



66  
million  
children

in 44 countries  
participated in school  
feeding programmes

Tetra Pak Sustainability Report FY22

# GRI Content Index FY22

 **Tetra Pak**<sup>®</sup>  
PROTECTS WHAT'S GOOD

# Tetra Pak – GRI Content Index FY22

Tetra Pak’s Sustainability Report FY22 is prepared in accordance with the [Global Reporting Initiative \(GRI\) Standards](#) and covers all General Disclosures, as well as the Topic-specific Standards identified as material to our business and stakeholders.

This GRI Content Index lists each disclosure with reference to the location(s) where these topics are addressed in the [Tetra Pak Sustainability Report FY22](#), the [Tetra Laval Annual Report](#), and/or Tetra Pak’s webpages. Additional information such as reasons for omission as necessary is also included.

## Statement of use

Tetra Pak has reported in accordance with the GRI Standards for the period 1 January 2022–31 December 2022.

## GRI 1 used

GRI 1: Foundation 2021

## Applicable GRI Sector Standards

No sector standards apply

DISCLOSURE	LOCATION	NOTES & OMISSIONS
<b>GRI 2: GENERAL DISCLOSURES</b>		
2-1 Organisational Details	<a href="#">Sustainability Report FY22, pg. 2</a> <a href="#">Contact Us   Tetra Pak</a> ; <a href="#">Tetra Laval in brief</a>	
2-2 Entities included in the organisation’s sustainability reporting	<a href="#">Sustainability Report FY22, pg. 2</a> <a href="#">Contact Us   Tetra Pak</a>	
2-3 Reporting period, frequency and contact point	<a href="#">Sustainability Report FY22, pg. 2</a>	Tetra Pak’s FY22 Sustainability Report was published in May 2023. For more information please contact: <a href="mailto:tamsin.ekkel@tetrapak.com">tamsin.ekkel@tetrapak.com</a>
2-4 Restatements of information	<a href="#">Sustainability Report FY22, pg. 2</a> <a href="#">Sustainability performance data   Tetra Pak Global</a>	
2-5 External assurance	<a href="#">Sustainability Report FY22, pg. 2</a> <a href="#">Our sustainability approach</a>	Tetra Pak’s scopes 1, 2 and 3 greenhouse gas (GHG) emissions data have received limited assurance by a third party since 2013. Inventory audit report <a href="#">here</a> .
2-6 Activities, value chain, and other business relationships	<a href="#">Sustainability Report FY22, pg. 2</a> <a href="#">What we do   Tetra Pak</a>	
2-7 Employees	<a href="#">Sustainability performance data   Tetra Pak Global</a>	
2-8 Workers who are not employees		Information unavailable/ incomplete. Tetra Pak does not currently track this information.
2-9 Governance structure and composition	<a href="#">Sustainability Report FY22, pg. 67</a> <a href="#">Tetra Laval Annual Report</a>	
2-10 Nomination and selection of the highest governance body		Information omitted due to confidentiality constraints.

DISCLOSURE	LOCATION	NOTES & OMISSIONS
2-11 Chair of the highest governance body	<a href="#">Tetra Laval Annual Report</a>	
2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">Tetra Laval Annual Report</a> ; <a href="#">Good governance   Tetra Pak Global</a>	
2-13 Delegation of responsibility for managing impacts	<a href="#">Tetra Laval Annual Report</a> , pg. 6, 10; <a href="#">Good governance   Tetra Pak Global</a>	
2-14 Role of the highest governance body in sustainability reporting	<a href="#">Good governance   Tetra Pak Global</a>	
2-15 Conflicts of interest		Information omitted due to confidentiality constraints.
2-16 Communication of critical concerns	<a href="#">Sustainability Report FY22</a> , pg. 67; <a href="#">Good governance   Tetra Pak Global</a>	
2-17 Collective knowledge of the highest governance body	<a href="#">Good governance   Tetra Pak Global</a>	
2-18 Evaluation of the performance of the highest governance body		Information omitted due to confidentiality constraints.
2-19 Remuneration policies	<a href="#">Sustainability Report FY22</a> , pg. 68	
2-20 Process to determine remuneration	<a href="#">Sustainability Report FY22</a> , pg. 68	
2-21 Annual total compensation ratio		Information omitted due to confidentiality constraints.
2-22 Statement of sustainable development strategy	<a href="#">Sustainability Report FY22</a> , pg. 4-5 <a href="#">Message from the CEO   Tetra Pak</a>	
2-23 Policy commitments	<a href="#">Good governance   Tetra Pak Global</a>	
2-24 Embedding policy commitments	<a href="#">Good governance   Tetra Pak Global</a>	
2-25 Processes to remediate negative impacts		Information omitted due to information unavailable/ incomplete
2-26 Mechanisms for seeking advice and raising concerns	<a href="#">Sustainability Report FY22</a> , pg. 67	

DISCLOSURE	LOCATION	NOTES & OMISSIONS
2-27 Compliance with laws and regulations		Information omitted due to confidentiality constraints.
2-28 Membership associations	<a href="#">Our partners   Tetra Pak</a>	
2-29 Approach to stakeholder engagement	<a href="#">Stakeholder engagement   Tetra Pak</a>	
2-30 Collective bargaining agreements		Information unavailable/ incomplete. The Tetra Laval Group recognises the freedom of association and the right to collective bargaining. Our approach to union representation and collective agreements is strictly country driven and regulated by the local country laws. We therefore do not track this information in a global system.
<b>GRI 3: MATERIAL TOPICS</b>		
3-1 Process to determine material topics	<a href="#">Sustainability Report FY22, pg. 11</a> <a href="#">Our Sustainability Approach</a>	
3-2 List of material topics	<a href="#">Sustainability Report FY22, pg. 11</a> <a href="#">Our Sustainability Approach</a>	
3-3 Management of material topics	See all relevant disclosures below, by material topic.	
<b>FOOD SAFETY &amp; QUALITY</b>		
3-3 Management approach	<a href="#">Sustainability Report FY22, pg. 6, 13-21, 68</a>	
<b>GRI 416: Customer Health &amp; Safety</b>		
416-1 Assessment of the health and safety impacts of products and service categories	<a href="#">Sustainability Report FY22, pg. 68</a>	
<b>FOOD LOSS &amp; WASTE</b>		
3-3 Management approach	<a href="#">Sustainability Report FY22, pg. 6, 13-21</a>	



DISCLOSURE	LOCATION	NOTES & OMISSIONS
<b>FOOD ACCESS, AVAILABILITY &amp; RESILIENCE</b>		
3-3 Management approach	<a href="#">Sustainability Report FY22, pg. 6, 13-21</a>	
<b>Own indicator:</b> Children reached through School Feeding Programmes	<a href="#">Sustainability Report FY22, pg. 6, 14, 18</a>	
<b>Own indicator:</b> Smallholder farmers reached through Dairy Hub Model	<a href="#">Sustainability Report FY22, pg. 6, 14, 20</a>	
<b>EMPLOYEE HEALTH SAFETY &amp; WELLBEING</b>		
3-3 Management approach	<a href="#">Sustainability Report FY22, pg. 8, 58, 68</a>	
<b>GRI 403: Occupational Health and Safety</b>		
403-1 Occupational health and safety management system	<a href="#">Sustainability Report FY22, pg. 58, 68; Safe, healthy workplaces   Tetra Pak Global; Building a safety culture   Tetra Pak Global</a>	
403-2 Hazard identification, risk assessment, and incident investigation	<a href="#">Sustainability Report FY22, pg. 58, 68; Safe, healthy workplaces   Tetra Pak Global; Building a safety culture   Tetra Pak Global</a>	
403-3 Occupational health services	<a href="#">Sustainability Report FY22, pg. 58, 68; Safe, healthy workplaces   Tetra Pak Global; Building a safety culture   Tetra Pak Global</a>	
403-4 Worker participation, consultation, and communication on occupational health and safety	<a href="#">Sustainability Report FY22, pg. 58, 68</a>	
403-5 Worker training on occupational health and safety	<a href="#">Sustainability Report FY22, pg. 58, 68; Building a safety culture   Tetra Pak Global</a>	
403-6 Promotion of worker health	<a href="#">Sustainability Report FY22, pg. 58, 68; Safe, healthy workplaces   Tetra Pak Global</a>	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Sustainability Report FY22, pg. 68-69; Building a safety culture   Tetra Pak Global</a>	
403-9 Work-related injuries	<a href="#">Sustainability Report FY22, pg. 58</a>	
<b>BUSINESS ETHICS</b>		
3-3 Management approach	<a href="#">Sustainability Report FY22, pg. 67; Good governance   Tetra Pak Global</a>	

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DISCLOSURE	LOCATION	NOTES & OMISSIONS
<b>GRI 205: Anti-corruption</b>		
<b>205-1</b> Operations assessed for risks related to corruption	<a href="#">Sustainability Report FY22, pg. 67</a>	Partially disclosed, some information omitted due to confidentiality constraints
<b>205-2</b> Communication and training about anti-corruption policies and procedures	<a href="#">Sustainability Report FY22, pg. 67</a> <a href="#">Good governance   Tetra Pak Global</a>	
<b>HUMAN RIGHTS</b>		
<b>3-3</b> Management approach	<a href="#">Sustainability Report FY22, pg. 8, 55-57, 63-64, 74-80</a>	In 2022 we assessed the most severe risks that may occur to people in our supply chain - we are currently working on developing action plans to prevent and mitigate priority human rights risks across our supply chain, own operations and collection and recycling.
<b>TALENT ATTRACTION, DEVELOPMENT &amp; ENGAGEMENT</b>		
<b>3-3</b> Management approach	<a href="#">Sustainability Report FY22, pg. 8, 61</a>	
<b>GRI 404: Training and Education</b>		
<b>404-2</b> Programs for upgrading employee skills and transition assistance programs	<a href="#">Sustainability Report FY22, pg. 61-62</a>	
<b>404-3</b> Percentage of employees receiving regular performance and career development reviews	<a href="#">Sustainability Report FY22, pg. 61</a>	
<b>GRI 401: Employment</b>		
<b>401-1</b> New employee hires and employee turnover	<a href="#">Sustainability performance data   Tetra Pak Global</a>	We monitor new employee hires and turnover by age, gender and region
<b>401-2</b> Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Sustainability Report FY22, pg. 61</a>	
<b>DIVERSITY &amp; INCLUSION</b>		
<b>3-3</b> Management approach	<a href="#">Sustainability Report FY22, pg. 8, 59</a>	

DISCLOSURE	LOCATION	NOTES & OMISSIONS
<b>GRI 405: Diversity and Equal Opportunity</b>		
<b>405-1</b> Diversity of governance bodies and employees	<a href="#">Sustainability Report FY22, pg. 59</a> <a href="#">Sustainability performance data   Tetra Pak Global</a> ; <a href="#">Our workplace   Tetra Pak Global</a>	
<b>405-2</b> Ratio of basic salary and remuneration of women to men	<a href="#">Sustainability Report FY22, pg. 68</a>	Partially disclosed, some information omitted due to confidentiality constraints
<b>GRI 406: Non-discrimination</b>		
<b>406-1</b> Incidents of discrimination and corrective actions taken	<a href="#">Sustainability Report FY22, pg. 67</a>	Partially disclosed, some information omitted due to confidentiality constraints
<b>RESPONSIBLE MARKETING &amp; COMMUNICATION</b>		
<b>3-3</b> Management approach	<a href="#">Sustainability Report FY22, pg. 70</a>	
<b>GRI 417: Marketing and Labeling</b>		
<b>417-1</b> Requirements for product and service information and labeling	<a href="#">Sustainability Report FY22, pg. 70</a>	
<b>CLIMATE &amp; DECARBONISATION</b>		
<b>3-3</b> Management approach	<a href="#">Sustainability Report FY22, pg. 7, 33-43</a>	
<b>GRI 302: Energy</b>		
<b>302-1</b> Energy consumption within the organization	<a href="#">Sustainability Report FY22, pg. 7, 31, 36, 39-42</a> <a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>302-3</b> Energy intensity	<a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>302-4</b> Reduction of energy consumption	<a href="#">Sustainability Report FY22, pg. 36, 40</a> <a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>302-5</b> Reductions in energy requirements of products and services	<a href="#">Sustainability Report FY22, pg. 42-43, 80</a>	Partially disclosed, some information omitted due to information unavailable

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DISCLOSURE	LOCATION	NOTES & OMISSIONS
<b>GRI 305: Emissions</b>		
<b>305-1</b> Direct (Scope 1) GHG emissions	<a href="#">Sustainability Report FY22, pg. 33-34, 37-42</a> <a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>305-2</b> Energy indirect (Scope 2) GHG emissions	<a href="#">Sustainability Report FY22, pg. 33-34, 37-42</a> <a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>305-3</b> Other indirect (Scope 3) GHG emissions	<a href="#">Sustainability Report FY22, pg. 33-34, 36, 77-80</a> <a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>305-4</b> GHG emissions intensity	<a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>305-5</b> Reduction of GHG emissions	<a href="#">Sustainability Report FY22, pg. 33-34, 37-43</a> <a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>305-6</b> Emissions of ozone-depleting substances (ODS)	<a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>305-7</b> Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>RESPONSIBLE SOURCING OF RAW MATERIALS</b>		
<b>3-3</b> Management approach	<a href="#">Sustainability Report FY22, pg. 8, 48-49, 63-64, 69, 77</a> <a href="#">Responsible sourcing   Tetra Pak</a>	
<b>GRI 308: Supplier Environmental Assessment</b>		
<b>308-1</b> New suppliers that were screened using environmental criteria	<a href="#">Sustainability Report FY22, pg. 77</a>	
<b>308-2</b> Negative environmental impacts in the supply chain and actions taken	<a href="#">Sustainability Report FY22, pg. 77</a>	Partially disclosed, some information omitted due to confidentiality constraints
<b>GRI 414: Supplier Social Assessment 2016</b>		
<b>414-1</b> New suppliers that were screened using social criteria	<a href="#">Sustainability Report FY22, pg. 77</a>	
<b>414-2</b> Negative social impacts in the supply chain and actions taken	<a href="#">Sustainability Report FY22, pg. 77</a>	Partially disclosed, some information omitted due to confidentiality constraints



DISCLOSURE	LOCATION	NOTES & OMISSIONS
<b>CIRCULARITY &amp; RECYCLING</b>		
3-3 Management approach	<a href="#">Sustainability Report FY22, pg. 7, 22-32</a>	
<b>GRI 301: Materials 2016</b>		
301-1 Materials used by weight or volume	<a href="#">Sustainability performance data   Tetra Pak Global</a>	
301-3 Reclaimed products and their packaging materials	<a href="#">Sustainability Report FY22, pg. 23, 27</a> <a href="#">Sustainability performance data   Tetra Pak Global</a>	
<b>BIODIVERSITY &amp; NATURE</b>		
3-3 Management approach	<a href="#">Sustainability Report FY22, pg. 8, 48-49</a>	
<b>GRI 304: Biodiversity 2016</b>		
304-3 Habitats protected or restored	<a href="#">Sustainability Report FY22, pg. 45, 53</a>	
<b>WATER MANAGEMENT</b>		
3-3 Management approach	<a href="#">Sustainability Report FY22, pg. 8, 44-46, 50-52</a>	
<b>GRI 303: Water and Effluents 2018</b>		
303-1 Interactions with water as a shared resource	<a href="#">Sustainability Report FY22, pg. 50-52</a>	
303-2 Management of water discharge-related impacts	<a href="#">Sustainability Report FY22, pg. 50-52</a>	
303-3 Water withdrawal	<a href="#">Sustainability Report FY22, pg. 51</a> <a href="#">Sustainability performance data   Tetra Pak Global</a>	
303-4 Water discharge	<a href="#">Sustainability performance data   Tetra Pak Global</a>	
303-5 Water consumption	<a href="#">Sustainability Report FY22, pg. 50</a> <a href="#">Sustainability performance data   Tetra Pak Global</a>	

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