



Protects What's Good™

GRI content index 2022

The Araucaria Conservation Programme in Brazil

 **Tetra Pak®**
PROTECTS WHAT'S GOOD

GRI CONTENT INDEX: TETRA PAK SUSTAINABILITY REPORT 2022

This GRI Content Index accompanies Tetra Pak's Sustainability Report 2022, which has been prepared in accordance with the Global Reporting Initiative (GRI) Standards: Core option, for the period January 2021-December 2021.

Tetra Pak will follow the revised GRI Universal Standards (2021), which come into effect for reporting from 1 January 2023, for the Tetra Pak Sustainability Report 2023.

Unless otherwise stated, the data in this report relate to the calendar year 2021.

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT 2022/URL/DIRECT ANSWER	OMISSION
The organization and its reporting practices			
102-1	Name of the organisation	Name: Tetra Pak	
102-2	Activities, brands, products, and services	https://www.tetrapak.com/about-tetra-pak/the-company/facts-figures	
102-3	Location of headquarters	70 Avenue Général-Guisan Case Postale 446 CH-1009 PULLY/LAUSANNE	
102-4	Location of operations	More than 160 countries	
102-5	Ownership and legal form	Tetra Pak is one of three companies in privately owned Tetra Laval Group. The Tetra Laval Group consists of three industry groups, Tetra Pak, Sidel and DeLaval, all focused on technologies for the efficient production, packaging and distribution of food.	
102-6	Markets served	https://www.tetrapak.com/about-tetra-pak/the-company/facts-figures	
102-7	Scale of the organisation	https://www.tetrapak.com/about-tetra-pak/the-company/facts-figures	

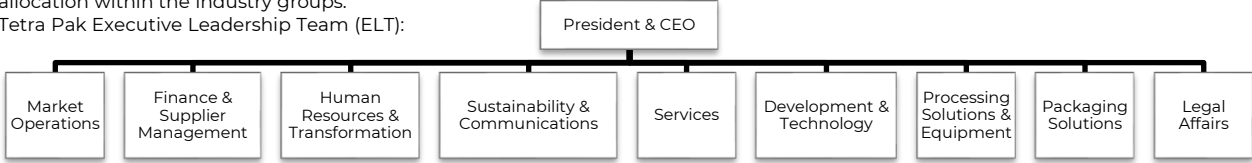
102-8		Information on employees and other workers									
		Workforce by organizational units, gender and age group									
		All Genders	Male	Female	<20	20-29	30-39	40-49	50-59	60+	
Tetra Pak	Top Management (Level A)	96	79	17	0	0	1	30	57	8	
	Management (Level B, C, D)	2,799	2,077	722	0	3	370	1199	1002	225	
	Other White Collars (Levels E to L)	16,165	11,477	4,688	1	1892	6034	4567	2941	730	
	Blue Collar	6,515	6,044	471	35	1014	2341	1648	1175	302	
Total		25,575	19,677	5,898	36	2909	8746	7444	5175	1265	

Permanent and temporary employees by region and by gender

All	Male	Female	GMEA	Male	Female	Americas	Male	Female
Regular	19,588	5917	Regular	1,642	306	Regular	3,964	1149
Temporary	220	89	Temporary	7	4	Temporary	5	4
Apac	Male	Female	ECA	Male	Female			
Regular	5,391	1,391	Regular	8,591	3,071			
Temporary	116	10	Temporary	92	71			

We work with the following categories of contingent staff: contractors, individual consultants (subcategory to contractor), temporary labour (subcategory to contractor) for the following purposes:

- expert skills and project based (e.g., consultants for special projects);
- short-term or additional needs (e.g., summer workers, interns, stand-ins for leave); and
- core vs. non-core activity (e.g., facilities management is delivered through a third-party provider).

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT 2022/URL/DIRECT ANSWER	OMISSION
102-9	Supply chain	https://www.tetrapak.com/sustainability/planet/responsible-sourcing	
102-10	Significant changes to the organisation and its supply chain	No significant changes compared to previous reporting period. Sustainability Report 2022: Securing Responsible Business Practices page 67.	
102-11	Precautionary principle or approach	https://www.tetrapak.com/en-gb/sustainability/our-approach/governance Sustainability Report 2022: Securing Responsible Business Practices page 66.	
102-12	External initiatives	https://www.tetrapak.com/sustainability/our-approach/stakeholders-and-reporting	
102-13	Membership of associations	The following lists include a number of key industry organisations, NGOs, IGOs and multi-stakeholder initiatives we work with around the world. https://www.tetrapak.com/sustainability/our-approach/stakeholders-and-reporting/our-partners https://www.tetrapak.com/sustainability/planet/recycling/building-recycling-value-chains	
Strategy			
102-14	Statement from senior decision-maker	CEO Letter in 2022 Sustainability Report page 4.	
Ethics and integrity			
102-16	Values, principles, standards, and norms of behaviour	https://www.tetrapak.com/en-gb/sustainability/our-approach/governance Sustainability Report 2022: Securing Responsible Business Practices page 66.	
102-17	Mechanisms for advice and concerns about ethics	https://www.tetrapak.com/en-gb/sustainability/our-approach/governance Sustainability Report 2022: Securing Responsible Business Practices page 66.	
Governance			
102-18	Governance structure	<p>Tetra Laval Board of Directors: Five primary areas of responsibility: the development and definition of overall strategies and policies; the appointment and succession planning of senior management; corporate governance; financial and operational control; defining financial targets for the Group's different operations and for total resource allocation within the industry groups. Tetra Pak Executive Leadership Team (ELT):</p>  <pre> graph TD CEO[President & CEO] CEO --- Market[Market Operations] CEO --- Finance[Finance & Supplier Management] CEO --- HR[Human Resources & Transformation] CEO --- Sustainability[Sustainability & Communications] CEO --- Services[Services] CEO --- DevTech[Development & Technology] CEO --- Processing[Processing Solutions & Equipment] CEO --- Packaging[Packaging Solutions] CEO --- Legal[Legal Affairs] </pre> <p>Sustainability Advisory Panel: Advise Tetra Pak's sustainability strategy within the business, broader industry and beyond. Sustainability Report 2022: Securing Responsible Business Practices page 66.</p>	
102-19	Delegating authority	https://www.tetrapak.com/about-tetra-pak/the-company/tetra-pak-management-team https://www.tetralaval.com/annual-report/tetra-laval/tetra-laval-group-board	
102-20	Executive-level responsibility for economic, environmental, and social topics	https://www.tetrapak.com/about-tetra-pak/the-company/tetra-pak-management-team https://www.tetralaval.com/annual-report/tetra-laval/tetra-laval-group-board	
102-21	Consulting stakeholders on economic, environmental, and social topics	https://www.tetralaval.com/annual-report/tetra-laval/tetra-laval-group-board	
102-22	Composition of the highest governance body and its committees	Tetra Laval Board of Directors: 9 members (Male: 8; Female: 1). Tetra Pak Executive Leadership Team (ELT): 10 Members (Male: 9; Female: 1)	

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102-23	Chair of the highest governance body	Chair of Tetra Laval's board: Lars Renström. Lars Renström is not a Tetra Pak senior executive.	
102-24	Nominating and selecting the highest governance body	https://www.tetralaval.com/annual-report/tetra-laval/tetra-laval-group-board	
102-26	Role of highest governance body in setting purpose, values, and strategy	https://www.tetralaval.com/annual-report/tetra-laval/tetra-laval-group-board	
102-27	Collective knowledge of highest governance body	https://www.tetralaval.com/annual-report/tetra-laval/tetra-laval-group-board	
102-29	Identifying and managing economic, environmental, and social impacts	https://www.tetralaval.com/annual-report/tetra-laval/tetra-laval-group-board	
102-30	Effectiveness of risk management processes	https://www.tetralaval.com/annual-report/tetra-laval/tetra-laval-group-board	
102-32	Highest governance body's role in sustainability reporting	Tetra Pak's sustainability report is approved by a steering group consisting of the EVP Sustainability & Communications, VP, External Communications and VP, Corporate Social Responsibility, in addition to the company's CEO. The Tetra Laval Board is not involved in the approval of Tetra Pak's annual sustainability report.	
Stakeholder Engagement			
102-40	List of stakeholder groups	Sustainability Report 2022: Our Stakeholders page 13. https://www.tetrapak.com/en-gb/sustainability/our-approach/stakeholders-and-reporting	
102-41	Collective bargaining agreements	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.	
102-42	Identifying and selecting stakeholders	Sustainability Report 2022: Our Stakeholders page 13. https://www.tetrapak.com/en-gb/sustainability/our-approach/stakeholders-and-reporting	
102-43	Approach to stakeholder engagement	Sustainability Report 2022: Our Stakeholders page 13. https://www.tetrapak.com/en-gb/sustainability/our-approach/stakeholders-and-reporting	
102-44	Key topics and concerns raised	The results of our most recent customer surveys, and the topics and concerns raised therein, can be found here: www.tetrapak.com/sustainability/customer-focus/understanding-our-customers	
Reporting practice			
102-45	Entities included in the consolidated financial statements	https://www.tetrapak.com/about-tetra-pak/the-company/facts-figures	
102-46	Defining report content and topic Boundaries	As part of our sustainability approach, we undertake a materiality assessment every two years. This ensures that we keep up to date with changing sustainability priorities and that we continue to focus on the areas that deliver the greatest positive impact for our customers, our business, society, and the environment. In 2021, we reviewed our comprehensive 2019 materiality assessment and updated sustainability topic definitions and prioritisation, as needed, to reflect the latest changes in the regulatory landscape, industry trends, and stakeholder expectations. We maintained a simple, focused, and integrated approach to "refresh" the 2019 outcomes. The following stakeholder groups were included in the assessment either through direct engagement or proxy information research: suppliers, internal stakeholders, customers, end consumers, post consumption stakeholders, business support service providers, regulators and authorities, and local/civil communities. Based on desktop research, Tetra Pak's 2019 material topics and their definitions were adjusted. As a result, 14 topics were considered for the 2021 Refresh assessment. Tetra Pak's stakeholder groups were included in the assessment either through direct engagement via two surveys (Internal Stakeholders) or proxy data research (External Stakeholders). Nine relevant data sources ("filters") were used to inform the assessment and prioritisation of the importance of the 14 selected topics to Tetra Pak's stakeholders and the impact of each on Tetra Pak's business. Sustainability Report 2022: Our Sustainability Priorities page 14.	

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT 2022/URL/DIRECT ANSWER	OMISSION
102-47	List of material topics	<p>Our material topics include:</p> <ul style="list-style-type: none"> • Food Safety & Quality • Food Access, Availability & Resilience • Food Loss & Waste • Biodiversity & Nature • Water Management • Responsible Sourcing of Raw Materials • Climate & Decarbonisation • Circularity & Recycling • Talent Attraction, Development & Engagement • Employee Health, Safety & Wellbeing • Diversity & Inclusion • Human Rights • Business Ethics • Responsible Marketing & Communication 	
102-48	Restatements of information	<p>No restatement has been made.</p> <p>This year, we have reviewed and updated our recycling reporting methodology to improve reliability, transparency, and relevance. The changes introduced with the new methodology include:</p> <ul style="list-style-type: none"> • Moving toward post-consumer recycling rate, which means the pre-consumer waste from our own factories as well as our food and beverage manufacturers' factories is no longer included in the calculation of the collection for recycling rate. • Introducing a tier-based system to drive an increase in data quality and reliability. • Tracing the destination of collected volumes to receiving recyclers wherever possible, and better integration of information provided by the recyclers. <p>As a result of the changes in accounting, the actual global recycling rate figure was 26% in 2021, compared to 25% in 2020, both figures using the new recycling reporting methodology.</p> <p>During the process of compiling the 2021 greenhouse gas emissions inventory a recalculation of base year emissions and 2020 emissions was triggered by changes in calculation methodology and improvements in the accuracy of emission factors and activity data. The quantitative change observed due to the recalculation of 2019 total GHG emissions Scope 1, 2 and 3 (including market-based emissions) is 9%.</p> <p>www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data.</p>	
102-49	Changes in reporting	<p>List of previous material aspects:</p> <ul style="list-style-type: none"> • Making food safe and available • Securing a responsible value chain • Promoting OHS and employee wellbeing • Promoting diversity and inclusion • Transparency/active communication in the value chain • Contributing to a low-carbon society • Promoting recycling and circularity • Protecting biodiversity and ecosystems • Maintaining freshwater availability • Securing a solid governance framework 	
102-50	Reporting period	Jan - Dec	
102-51	Date of most recent report	August 2022	
102-52	Reporting cycle	<p>Sustainability reporting every year</p> <p>Not following financial reporting cycles as private company</p>	
102-53	Contact point for questions regarding the report	<p>Tamsin Ekkel</p> <p><i>Sustainability Performance Specialist</i></p> <p>Tamsin.Ekkel@tetrapak.com</p>	

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT 2022/URL/DIRECT ANSWER	OMISSION
102-54	Claims of reporting in accordance with the GRI Standard	The Sustainability Report was prepared in accordance with the Global Reporting Initiative (GRI) 2016 Standards: Core option..	
102-55	GRI content index	https://www.tetrapak.com/sustainability/sustainability-updates	
102-56	External assurance	The Sustainability Report 2022 is not assured. The limited assurance covers Tetra Pak's 2021 scope 1, 2 and 3 greenhouse gas (GHG) emissions inventory, together with updates and changes to the GHG emissions of the base year 2019 and the share of renewable electricity out of Tetra Pak's electricity use during 2021.	

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT 2022/URL/DIRECT ANSWER	OMISSION
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
Materials			
103 (parts 1, 2 and 3)	Management approach	This relates to our material aspects “Circularity & Recycling”, “Climate & Decarbonisation”, “Responsible Sourcing of Raw Materials” and “Biodiversity & Nature” . Sustainability Report 2022: Acting for Nature page 24 , Taking Action on Climate page 34, Driving Circular Solutions page 46	
301-1	Materials used by weight or volume	We report on the raw materials used to produce our carton packages, including laminates, closures, straws, strips and film. Our data is available here: www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data	
301-2	Recycled input materials used	Sustainability Report 2022: Driving Circular Solutions page 46.	
301-3	Reclaimed products and their packaging materials	Sustainability Report 2022: Driving Circular Solutions page 52	
Energy			
103 (parts 1, 2 and 3)	Management approach	This relates to our material aspects “Climate & Decarbonisation”. Sustainability Report 2022: Taking Action on Climate page 34.	
302-1	Energy consumption within the organisation	For data on our energy consumption, including by source and function, see: www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data	
302-3	Energy intensity	We monitor the energy efficiency of our packaging material operations by measuring the energy used to produce a million standard packages. Our data is available here: www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data	
302-4	Reduction of energy	Sustainability Report 2021: Climate, page 97. For data on our energy consumption measured in GWh and change compared with a 2010 baseline, see: www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data	
Water and Effluents			
103 (parts 1, 2 and 3)	Management approach	This relates to our material aspect “Water Management”.. Sustainability Report 2022: Water Management page 30.	
303-1	Interactions with water as a shared resource	Our organisation interacts with water in three main areas: usage upstream, connected with production of packaging raw materials; usage at our own operations; and usage linked to processing and packaging liquid food at the sites of our customers. For Tetra Pak sites water is supplied either by third-party (municipal supply), by own ground wells, or from surface water. Besides water use at all our sites for sanitary purposes water is also used for industrial operations. Common uses include; cooling systems, washing activities, equipment testing activities, and gardening. Water discharge is done either to external wastewater treatment (municipal or third-party wastewater facilities), surface water after on-site wastewater treatment. Our focus on responsible sourcing means that we consider environmental aspects, including water stewardship, when purchasing products and services, both for our direct and indirect supplies. All our centrally and locally managed suppliers must endorse the Tetra Pak Code of Business Conduct for Suppliers and comply with its requirements, which include a requirement to operate in an environmentally sound manner and be willing to minimise environmental impacts within their reach. Each Tetra Pak site must ensure that it meets all local water-related regulatory requirements. These often include monitoring of water discharge quality, water withdrawal quantities. Sites are locally responsible for ensuring such requirements are met by monitoring and measuring such parameters at required intervals. Promoting water stewardship is a key management process for suppliers of our base materials. It is also embedded in the standards of the organisations we use to certify the base materials we use, notably FSC™ for paperboard, Bonsucro for plant-based polymers and ASI for aluminium. We use WRI's Aqueduct Risk Atlas tool to map and assess water risk in our suppliers' sites (as well as our own), as part of our risk-based methodology to assess potential new suppliers and to identify existing suppliers in scope for targeted sustainability assessments. In our own operations, the amount of water we use is modest. Nevertheless, we seek to minimise usage as far as possible, including through the application of WCM principles. Water usage is a criterion in all new building projects and major fit-outs: where possible, we now aim for Gold level certification from LEED, a leading international certification standard, which includes water efficiency and conservation. We measure and report on our total corporate water use, our water use by source and our water use intensity in packaging material production. You can see these figures here: www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data	

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Water and Effluents																					
		We have established a strategic programme “Water Consumption Reduction” under our 2030 strategy pillar, Lead the Sustainability Transformation. Water aspects across the value chain are being reassessed; revised outline ambition levels have been proposed to the governance body, the Sustainability Forum; and detailed targets and roadmaps are to be established. Water is also one of the environmental impact areas addressed in our Environmental and Net Zero Operations (ENZO) project, launched in 2020. In 2021, we created a new corporate Water Management Procedure for our operations, which will be launched in 2022 and rolled out to all our sites. This procedure aims to reduce our exposure to water-related risks and bring company-wide attention to the importance of reducing our water consumption and impact.																			
303-2	Management of water-discharge related impacts	Our Environmental Policy requires compliance with all relevant local regulations and water discharge consents. Our Environmental Policy is available here: https://www.tetrapak.com/content/dam/tetrapak/publicweb/my/en/sustainability/tetra-pak-group-environment-policy.pdf We have no corporate standards for facilities operating in locations with no local discharge requirements. We have no corporate water quality standards or guidelines today and no sector-specific standards are currently in use. No profiling of receiving waterbodies has been done at corporate level. We have started work with assessment against the Alliance for Water Stewardship Standard.																			
303-3	Water withdrawal	https://www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data Figures for water withdrawal from areas with water stress are based on production sites rated high or extremely high baseline water stress according to WRI Aqueduct Water Risk Atlas 3.0.	We do not currently have information breaking down total water withdrawal from each of the sources listed by freshwater/ other water.																		
Biodiversity																					
103 (parts 1, 2 and 3)	Management approach	This relates to our material aspect “Biodiversity & Nature”. Sustainability Report 2022: Acting for Nature page 24.																			
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	We currently only have data for IUCN Red List tree species with habitats in areas affected by operations, by level of extinction risk. However, note that this list considers the situation of natural forest. The risk level is not applicable for certified plantations, from which all timber for Tetra Pak paperboard is sourced. We require our suppliers to disclose annually the tree species harvested, which are cross-checked with the IUCN Red List to confirm that none of the species harvested are assessed as at risk of extinction. This is combined with the FSC™ National Risk Assessment for the country of harvest, which includes areas of high conservation value (HCV) in its scope. <table border="1"> <thead> <tr> <th>EXTINCTION RISK</th> <th>NUMBER OF IUCN RED LIST TREE SPECIES WITH HABITATS IN AREAS AFFECTED BY OPERATIONS</th> </tr> </thead> <tbody> <tr> <td>Critically endangered</td> <td>2</td> </tr> <tr> <td>Endangered</td> <td>4</td> </tr> <tr> <td>Vulnerable</td> <td>Not available</td> </tr> <tr> <td>Near threatened</td> <td>2</td> </tr> <tr> <td>Least concerned</td> <td>96</td> </tr> <tr> <td>From least concerned to endangered</td> <td>2</td> </tr> <tr> <td>From least concerned to critically endangered</td> <td>3</td> </tr> <tr> <td>Species not assessed or other assessment issue</td> <td>7</td> </tr> </tbody> </table>	EXTINCTION RISK	NUMBER OF IUCN RED LIST TREE SPECIES WITH HABITATS IN AREAS AFFECTED BY OPERATIONS	Critically endangered	2	Endangered	4	Vulnerable	Not available	Near threatened	2	Least concerned	96	From least concerned to endangered	2	From least concerned to critically endangered	3	Species not assessed or other assessment issue	7	We currently only have relevant data for IUCN Red List tree species.
EXTINCTION RISK	NUMBER OF IUCN RED LIST TREE SPECIES WITH HABITATS IN AREAS AFFECTED BY OPERATIONS																				
Critically endangered	2																				
Endangered	4																				
Vulnerable	Not available																				
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From least concerned to endangered	2																				
From least concerned to critically endangered	3																				
Species not assessed or other assessment issue	7																				

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Emissions			
103 (parts 1, 2 and 3)	Management approach	<p>This relates to our material aspect "Climate & Decarbonisation".</p> <p>Sustainability Report 2022: Taking Action on Climate page 34. https://www.tetrapak.com/en-gb/sustainability/planet/environmental-impact/a-value-chain-approach</p> <p>Since 1998, we have been collecting data from the different parts of our organisation on an annual basis, and consolidating the information in a central database. To ensure we have comprehensive and comparable figures, we base our accounting on the guidelines of the GHG Protocol, widely acknowledged as the leading methodology for the management of greenhouse gas emissions, reporting on Scopes 1, 2 and 3. Our data is externally audited.</p> <p>During the process of compiling the 2021 greenhouse gas emissions inventory a recalculation of base year emissions and 2020 emissions was triggered by changes in calculation methodology and improvements in the accuracy of emission factors and activity data. The quantitative change observed due to the recalculation of 2019 total GHG emissions Scope 1, 2 and 3 (including market-based emissions) is 9%. Details can be found here: www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data</p>	
305-1	Direct (Scope 1) GHG emissions	<p>Scope 1 includes direct emissions from our own operations, including fuel consumption and the use of refrigerants and solvents.</p> <p>Scope 1 - 2021: 64 ktonnes CO₂e Our data is available here: https://www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data</p>	
305-2	Energy indirect (Scope 2) GHG emissions	<p>Scope 2 includes indirect emissions related to purchased electricity, heat, steam or cooling.</p> <p>Scope 2 - 2021: 74 ktonnes CO₂e Our data is available here: https://www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data</p>	
305-3	Other indirect (Scope 3) GHG emissions	<p>Our Scope 3 emissions continue to be below 2010 levels. We have committed to achieving net zero GHG emissions in our operations by 2030 and have set a net zero ambition across the value chain by 2050. Our revised SBTi-approved target across all Scopes 1, 2, and 3 involves reaching 46% GHG reduction across our value chain by 2030, compared to 2019, in line with a 1.5°C pathway. Our overall GHG emissions (Scopes 1, 2 and 3) were flat in 2021 compared to 2019 due to the increase in sales of equipment.</p> <p>Scope 3 – 2021: 13,281 ktonnes CO₂e Our data is available here: https://www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data</p>	
305-4	GHG emissions intensity	<p>Emission intensity for packaging material production is calculated by dividing the Scope 1+2 emissions of packaging material production sites by million standard packages. Our GHG emissions (scope 1+2) intensity data is available here: https://www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data</p>	
305-5	Reduction of GHG emissions	<p>Our data is available here: https://www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data</p>	
305-6	Emissions of ozone-depleting substances (ODS)	<p>Emissions from ozone-depleting substances result from CFC/HCFC leakages. Tetra Pak policy is to replace CFC, halon and all other substances with high ozone depleting potential with alternative substances that have a lower environmental impact. Since implementing this policy our emissions from ozone-depleting substances have dropped to marginal levels. Our data is available here: https://www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data</p>	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX) and other significant air emissions	<p>Volatile organic compound (VOC) emissions arise mainly from solvents used in printing inks and, to some extent, from printing plate production. Our data represents total VOC emissions to air, after abatement equipment. Our data is available here: https://www.tetrapak.com/sustainability/planet/environmental-impact/a-value-chain-approach/sustainability-measuring-and-reporting/envir-performance-data</p>	

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Supplier Environmental Assessment			
103 (parts 1, 2 and 3)	Management approach	This relates to our material aspects “Responsible Sourcing of Raw Materials”, “Climate & Decarbonisation” and “Biodiversity & Nature” Sustainability Report 2022: “Join Us in Protecting the Planet” environmental sustainability initiative page 26-27 and Responsible Sourcing Programme page 28.	
308-1	New suppliers that were screened using environmental criteria	In 2021, we screened 100% of new relevant suppliers against environmental criteria.	
Employment			
103 (parts 1, 2 and 3)	Management Approach	This relates to our material aspects “Talent Attraction, Development & Engagement”. Sustainability Report 2022: Talent Attraction, Development & Engagement page 59.	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Majority of the total Tetra Pak population receive these benefits including over and above statutory provisions <ul style="list-style-type: none"> • Accident, death and disability coverage 2x Annual Base salary global standard. • Medical and pension plans are positioned at market median for each country. • Long service awards are provided were market prevalent. • Redundancy benefits include typically above legally required severance payments as well as globally consistent outplacement services. 	
Occupational Health and Safety			
103 (parts 1, 2 and 3)	Management approach	This relates to our material aspects “Employee Health, Safety & Wellbeing”. Sustainability Report 2022: Employee Health, Safety & Wellbeing page 57. https://www.tetrapak.com/sustainability/people/health-and-safety	
403-1	Occupational health and safety management system	Tetra Pak protects what’s good™ and therefore we have implemented a global Occupational Health and Safety Management System across all our sites that is based on the main requirements of ISO 45001. In all manufacturing sites this is externally certified, whereas for market companies and global sites we run an internal audit programme where senior employees work in collaboration with a team of external auditors. Our corporate occupational health and safety procedures and guidelines are set at a high standard and ensure that in all cases local legislation is met and in many case exceeded. Our approach to occupational health and safety is laid out in our Global OHS Policy. This is available here: www.tetrapak.com/content/dam/tetrapak/publicweb/gb/en/sustainability/ documents/tetra-pak-occupational-health-and-safety-policy.pdf	
403-2	Hazard identification, risk assessment and incident investigation	We have implemented a structured programme of risk assessments, documented in our corporate OHS procedure for risk assessment, which ensures that all work-related hazards from both routine and non-routine activities are identified and the risks assessed. The programme applies to both Tetra Pak employees and any contractors working on behalf of Tetra Pak. Assessments are completed by trained employees and coordinated by local OHS officers. To ensure that risks are managed correctly, we use a hierarchy of controls (eliminate, reduce, isolate, control, PPE, discipline) that ensures the most effective control is used to reduce the risks identified. All employees are trained to report all OHS incidents, whether there was an injury or not, and these reports are in accordance with our corporate procedure for reporting OHS incidents. Contractors working on behalf of Tetra Pak are also reminded of their responsibility to report incidents to Tetra Pak. All incidents reported are then investigated by local OHS officers working with local management in accordance with corporate procedure for investigating OHS incidents. More serious OHS incidents are reviewed and validated by regional and global OHS managers to ensure suitable control measures are implemented. Serious incident notifications are used to share lessons learnt from serious incidents. Our key safe behaviours encourage employees to report unsafe acts they see, and all employees are empowered to challenge and, if necessary, stop any work they perceive to be unsafe or a breach of legislation. When working at our customers sites, our employees are empowered to cease working and report to their manager if they feel that their safety is at risk. Our Global OHS Policy is available here: www.tetrapak.com/content/dam/tetrapak/publicweb/gb/en/sustainability/ documents/tetra-pak-occupational-health-and-safety-policy.pdf	

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403-3	Occupational health services	<p>All employees have access to occupational health services. Mainly these are provided through third party specialists. However, in some larger sites such as Lund in Sweden we provide onsite healthcare facilities.</p> <p>Our global Health & Wellbeing Manager coordinates these activities, which are managed locally by OHS officers and Human Resources working in partnership. Our global Occupational Health and Safety Management System ensures that occupational hazards are identified, and the risks assessed. While most risks are local and require a local solution, some are global in nature and hazards such as exposure to noise and mental wellbeing are managed through global procedure and programmes to reduce risks at source, identify workers who might have been affected and where necessary provide ongoing support and care.</p> <p>In 2021, we launched our Mental Wellbeing Programme to raise awareness on mental wellbeing and create dialogues within our teams to destigmatise poor mental wellbeing and encourage employees to seek support if needed.</p> <p>Further information is available here: www.tetrapak.com/sustainability/people/health-and-safety/health-and-wellbeing</p>	
403-4	Worker participation, consultation and communication on occupational health and safety	<p>We have a clearly defined approach as per the requirements of ISO 45001 for workers to participate and consult in the development, implementation and evaluation of our Occupational Health and Safety Management System. Occupational health and safety are also regular topics on the agenda of our European Works Council. All concerns raised are addressed by the relevant forum. All new projects related to health and safety are subject to consultation with workers' representatives/unions in accordance with local legislation.</p> <p>Our Global OHS Policy is available here: www.tetrapak.com/content/dam/tetrapak/publicweb/gb/en/sustainability/documents/tetra-pak-occupational-health-and-safety-policy.pdf</p>	
403-5	Worker training on occupational health and safety	<p>All employees receive occupational health and safety training related to the hazards that they might reasonably be expected to face during their work activities. Training needs are identified both locally and globally and training programmes run to meet the requirements of both ISO 45001 and our own global Occupational Health and Safety Management System.</p> <p>All new employees and contractors working on behalf of Tetra Pak receive OHS training as part of their induction and as employees move up the career ladder, they receive OHS training appropriate to their new role and responsibilities.</p> <p>In 2021, we implemented a new global software platform, MyOHS, to support the delivery of OHS wherever our employees are working. Through a new virtual course, we are raising the OHS competency of our project and site managers.</p>	
403-6	Promotion of worker health	<p>We believe that all employees should be able to thrive at home as well as at work. Our global Tetra Laval remuneration principles and guidelines set out the principle that "benefits packages should encourage employees to live a healthy balanced lifestyle". Local Human Resources teams decide on the most appropriate way to deliver on this principle with support from our Global Health & Wellbeing Manager. All employees have access to a healthcare plan and through our facilities collaborators we provide nutritional meals. Since January 2021, all employees have access to a global employee assistance programme to support their mental wellbeing and emotional needs both related to work and home life.</p>	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>For our field force, who spend most of their time at customer sites, i.e., workplaces not directly controlled by us, we take care to provide them with the right equipment, tools, guidelines and procedures to be able to perform their job in a safe way. All works carried out at customer sites must be compliant with our OHS at Customer Sites manual.</p> <p>This manual details the standards we follow to keep our employees and contractors safe when working in both servicing or project environments. Every local OHS Officer has ensured that their local OHS procedures comply to both the OHS at Customer Sites manual and the local legal requirements (whichever is the higher standard). We also maintain a dashboard for maturity results of OHS at customer sites.</p> <p>Through various tools and procedures, our Field Service Engineers can report any OHS risks they see either at a customer sites or in our equipment. Based on such feedback, either from our own engineers or from customers, the company will consider appropriate action, such as upgrading or redesigning of equipment.</p> <p>All contractors engaged by Tetra Pak must follow the minimum OHS requirements laid out in our Contractors OHS Handbook, which can be viewed here: www.tetrapak.com/content/dam/tetrapak/publicweb/gb/en/suppliers/ohs-documents/Contractors-OHS-handbook.pdf</p> <p>The requirements outlined in this document apply to all contracted work performed for Tetra Pak either at a Tetra Pak or customer site.</p> <p>All our suppliers are required to follow our Code of Business Conduct for Suppliers, which states that they must provide their employees with a safe and healthy working environment. Commitment to OHS is also included in assessments of our base materials suppliers by FSC™, Bonsucro and ASI.</p>	
403-9	Work-related injuries	<p>Data given covers employees and workers who are not employees but whose work and/or workplace is controlled by Tetra Pak. In 2021 there were:</p> <ul style="list-style-type: none"> •No fatalities •One high consequence incident involving a finger amputation. In line with our promise to Protect what's good Tetra Pak is determined to learn from all high consequence incidents and has put in place a detailed action plan •We had 144 recordable incidents giving us a Total Recordable Accident Rate of 2.56 (the number of accidents with a severity greater than first aid per 500 employees) This was a reduction of 25% compared to 2020 •Total hours worked 56.5 million 	

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Training and Education																																													
103 (parts 1, 2 and 3)	Management Approach	This relates to our material aspects "Talent Attraction, Development & Engagement". Sustainability Report 2022: Talent Attraction, Development & Engagement page 59.																																											
404-3	Percentage of employees receiving regular performance and career development reviews	99% of total Tetra Pak population included in Performance Management; of which 99.9% received a performance rating.																																											
Diversity and Equal Opportunity																																													
103 (parts 1, 2 and 3)	Management Approach	This relates to our material aspects "Diversity & Inclusion" Sustainability Report 2022: Diversity & Inclusion page 58 https://www.tetrapak.com/sustainability/people/diversity																																											
405-1	Diversity of governance bodies and employees	* Percentages may not total 100 due to rounding																																											
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103 (parts 1, 2 and 3)	Management Approach	This relates to our material aspects "Responsible Sourcing of Raw Materials". Sustainability Report 2022: Securing Responsible Business Practices page 66.																																											
414-1	New suppliers that were screened using social criteria	In 2021, we screened 100% of our new relevant suppliers against social criteria.																																											

For the following six material topics identified in 2021 and disclosed in the Sustainability Report 2022, no appropriate GRI Standards cover the topics accurately. Therefore, Tetra Pak disclose information on these material topics though the GRI 103 Management Approach only.

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TETRA PAK OWN INDICATORS			
Food Safety & Quality			
103 (parts 1, 2 and 3)	Management Approach	Sustainability Report 2022: Increase Access to Safe, Nutritious Food page 17. www.tetrapak.com/sustainability/food-safety	
Food Access, Availability & Resilience			
103 (parts 1, 2 and 3)	Management Approach	Sustainability Report 2022: Increase Access to Safe, Nutritious Food page 17. www.tetrapak.com/sustainability/food-availability	
Food Loss & Waste			
103 (parts 1, 2 and 3)	Management Approach	Sustainability Report 2022: Reduce Food Loss and Waste page 19.	
Human Rights			
103 (parts 1, 2 and 3)	Management Approach	Sustainability Report 2022: Securing Responsible Business Practices page 66 and Risk Management Example: Responsible Sourcing Programme page 28.	
Business Ethics			
103 (parts 1, 2 and 3)	Management Approach	Sustainability Report 2022: Securing Responsible Business Practices page 66. https://www.tetrapak.com/en-gb/sustainability/our-approach/governance	
Responsible Marketing & Communication			
103 (parts 1, 2 and 3)	Management Approach	Sustainability Report 2022: Responsible Communication & Marketing page 70.	