

GRI content index

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| Statement of use | Elopak ASA has reported in accordance with the latest GRI standards for the period of January 1st to December 31st 2022. |
| GRI 1 used | GRI 1: Foundation 2021 |
| GRI Sector Standard(s) | None |

| GRI 2: General disclosures 2021 | |
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| Disclosure | Reference |
| 2-1 Organizational details | Annual Report 2022 Introduction/about |
| 2-2 Entities included in the organization's sustainability reporting | Annual Report 2022, note 22 |
| 2-3 Reporting period, frequency and contact point | About report 2022 |
| 2-4 Restatements of information | Restatements |
| 2-5 External assurance | About report Documentation |
| 2-6 Activities, value chain and other business relationships | Annual report 2022 |
| 2-7 Employees | Data tables, People |
| 2-8 Workers who are not employees | Data tables, People |
| 2-9 Governance structure and composition | Corporate Governance Report in Annual Report 2022 |
| 2-10 Nomination and selection of the highest governance body | Corporate Governance Report in Annual Report 2022 |
| 2-11 Chair of the highest governance body | Corporate Governance Report in Annual Report 2022 |
| 2-12 Role of the highest governance body in overseeing the management of impacts | Sustainability governance |
| 2-13 Delegation of responsibility for managing impacts | Sustainability governance |
| 2-14 Role of the highest governance body in sustainability reporting | Sustainability governance |
| 2-15 Conflicts of interest | Corporate Governance Report in Annual Report 2022 Sustainability governance |
| 2-16 Communication of critical concerns | Sustainability governance Ethics and Compliance |
| 2-17 Collective knowledge of the highest governance body | Corporate Governance Report in Annual Report 2022 |
| 2-18 Evaluation of the performance of the highest governance body | Corporate Governance Report in Annual Report 2022 |
| 2-19 Remuneration policies | Remuneration Report 2022 |
| 2-20 Process to determine remuneration | Remuneration Report 2022 |
| 2-21 Annual total compensation ratio | Remuneration Report 2022 |
| 2-22 Statement on sustainable development strategy | Strategy |
| 2-23 Policy commitments | Human Rights Ethics and Compliance |

| Disclosure | Reference |
|---|---|
| 2-24 Embedding policy commitments | Human Rights Ethics and Compliance |
| 2-25 Processes to remediate negative impacts | Human Rights |
| 2-26 Mechanisms for seeking advice and raising concerns | Ethics and Compliance |
| 2-27 Compliance with laws and regulations | Ethics and Compliance |
| 2-28 Membership associations | External engagement |
| 2-29 Approach to stakeholder engagement | Materiality assessment |
| 2-30 Collective bargaining agreements | Labor rights |

| GRI 3: Material Topics 2021 | |
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| Disclosure | Reference |
| 3-1 Process to determine material topics | Described under each material topic |
| 3-2 List of material topics | Materiality assessment and below |
| 3-3 Management of material topics | Described under each material topic |
| Material topics: | |
| Safety | |
| Employee life cycle | |
| Diversity, equity and inclusion | |
| Ethics and compliance | |
| Human rights | |
| Responsible supply chain | |
| Environmental impact | |
| Bio-circularity | |
| Certification of raw materials | |
| Recyclability and recycling | |
| Financial stability and growth | |

| GRI 200: Economic | |
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| Disclosure | Reference |
| 201-1 Direct economic value generated and distributed 2016 | Annual report 2022 |
| 201-2 Financial implications and other risks and opportunities due to climate change 2016 | Climate Risk impact |
| 201-3 Defined benefit plan obligations and other retirement plans 2016 | Annual Report 2022, note 26 |
| 201-4 Financial assistance received from government 2016 | Information incomplete Some info in case presentation |
| 202-1 Ratios of standard entry level wage by gender compared to local minimum wage 2016 | Information incomplete, to be included from 2023 Some info in Labor rights |
| 202-2 Proportion of senior management hired from the local community 2016 | Information unavailable, to be included from 2023 |
| 203-1 Infrastructure investments and services supported 2016 | No investments in 2023 |
| 203-2 Significant indirect economic impacts 2016 | Annual report 2022 |
| 204-1 Proportion of spending on local suppliers 2016 | Data tables, People |
| 205-1 Operations assessed for risks related to corruption 2016 | Ethics and Compliance |

| Disclosure | Reference |
|--|---|
| 205-2 Communication and training about anti-corruption policies and procedures 2016 | Ethics and Compliance |
| 205-3 Confirmed incidents of corruption and actions taken 2016 | Ethics and Compliance |
| 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices 2016 | Ethics and Compliance |
| 207-1 Approach to tax 2019 | Fair Tax Allocation |
| 207-2 Tax governance, control, and risk management 2019 | Information unavailable, to be included from 2023 |
| 207-3 Stakeholder engagement and management of concerns related to tax 2019 | Information unavailable, to be included from 2023 |
| 207-4 Country-by-country reporting 2019 | Information unavailable, to be included from 2023 |

| GRI 300: Environmental | |
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| Disclosure | Reference |
| 301-1 Materials used by weight or volume 2016 | Information incomplete, to be fully included from 2023 |
| 301-2 Recycled input materials used 2016 | No recycled input materials used |
| 301-3 Reclaimed products and their packaging materials 2016 | No reclaimed products used |
| 302-1 Energy consumption within the organization 2016 | Environmental impact Data tables, Planet |
| 302-2 Energy consumption outside of the organization 2016 | Information unavailable, to be assessed in 2023 |
| 302-3 Energy intensity 2016 | Data tables, Planet |
| 302-4 Reduction of energy consumption 2016 | Environmental impact Data tables, Planet |
| 302-5 Reductions in energy requirements of products and services 2016 | Environmental impact Data tables, Planet |
| 303-1 Interactions with water as a shared resource 2018 | Environmental impact |
| 303-2 Management of water discharge-related impacts 2018 | Environmental impact |
| 303-3 Water withdrawal 2018 | Environmental impact |
| 303-4 Water discharge 2018 | Environmental impact |
| 303-5 Water consumption 2018 | Environmental impact |
| 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas 2016 | Environmental impact |
| 304-2 Significant impacts of activities, products and services on biodiversity 2016 | Environmental impact |
| 304-3 Habitats protected or restored 2016 | Environmental impact |
| 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations 2016 | Not applicable as Elopak do not have direct operations in natural habitats |
| 305-1 Direct (Scope 1) GHG emissions 2016 | Environmental impact Data tables, Planet Separate reporting of biogenic emissions will be included from 2023. |

| Disclosure | Reference |
|--|---|
| 305-2 Energy indirect (Scope 2) GHG emissions 2016 | Environmental impact Data tables, Planet |
| 305-3 Other indirect (Scope 3) GHG emissions 2016 | Environmental impact Data tables, Planet Separate reporting of biogenic emissions will be included from 2023. |
| 305-4 GHG emissions intensity 2016 | Data tables, Planet |
| 305-5 Reduction of GHG emissions 2016 | Environmental impact Data tables, Planet |
| 305-6 Emissions of ozone-depleting substances (ODS) 2016 | Information unavailable, to be included from 2023 |
| 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions 2016 | Data tables, Planet |
| 306-1 Waste generation and significant waste-related impacts 2016 | Methodology, planet Data tables, Planet |
| 306-2 Management of significant waste-related impacts 2016 | Recyclability and recycling |
| 306-3 Waste generated 2020 | Information incomplete, to be included from 2023 |
| 306-4 Waste diverted from disposal 2020 | Information incomplete, to be included from 2023 |
| 306-5 Waste directed to disposal 2020 | Information incomplete, to be included from 2023 |
| 308-1 New suppliers that were screened using environmental criteria 2016 | Responsible supply chain |
| 308-2 Negative environmental impacts in the supply chain and actions taken 2016 | Responsible supply chain |

| GRI 400: Social | |
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| Disclosure | Reference |
| 401-1 New employee hires and employee turnover 2016 | Data tables, People |
| 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees 2016 | Information incomplete, to be assessed over the next 2-3 years |
| 401-3 Parental leave 2016 | Information incomplete, to be assessed over the next 2-3 years |
| 402-1 Minimum notice periods regarding operational changes 2016 | Information incomplete, to be assessed over the next 2-3 years |
| 403-1 Occupational health and safety management system 2018 | Safety |
| 403-2 Hazard identification, risk assessment, and incident investigation 2018 | Safety |
| 403-3 Occupational health services 2018 | Employee Life Cycle, Health and well-being |
| 403-4 Worker participation, consultation, and communication on occupational health and safety 2018 | Safety |
| 403-5 Worker training on occupational health and safety 2018 | Safety |

| Disclosure | Reference |
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| 403-6 Promotion of worker health 2018 | Employee Life Cycle, Health and well-being |
| 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships 2018 | Safety |
| 403-8 Workers covered by an occupational health and safety management system 2018 | Safety |
| 403-9 Work-related injuries 2018 | Safety |
| 403-10 Work-related ill health 2018 | Employee Life Cycle, Health and well-being |
| 404-1 Average hours of training per year per employee 2016 | Data tables, People |
| 404-2 Programs for upgrading employee skills and transition assistance programs 2016 | Employee Life Cycle, People engagement |
| 404-3 Percentage of employees receiving regular performance and career development reviews 2016 | Employee Life Cycle, People engagement |
| 405-1 Diversity of governance bodies and employees 2016 | Diversity, Equity and Inclusion |
| 405-2 Ratio of basic salary and remuneration of women to men 2016 | Diversity, Equity and Inclusion |
| 406-1 Incidents of discrimination and corrective actions taken 2016 | Ethics and Compliance |
| 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk 2016 | Human Rights |
| 408-1 Operations and suppliers at significant risk for incidents of child labor 2016 | Human Rights |
| 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor 2016 | Human Rights |
| 410-1 Security personnel trained in human rights policies or procedures 2016 | Information incomplete, to be assessed over the next 2-3 years |
| 411-1 Incidents of violations involving rights of indigenous peoples 2016 | Information unavailable, to be assessed over the next 2-3 years |
| 413-1 Operations with local community engagement, impact assessments, and development programs 2016 | Information incomplete, to be assessed over the next 2-3 years |
| 413-2 Operations with significant actual and potential negative impacts on local communities 2016 | Information incomplete, to be assessed over the next 2-3 years |
| 414-1 New suppliers that were screened using social criteria 2016 | Responsible supply chain |
| 414-2 Negative social impacts in the supply chain and actions taken 2016 | Responsible supply chain |
| | Human Rights |
| 415-1 Political contributions 2016 | Our Code of Conduct specifies that we shall not give any political contributions |
| 416-1 Assessment of the health and safety impacts of product and service categories | Information incomplete, to be assessed over the next 2-3 years |
| 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | No incidents registered in 2022 |

| Disclosure | Reference |
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| 417-1 Requirements for product and service information and labeling | Information incomplete, to be assessed over the next 2-3 years |
| 417-2 Incidents of non-compliance concerning product and service information and labeling | No incidents registered in 2022 |
| 417-3 Incidents of non-compliance concerning marketing communications | No incidents registered in 2022 |
| 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | Ethics and Compliance |