



## GRI and SASB Content Index

Post Holdings strives to report in alignment with Global Reporting Initiative (GRI) and the Sustainable Accounting Standards Board (SASB) disclosure standards. According to SASB's *Sustainable Industry Classification System*® (SICS®), Post Holdings is within the Food & Beverage Sector – Processed Foods industry classification. Any omitted metrics were unable to be reported at this time.

GRI/SASB ID	Metric	Content Location
<b>General Disclosures</b>		
44958	Organizational details	P. 2; P. 36; P. 46
44959	Entities included in the organization's sustainability reporting	P. 46
44960	Reporting period, frequency and contact point	P. 46; 2023 10-K
44961	Restatements of information	P. 46
44963	Activities, value chain and other business relationships	P. 2; P. 9-18; P. 20; P. 46; 2023 10-K
44964	Employees	P. 46
44966	Governance structure and composition	P. 4-7; P. 11; P. 21; P. 31; P. 37; 2023 10-K
44967	Nomination and selection of the highest governance body	Corporate Governance Guidelines
44968	Chair of the highest governance body	Audit Committee Charter
44969	Role of the highest governance body in overseeing the management of impacts	P. 4-7; Audit Committee Charter
44970	Delegation of responsibility for managing impacts	P. 4-7; Audit Committee Charter
44971	Role of the highest governance body in sustainability reporting	P. 4-7; Audit Committee Charter
44972	Conflicts of interest	Audit Committee Charter
44973	Communication of critical concerns	P. 4-7; 2023 10-K; Audit Committee Charter
44976	Remuneration policies	2023 10-K; Corporate Governance and Compensation Committee Charter; Executive Compensation Recoupment Policy
44977	Process to determine remuneration	2023 10-K; Corporate Governance Guidelines; Corporate Governance and Compensation Committee Charter
44979	Statement on sustainable development strategy	P. 4-7; P. 11; P. 21; P. 31; P. 37; Audit Committee Charter



GRI/SASB ID	Metric	Content Location
44980	Policy commitments	P. 5; Global Code of Conduct
44981	Embedding policy commitments	Global Code of Conduct
44982	Processes to remediate negative impacts	P. 5; P. 13; Global Code of Conduct; Human Rights Position; Supplier Code of Conduct
44983	Mechanisms for seeking advice and raising concerns	P. 5; P. 13; Global Code of Conduct; Human Rights Position
44985	Membership associations	P. 7
2-29	Approach to stakeholder engagement	P. 6-7
44986	Process to determine material topics	P. 6; P. 11; P. 21; P. 31; P. 37; 2023 10-K
44987	List of material topics	P. 6; P. 11; P. 21; P. 31; P. 37; 2023 10-K
44988	Management of material topics	P. 6; P. 11; P. 21; P. 31; P. 37; 2023 10-K
FB-PF-000.B	Number of production facilities	P. 20
201-1	Direct economic value generated and distributed	2023 10-K
201-2	Financial implications and other risks and opportunities due to climate change	2023 10-K; 2023 CDP Climate
<b>Anti-corruption</b>		
205-2	Communication and training about anti-corruption policies and procedures	Global Code of Conduct
<b>Energy</b>		
302-1	Energy consumption within the organization	P. 20; 2023 CDP Climate; Environmental Data Webpage
302-2	Energy consumption outside of the organization	P. 13-14; 2023 CDP Climate; Environmental Data Webpage
302-3	Energy intensity	P. 20; 2023 CDP Climate; Environmental Data Webpage
302-4	Reduction of energy consumption	P. 20; 2023 CDP Climate; Environmental Data Webpage
FB-PF-130a. 1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	P. 20; 2023 CDP Climate; Environmental Data Webpage



GRI/SASB ID	Metric	Content Location
<b>Water and Effluents</b>		
303-3	Water withdrawal	P. 26; Environmental Data Webpage
303-4	Water discharge	P. 26; Environmental Data Webpage
303-5	Water consumption	P. 26; Environmental Data Webpage
FB-PF-140a. 1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	P. 26; Environmental Data Webpage
<b>Biodiversity</b>		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	P. 28
304-2	Significant impacts of activities, products and services on biodiversity	P. 28
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	P. 28
<b>Emissions</b>		
305-1	Direct (Scope 1) GHG emissions	P. 24; 2023 CDP Climate; Environmental Data Webpage
305-2	Energy indirect (Scope 2) GHG emissions	P. 24; 2023 CDP Climate; Environmental Data Webpage
305-3	Other indirect (Scope 3) GHG emissions	P. 13-14; 2023 CDP Climate; Environmental Data Webpage
305-4	GHG emissions intensity	P. 20; P. 24; 2023 CDP Climate; Environmental Data Webpage
305-5	Reduction of GHG emissions	P. 24; 2023 CDP Climate; Environmental Data Webpage
<b>Waste</b>		
306-3	Waste generated	P. 27; Environmental Data Webpage
306-4	Waste diverted from disposal	P. 27; Environmental Data Webpage
306-5	Waste directed to disposal	P. 27; Environmental Data Webpage
<b>Packaging</b>		
FB-PF-410a. 2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	P. 32-33



GRI/SASB ID	Metric	Content Location
<b>Employment</b>		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	P. 38-39
<b>Occupational Health and Safety</b>		
403-1	Occupational health and safety management system	P. 21-23
403-2	Hazard identification, risk assessment, and incident investigation	P. 21-23
403-4	Worker participation, consultation, and communication on occupational health and safety	P. 21-23
403-6	Promotion of worker health	P. 21-23
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P. 11-17
403-9	Work-related injuries	P. 21-23; Social Data Webpage
403-10	Work-related ill health	P. 21-23; Social Data Webpage
<b>Training and Education</b>		
404-2	Programs for upgrading employee skills and transition assistance programs	P. 38-41
<b>Diversity and Equal Opportunity</b>		
405-1	Diversity of governance bodies and employees	P. 36; P. 40-41; 2023 Proxy Statement; Social Data Webpage
405-2	Ratio of basic salary and remuneration of women to men	2022 Weetabix Gender Pay Report
<b>Public Policy</b>		
415-1	Political contributions	Global Code of Conduct
<b>Customer Health and Safety</b>		
416-1	Assessment of the health and safety impacts of product and service categories	P. 31-32
FB-PF-250a. 1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	P. 31-32
FB-PF-250a. 4	(1) Number of recalls issued and (2) total amount of food product recalled	P. 31-32