

GRI Content Index

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| Statement of use | SanMar has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 with reference to the GRI Standards. | |
| GRI 1 used | GRI 1: Foundation 2021 | |
| GRI STANDARD | DISCLOSURE | LOCATION |
| General Disclosures | | |
| GRI 2: General Disclosures 2021 | 2-1 Organizational details | 2025 Sustainability Report: (Page 4) |
| | 2-2 Entities included in the organization's sustainability reporting | 2025 Sustainability Report: (Page 25) |
| | 2-3 Reporting period, frequency and contact point | 2025 Sustainability Report: (Page 25) |
| | 2-4 Restatements of information | 2025 Sustainability Report: (Page 13) |
| | 2-5 External assurance | 2025 Sustainability Report: (Page 25) |
| | 2-6 Activities, value chain and other business relationships | 2025 Sustainability Report: (Page 4) |
| | 2-7 Employees | 2025 Sustainability Report: (Page 4) |
| | 2-22 Statement on sustainable development | 2025 Sustainability Report: (Page 3) |
| | 2-23 Policy commitments | 2025 Sustainability Report: (Page 17) |
| | 2-24 Embedding policy commitments | 2025 Sustainability Report: (Page 17) |
| | 2-25 Processes to remediate negative impacts | 2025 Sustainability Report: (Page 17) |
| | 2-26 Mechanisms for seeking advice and raising concerns | 2025 Sustainability Report: (Page 9) |
| | 2-28 Membership associations | 2025 Sustainability Report: (Page 23) |
| | 2-29 Approach to stakeholder engagement | 2025 Sustainability Report: (Pages 5, 9 and 17) |
| Material Topics | | |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | 2025 Sustainability Report: (Page 5) |
| | 3-2 List of material topics | 2025 Sustainability Report: (Page 5) |
| | 3-3 Management of material topics | 2025 Sustainability Report: (Page 5) |
| Responsible Sourcing | | |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | 2025 Sustainability Report: (Page 17) |
| | 414-2 Negative social impacts in the supply chain and actions taken | 2025 Sustainability Report: (Page 17) |

| Health and Safety | | |
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| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | 2025 Sustainability Report: (Page 6) |
| | 403-2 Hazard identification, risk assessment, and incident investigation | 2025 Sustainability Report: (Page 6) |
| | 403-3 Occupational health services | 2025 Sustainability Report: (Page 6) |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | 2025 Sustainability Report: (Page 6) |
| | 403-5 Worker training on occupational health and safety | 2025 Sustainability Report: (Page 6) |
| | 403-6 Promotion of worker health | 2025 Sustainability Report: (Page 6) |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 2025 Sustainability Report: (Page 6) |
| | 403-8 Workers covered by an occupational health and safety management system | 2025 Sustainability Report: (Page 6) |
| Belonging | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | 2025 Sustainability Report: (Page 7) |
| Product Safety | | |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | 2025 Sustainability Report: (Page 22) |
| Climate | | |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | 2025 Sustainability Report: (Page 14) |
| | 302-3 Energy intensity | 2025 Sustainability Report: (Page 14) |
| | 302-4 Reduction of energy consumption | 2025 Sustainability Report: (Page 14) |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | 2025 Sustainability Report: (Page 13) |
| | 305-2 Energy indirect (Scope 2) GHG emissions | 2025 Sustainability Report: (Page 13) |
| | 305-3 Other indirect (Scope 3) GHG emissions | 2025 Sustainability Report: (Page 13) |
| | 305-4 GHG emissions intensity | 2025 Sustainability Report: (Page 13) |
| | 305-5 Reduction of GHG emissions | 2025 Sustainability Report: (Page 13) |

| Material Choices | | |
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| GRI 417: Marketing and Labeling 2016 | 417-1 Requirements for product and service information and labeling | 2025 Sustainability Report: (Page 21) |
| Product Impacts | | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | 2025 Sustainability Report: (Page 20) |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | 2025 Sustainability Report: (Page 20) |
| Waste | | |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | 2025 Sustainability Report: (Page 15) |
| | 306-2 Management of significant waste-related impacts | 2025 Sustainability Report: (Page 15) |
| | 306-3 Waste generated | 2025 Sustainability Report: (Page 15) |
| | 306-4 Waste diverted from disposal | 2025 Sustainability Report: (Page 15) |
| | 306-5 Waste directed to disposal | 2025 Sustainability Report: (Page 15) |
| Water | | |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | 2025 Sustainability Report: (Page 15) |
| | 303-2 Management of water discharge-related impacts | 2025 Sustainability Report: (Page 15) |
| | 303-3 Water withdrawal | 2025 Sustainability Report: (Page 15) |
| Other Topics | | |
| Benefits | | |
| GRI 401: Employment 2016 | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 2025 Sustainability Report: (Page 7) |
| | 401-3 Parental leave | 2025 Sustainability Report: (Page 7) |
| Development | | |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | 2025 Sustainability Report: (Page 8) |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | 2025 Sustainability Report: (Page 8) |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | 2025 Sustainability Report: (Page 8) |