

# GRI and SASB Context Index

Post Holdings strives to report in alignment with Global Reporting Initiative (GRI) and the Sustainable Accounting Standards Board (SASB) disclosure standards. As GRI recently updated their standards, we will report according to these updated standards in future reports. According to SASB's Sustainable Industry Classification System® (SICS®), Post Holdings falls within the Food & Beverage Sector—Processed Foods industry classification. Any omitted metrics were unable to be reported at this time.

GRI ID	Metric	Content Location	Related SASB Indicator
<b>General Disclosures</b>			
<b>Organizational Profile</b>			
102-01	Name of the organization	<a href="#">P. 1</a>	
102-02	Activities, brands, products, and services	Post Holdings Overview <a href="#">P. 6</a> ; 2021 10-K	
102-03	Location of headquarters	Post Holdings Overview <a href="#">P. 5</a>	
102-04	Location of operations	Post Holdings Overview <a href="#">P. 7</a> ; 2021 10-K	
102-05	Ownership and legal form	2021 10-K	
102-06	Markets served	2021 10-K	
102-07	Scale of the organization	Post Holdings Overview <a href="#">P. 7</a> ; 2021 10-K	
102-08	Information on employees and other workers	Post Holdings Overview <a href="#">P. 7</a> ; 2021 10-K	
102-09	Supply chain	Post Holdings Overview <a href="#">P. 6</a> ; 2021 10-K	
102-10	Significant changes to the organization and its supply chain	2021 10-K	
102-11	Precautionary Principle or approach	Letter from the CEO <a href="#">P. 3</a> , Post Holdings Overview <a href="#">P. 6, 8</a> ; 2021 10-K	
102-12	External initiatives	ESG at Post Holdings <a href="#">P. 13</a> , Environmental Stewardship <a href="#">P. 20-21</a> , Empowering People <a href="#">P. 37-39</a>	
102-13	Membership of associations	ESG at Post Holdings <a href="#">P. 13</a>	



GRI ID	Metric	Content Location	Related SASB Indicator
<b>Strategy</b>			
102-14	Statement from senior decision-maker	Letter from the CEO <a href="#">P. 3</a>	
102-15	Key impacts, risks, and opportunities	2021 10-K	
<b>Ethics and Integrity</b>			
102-16	Values, principles, standards, and norms of behavior	Post Holdings Overview <a href="#">P. 8</a> ; Code of Conduct	
102-17	Mechanisms for advice and concerns about ethics	Building on Our Foundation <a href="#">P. 43-44</a> ; Code of Conduct	
<b>Governance</b>			
102-18	Governance structure	Building on Our Foundation <a href="#">P. 44</a>	
102-20	Executive-level responsibility for economic, environmental, and social topics	Building on Our Foundation <a href="#">P. 44</a>	
102-22	Composition of the highest governance body and its committees	Building on Our Foundation <a href="#">P. 44</a>	
102-35	Remuneration policies	2021 10-K	
<b>Stakeholder Engagement</b>			
102-40	List of stakeholder groups	ESG at Post Holdings <a href="#">P. 11</a>	
102-41	Collective bargaining agreements	2021 10-K	
102-44	Key topics and concerns raised	ESG at Post Holdings <a href="#">P. 12-13</a>	
<b>Reporting Practice</b>			
102-45	Entities included in the consolidated financial statements	2021 10-K	
102-46	Defining report content and topic Boundaries	Letter from the CEO P. 3, ESG at Post Holdings <a href="#">P. 11-13</a>	
102-47	List of material topics	ESG at Post Holdings <a href="#">P. 12-13</a>	
102-48	Restatements of information	<a href="#">P. 46</a>	
102-49	Changes in reporting	<a href="#">P. 46</a>	



GRI ID	Metric	Content Location	Related SASB Indicator
102-50	Reporting period	Post Holdings Overview <a href="#">P. 7</a> , <a href="#">P. 46</a>	
102-51	Date of most recent report	<a href="#">P. 1</a>	
102-52	Reporting cycle	<a href="#">P. 46</a>	
102-55	GRI content index	<a href="#">P. 46</a>	
<b>Management Approach</b>			
103-1	Explanation of the material topic and its Boundary	Included throughout report	
103-2	The management approach and its components	Included throughout report	
103-3	Evaluation of the management approach	Included throughout report	
<b>Economic</b>			
<b>Anti-Corruption</b>			
205-2	Communication and training about anti-corruption policies and procedures	Building on Our Foundation <a href="#">P. 44</a>	
<b>Environmental</b>			
<b>Energy</b>			
302-1	Energy consumption within the organization	Environmental Stewardship <a href="#">P. 17</a>	FB-PF-130a.1
302-4	Reduction of energy consumption	Environmental Stewardship <a href="#">P. 17</a>	FB-PF-130a.1
<b>Water and Effluents</b>			
303-1	Interactions with water as a shared resource	Environmental Stewardship <a href="#">P. 18</a>	FB-PF-140a.1-3
303-5	Water consumption	Environmental Stewardship <a href="#">P. 18</a>	FB-PF-140a.1



GRI ID	Metric	Content Location	Related SASB Indicator
<b>Emissions</b>			
305-1	Direct (Scope 1) GHG emissions	Environmental Stewardship <a href="#">P. 17</a>	
305-2	Energy indirect (Scope 2) GHG emissions	Environmental Stewardship <a href="#">P. 17</a>	
<b>Waste</b>			
306-3	Waste generated	Environmental Stewardship <a href="#">P. 19</a>	FB-PF-410a.2
<b>Social</b>			
<b>Employment</b>			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Empowering People <a href="#">P. 34</a>	
<b>Occupational Health and Safety</b>			
403-1	Occupational health and safety management system	Empowering People <a href="#">P. 35</a>	
403-2	Hazard identification, risk assessment, and incident investigation	Empowering People <a href="#">P. 35</a>	
<b>Training and Education</b>			
404-2	Programs for upgrading employee skills and transition assistance programs	Empowering People <a href="#">P. 33</a>	
<b>Local Communities</b>			
413-1	Operations with local community engagement, impact assessments, and development programs	Empowering People <a href="#">P. 38</a>	

