

Statement of use	Lion has reported with reference to the GRI Universal
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION
General disclosures		
GRI 2: General Disclosures 2021	2-1 Organizational details	Lion Sustainability Report 2023, page 3, About this report
	2-2 Entities included in the organization's sustainability reporting	Lion Sustainability Report 2023, page 3, About this report
	2-3 Reporting period, frequency and contact point	Lion Sustainability Report 2023, page 3 & 39. About this report
	2-4 Restatements of information	No restatements of the information provided in the previous report were necessary
	2-5 External assurance	Lion Sustainability Report 2023, page 3, About this report
	2-6 Activities, value chain and other business relationships	Lion Sustainability Report 2023, page 3, About this report
	2-7 Employees	Lion Sustainability Report 2023, page 4 People employed
	2-8 Workers who are not employees	Lion Sustainability Report 2023, page 4, People data
	2-9 Governance structure and composition	Lion Sustainability Report 2023, page 37 Governance and Ethics
	2-10 Nomination and selection of the highest governance body	Lion Sustainability Report 2023, page 37 Governance and Ethics
	2-11 Chair of the highest governance body	Lion Sustainability Report 2023, page 37 Governance and Ethics
	2-12 Role of the highest governance body in overseeing the management of impacts	Lion Sustainability Report 2023, page 37 Governance and Ethics
	2-13 Delegation of responsibility for managing impacts	Lion Sustainability Report 2023, page 37 Governance and Ethics
	2-14 Role of the highest governance body in sustainability reporting	Lion Sustainability Report 2023, page 37 Governance and Ethics
	2-15 Conflicts of interest	Lion Sustainability Report 2023, page 36-38 Governance
	2-16 Communication of critical concerns	Lion Sustainability Report 2023, page 36-38 Governance
	2-17 Collective knowledge of the highest governance body	Lion Sustainability Report 2023, page 36-38 Governance
	2-18 Evaluation of the performance of the highest governance body	Lion Sustainability Report 2023, page 36-38 Governance

	2-21 Annual total compensation ratio	Lion Sustainability Report 2023, page 22 Diversity, Equity and Inclusion
	2-22 Statement on sustainable development strategy	Lion Sustainability Report 2023, page 8 ESG Strategy
	2-23 Policy commitments	Lion Sustainability Report 2023, page 36-38 Governance
	2-24 Embedding policy commitments	Lion Sustainability Report 2023, page 36-38 Governance
	2-25 Processes to remediate negative impacts	Lion Sustainability Report 2023, page 36-38 Governance
	2-26 Mechanisms for seeking advice and raising concerns	Lion Sustainability Report 2023, page 36-38 Governance
	2-27 Compliance with laws and regulations	Lion Sustainability Report 2023, page 36-38 Governance
	2-28 Membership associations	Lion Sustainability Report 2023, pages 15, 17, 19, 21
	2-29 Approach to stakeholder engagement	Lion Sustainability Report 2023, page 3, About this report
Material topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Lion Sustainability Report 2023, page 3, About this report
	3-2 List of material topics	Lion Sustainability Report 2023, page 3, About this report
Material Topic - Sustainable procurement, human rights and responsible sourcing		
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Report 2023, page 26-28, Indigenous Strategy, human rights and responsible sourcing
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Lion Sustainability Report 2023, page 26 - 28 Indigenous Strategy, Sustainable Procurement, human rights and responsible sourcing
Material topic - Business ethics and compliance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Report 2023, page 36 & 37, Governance and Ethics
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Lion Sustainability Report 2023, page 36 & 37, Governance and Ethics
	205-2 Communication and training about anti-corruption policies and procedures	Lion Sustainability Report 2023, page 36 & 37, Governance and Ethics
	205-3 Confirmed incidents of corruption and actions taken	Lion Sustainability Report 2023, page 36 & 37, Governance and Ethics
Material Topic - Circular Economy		
GRI 301 Materials 2016	3-3 Management of material topics	Lion Sustainability Report 2023, page 15 Circular Economy
	301-2 Recycled input materials used	Lion Sustainability Report 2023, page 15 Circular Economy
	301-3 Reclaimed products and their packaging materials	Lion Sustainability Report 2023, page 15 Circular Economy
GRI 306:	306-1 Waste generation and significant waste-related impacts	Lion Sustainability Report 2023, page 15 Circular Economy

Waste 2020	306-2 Management of significant waste-related impacts	Lion Sustainability Report 2023, page 15 Circular Economy
Material Topic - Water Stewardship		
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Report 2023, page 14 Water Stewardship
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Lion Sustainability Report 2023, page 14 Water Stewardship
	303-3 Water withdrawal	Lion Sustainability Report 2023, page 14 Water Stewardship
	303-5 Water consumption	Lion Sustainability Report 2023, page 14 Water Stewardship
Material Topic - Climate Change		
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Report 2023, page 11 & 13 Zero Carbon & Climate Risk and Opportunities Analysis
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Lion Sustainability Report 2023, page 11 & 13 Zero Carbon & Climate Risk and Opportunities
	305-2 Energy indirect (Scope 2) GHG emissions	Lion Sustainability Report 2023, page 11 & 13 Zero Carbon & Climate Risk and Opportunities
	305-3 Other indirect (Scope 3) GHG emissions	Lion Sustainability Report 2023, page 11 & 13 Zero carbon & climate risk and opportunities
	305-5 Reduction of GHG emissions	Lion Sustainability Report 2023, page 10 & 11 Climate Change
Material Topic - Inclusion & Diversity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Report 2023, page 22 & 23 Diversity, Equity and Inclusion
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	Lion Sustainability Report 2023, page 22&23 Diversity, Equity and Inclusion
	405-2 Ratio of basic salary and remuneration of women to men	Lion Sustainability Report 2023, page 22&23 Diversity, Equity and Inclusion
Material Topic - Community Engagement & Indigenous Strategy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Report 2023, page 26-33 Community Engagement and Indigenous Strategy
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Lion Sustainability Report 2023, page 26-33 Community Engagement and Indigenous Strategy
	413-2 Operations with significant actual and potential negative impacts on local communities	Lion Sustainability Report 2023, page 26-33 Community Engagement and Indigenous Strategy
Material Topic - Responsible Consumption and Responsible Marketing		
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Report 2023, page 17-21 Responsible Consumption, Responsible Marketing and Transparent Labelling
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Lion Sustainability Report 2023, page 17-21 Responsible Consumption, Responsible Marketing and Transparent Labelling
	417-2 Incidents of non-compliance concerning product and service information and labeling	Lion Sustainability Report 2023, page 17-21 Responsible Consumption, Responsible Marketing and Transparent Labelling
	417-3 Incidents of non-compliance concerning marketing communications	Lion Sustainability Report 2023, page 17-21 Responsible Consumption, Responsible Marketing and Transparent Labelling
Material Topic - Mental health and Wellbeing		
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Report 2023, page 24-25 Mental health & wellbeing
	Number of people reached through ANZ partnerships	Lion Sustainability Report 2023, page 24-25 Mental health & wellbeing

Material topic - Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Lion Sustainability Report 2023, page 38 Safety
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Lion Sustainability Report 2023, page 38 Safety
	403-2 Hazard identification, risk assessment, and incident investigation	Lion Sustainability Report 2023, page 38 Safety
	403-3 Occupational health services	Lion Sustainability Report 2023, page 38 Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	Lion Sustainability Report 2023, page 38 Safety
	403-5 Worker training on occupational health and safety	Lion Sustainability Report 2023, page 38 Safety
	403-6 Promotion of worker health	Lion Sustainability Report 2023, page 38 Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Lion Sustainability Report 2023, page 38 Safety
	403-8 Workers covered by an occupational health and safety management system	Lion Sustainability Report 2023, page 38 Safety
	403-9 Work-related injuries	Lion Sustainability Report 2023, page 38 Safety
	403-10 Work-related ill health	Lion Sustainability Report 2023, page 38 Safety

Standards for the period 1 January 2023 to 31 December 2023.

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	Noted the ratio of the basic salary and remuneration of women to men for each employee category
Our external initiatives are reported throughout the sustainability report in case studies and narratives. These include Australian Climate Leaders Coalition, Australian Packaging Covenant Organisation (APCO), Certified Sustainable International Alliance for Responsible Drinking, Drinkwise, Supply Nation, Workplace Gender Equality Agency, Glass Packaging Forum	
tted for the disclosure or that a GRI Sector Standard reference number is not available.	

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