

Global Reporting Initiative –
GRI Standards continued

AIR: 2022 Annual Integrated Report
GSR: 2022 Group Sustainability Report

GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
GRI 102	General disclosures	102-1	Name of the organisation	Sappi Limited
GRI 102	General disclosures	102-2	Activities, brands, products, and services	AIR (S) Who we are
GRI 102	General disclosures	102-3	Location of headquarters	108 Oxford Road, Houghton Estate Johannesburg, South Africa
GRI 102	General disclosures	102-4	Location of operations	AIR (S) Where we operate
GRI 102	General disclosures	102-5	Ownership and legal form	AIR (S) Share statistics
GRI 102	General disclosures	102-6	Markets served	AIR (S) Where we operate
GRI 102	General disclosures	102-7	Scale of the organization	AIR (S) How we create value (S) Our business model
GRI102	General disclosures	102-8	Information on employees and other workers	AIR (S) Our business model
GRI 102	General disclosures	102-9	Supply chain	GSR Prosperity (S) Value added over the last three years
GRI 102	General disclosures	102-10	Significant changes to the organization and its supply chain	AIR Sale of three mills in Europe announced, but the sale will only be finalised after year-end
GRI 102	General disclosures	102-11	Precautionary principle or approach	GSR Planet (S) Promoting the responsible management of natural resources
GRI 102	General disclosures	102-12	External initiatives: A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes, or which it endorses.	AIR (S) Our key relationships: Industry bodies, related memberships and organised business

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
GRI 102	General disclosures	102-13	Membership of associations	AIR (S) Our key relationships: Our membership of industry associations and other organisations
GRI 102	General disclosures	102-14	Statement from senior decision-maker	GSR (S) Messages from our leadership
GRI 102	General disclosures	102-15	Key impacts, risks, and opportunities	GSR (S) Key material issues – see the Opportunities for value creation at the end of each discussion related key material issues AIR (S) Our operating context (S) Risk management
GRI 102	General disclosures	102-16	Values, principles, standards, and norms of behaviour	Sappi Code of Ethics (S) https://www.sappi.com/sappi-code-of-ethics
GRI 102	General disclosures	102-17	Mechanisms for advice and concerns about ethics	AIR (S) Ensuring leadership through ethics and integrity
GRI 102	General disclosures	102-18	Governance structure	AIR (S) Corporate governance
GRI 102	General disclosures	102-19	Delegating authority for sustainability-related issues	The Social, Ethics, Transformation and Sustainability (SETS) committee is responsible for advancing the group-wide sustainability agenda
GRI 102	General disclosures	102-20	Executive-level responsibility for economic, environmental, and social topics	The group head, Investor Relations and Sustainability, is a member of the Management Committee, reporting to the Group CEO
GRI 102	General disclosures	102-21	Consulting stakeholders on economic, environmental, and social topics	GSR (S) Detailed throughout Our key relationships

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
GRI 102	General disclosures	102-22	Composition of the highest governance body and its committees	The composition of the board is reported in the annual report. We indicate the number of executive and non-executive directors and indicate that the Chairman and CEO are separate. We also confirm that we have evaluated the independence of the directors and indicate which directors are independent. We use the JSE Listings Requirements, King IV and the Companies Act (specifically with reference to the Audit Committee) to evaluate the independence of directors. We also report the date of appointment and tenure of directors, other commitments/positions, gender, race, competence and the average age of directors.
GRI 102	General disclosures	102-23	Chair of the highest governance body	Our CEO and Chair are separate and the Chair is independent
GRI 102	General disclosures	102-24	Nominating and selecting the highest governance body	AIR (S) Nomination and Governance Committee
GRI 102	General disclosures	102-25	Conflicts of interest	AIR (S) Corporate governance
GRI 102	General disclosures	102-26	Role of highest governance body in setting purpose, values, and strategy	AIR (S) Corporate governance
GRI 102	General disclosures	102-27	Collective knowledge of highest governance body	AIR (S) Expertise of board members
GRI 102	General disclosures	102-28	Evaluating the highest governance body's performance	AIR (S) Ensuring leadership through ethics and integrity
GRI 102	General disclosures	102-29	Identifying and managing economic, environmental, and social impacts	AIR (S) Combined assurance framework
GRI 102	General disclosures	102-30	Effectiveness of risk management processes	AIR (S) Combined assurance framework
GRI 102	General disclosures	102-31	Review of economic, environmental, and social topics	AIR (S) Social, Ethics, Transformation and Sustainability (SETS) Committee Report

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
GRI 102	General disclosures	102-32	Highest governance body's role in sustainability reporting	GSR (S) Independent Assurance Practitioner's Limited Assurance Report on Selected Key Performance Indicators
GRI 102	General disclosures	102-33	Communicating critical concerns	Our group risk assessment process ensures that the board receives information regarding our critical concerns
GRI 102	General disclosures	102-34	Nature and total number of critical concerns	These are reported throughout the AIR and GSR
GRI 102	General Disclosures	102-35	Remuneration policies	AIR (S) Remuneration report
GRI 102	General disclosures	102-36	Process for determining remuneration	AIR (S) Remuneration report
GRI 102	General disclosures	102-37	Stakeholders' involvement in remuneration	Information is fed to the board via the Remuneration Committee
GRI 102	General disclosures	102-38	Annual total compensation ratio Ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	We do not report publicly on this ratio
GRI 102	General disclosures	102-39	Percentage increase in annual total compensation ratio Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.	We do not report publicly on this ratio
GRI 102	General disclosures	102-40	List of stakeholder groups	AIR (S) Our key relationships

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
GRI 102	General disclosures	102-41	Collective bargaining agreements	GSR People (S) Supporting sound labour relations
GRI 102	General disclosures	102-42	Identifying and selecting stakeholders	We define stakeholders as those who have an interest in and potential to impact our business as well as those who may be impacted by our business
GRI 102	General disclosures	102-43	Approach to stakeholder engagement	GSR (S) Our key relationships
GRI 102	General disclosures	102-44	Key topics and concerns raised	GSR (S) Detailed throughout Our key relationships
GRI 102	General disclosures	102-45	Entities included in the consolidated financial statements	Group Annual Financial Statements on (S) www.sappi.com/annual-reports
GRI 102	General disclosures	102-46	Defining report content and topic boundaries	The content has 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; and with consideration to the recommendations of the Global Reporting Initiative’s Sustainability Reporting Standards. Material aspects have been chosen with the aim of demonstrating our impacts, risks and opportunities and how we create, preserve and erode value over time
GRI 102	General disclosures	102-47	List of material topics	GSR (S) Our key material issues
GRI 102	General disclosures	102-48	Restatements of information	All significant items are reported on a like-for-like basis, with no major restatements.
GRI 102	General disclosures	102-49	Changes in reporting	Included where relevant
GRI 102	General disclosures	102-50	Reporting period	1 October 2021 – 30 September 2022
GRI 102	General disclosures	102-51	Date of most recent report	2021 (prior to this report)

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
GRI 102	General disclosures	102-52	Reporting cycle	Annual
GRI 102	General disclosures	102-53	Contact point for questions regarding the report	Tracy Wessels, Group Head Investor Relations and Sustainability
GRI 102	General disclosures	102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.
GRI 102	General disclosures	102-55	GRI content index	 This report is available on www.sappi.com
GRI 102	General disclosures	102-56	External assurance	GSR  Independent Assurance Practitioner’s Report on Selected Key Performance Indicators
GRI 103	Management approach	103-1	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

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
GRI 103	Management approach	103-2	<p>The management approach and its components</p> <p>For each material topic, the reporting organization shall report the following information:</p> <ol style="list-style-type: none"> a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach. c. A description of the following, if the management approach includes that component: <ol style="list-style-type: none"> i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programmes and initiatives 	<p>S Our suite of policies, available at https://www.sappi.com/sustainability-resource-hub, governs our management approach. Initiatives dealing with specific topics can be found throughout the GSR and the AIR.</p> <p>In each region, disciplinary codes ensure appropriate procedures are applied consistently, while grievance policies entrench the rights of employees, including the right to raise a grievance without fear of victimisation, right to seek guidance and assistance from a member of the human resources department or their representative at any time and the right to appeal to a higher authority, without prejudice.</p>
GRI 103	Management approach	103-3	<p>Evaluation of the management approach</p> <p>For each <u>material topic</u>, the reporting organization shall report the following information:</p> <ol style="list-style-type: none"> a. An explanation of how the organization evaluates the management approach, including: <ol style="list-style-type: none"> i. the mechanisms for evaluating the effectiveness of the management approach (eg verification); ii. the results of the evaluation of the management approach (eg performance against goals and targets, including key successes and shortcomings iii. any related adjustments to the management approach (eg specific actions aimed at improving performance.) 	<p>GSR Discussed at the beginning of each section – Principles, Prosperity, People and Planet</p>

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
ECONOMIC PERFORMANCE				
GRI 201	Economic performance	201-1	Direct economic value generated and distributed	GSR Prosperity (S) Value added over the last three years
GRI 201	Economic performance	201-2	Financial implications and other risks and opportunities due to climate change	An assessment of the risks and opportunities of climate change, including (where feasible) an assessment of the financial implications, is provided in our most recent CDP submission, publicly available at https://www.cdp.net/en .
GRI 201	Economic performance	201-3	Defined benefit plan obligations and other retirement plans	AIR (S) Remuneration report
GRI 201	Economic performance	201-4	Financial assistance received from government	We do not receive any significant financial assistance from government.
MARKET PRESENCE				
GRI 202	Market presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	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 202	Market presence	202-2	Proportion of senior management hired from the local community	In South Africa, our policies and procedures for broad-based black economic empowerment (B-BBEE) ensure that we employ locally.
INDIRECT ECONOMIC IMPACTS				
GRI 203	Indirect economic impacts	203-1	Infrastructure investments and services supported	GSR Prosperity (S) Adding value to daily life
GRI 203	Indirect economic impacts	203-2	Significant indirect economic impacts	GSR Prosperity (S) Facilitating economic wellbeing

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
PROCUREMENT PRACTICES				
GRI 204	Procurement practices	204-1	<p>Proportion of spending on local suppliers</p> <p>The reporting organization shall report the following information: a. Percentage of the procurement budget used for significant locations of operation that is spent on <u>suppliers local to that operation</u> (such as percentage of products and services purchased locally). b. The organization's geographical definition of 'local'. c. The definition used for 'significant locations of operation'.</p>	In terms of procurement practices, Sappi's most material concerns relate to using procurement in our South African operations to stimulate B-BBEE.
ANTI-CORRUPTION				
GRI 205	Anti-corruption	205-1	Operations assessed for risks related to corruption	<p>Corruption is mitigated through ongoing ethics training in each region and by assessments under our Supplier Code of Conduct, see</p> <p>GSR Principles</p> <p>Ⓢ Maintaining ethical behaviour and compliance</p>
GRI 205	Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	<p>GSR Principles:</p> <p>Ⓢ Maintaining ethical behaviour and compliance</p>
GRI 205	Anti-corruption	205-3	Confirmed incidents of corruption and actions taken	<p>AIR</p> <p>Ⓢ See the hotline graphs</p>
ANTI-COMPETITIVE BEHAVIOUR				
GRI 206	Anti-competitive Behaviour	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	No such significant actions

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TAX				
GRI 207	Tax	207-1	Approach to tax:	We consider our tax strategy to be confidential so do not disclose it in any great detail
GRI 207	Tax	207-2	Tax governance, control, and risk management	AIR (S) These fall under the Taxation Committee
GRI 207	Tax	207-3	Stakeholder engagement and management of concerns related to tax	AIR (S) These fall under the Taxation Committee
GRI 207	Tax	207-4	Country-by-country reporting:	AIR (S) CFO's report
ENERGY				
GRI 302	Energy	302-1	Energy consumption within the organisation	(S) Our 2022 Planet indicators
GRI 302	Energy	302-2	Energy consumption outside of the organisation	This relates to Scope 3 emissions (S) Our 2022 Planet indicators
GRI 302	Energy	302-3	Energy intensity	(S) Our 2022 Planet indicators
GRI 302	Energy	302-4	Reduction of energy consumption	(S) Our 2022 Planet indicators
WATER AND EFFLUENTS				
GRI 303	Water and effluent	303-1	Interactions with water as a shared resource	GSR Planet (S) Focusing on water stewardship and circularity
GRI 303	Water and effluent	303-2	Management of water discharge-related impacts	GSR Planet (S) Focusing on water stewardship and circularity (S) Our 2022 Planet indicators
GRI 303	Water and effluent	303-3	Water sources	GSR Planet (S) Focusing on water stewardship and circularity
GRI 303	Water and effluent	303-4	Water discharge by destination	(S) Our 2022 Planet indicators
GRI 303	Water and effluent	303-5	Water consumption	(S) Our 2022 Planet indicators

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
BIODIVERSITY				
GRI 304	Biodiversity	304-2	Significant impacts of activities, products, and services on biodiversity	AIR (S) As detailed in our business model , in South Africa we have a negative impact on biodiversity at stand level (not plantation level).
GRI 304	Biodiversity	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Flagship species are a selection of charismatic easily recognisable red data listed animal species. <ul style="list-style-type: none"> Flagship species on Sappi land include the Blue Swallow, Oribi, the Cape Parrot, Southern Ground Hornbill and all South African Cranes. The numbers and location of these species are regularly provided to the Endangered Wildlife Trust.
EMISSIONS				
GRI 305	Emissions	305-1	Direct (Scope 1) GHG emissions	GSR Planet (S) Prioritising clean and renewable energy and responding to climate change
GRI 305	Emissions	305-2	Energy indirect (Scope 2) GHG emissions	GSR Planet (S) Prioritising clean and renewable energy and responding to climate change
GRI 305	Emissions	305-3	Other indirect (Scope 3) GHG emissions	(S) Our 2022 Planet indicators
GRI 305	Emissions	305-4	GHG emissions intensity	GSR Planet: (S) Prioritising clean and renewable energy and responding to climate change
GRI 305	Emissions	305-5	Reduction of GHG emissions	(S) Our 2022 Planet indicators
GRI 305	Emissions	305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	(S) Our 2022 Planet indicators

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
EFFLUENTS AND WASTE				
GRI 306	Waste	306-1	Waste generation and significant waste-related impacts	GSR Planet (S) Focusing on water stewardship and circularity
GRI 306	Waste	306-2	Management of significant waste-related impacts	GSR Planet (S) Focusing on water stewardship and circularity
GRI 306	Waste	306-3	Waste generated	GSR Planet (S) Focusing on water stewardship and circularity
GRI 306	Waste	306-4	Waste diverted from disposal	GSR Planet (S) Focusing on water stewardship and circularity
GRI 306	Waste	306-5	Waste directed to disposal	GSR Planet (S) Our 2022 performance at a glance
EMPLOYMENT				
GRI 401	Employment	401-1	New employee hires and employee turnover	GSR (S) Our 2022 People indicators
GRI 401	Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	We do not currently report specifically on this parameter, as we operate in multiple countries with different requirements. We do not believe that it is sufficiently material to provide information on this issue at this level of detail
LABOUR/ MANAGEMENT RELATIONS				
GRI 402	Labour/management relations	402-1	Minimum notice periods regarding operational changes	GSR People (S) Communicating operational changes

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
OCCUPATIONAL HEALTH AND SAFETY				
GRI 403	Occupational health and safety	403-1	Occupational health and safety management system	GSR People (S) Ensuring the safety of our employees and contractors
GRI 403	Occupational health and safety	403-2	Hazard identification, risk assessment and incident investigation	GSR People (S) Ensuring the safety of our employees and contractors
GRI 403	Occupational health and safety	403-3	Occupational health services: A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	GSR People (S) Promoting wellness and wellbeing
GRI 403	Occupational health and safety	403-4	Worker participation, consultation, and communication on occupational health and safety	GSR (S) Our key relationships: Employees: Involvement in safety
GRI 403	Occupational health and safety	403-5	Worker training on occupational health and safety	GSR People (S) Ensuring the safety of our employees and contractors
GRI 403	Occupational health and safety	403-6	Promotion of worker health	GSR People (S) Promoting wellness and wellbeing
GRI 403	Occupational health and safety	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.	GSR People (S) Ensuring the safety of our employees and contractors

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
OCCUPATIONAL HEALTH AND SAFETY <small>continued</small>				
GRI 403	Occupational health and safety	403-8	Workers covered by an occupational health and safety management system	All workers are covered
GRI 403	Occupational health and safety	403-9	Work-related injuries	GSR People Ⓢ Ensuring the safety of our employees and contractors
TRAINING AND EDUCATION				
GRI 404	Training and education	404-1	Average hours of training per year per employee	GSR People Ⓢ Our 2022 performance at a glance
GRI 404	Training and education	404-2	Programmes for upgrading employee skills and transition assistance programmes	GSR People Ⓢ Attracting, developing and retaining Sappi talent
GRI 404	Training and education	404-3	Percentage of employees receiving regular performance and career development reviews	Ⓢ Our 2022 People indicators
DIVERSITY AND EQUAL OPPORTUNITY				
GRI 405	Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	AIR Ⓢ Our leadership and executive management GSR Ⓢ Our 2022 People indicators
GRI 405	Diversity and equal opportunity	405-2	Ratio of basic salary and remuneration of women to men	GSR Ⓢ Our 2022 People indicators
NON-DISCRIMINATION				
GRI 406	Non-discrimination	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

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING				
GRI 407	Freedom of association and collective bargaining	407-1	Operations and suppliers in which the right to freedom and collective bargaining may be at risk	GSR Principles (S) Monitoring fundamental rights
CHILD LABOUR				
GRI 408	Child labour	408-1	Operations and suppliers at significant risk for incidents of child labour	(S) This issue is addressed in our Supplier Code of Conduct . (S) Our Group Human Rights Policy explicitly forbids the use of child labour
FORCED OR COMPULSORY LABOUR				
GRI 409	Forced or compulsory labour	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 (S) forbidden in our Group Human Rights Policy (S) See also our Statement on modern slavery
RIGHTS OF INDIGENOUS PEOPLE				
GRI 411	Rights of indigenous people	411	Incidents of violations involving rights of indigenous people	Rights of indigenous people covered under forest certification – there were no such incidents
HUMAN RIGHTS				
GRI 412	Human rights	412-1	Operations that have been subject to human rights reviews or impact assessments	Given the jurisdictions in which we operate, we do not believe this to be material to Sappi
GRI 412	Human rights	412-2	Employee training on human rights policies or procedures	GSR Principles (S) Maintaining ethical behaviour and compliance

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GRI standard number	GRI standard title	Disclosure number	Disclosure title	Sappi response
LOCAL COMMUNITIES				
GRI 413	Local communities	413-1	Operations with local community engagement, impact assessments, and development programmes	<p>GSR Our key relationships (S) Communities</p> <p>People (S) Creating a positive social impact in our communities</p>
SUPPLIERS				
GRI 414	Suppliers	414-1	New suppliers that were screened used social criteria	<p>GSR Principles (S) Procuring responsibly</p>
PUBLIC POLICY				
GRI 415	Public policy	415-1	Political contributions	Our policy is not to make political contributions
CUSTOMER HEALTH AND SAFETY				
GRI 416	Customer health and safety	416-1	Assessment of the health and safety impacts of product and service categories	<p>Our products that are used for food and toy packaging undergo stringent testing and certifications (S) https://www.sappi.com/certifications</p>
MARKETING AND LABELLING				
GRI 417	Marketing and labelling	417-1	Requirements for product and service information and labelling	<p>GSR Key relationships (S) Customers</p>
CUSTOMER PRIVACY				
GRI 418	Customer privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>We take customer privacy very seriously, see (S) https://www.sappi.com/privacy-policy</p>