



sappi
GRI
Standards



GRI Content Index

The Sappi 2023 group Sustainable Development Report has been produced in accordance with the GRI Standards using the updated Universal Standards (2021).

Our management approach to sustainability is embedded in our **Thrive** strategy. There are stand-alone documents for **People** and **Planet** indicators. A comprehensive table of environmental indicators is also provided in the SSR at the end of the Planet section.

Disclosure number	Disclosure title	Location in reporting suite and comment
General disclosures 2021		
2-1	Organisational details	GSR Page 1
2-2	Entities included in the organisation's sustainability reporting	AIR Page 3 See Our Annual Integrated Report boundary
2-3	Reporting period frequency and contact point	1 October 2022 – 30 September 2023 Group Head Investor Relations and Sustainability Tracy.Wessels@Sappi.com
2-4	Restatements of information	
2-5	External assurance	GSR Pages 4 and 5
2-6	Activities, value chain and other business relationships	AIR Pages 24 to 27 Our business model
2-7	Employees	GSR People Our 2023 performance at a glance Page 106
2-8	Workers who are not employees	GSR Planet Sustainable fibre Page 143
2-9	Governance structure and composition	AIR Governance and compensation Pages 190 to 194

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Disclosure number	Disclosure title	Location in reporting suite and comment
2-10	Nomination and selection of the highest governance body	AIR Nomination and Governance Committee Page 154
2-11	Chair of the highest governance body	AIR Our leadership and executive management Page 140
2-12	Role of the highest governance body in overseeing the management of impacts	AIR The board oversees the work of the Social, Ethics, Transformation and Sustainability Committee (SETS) Page 158
2-13	Delegation of responsibility for managing impacts	AIR The board delegates responsibility for managing impacts to the SETS Committee
2-14	Role of the highest governance body in sustainability reporting	AIR The SETS committee has responsibility for sustainability reporting which is also reviewed by the Board Page 158
2-15	Conflicts of interest	AIR Conflicts of interest Page 163
2-16	Communication of critical concerns	AIR Reporting compliance and ethics concerns Page 163
2-17	Collective knowledge of the highest governance body	AIR Board expertise detailed Pages 140 and 141
2-18	Evaluation of the performance of the highest governance body	AIR Internal board evaluation is conducted using the online tool provided by The Board Practice Page 150
2-19	Remuneration policies	AIR Remuneration report Page 170

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Disclosure number	Disclosure title	Location in reporting suite and comment
2-20	Process to determine remuneration	AIR Remuneration Report Our sustainability journey Page 171
2-21	Annual compensation ratio	Given that we operate across many jurisdictions in different currencies, we do not report publicly on this ratio
2-22	Statement on sustainable development strategy	This is embedded in our Thrive strategy: Sappi exists to build a thriving world by unlocking the power of renewable resources to benefit people, communities and the planet.
2-23	Policy commitments	GSR Embedded in our Thrive (2025) SDG-related targets Pages 10 to 17
2-24	Embedding policy commitments	GSR We report transparently on progress – or lack thereof – in relation to our global and regional Thrive (2025) SDG-related targets
2-25	Process to remediate negative impacts	GSR Embedded in our Thrive (2025) SDG-related targets Pages 10 to 17
2-26	Mechanisms for seeking advice and raising concerns	AIR Reporting on compliance and ethics concerns Page 163
2-27	Compliance with laws and regulations	AIR Legal compliance programme Page 163
2-28	Membership associations	GSR Our key memberships and commitments Page 65
2-29	Approach to stakeholder engagement	GSR Detailed throughout Our key relationships Page 22

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Disclosure number	Disclosure title	Location in reporting suite and comment
2-30	Collective bargaining agreements	GSR People Labour relations Page 126
Material topics (GRI 3: 2021)		
3-1	Process for determining material topics	AIR We use a double materiality approach Pages 68 and 69
3-2	List of material topics	GSR See content index Pages 84 to 177
3-3	Explanation of the material topic and its boundary	The material topics have been informed, amongst other things, by: the expectations of our stakeholders; our internal risk management processes which have informed the identification of our most material issues; strategic trends shaping our business, the requirements of the King IV governance standard; the United Nations Sustainable Development Goals and with consideration to the recommendations of the Global Reporting Initiative's Sustainability Reporting Standards. Material topics have been chosen with the aim of demonstrating our impacts, risks and opportunities and how we create, preserve and erode value over time.
Economic performance (GRI 3: Material topics 2021)		
3-3	Management of material topics	GSR Prosperity Our management approach Page 82
GRI 2021 (Economic performance 2016)		
201-1	Direct economic value generated and distributed	GSR Prosperity Value added over the last three years Page 84

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Disclosure number	Disclosure title	Location in reporting suite and comment
201-2	Financial implications and other risks and opportunities due to climate change	AIR Climate Action: TCFD disclosure Page 86
201-3	Defined benefit plan obligations and other retirement plans	AIR Remuneration report Page 170
201-4	Financial assistance received from government	We do not receive any significant financial assistance from government.
Market presence		
GRI 202 Market presence 2016		
	Ratios of standard entry level wage by gender compared to local minimum wages	We do not provide a comprehensive range of ratios of entry level wage compared to local minimum wages due to the differences in the various countries in which we operate and the challenges associated in doing so.
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR Our key relationships Customers and partners Pages 33 to 36
GRI 203: Indirect economic impacts 2016		
203-1	Infrastructure investments and services supported	GSR Prosperity Facilitating economic wellbeing Page 85
203-2	Significant indirect economic impacts	GSR Prosperity Adding value to daily life Page 84

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Disclosure number	Disclosure title	Location in reporting suite and comment
Anti-corruption		
Anti corruption GRI 203		
3-3	Management of material topics	GSR Principles Ethical behaviour and compliance Page 72 Monitoring fundamental rights Page 79
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	GSR Corruption is assessed through ongoing ethics training in each region and by assessments under our Supplier Code of Conduct Principles Ethical behaviour and compliance Page 73
205-2	Communication and training about anti-corruption policies and procedures	GSR Principles Ethical behaviour and compliance Page 74
205-3	Confirmed incidents of corruption and actions taken	AIR Hotline reports Page 169
Anti-competitive behaviour		
GRI 206: Anti-competitive behaviour 2016		
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	No such significant actions

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Disclosure number	Disclosure title	Location in reporting suite and comment
Materials		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR Our management approach to Planet Page 137
GRI 301: Materials 2016		
301-2	Recycled input materials used	AIR In SSA, Sappi ReFibre is involved in waste paper collection and recycling for own consumption Page 7
Energy		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR Planet Renewable and clean energy Page 149
GRI 302: Energy 2016		
302-1	Energy consumption within the organisation	Our 2023 Planet indicators Page 2
302-3	Energy intensity	Our 2023 Planet indicators Page 2
302-4	Reduction of energy consumption	Our 2023 Planet indicators Page 2

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Disclosure number	Disclosure title	Location in reporting suite and comment
Water and effluents		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR Planet Water stewardship Pages 157 and 158
GRI 303: Water and effluents 2018		
303-1	Interactions with water as a shared resource	GSR Planet Water stewardship See details of our partnership with WWF-SA Page 94
303-2	Management of water discharge-related impacts	GSR Planet Water stewardship Level of total water discharge treatment Page 160
303-3	Water withdrawal	
303-4	Water discharges	GSR Planet Water stewardship TSS and COD tables Page 160
303-5	Water consumption	GSR Planet Water stewardship Total water withdrawal by source (mil m³/annum) Page 159

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Disclosure number	Disclosure title	Location in reporting suite and comment
Biodiversity		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR Planet Biodiversity Page 167
GRI 304: Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	We cannot respond accurately to this indicator as the whole of South Africa where we have forestry operations is considered to be of high biodiversity value
304-2	Significant impacts of activities, products and services on biodiversity	AIR As detailed in our business model, in South Africa we have a negative impact on biodiversity at stand level (not plantation level). Page 26
304-3	Habitats protected or restored	GSR Planet Biodiversity Page 168
Emissions		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR Planet Renewable and clean energy Page 148
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	GSR Our planet indicators Page 172

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Disclosure number	Disclosure title	Location in reporting suite and comment
305-2	Energy indirect (Scope 2) GHG emissions	GSR Our planet indicators Page 172
305-3	Other indirect (Scope 3) GHG emissions	GSR Planet Our planet indicators Page 172
305-4	GHG emissions intensity	GSR Planet Specific GHG (Scope 1 and Scope 2) emissions per revenue (kg CO₂e/US\$ million) Page 151
305-5	Reduction of GHG emissions	Our 2023 planet indicators Page 2
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	GSR Planet Our planet indicators Page 171
Waste		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR Planet Circular bioeconomy and minimal waste Page 163
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	GSR Planet Circular bioeconomy and minimal waste Page 164

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Disclosure number	Disclosure title	Location in reporting suite and comment
306-2	Management of significant waste-related impacts	GSR Planet Our planet indicators Page 175
306-3	Waste generated	GSR Planet Our planet indicators Page 175
306-4	Waste diverted from disposal	GSR Planet Circular bioeconomy and minimal waste Page 164
306-5	Waste directed to disposal	GSR Planet Our planet indicators Total specific solid waste to landfill (on-site and off-site) Page 176
Supplier environmental impact assessment		
GRI 3: Material topics 2021		
308-1	Suppliers that were screened using environmental criteria	Principles Responsible procurement Page 78
Employment		
GRI 3: Material topics 2021		
3-3	Management of material issues	People Enhancing trust to build a Thriving world Page 105

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Disclosure number	Disclosure title	Location in reporting suite and comment
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	GSR People Monitoring turnover and new wins Page 107
Labour management relations		
GRI 3: Material topics 2021		
402-1	Minimum notice periods regarding operational changes	GSR People Communicating operational changes
Occupational health and safety		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR People Employee and contractor safety Page 109
GRI 403: Occupational health and safety 2018		
403-1	Occupational health and safety management system	GSR People Employee and contractor safety Page 109
403-2	Hazard identification, risk assessment and incident investigation	GSR People Employee and contractor safety Page 110
403-3	Occupational health services	GSR People Promoting wellness and wellbeing Page 115

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Disclosure number	Disclosure title	Location in reporting suite and comment
403-4	Worker participation, consultation and communication on occupational health and safety	GSR Our key relationships A safe workplace Page 25
403-5	Worker training on occupational health and safety	GSR People Employee and contractor safety Page 110
403-6	Promotion of worker health	GSR People Promoting wellness and wellbeing Page 115
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Contractor employees are incorporated into our safety drive in all regions
403-8	Workers covered by an occupational health and safety management system	All workers are covered
Training and education		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR People Sappi talent Page 117
GRI 404: Training and education 2016		
404-1	Average hours of training per year per employee	GSR People Sappi talent Page 120

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Disclosure number	Disclosure title	Location in reporting suite and comment
404-2	Programmes for upgrading employee skills and transition assistance programmes	GSR People Communicating operational changes Page 127
404-3	Percentage of employees receiving regular performance and career development reviews	Our 2023 people indicators Pages 11 to 13
Diversity and equal opportunity		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR See targets aligned with SDG 8 Pages 12 and 13
GRI 405: Diversity and equal opportunity 2016		
		GSR People Sappi talent Page 117 GSR See targets aligned with SDG 8 Pages 12 and 13
405-1	Diversity of governance bodies and employees	AIR Our leadership and executive management Page 140
405-2	Ratio of basic salary and remuneration of women to men	Our 2023 people indicators Page 20
Non-discrimination		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR People Promoting diversity and inclusion Page 107

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Disclosure number	Disclosure title	Location in reporting suite and comment
GRI 406: Non-discrimination 2016		
3-3	Management of material topics	GSR People Promoting diversity and inclusion Page 126
406-1	Incidents of discrimination and corrective actions taken	We promote a workplace where diversity and inclusion are encouraged. Should there be incidents of discrimination, these are swiftly dealt with, but are not publicly disclosed
Freedom of association and collective bargaining		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR People Labour relations Page 126
GRI 407: Freedom of association and collective bargaining 2016		
407-1	Operations and suppliers in which the right to freedom and collective bargaining may be at risk	GSR Principles Monitoring fundamental rights Page 79
Child labour		
GRI 3: Material topics 2021		
3-3	Management of material topics	Our Group Supplier Code of Conduct explicitly forbids the use of child labour https://www.sappi.com/suppliercodeofconduct
GRI 408: Child labour 2016		
408-1	Operations and suppliers at significant risk for incidents of child labour	Our Group Human Rights Policy explicitly forbids the use of child labour https://www.sappi.com/grouphumanrightspolicy

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Disclosure number	Disclosure title	Location in reporting suite and comment
Forced or compulsory labour		
	GRI 3: Material topics 2021	
3-3	Management of material topics	Refer to our Group Human Rights Policy. See previous page
	GRI 409: Forced or compulsory labour 2016	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	We do not believe this is an issue. Forced labour is explicitly forbidden in our Group Human Rights Policy See also our Statement on Modern Slavery
Rights of indigenous peoples		
	GRI 3: Material topics 2021	
3-3	Management of material topics	The rights of indigenous people are covered under the forest certification systems we use
	GRI 411: Rights of indigenous people 2016	
411-1	Incidents of violations involving rights of indigenous people	There were no such incidents
Local communities		
	GRI: Material topics 2021	
3-3	Management of material topics	GSR People Social impact Page 129
	GRI 413: Local communities 2016	
413-1	Operations with local community engagement, impact assessments, and development programmes	GSR Our key relationships Communities and neighbours See Community support Page 41

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Disclosure number	Disclosure title	Location in reporting suite and comment
Suppliers' social assessment		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR Principles Responsible procurement Page 77
GRI 414 Suppliers social assessment 2016		
414-1	New suppliers that were screened used social criteria	GSR Principles Responsible procurement We use EcoVadis to assess suppliers' social and environmental performance Page 78
Public policy		
GRI 3: Material topic 2021		
3-3	Management of material issues	GSR Our key relationships Governments and regulatory bodies Pages 54 to 56
GRI 415 Public policy 2016		
415-1	Political contributions	Our policy is not to make political contributions
Customer health and safety		
GRI 3 Material topics 2021		
3-3	Management of material topics	GSR Our key relationships Customers and business partners Technical information and product safety Page 36

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Disclosure number	Disclosure title	Location in reporting suite and comment
GRI 416 Customer health and safety 2016		
3-3	Management of material topics	https://www.sappi.com/groupproductsafetypolicy
416-1	Assessment of the health and safety impacts of product and service categories	Our products that are used for food and toy packaging undergo stringent testing and certifications and many are certified to ISO 22 000 Standards for food safety management systems
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No such incidents
Marketing and labelling		
GRI 3: Material topics 2021		
3-3	Management of material topics	GSR Our key relationships Customer and partners Page 36
GRI 417: Marketing and labelling 2016		
417-1	Requirements for product and service information and labelling	GSR Our key relationships Customers and business partners Page 36 Information about the fibre sourcing and production processes behind our brands
417-2	Incidents of non-compliance concerning product and service information and labelling	No such incidents in FY2023
Customer privacy		
GRI 3: Material topics 2021		
3-3	Management of material topics	We take customer privacy very seriously, see https://www.sappi.com/privacy-policy# This details privacy guidelines for each of our operating regions
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No such incidents in FY2023