

















## **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	
General Disclosures			
44958	Organizational details	P. 3; P. 22; P. 36	
44959	Entities included in the organization's sustainability reporting	P. 36	
44960	Reporting period, frequency and contact point	P. 36; 2024 10-K	
44961	Restatements of information	P. 36	
44963	Activities, value chain and other business relationships	P. 3; P. 6-12 P. 14; P. 36; 2024 10-K	
44964	Employees	P. 22	
44966	Governance structure and composition	P. 5; P. 8; P. 15; P. 23; P. 31; P. 36; 2024 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. 5; P. 8; P. 15; P. 23; P. 31; P. 36; 2024 10-K; Audit Committee Charter	
44970	Delegation of responsibility for managing impacts	P. 5; P. 8; P. 15; P. 23; P. 31; P. 36; 2024 10-K; Audit Committee Charter	
44971	Role of the highest governance body in sustainability reporting	P. 5; P. 8; P. 15; P. 23; P. 31; P. 36; 2024 10-K; Audit Committee Charter	
44972	Conflicts of interest	Audit Committee Charter	
44973	Communication of critical concerns	P. 5; P. 36; 2024 10-K; Audit Committee Charter	
44976	Remuneration policies	2024 10-K; Corporate Governance and Compensation Committee Charter; Executive Compensation Recoupment Policy	
44977	Process to determine remuneration	2024 10-K; Corporate Governance Guidelines; Corporate Governance and Compensation Committee Charter	
44979	Statement on sustainable development strategy	P. 5; P. 8; P. 15; P. 23; P. 31; P. 36; 2024 10-K; Audit Committee Charter	
44980	Policy commitments	P. 5; P. 8; P. 15; P. 23; P. 31; P. 36; Global Code of Conduct	



















GRI/SASB ID	Metric	Content Location
44981	Embedding policy commitments	Global Code of Conduct
44982	Processes to remediate negative impacts	P. 5; P. 8; P. 15; P. 23; P. 31; P. 36; Global Code of Conduct; No Deforestation Policy; Human Rights Position; Supplier Code of Conduct
44983	Mechanisms for seeking advice and raising concerns	P. 5; P. 36; Global Code of Conduct; Human Rights Position
44985	Membership associations	P. 9-12; P. 16; P. 20; P. 26-28; P. 32-34
2-29	Approach to stakeholder engagement	P. 4-5
44986	Process to determine material topics	P. 5; P. 8; P. 15; P. 23; P. 31; P. 36; 2024 10-K
44987	List of material topics	P. 5; P. 8; P. 15; P. 23; P. 31; P. 36; 2024 10-K
44988	Management of material topics	P. 5; P. 8; P. 15; P. 23; P. 31; P. 36; 2024 10-K
FB-PF-000.B	Number of production facilities	P. 3; P. 14
201-1	Direct economic value generated and distributed	2024 10-K
201-2	Financial implications and other risks and opportunities due to climate change	2024 10-K; 2024 CDP Climate
Anti-corruption		
205-2	Communication and training about anti-corruption policies and procedures	Global Code of Conduct
Energy		
302-1	Energy consumption within the organization	P. 14; P. 18; 2024 CDP Climate; Environmental Data Webpage
302-2	Energy consumption outside of the organization	P. 11-12; 2024 CDP Climate; Environmental Data Webpage
302-3	Energy intensity	P. 14; P. 18; 2024 CDP Climate; Environmental Data Webpage
302-4	Reduction of energy consumption	P. 14; P. 18; 2024 CDP Climate; Environmental Data Webpage
FB-PF-130a. 1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	P. 14; P. 18; 2024 CDP Climate; Environmental Data Webpage



















GRI/SASB ID	Metric	Content Location
Water and Effluents		
303-3	Water withdrawal	P. 14; P. 17; Environmental Data Webpage
303-4	Water discharge	P. 14; P. 17; Environmental Data Webpage
303-5	Water consumption	P. 14; P. 17; 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. 14; P. 17; Environmental Data Webpage
Biodiversity		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	P. 18
304-2	Significant impacts of activities, products and services on biodiversity	P. 18
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	P. 18
Emissions		
305-1	Direct (Scope 1) GHG emissions	P. 14; P. 18; 2024 CDP Climate; Environmental Data Webpage
305-2	Energy indirect (Scope 2) GHG emissions	P. 14; P. 18; 2024 CDP Climate; Environmental Data Webpage
305-3	Other indirect (Scope 3) GHG emissions	P. 11-12; 2024 CDP Climate; Environmental Data Webpage
305-4	GHG emissions intensity	P. 14; P. 18; 2024 CDP Climate; Environmental Data Webpage
305-5	Reduction of GHG emissions	P. 14; P. 18; 2024 CDP Climate; Environmental Data Webpage
Waste		
306-3	Waste generated	P. 17; Environmental Data Webpage
306-4	Waste diverted from disposal	P. 17; Environmental Data Webpage
306-5	Waste directed to disposal	P. 17; Environmental Data Webpage
Packaging		
FB-PF-410a. 2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	P. 31; P. 33



















GRI/SASB ID	Metric	Content Location
Employment		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	P. 24-26
Occupational Health	h and Safety	
403-1	Occupational health and safety management system	P. 24
403-2	Hazard identification, risk assessment, and incident investigation	P. 24
403-4	Worker participation, consultation, and communication on occupational health and safety	P. 24
403-6	Promotion of worker health	P. 24
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P. 6-12; Supplier Code of Conduct
403-9	Work-related injuries	P. 24; Social Data Webpage
403-10	Work-related ill health	P. 24; Social Data Webpage
Training and Educa	tion	
404-2	Programs for upgrading employee skills and transition assistance programs	P. 24-26
Diversity and Equal	l Opportunity	
405-1	Diversity of governance bodies and employees	P. 22; P. 25-26; 2024 Proxy Statement; Social Data Webpage
405-2	Ratio of basic salary and remuneration of women to men	2023 Weetabix Gender Pay Report
Public Policy		
415-1	Political contributions	Global Code of Conduct
Customer Health ar	nd Safety	
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