainability Performance Report 2024, Section "Highlights"	
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Lion Sustainability Performance Report 2024, Section "Highlights"	
	305-2 Energy indirect (Scope 2) GHG emissions	Lion Sustainability Performance Report 2024, Section "Highlights"	

Material topic - Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Performance Report 2024, Section "Highlights"	
GRI 403: Occupational Health	403-9 Work-related injuries	Lion Sustainability Performance Report 2024, Section "Highlights" - TRIFR & LTIFR metrics	